

**University of Houston Law Center**  
**Fall 2026 5151-10668**  
**Tax Research**

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Course Hours: (F2F) Wednesdays, 4:30-5:30 p.m.

Office Hours: available by virtual or in-person appointment

**Course Description and Purpose:**

This course will provide a foundation for legal research in the area of taxation. We will cover researching the primary sources of tax law including statutory research, treasury regulations, case law, and administrative decisions and materials. We will also cover legislative history and bill tracking as well as international tax research. Secondary sources such as practice guides and treatises will also be discussed. The emphasis in this course will be on both electronic and print resources.

**Course Outcomes/Objectives:**

- Become knowledgeable of the primary and secondary sources of tax law.
- Learn how to use tax sources to solve legal problems.
- Become familiar with different subscription online services available and learn how to use them.
- Become knowledgeable about alternative or free databases or websites that have tax materials.
- Learn how to conduct statutory, regulatory, and case law research.
- Understand how to conduct legislative history research of tax statutes.
- Develop efficient and effective tax research skills.

**Recommended (there is no required textbook for this class):**

- Larson, Joni & Sheaffer, Dan. *Federal Tax Research*, 3rd ed. Carolina Academic Press, 2022 (update available at: <https://cap-press.com/books/isbn/9781531023607/Federal-Tax-ResearchThird-Edition>, but you can use either the 2nd or 3rd edition for this semester).
- Dykes, Christopher. *Federal Taxation: A Legal Research Guide*. Hein, 2022 (Legal Research & Writing, [KF240.L43 v.88](#)).
- Lowy, Peter. Legal Authorities in U.S. Federal Tax Matters—Research and Interpretation, Tax Management Portfolio No. 100-3d. Bloomberg Industry Group, 2024 ([Course Reserves, KF6289.A1 T35](#), available on BloombergLaw.com).
- Federal Income Tax Research Guide (<https://law-uh.libguides.com/c.php?g=1026420>)

**Grading:** Course grades are determined by performance on the following:

Class Participation/Exercises	15%
Graded Assignment 1	20%
Graded Assignment 2	25%
Graded Assignment 3	40%

**Counseling and Psychological Services (CAPS):**

Counseling and Psychological Services (CAPS) can help students who are having difficulties managing stress, adjusting to the demands of a professional program, or feeling sad and hopeless. You can reach CAPS ([www.uh.edu/caps](http://www.uh.edu/caps)) by calling 713-743-5454 during and after business hours for routine appointments or if you or someone you know is in crisis. No appointment is necessary for the “Let’s Talk” program, a drop-in consultation service at convenient locations and hours around campus.

[http://www.uh.edu/caps/outreach/lets\\_talk.html](http://www.uh.edu/caps/outreach/lets_talk.html)

**Reasonable Academic Adjustments/Auxiliary Aids**

The University of Houston complies with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, pertaining to the provision of reasonable academic adjustments/auxiliary aids for disabled students. In accordance with Section 504 and ADA guidelines, UH strives to provide reasonable academic adjustments/auxiliary aids to students who request and require them. If you believe that you have a disability requiring an academic adjustments/auxiliary aid, please contact the Justin Dart Jr. Student Accessibility Center (formerly the Justin Dart, Jr. Center for Students with Disabilities).

**Recording of Class**

Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the Justin Dart, Jr. Student Accessibility Center. If you have an accommodation to record class-related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. Classes may be recorded by the instructor. Students may use instructor’s recordings for their own studying and notetaking. Instructor’s recordings are not authorized to be shared with anyone without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.

**Syllabus Changes**

Please note that the instructor may need to make modifications to the course syllabus and may do so at any time. Notice of such changes will be announced as quickly as possible through (specify how students will be notified of changes).

## **Resources for Online Learning**

The University of Houston is committed to student success, and provides information to optimize the online learning experience through our Power-On website. Please visit this website for a comprehensive set of resources, tools, and tips including: obtaining access to the internet, AccessUH, and Blackboard; requesting a laptop through the Laptop Loaner Program; using your smartphone as a webcam; and downloading Microsoft Office 365 at no cost. For questions or assistance contact UHOnline@uh.edu.

## **UH Email**

Please check and use your Cougarnet email for communications related to this course. To access this email, login to your Microsoft 365 account with your Cougarnet credentials.

## **Title IX/Sexual Misconduct**

Per the UHS Sexual Misconduct Policy, your instructor is a “responsible employee” for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

## **Security Escorts and Cougar Ride**

UHPD continually works with the University community to make the campus a safe place to learn, work, and live. Our Security escort service is designed for the community members who have safety concerns and would like to have a Security Officer walk with them, for their safety, as they make their way across campus. Based on availability either a UHPD Security Officer or Police Officer will escort students, faculty, and staff to locations beginning and ending on campus. If you feel that you need a Security Officer to walk with you for your safety please call 713-743-3333. Arrangements may be made for special needs.

Parking and Transportation Services also offers a late-night, on-demand shuttle service called Cougar Ride that provides rides to and from all on-campus shuttle stops, as well as the MD Anderson Library, Cougar Village/Moody Towers and the UH Technology Bridge. Rides can be requested through the UH Go app. Days and hours of operation can be found at <https://uh.edu/af-universityservices/parking/cougar-ride/>.

Helpful Information Coogs Care: <https://uh.edu/dsa/coogscare/>

Student Health Center: <https://www.uh.edu/healthcenter/>

## **Honor Code**

The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions

regarding how the Honor Code's provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

### **AI Generated Text**

The software technology known as artificial intelligence has recently expanded its capability to generate text (AI Generated Text). Examples of the technology include what are known as "generative" large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Text, appears to have human-mimicking "intelligence" and is thus potentially usable as a substitute for written work product one might generate themselves. AI Generated Text can include computer code or programs as well as human language content.

Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to not prompt, generate, obtain, read, or use any AI Generated Text in relation to any activity or assessment in this course. This applies to AI Generated Text from yourself or others. This pledge includes that your assessment work product in the course is without any contribution from AI Generated Text. This specifically extends to the plagiarism policy and unauthorized aid/materials parts of the Honor Code: AI Generated Text will be treated as from another/other in applying the plagiarism policy to this course. The term "assessment" means any work product generated for this course that is submitted to the instructor or presented in a class session, regardless whether it is graded content or not. Assessments include mid-terms and final exams. AI Generated Text may not be used in the development or drafting of any assessments created by you in a non-proctored environment, such as a "take-home" final examination unless specified as an exception below. The parts of the Honor Code that refer to unauthorized materials or aid are specifically prohibited from any use of AI Generated Text in this course unless specified as an exception below.

The following activities are exceptions to the immediately preceding paragraph; the intent of these exceptions is to allow use of AI Generated Text for specifically and narrowly defined activities in relation to this course:

- Creating content for an outline that you use to summarize the course content
- "conversing" with the AI Generated Text software system to create hypotheticals to better understand course content, alone or with others
- checking text drafted by you for misspellings, grammar and punctuation errors, strength and clarity of prose, verbosity, effective transitional language and thesis sentences, word choice, excessive passive voice, and like things.