

Advanced Legal Research (Tax)
University of Florida Levin College of Law
Spring 2026 Syllabus – LAW 6798 – 2 credits

Instructor

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Class Schedule

Wednesdays, 10:00 a.m. – 12:00 p.m.
Room HH 283

Office Hours

Mon. 3:00-5:00 pm
Thurs. 10:00am-Noon

Textbook

None required. Materials to be provided via Canvas. 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 Description and Objectives

This advanced tax research course is designed to familiarize students with the fundamental principles of legal research as they pertain to tax law. Through a comprehensive examination of both print and electronic information sources—encompassing both primary and secondary materials—students will develop the skills necessary to conduct effective research in this specialized field. Students will achieve proficiency in utilizing leading tax research databases such as Checkpoint Edge, WK VitalLaw, Bloomberg/BNA, LexisTax, IBFD, and Tax Analysts. By the end of the course, students will be equipped to effectively research complex tax issues and clearly communicate their findings. For a detailed overview of the course objectives and student learning outcomes, please refer to the attached Appendix A.

Course Schedule

Advanced Legal Research - Tax is a spring semester course. We will meet for 13 classes in total. The course is worth two-credit hours.

Grading

The components of the final grade for the course are listed below:

Homework Assignments	35%
Participation	5%
Final Exam	60%

Per law school policy, this class will be graded on a curve. Points received for assignments during the semester represent raw scores only. This course follows the Levin College of Law's grading policies found [here](#). This chart describes the specific letter grade/grade point equivalent in place:

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

ABA Out-of-Class Hours Requirement

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every "classroom hour" of in-class instruction. Accordingly, each weekly class is approximately 2 hours in length, requiring at least 4 hours of preparation outside of class including reading the assigned materials, reviewing PowerPoints, preparing for in-class exercises, and completing out-of-class assignments.

Homework Assignments

Homework assignments will be posted on the course Canvas page (under the "Assignments" tab) after class. The due date for each assignment is **11:59 p.m. on the Monday following class**. Full credit for assignments will be given to those who demonstrate a good faith effort. A good faith effort includes fully responding to all questions and turning in assignments on time. Cursory responses to questions that ask for an explanation will be penalized. Late assignments will be graded beginning at 75% the available points, unless prior permission has been received from the instructor for an excused exception. **Students must work individually on homework assignments.**

Final Exam

The final exam is a take-home exam that consists of short answers and essays. These will test:

1. Your knowledge of the legal research process;
2. Your knowledge of the structure and jurisdictional authority of the courts that hear tax matters;
3. Your ability to recognize proper citation formats for cases, statutes, regulations and agency guidance, and to identify publication from a citation;
4. Your understanding of the meaning of “primary source” and “secondary source” in the context of legal research, and your ability to identify whether a given resource is a primary or secondary source;
5. Your understanding of the documents involved in the tax legislative process and their sequence, from bill through annotated code, including the ability to identify specific publications and what is contained in them;
6. Your ability to interpret the history of a tax statute;
7. Your ability to identify the publications in which tax regulations are published and what is contained in them;
8. Your understanding of the documents involved in passage of income tax treaties and their sequence, including the ability to find caselaw and other interpretive documents regarding income tax treaties;
9. Your familiarity with the features of Checkpoint Edge, WK VitalLaw, Bloomberg Tax, LexisTax, IBFD and Tax Analysts (e.g., finding aids, annotations, filters, citators);
10. The essay portion of the exam will test your ability to synthesize the skills you learned and apply them to a hypothetical situation. It will be graded anonymously on a curve.
11. The law school policy on exam delays and accommodations can be found [here](#).

Exam Delays and Accommodations

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

Participation

The participation grade is determined by attendance, preparation for class, participation in class, and overall effort to complete the weekly assignments, including contacting the instructor when encountering difficulties with the assignment.

Class Recording Policy

The Office of Student Affairs will continue to record all classes via Mediasite in case students must miss class for health reasons. The Office of Student Affairs will work with faculty to determine when students may have access to these recordings, and the recordings will be password protected. It is the student’s responsibility to contact the Office of Student Affairs as soon as possible after an absence.

Class Attendance

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each class meeting. 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](#).

Accommodations 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). 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.

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.

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.


Office Hours

Office Hours will be held Mondays from 3-5pm and Thursdays from 10am-noon. I am also available at other times. Please email me to set up other times or if you would prefer to meet virtually.

UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES: Other information about UF Levin College of Law policies can be found at this [link](#).

UF ACADEMIC POLICIES AND RESOURCES: Other information about UF academic policies and resources can be found at this [link](#).

Class Schedule/ Topics	Before Class	Homework Assignments
Class 1 Jan. 21 Introduce Course Website Review Syllabus Internal Revenue Code	Review Course Canvas Page _____ Review Syllabus Go to the Pre-Class page in Canvas: 1. Review the Passwords and Database Access PowerPoint 2. Complete this Google doc (Getting to Know You) https://forms.gle/Qbx74LTFHxQm4DeW6	Complete Homework #1 by 11:59 p.m. Monday, January 26th
Class 2 Jan. 28 Legislative Sources of Tax Law	Go to the Week 2 module in Canvas: <ul style="list-style-type: none"> Review PowerPoint Complete the assigned pre-class reading 	Complete Homework #2 by 11:59 p.m. Monday, February 2nd
Class 3 Feb 4 Administrative Sources of Tax Law: Regulations	Go to the Week 3 module in Canvas: <ul style="list-style-type: none"> Review PowerPoint Complete the assigned pre-class reading 	Complete Homework #3 by 11:59 p.m. Monday, February 9th
Class 4 Feb. 11 Administrative Sources of Tax Law: IRS Guidance	Go to the Week 4 module in Canvas: <ul style="list-style-type: none"> Review PowerPoint Complete the assigned pre-class reading 	Complete Homework #4 by 11:59 p.m. Monday, February 16th
Class 5 Feb. 18 Judicial Sources of Tax Law	Go to the Week 5 module in Canvas: <ul style="list-style-type: none"> Review PowerPoint Complete the assigned pre-class reading 	Complete Homework #5 by 11:59 p.m. Monday, February 23rd
Class 6 Feb. 25 Citators and Tax Services	Go to the Week 6 module in Canvas: <ul style="list-style-type: none"> Review PowerPoint Complete the assigned pre-class reading 	Complete Homework #6 by 11:59 p.m. Monday, March 2nd

