

**FEDERAL TAX RESEARCH SEMINAR  
UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW  
SPRING 2025 SYLLABUS – LAW 7911 – 2 CREDITS**

Professor Philip Nodhturft, III  
Office: 323J  
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Office Hours: Wednesday 3:00-5:00 PM

**MEETING TIME:** Thursday 3:10-5:10 PM

**LOCATION:** HH 359

**COURSE DESCRIPTION AND OBJECTIVES:**

The objective of this course is for you to become a subject matter expert on a tax topic of your choosing, culminating in a written legal research paper. Students will consult with me to choose a topic, and each topic must ultimately be approved by me. In addition, students will deliver a brief (approx. 20-minute) oral presentation to the class toward the end of the semester. We will discuss more details about both the paper and the presentation on the first day of class.

Please note that in my time in private practice, my practice focused on the areas of estate planning for high-net-worth individuals and families, as well as trust and estate (post-mortem) administration. If you are interested in writing a paper outside of these areas, you should understand that my guidance may be limited.

**STUDENT LEARNING OUTCOMES:**

At the end of this course, students should be able to:

- Conduct in-depth legal research on relevant topics and sub-topics, including a substantial focus on federal tax law (including, but not necessarily limited to, Internal Revenue Code and Treasury Regulations; Revenue Rulings and Procedures; Private Letter Rulings; IRS Official Forms and Instructions)
- Write a substantial paper (at least 20 pages, inclusive of footnotes/endnotes) citing relevant legal authorities and demonstrating subject matter expertise. In-depth research and analysis, as opposed to superficial coverage, is expected. The 20-page requirement is a minimum; there is no maximum page limit.

**REQUIRED READING MATERIALS:**

There are no textbooks or other required reading materials. Any legal authorities I deem important to be familiar with will be posted and/or distributed in advance. Please be sure to register for the Canvas course and have any required materials with you in print or easily accessible electronic form in class. You are responsible for checking your Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments.

**COURSE EXPECTATIONS AND GRADING EVALUATION:**

There is no final examination.

Students will be evaluated based upon the quality of their written paper and oral presentation. Papers will account for 90% of the grade, and presentations will account for 10% of the grade. Additional progress checks, as outlined below, will be required and will be factored into the written component of your grade.

Papers should be in Word format, with standard 1-inch justified margins, double-spaced for main text (footnotes/endnotes single-spaced), and text in 12-point Times New Roman font (footnotes/endnotes in 10-point font). Citations to legal authorities should appear in the footnotes/endnotes, not in the main text. You do not need to adhere to Blue Book requirements for legal citations.

**CLASS ATTENDANCE POLICY:**

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each class meeting. Students are allowed three (3) absences during the course of the semester. Students are responsible for ensuring that they are not recorded as absent if they come in late. A student who fails to meet the attendance requirement will be dropped from the course. The law school’s policy on attendance can be found [here](#).

**COMPLIANCE WITH UF HONOR CODE:**

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Law Honor Code located [here](#). The UF Law Honor Code also prohibits use of artificial intelligence, including, but not limited to, ChatGPT and Harvey, to assist in completing quizzes, exams, papers, or other assessments unless expressly authorized by the professor to do so. The use of artificial intelligence in writing your papers is **prohibited** in this course.

**INFORMATION ON UF LAW GRADING POLICIES:**

The Levin College of Law’s mean and mandatory distributions are posted on the College’s website and this class adheres to that posted grading policy. The following chart describes the specific letter grade/grade point equivalent in place:

Letter Grade	Point Equivalent	Letter Grade	Point Equivalent
A (Excellent)	4.0	C (Satisfactory)	2.0
A-	3.67	C-	1.67
B+	3.33	D+	1.33
B	3.0	D (Poor)	1.0
B-	2.67	D-	0.67
C+	2.33	E (Failure)	0.0

The law school grading policy is available [here](#).

**OBSERVANCE OF RELIGIOUS HOLIDAYS:**

UF Law respects students’ [observance of religious holidays](#).

- Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith.
- Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence.
- Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances.

**EXAM DELAYS AND ACCOMMODATIONS:**

The law school policy on exam delays and accommodations can be found [here](#).

## **STATEMENT RELATED TO ACCOMODATIONS FOR STUDENTS WITH DISABILITIES**

Students requesting accommodations for disabilities must first register with the Disability Resource Center (<https://disability.ufl.edu/>). Once registered, students will receive an accommodation letter, which must be presented to the Assistant Dean for Student Affairs (Assistant Dean Brian Mitchell). Students with disabilities should follow this procedure as early as possible in the semester. It is important for students to share their accommodation letter with their instructor and discuss their access needs as early as possible in the semester. Students may access information about various resources on the UF Law Student Resources Canvas page, available at <https://ufl.instructure.com/courses/427635>.

## **STUDENT COURSE EVALUATIONS**

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Click [here](#) for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens and may complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluera.com/ufl/>. Summaries of course evaluation results are available to students [here](#).

## **RECORDINGS OF CLASS**

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor. A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture does not include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or guest lecturer during a class session. Publication without permission of the instructor is prohibited. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third-party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor and Student Conduct Code.

**ABA OUT-OF-CLASS HOURS REQUIREMENTS:** ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Each weekly class is approximately 2 hours in length, requiring at least **4 hours of preparation** outside of class, including reading the assigned materials, writing critical analyses, and developing your final paper.

## **COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS**

This syllabus is offered as a guide to the direction of the course. I will lecture on certain topics, after gauging your level of interest in a variety of potential topics, that I consider helpful to an entry-level practitioner in the estate planning and adjacent fields. Some of our course meetings may involve guest lecturers, as well as your student presentations. We will discuss tentative lecture topics of interest to you on the first day of class.

As the primary objective of this course is for you to complete a substantial written paper, I want to ensure you are making adequate progress throughout the semester. Accordingly, we will adhere to the following dates and deadlines (note: not all class meetings are listed below).

**January 16:** First day of class. General introductions and discussion of paper and presentation requirements. Survey of potential lecture topics and student-chosen paper topics.

**January 30:** Each student's paper topic to be selected and approved. Students will share their selected topic with the class, so that opportunities for cross-collaboration can be discussed. Prior to this date, whether during scheduled office hours or individually-scheduled meetings, students should plan to meet with me at least once (and I will make myself available as needed, including for more than 1 meeting if needed) to discuss not only their general topic of interest but also a potential rough outline of research and analysis points and sub-topics, so that it is clear that there will not be an issue writing at least a 20-page paper.

**February 6:** No Class – FLORIDA TAX INSTITUTE

**February 13:** Detailed outline of paper due.

**March 13:** Rough Draft due in paper form. Students will meet with me individually to deliver a hard copy of their rough draft and discuss any open items or challenges.

**March 20:** No class – SPRING BREAK

**April 3:** Student presentations begin.

**April 10:** Student presentations continue.

**April 17:** Last day of class. Student presentations conclude.

**FINAL DRAFTS DUE ANYTIME BETWEEN LAST DAY OF CLASS (April 17) and LAST DAY OF EXAM PERIOD (May 8).**