

University of Florida Levin College of Law
COURSE SYLLABUS: Federal Tax Research

Tax Policy

LAW 7911 (19910)

Spring 2025

INSTRUCTOR'S CONTACT INFORMATION:

Mindy Herzfeld

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A. Office Hours: Tuesdays 1:00-3:00pm. If you would like to connect over zoom, please send me a note in advance. If this time does not work for you, please contact me to set up a meeting at another time.

B. Class Dates & Times: via Zoom

We will meet on Thursdays from 3:10-5:10 via zoom.

C. Course Materials: Most of the required reading can be accessed through links provided below or is posted on Canvas. See below for reference materials.

D. Topics: The schedule for the course, along with any assigned and recommended readings, are described in the pages that follow. The annex contains supplemental reading materials that you may find helpful.

E. Grade: This course follows the Levin College of Law's grading policies found [here](https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies) <https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies> . The below chart describes the specific letter grade/grade point equivalent in place.

Your grade will be based as follows:

50% of the grade will be based on the quality of the final paper

25% of the grade will be based on submissions during the semester, including write-ups of assigned readings; paper outline, bibliography, and drafts

25% of the grade will be based on class participation, including final paper presentation

Note that points will be subtracted for late submissions, incorrect grammar and typos.

Letter Grade	Point Equivalent
A (Excellent)	4.0
A-	3.67
B+	3.33

B	3.0
B-	2.67
C+	2.33
C (Satisfactory)	2.0
C-	1.67
D+	1.33
D (Poor)	1.0
D-	0.67
E (Failure)	0.0

Papers will be graded on the following metrics:

- Clarity of writing
- Familiarity with subject matter
- Developing coherent argument
- **Timeliness**
- Proper citation

Late papers accepted only upon consultation with Office of Student Affairs.

F. Reading Assignments. Depending on research interests, we will review assigned readings during meeting times. Active participation in the group meetings, both in terms of presenting your understanding of assigned readings, your own work, and critiquing your fellow-students' work, is expected.

The research and reading you are doing for this course is expected to take you approximately 5 hours each week.

G. Summary of the Course

This is a research seminar, where students will engage in supervised research with the outcome a paper of publishable quality. There will be milestones along the way that students will be required to meet. Students will be required to attend group meetings to discuss assigned readings relevant to their paper topics, and where their research progress will be presented to their peers.

H. Objectives of the course

This course has a number of objectives:

- To become familiar with the research materials available for tax professionals;
- To explore an area of tax law of particular interest to the student in depth;
- To produce a work-product of high quality that can be used for future employment purposes;
- To develop presentation and writing skills necessary to engage in the practice of law

in the field of international taxation.

- To gain an understanding of the disciplines and rationales that underlie tax policies;
- To be able to distinguish between different types of taxes and the pros and cons of each;
- To familiarize you with current scholarship in the field of tax policy;
- To expose you to practical and political considerations relevant to tax policy making;
- To become expert in current domestic and international tax policy debates;
- To appreciate to the importance of policy considerations in analyzing the statute; and
- To develop analytical writing skills relevant for professional communications.

I. Student Learning Outcomes:

At the conclusion of this course, students should have gained:

- A deep understanding of tax policy objectives and challenges;
- An understanding of how different governmental organizations function;
- The challenges inherent in translating good tax policy into law;
- Writing and research skills and practice in critiquing others' work.

J. Required Reading Materials:

Christopher Hanna, Tax Policy in a Nutshell (2d ed. 2022)

The book, published as part of West Academic Study Aids, also may be accessed at <https://subscription.westacademic.com/>. While physically on campus or connected through the VPN, students can create a free account in order to access this resource off-campus. Creating an account also allows you to add and save notes and highlight text. Use your @ufl.edu email account when creating your account.

Most of the articles assigned are easily available on the web. For others, you will need to be connected to the UF VPN to access.

To access articles in Tax Analysts, First time users must set up a user name and password.

1. Go to <http://www.taxnotes.com/user>.
2. Enter your UF email address and click "Next".
3. Fill out the form and click "Register".

After you set up a password you can access from anywhere by signing in to TaxNotes.com.

COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS:

Thursday, Jan 16

Tools for the Study of Tax Policy

1. Joel Slemrod & Jon Bakija, [TAXING OURSELVES](#); Chapter 2 (5th ed. 2018)
2. W. Elliot Brownlee, *Taxation for a Strong and Virtuous Republic*, 45 Tax Notes 1613 (Dec. 25, 1989) (posted in canvas)

Goals of a Tax System

Hanna, Chapters 1 and 2

Upload to Canvas:

- Proposed paper topic

Thursday, Jan. 24

Tax Policy from the Philosopher's Perspective

Progressivity and Distributive Justice (choose one of the below)

- Hanna, chapter 7

Georgios Karras and João Tovar Jalles, *Tax progressivity and output in the US*, 235 Economics Letters 11545 (2024). Available on canvas.

Taxation & Democracy (choose one of the below)

- Joel Slemrod & Jon Bakija, [TAXING OURSELVES](#); Chapter 3 (5th ed. 2018) (book is available online from the library at <https://ebookcentral.proquest.com/lib/ufl/detail.action?docID=3338774>)
- Linda Sugin, *Theories of Distributive Justice and Limitations on Taxation: What Rawls Demands from Tax Systems*, 72 Fordham L. Rev. 1991 (2004) (sections I and II). Available at: <http://ir.lawnet.fordham.edu/flr/vol72/iss5/27>
- Liam Murphy and Thomas Nagel, *Taxes, Redistribution, and Public Provision*, available in JSTOR at https://www-jstor-org.lp.hscl.ufl.edu/stable/3558020#metadata_info_tab_contents.

Thursday, Jan. 30

Tax Policy from the Economist's Perspective: Efficiency

Taxing Capital, Taxing Income, Taxing Consumption

Hanna, Chapter 3

Noel B. Cunningham, *The Taxation of Capital Income and the Choice of Tax Base*, 52 Tax L. Rev. 17 (1996) <https://heinonline-org.lp.hscl.ufl.edu/HOL/PDFsearchable?handle=hein.journals/taxlr52&collection=journals§ion=9&id=&print=section§ioncount=1&ext=.pdf&nocover=&>

display=0 Also available on canvas.

Thursday, Feb 6

The Corporate Tax (choose one of the below)

1. Hanna, Chapter 8
2. David M Schizer, *Between Scylla and Charybdis: Taxing Corporations or Shareholders (or Both)* Columbia Law and Economics Working Paper No. 536, (Nov 1, 2016). Available at SSRN: <https://ssrn.com/abstract=2788713> or <http://dx.doi.org/10.2139/ssrn.2788713>
3. Reuven S. Avi-Yonah, *Corporations, Society, and the State: A Defense of the Corporate Tax*, 90 VA. L. REV. 1193, 1231-1249 (2004).
4. Benjamin H. Harris, *Corporate Tax Incidence and Its Implications for Progressivity* (Tax Policy Center 2009) at <http://www.taxpolicycenter.org/sites/default/files/alfresco/publication-pdfs/1001349-Corporate-Tax-Incidence-and-Its-Implications-for-Progressivity.PDF>

Thursday, Feb. 13

Consumption Taxes & Income Taxes (choose 2 of the below)

