Meeting: Tuesday, 4:00-6:00, Room 441

Contact: E-mail: mhat@u.washington.edu
Office: 418
Office hours: Tuesdays, 3:00-4:00 and by appointment
Phone: 806-290-0858 (cell)
Assistant: Ilse Alison, ra7@u.washington.edu

Texts: Galler and Lang, Regulation of Tax Practice (2010), materials posted to the website, and the following:

The Treasury Department Circular 230 in the Appendix is outdated. Retrieve the Circular at

Supplement the current Circular 230 (at the above link) with the proposed amendments to Treasury Department Circular 230 (§§ 10.35, 10.36 and 10.37) at http://www.irs.gov/irb/2012-40_IRB/ar10.html

ABA Model Rules at

Requirements:

1. Attendance and participation. You are expected to attend and participate in discussions.

2. Chapter outlines. For each chapter in the casebook, you will prepare an outline. Each chapter’s outline should be 3 pages in length (10-12 point font, reasonable margins). The outlines should reflect the text, as well as the lecture and discussions during class (but need not provide the answers for each problem). The outlines should address the most important issues, and should be prepared with an eye towards your use as a practical reference when you become a tax lawyer. The form of your outline is within your discretion; the use of sentence fragments, abbreviations, checklists, and diagrams/charts is encouraged. The outline is to be an outline, not a summary. The outlines are due on May 21 (i.e., the last day of class). (You may discuss your outlines with me at any point while preparing them.)
Grade: Your final grade in the course will be based on the quality of the chapter outlines presented. I will consider accuracy, detail, and practical usefulness of the outline for a lawyer. However, I reserve the right to lower your final grade for either poor class participation or poor attendance. Your grade may be lowered by up to 0.3 points (e.g., 3.0 to 2.7; B to B-). Poor participation includes consistently inadequate responses to questions about Problems presented in the readings, and poor attendance includes being absent more than three times during the quarter.

Recording: No recordings of class discussions are permitted. There will be no podcasts.

Computers: Non-incidental class time use of your computer for non-class required matters will be deemed poor class participation.

Accommodations: To request academic accommodations due to a disability, please contact Disability Resources for Students (DRS), 448 Schmitz, (206) 543-8924 (V), (206) 543-8925 (TTY). If you have a letter from DRS, please present the letter to me so we can discuss the accommodations you might need in this class.

Reading and discussion schedule:

April 2:  
*Historical Overview*
Read Hatfield, Hatfield, Legal Ethics and Federal Taxes, 1945-1965: Patriotism, Duties, and Advice 12 Florida Tax Review 1 (available on website)

*The Duty to the System*
Read the Introduction
Read IRC §§ 7201, 7203, and 7206
Read Model Rule 8.4(c)
Read Circular 230 §§ 10.22 and 10.37

April 9:  
*Sources of Professional Regulation*
Read Chapter 1

April 16:  
*Tax Return Preparation and Advice*
Read Chapter 2

April 23:  
*Transactional Planning and Advice*
Read Chapter 3

April 30:  
*Client Confidentiality and Privileges*
Read Chapter 4

May 7:  
*State Regulatory Issues*
Read Chapter 5
May 14:  
Malpractice and Other Civil Liability  
Read Chapter 6

May 21:  
[reserved]

Notes on the reading and discussion schedule:

Read the primary sources. You should always read the Code, Treasury Regulations, Circular 230, Tax Court and Model Rule citations etc. assigned in the text itself. (E.g., on page 16, Circular 230 §§ 10.22, 10.22 and 10.33 are assigned, as is Model Rule 1.3 and the comments thereunder.)

Prepare to discuss the Problems. You should read the Problems in the assigned chapters, giving some thought as how best to analyze them. You need not prepare an analysis before class, but you should be prepared to discuss the Problems during class. I suggest preparing with your classmates.

Consider recent developments. This is a technical area of the law, and one that is rapidly developing. As we progress through the quarter, I will provide updates on recent developments. The most important recent developments are the proposed amendments to Circular 230 (above). Whenever § 10.35, § 10.36, or § 10.37 of Circular 230 is mentioned in the text, you should review both the current rules (available at the first link above) and the proposed changes (available at the second link above).