

TAX FRAUD & MONEY LAUNDERING
University of Houston Law Center
Spring Semester 2023

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Overview. This course deals with tax crimes and some of the most common companion crimes. The class will cover the following subjects:

- traditional tax crimes (evasion, subscribing a false return, etc.) and their frequent companions (e.g., conspiracy, obstruction, etc.);
- initiatives designed to curb organized crime and international criminal activity, including cash reporting, account reporting, and money laundering crimes, although this will not be a principal focus of the class;
- issues, defenses and strategies that normally arise in criminal investigations and prosecutions of tax related crimes;
- initiatives to discover and combat criminal behavior in this context, including IRS investigations, task force investigations, grand jury investigations, and various other methods employed by the Government.

Although not a true pre-requisite, a beginning income tax survey course or other similar experience in taxation has proven almost essential to benefit fully from the class.

Learning Objectives. Students will learn to recognize many of the fact patterns that result in IRS criminal investigations and prosecutions for tax and related crimes. Both procedural and substantive tax considerations will be explored in detail, so that students can understand the issues that face both the prosecution and defense of criminal tax matters.

Key Materials for Class. The book for this class is Townsend, Campagna, Johnson & Schumacher, Tax Crimes (Lexis-Nexis 2015). The assigned book is the second edition, published in 2015, and now published by Carolina Press. Students should not acquire the 2008 edition. Students will also need access to the Internal Revenue Code.

Grades. The final grade will be primarily based on an in-class, limited open book exam. Class participation is encouraged, and the professor reserves the right to adjust a student's grade upward for significant contributions to the class discussions.

Office Hours. Professor Campagna offices with the Chamberlain Hrdlicka law firm downtown and does not keep regular office hours on campus. However, he welcomes consultations and meetings with students. Students should contact Professor Campagna by email at larry.campagna@chamberlainlaw.com to schedule a meeting date and time.

Student Questionnaire. Each student should email to larry.campagna@chamberlainlaw.com the following information (please note that the

email will be used for normal class communications; the other contact information will be used rarely if at all to get information to you such as cancellation of the class on short notice)..

Name: _____

Cell phone number: _____

Preferred Email Address For Class Communications: _____

Current employer: _____

Work phone number: _____

Degree program (JD / LLM): _____

If LLM, where did you get your JD degree and other degrees:

Personal Goals for Class:

Prior work experience (after college, such as law, CPA, accounting:

Spring 2023 Course Schedule

(Class time will be on Tuesdays from 5:30 to 7:10 pm)

Students are expected to be prepared for every class. Several students will be assigned as “experts” for the significant cases to be covered at each class session. Assignments of the experts will be made in advance, so that a group of

students will be expected to be prepared for each major case. (Please note that the following schedule is approximate and may vary as we move through the materials).

Class 1 1/17	Introduction to Class Ch. 1 Overview of the Criminal Tax System
Class 2 1/24	Ch. 2A Crimes Under the Internal Revenue Code – Tax Evasion
Class 3 1/31	Ch. 2B Crimes under the Internal Revenue Code – Other Offenses <u>Ingredient Technology</u> p. 83 <u>U.S. v. Kelly</u> p. 95 <u>U.S. v. Kassouf</u> p. 98 <u>Marinello v. United States</u> , <u>138 S. Ct. 1101</u> (2018) <u>U.S. v. Evangelista</u> p. 107
Class 4 2/7	Ch. 3 Crimes Outside the Internal Revenue Code Case Assignments: <u>United States v. Krasovich</u> (p.131) <u>United State v. Caldwell</u> (p. 140)
Class 5 2/14	Ch. 4 Methods of Proof Case Assignments: <u>United States v. Tarwater</u> (p. 173) <u>Holland v. United States</u> (p. 179) <u>Taglianetti v. United States</u> (p. 184) <u>United States v. Esser</u> (p. 187) <u>United States v. Black</u> (p. 192) <u>United States v. Pree</u> (p. 195), <u>United States v. Sabino</u> (p. 197), and <u>United States v. Bishop</u> (p. 197) <u>United States v. Tarwater</u> (p. 199) <u>United States v. Silkman</u> (p. 205)
Class 6 2/21	Ch. 5 Prosecution Policies and Affirmative Defenses <u>Sansone</u> (p. 219)