1. S. 3529; Progressive Consumption Tax Act of 2016, available at <https://www.congress.gov/bill/114th-congress/senate-bill/3529/text>
2. Martin Sullivan, *A U.S. VAT May Be Closer Than You Think*, 152 Tax Notes 1608 (Sept. 19, 2016), Tax Notes Doc. DOC 2016-18569 is <https://www.taxnotes.com/tax-notes-today-federal/value-added-tax/economic-analysis-us-vat-may-be-closer-you-think/2016/09/19/g8lp?highlight=Doc%202016-18569>
3. Alan Viard, *The VAT: Coming Soon to a Campaign Stop Near You*, 150 TAX NOTES 719 (Feb. 8, 2016), Tax Notes Doc. No. DOC 2016-2077 link <https://www.taxnotes.com/tax-notes-today-federal/value-added-tax/vat-coming-soon-campaign-stop-near-you/2016/02/08/g28b?highlight=Doc%202016-2077>
4. Alvin Warren, "Would a Consumption Tax Be Fairer Than an Income Tax?," 89 *Yale L.J.* 1081, 1108 (1981). <https://heinonline-org.lp.hscl.ufl.edu/HOL/PDFsearchable?handle=hein.journals/ylr89&collection=journals§ion=59&id=&print=section§ioncount=1&ext=.pdf&nocover=&display=0> Also available on canvas.
5. William M. Gentry and R. Glenn Hubbard, "Distributional Implications of Introducing a Broad-Based Consumption Tax," in James M. Poterba (ed.), *Tax Policy and the Economy*, vol. 11 at 4-9 (1997), also at NBER Working Paper No. 5832 (1996), available at <https://www.nber.org/papers/w5832>
6. David F. Bradford, *Blueprint for International Tax Reform*, 26 *Brooklyn J. of Int'l*

Law 1449 (2001). <https://heinonline-org.lp.hscl.ufl.edu/HOL/PDFsearchable?handle=hein.journals/bjil26&collection=journals§ion=57&id=&print=section§ioncount=1&ext=.pdf&nocover=&display=0> Also available on canvas.

7. Michael J. Graetz, *100 Million Unnecessary Returns: A Fresh Start for the U.S. Tax System* (2002), at: http://digitalcommons.law.yale.edu/fss_papers/1617

Thursday, Feb 20

Tax Policy from the Administrator's Perspective (choose 2 from the below)

The Tax Gap

IRS Publication 1415, Federal Tax Compliance Research, Tax Gap Estimates for Tax Years 2014–2016 (Oct. 2023), at <https://www.irs.gov/pub/irs-pdf/p1415.pdf> :

Brendan McDermott, *The Federal Tax Gap: Overview, Analysis, and Policy Options*, Cong. Rsch. Svc. R47858 (Nov. 30, 2023) <https://crsreports.congress.gov/product/pdf/R/R47858>

Rossotti, Sarin and Summers, *Shrinking the Tax Gap: A Comprehensive Approach* (Dec. 15, 2020) 169 Tax Notes Federal 1467 (Nov. 30, 2020). <https://www.taxnotes.com/tax-notes-today-federal/tax-system-administration/shrinking-tax-gap-comprehensive-approach/2020/12/15/2d7ht?highlight=Shrinking%20the%20tax%20gap%20a%20comprehensive%20approach>

Expenditures

Tax Policy Center, *What are Tax Expenditures?* at: <https://www.taxpolicycenter.org/briefing-book/what-are-tax-expenditures-and-how-are-they-structured>

U.S. Department of Treasury, Tax Expenditures FY2024, at <https://home.treasury.gov/system/files/131/Tax-Expenditures-FY2024-update.pdf>

Thursday, Feb 27

Taxes as a Social Policy Tool (choose 2)

1. Tax Policy Center, *Who bears the burden of federal excise taxes?* <https://www.taxpolicycenter.org/briefing-book/who-bears-burden-federal-excise-taxes>.
2. Billy Hamilton, *The Soda Tax Wars*, 90 STATE TAX NOTES 307 (OCT. 22, 2018) available at <https://www.taxnotes.com/tax-notes-state/excise-taxes/soda-tax-wars/2018/10/22/28j7t?highlight=%22sin%20tax%22>
3. Joseph Thorndike, *Tax History: My Brother's Keeper: Taxes, Paternalism, and Public Health*, 149 TAX NOTES 1442 (Dec. 21, 2015), available at <https://www.taxnotes.com/tax-notes-today-federal/tax-history/tax-history-my-brothers->

[keeper-taxes-paternalism-and-public-health/2015/12/21/g113?highlight=thorndike%20soda](https://www.health/2015/12/21/g113?highlight=thorndike%20soda)

4. Alan K. Kirkpatrick, *Carbon Taxes: Reviewing Theoretical Bases and Evidence* (2022). Available at <https://ssrn.com/abstract=4127530>.
5. Thierry Roncalli and Raphaël Semet, *The Economic Cost of the Carbon Tax* (2024). Available at <https://ssrn.com/abstract=4755259>

Thursday, Mar 6

In lieu of readings this week, we will have presentations on paper progress.