Class 7 2/28	Ch. 6 Investigation and Development of Criminal Tax Cases (48 pages) Case Assignment: <u>Tenzer</u> (p. 270)
Class 8 3/7	Ch. 7 Government Information Gathering (43 page) Lefkowitz (p. 300) Ch. 8 Pre-Trial Issues in Criminal Cases (34 pages) Brady (p. 337) Rodriguez (p. 342) [No class on 3/16 for Spring Break]
Class 9 3/21	Chs. 7 & 8 Conclude with discussion of Problems from the Chapters. Ch. 9 Trial and Post-Trial Case Assignments: Johnson (p. ____) Evangelista (p. ____)
Class 10 3/28	Ch. 10 Sentencing in Tax Cases Case Assignments: Mistretta (p. 409) Booker (p. 413) Harvey (p. 424)
Class 12 4/11	Ch. 12 Major Collateral Issues Ch. 13 Civil Tax Considerations
Class 13 4/18	Ch. 14 Putting It All Together
Class 14 4/25	Examination Review
Exam	Date to be determined

Instructional Mode (IM). This course is designated as a face-to-face course.

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 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.

The Texas Lawyers’ Assistance Program (“TLAP”) also supports law students who are dealing with stress, anxiety, depression, substance abuse, and other mental health problems. You can reach TLAP at any time at 1-800-343-8527. TLAP’s website includes a page with links to sources about mental health that are of interest to law students: <https://www.tlaphelps.org/law-students>.

Anti-Discrimination and Sexual Misconduct Policies. UHLC and the University of Houston are committed to maintaining and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from discrimination and sexual misconduct. If you have experienced an incident of discrimination or sexual misconduct, a confidential reporting process is available to you. For more information, please refer to the University System’s Anti-Discrimination Policy SAM 01.D.07 and Sexual Misconduct Policy SAM 01.D.08.

Please be aware that under the sexual misconduct policy, SAM 01.D.08, faculty and other University employees are required to report to the University any information received regarding sexual misconduct as defined in the policy. Due to this reporting requirement, faculty members and other employees are not a confidential resource. The reporting obligations under the sexual misconduct policy extends to alleged conduct by University employees and students.

Diversity, Inclusion, and Wellness. My class is an inclusive learning space. UHLC is committed to ensuring inclusive online and classroom learning spaces, where you’ll be treated with respect and dignity, and where everyone is provided the equitable opportunity to participate, to contribute, and to succeed.

In this course, all students are welcome regardless of socio-economic status, age, race, ethnicity, disability, religion, national origin, veteran’s status, sex, sexual orientation, gender identity, gender expression, political affiliation, marital status and other diverse identities that we each bring to class. Our class is richer for this diversity.

Inclusive learning spaces facilitate the innovation and creative thought that enhance student success. This success arises from the participation, support, and understanding

of you and your colleagues. I encourage you to speak up and to share your views, but also understand that you are doing so in a learning environment in which we're all expected to engage respectfully and with regard to the dignity of all others.

If you feel like your class performance is impacted in any way by your experiences inside or outside of class, please reach out to me. I want to be a resource for you. If you feel more comfortable speaking with someone besides me, Student Services is an excellent resource: 713-743-2182. Finally, I encourage you to bring any issues negatively impacting UHLC's openness to diversity and inclusion to the Law Center's Diversity and Inclusion committee. The D&I committee's charge includes "[building] on the Law Center's strengths as a diverse and inclusive environment." You can contact the committee directly at UHLCD&I@uh.edu.

Your suggestions are encouraged and appreciated. Please let me know ways to improve the effectiveness of this course for you personally, or for other students or student groups.

UH Class Syllabus for Spring 2023(30384890.1)

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