Thursday, Mar 13

Political Economy

1. Edward J. McCaffey & Linda R. Cohen, *Shakedown at Gucci Gulch: The New Logic of Collective Action*, 84 N.C. Law Rev. 1159 (2006) (**Part II**) <https://heinonline-org.lp.hscl.ufl.edu/HOL/PDFsearchable?handle=hein.journals/slro65&collection=journals§ion=5&id=&print=section§ioncount=1&ext=.pdf&nocover=&display=0> Also available on canvas.
2. Overview of the Joint Committee Revenue Estimating Process **JCX-2-17** (January 23, 2017) (**skim**)
3. Sarah Robinson Alisa Tazhitdinova, *What Drives Tax Policy? Political, Institutional and Economic Determinants of State Tax Policy*, NBER Working Paper 31268 <http://www.nber.org/papers/w31268>

Thursday, Mar 27

Estate Taxation (Choose 2)

1. Lily Batchelder, *The “Silver Spoon” Tax: How to Strengthen Wealth Transfer Taxation* (Oct. 31, 2016), at: <http://equitablegrowth.org/tax-finance/silver-spoon-tax/>
2. Jt Econ. Comm. Republicans, *Cost and Consequences of the Federal Estate Tax: An Update* (July 25, 2012) at https://www.jec.senate.gov/public/_cache/files/bc9424c1-88974dbd-b14c-a17c9c5380a3/costs-and-consequences-of-the-federal-estate-tax-july-252012.pdf
3. Paul L. Caron & James R. Repetti, *The Estate Tax Non-Gap, Why Repeal a “Voluntary” Tax?*, 20 Stan. L. & Pol’y Rev. 153 (2009)
4. David Joulfaian, *The Federal Estate Tax: History, Law, and Economics* (February 1, 2018). Available at SSRN: <https://ssrn.com/abstract=1579829>

Thursday, April 3

Tariffs and Taxes

David Autor, Anne Beck, David Dorn and Gordon H. Hanson, *Help for the Heartland? The Employment and Electoral Effects of the Trump Tariffs in the United States*, NBER Working Paper 32082 (2024). Available at: <http://www.nber.org/papers/w32082>

Erica York, *Tariff Tracker: Tracking the Economic Impact of the Trump-Biden Tariffs*, Tax Foundation (2024). Available at: <https://taxfoundation.org/research/all/federal/trump-tariffs-biden-tariffs/>

Doug Irwin, *Trade Policy in American Economic History*, 12 Annual Review of Economics 23 (2020). Available at: https://ccd.ucsd.edu/_files/papers/paper_irwin_annurev-economics.pdf

Thursday, Apr. 10 [individual meetings to review paper progress in lieu of class meeting]

Thursday, Apr. 17 [time to be rescheduled]

Presentations of Work in Progress

CLASS ATTENDANCE POLICY:

Classes are mandatory and will be held on Zoom on the days/times listed in this Syllabus. If you are unable to attend, please provide me with advance notice (or subsequent notice of an unanticipated emergency). If you miss class, you will be required to complete an alternate asynchronous assignment.

Students are expected to attend each class and submit written work by the due dates in accordance with the law school policy. Students who miss a class session without my approval, who do not participate meaningfully in class discussions, who are late without prior notice on the written assignments, or who do a superficial job on the written assignments risk not receiving academic credit for their coursework. Students will be instructed to submit most externship assignments on Canvas.

This class is designed to create a unique experience for each student. It is not a lecture format based on case law. Rather, I expect students to actively engage in readings and class discussions to reflect on their field placements and their connection to the readings. Please make sure that you are actively participating in class. The law school's policy on attendance can be found at this link: <https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies#>

UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations, can be found at this link: <https://ufl.instructure.com/courses/427635/files/74674656?wrap=1>

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. Our class time is approximately two hours, requiring at least four hours of preparation outside of class, including reading the assigned materials, completing written assignments, and submitting your bi-weekly reflections. Articles and viewing materials relating to current events will be added to your assignments periodically throughout the semester.