Class 7 March 4 Legal Commentary Secondary Sources and Current Awareness	Go to the Week 7 module in Canvas: <ul style="list-style-type: none"> • Review PowerPoint • Complete the assigned pre-class reading 	Complete Homework #7 by 11:59 p.m. Monday, March 9th
Class 8 March 11 International and Foreign Tax Law Research	Go to Week 8 module in Canvas: <ul style="list-style-type: none"> • Review PowerPoint • Complete the assigned pre-class reading 	Complete Homework #8 by 11:59 p.m. Monday, March 23rd
March 16-20	SPRING BREAK	
Class 9 March 25 Business Tax Resources	Go to Week 9 module in Canvas: <ul style="list-style-type: none"> • Review PowerPoint • Complete the assigned pre-class reading 	Complete Homework #9 by 11:59 p.m. Monday, March 30th
Class 10 April 1 Estate and Gift Tax Resources / Estate Planning	Go to Week 10 module in Canvas: <ul style="list-style-type: none"> • Review PowerPoint • Complete the assigned pre-class reading 	Complete Homework #10 by 11:59 p.m. Monday, April 6th
Class 11 April 8 State & Local Tax Resources	Go to Week 11 module in Canvas: <ul style="list-style-type: none"> • Review PowerPoint • Complete the assigned pre-class reading 	Complete Homework #11 by 11:59 p.m. Monday, April 13th
Class 12 April 15 Tax Procedure	Go to Week 12 module in Canvas: <ul style="list-style-type: none"> • Review PowerPoint • Complete the assigned pre-class reading 	Complete Homework #12 by 11:59 p.m. Monday, April 20th
Class 13 April 22 Review	Review for Final	

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.bluer.com/ufl/>. Summaries of course evaluation results are available to students [here](#).

Getting Help

For **technical difficulties with E-learning in Canvas**, please contact the UF Help Desk at:

- helpdesk@ufl.edu
- (352) 392-HELP
- <http://elearning.ufl.edu/> (See “Message Us” at the top)

Health and Wellness Resources:

- *U Matter, We Care*: If you or someone you know is in distress, please contact umatter@ufl.edu, 352-392-1575, or visit [U Matter, We Care website](#) to refer or report a concern and a team member will reach out to the student in distress.
- *Counseling and Wellness Center*: [Visit the Counseling and Wellness Center website](#) or call 352-392-1575 for information on crisis services as well as non-crisis services.
- *Student Health Care Center*: Call 352-392-1161 for 24/7 information to help you find the care you need, or [visit the Student Health Care Center website](#).
- *University Police Department*: [Visit UF Police Department website](#) or call 352-392-1111 (or 9-1-1 for emergencies).
- *UF Health Shands Emergency Room / Trauma Center*: For immediate medical care call 352-733-0111 or go to the emergency room at 1515 SW Archer Road, Gainesville, FL 32608; [Visit the UF Health Emergency Room and Trauma Center website](#).

Basic Needs:

Any student who has difficulty accessing sufficient food or lacks a safe place to live is encouraged to contact the Office of Student Affairs. If you are comfortable doing so, you may also notify me so that I can direct you to further resources.”

Preferred names and pronouns.

It is important to the learning environment that you feel welcome and safe in this class; and that you are comfortable participating in class discussions and communicating with me on any issues related to the class. If your preferred name is not the name listed on the official UF roll, please let me know as soon as possible by e-mail or otherwise. I would like to acknowledge your preferred name, and pronouns that reflect your identity. Please let me know how you would like to be addressed in class, if your name and pronouns are not reflected by your UF-rostered name. I welcome you to the class and look forward to a rewarding learning adventure together.

You may also change your “Display Name” in Canvas. Canvas uses the "Display Name" as set in myUFL. The Display Name is what you want people to see in the UF Directory, such as "Ally" instead of "Allison." To update your display name, go to one.ufl.edu, click on the dropdown at the top right, and select "Directory Profile." Click "Edit" on the right of the name panel, uncheck "Use my legal name" under "Display Name," update how you wish your name to be displayed, and click "Submit" at the bottom. This change may take up to 24 hours to appear in Canvas. This does not change your legal name for official UF records.

Discourse, inclusion, and classroom ethos

“As a law student and future lawyer, it is important that you be able to engage in rigorous discourse and critical evaluation while also demonstrating civility and respect for others. This is even more important in the case of controversial issues and other topics that may elicit strong emotions.

As a group, we are likely diverse across racial, ethnic, sexual orientation, gender identity, economic, religious, and political lines. As we enter one of the great learning spaces in the world—the law school classroom—and develop our unique personality as a class section, I encourage each of us to:

- commit to self-examination of our values and assumptions
- speak honestly, thoughtfully, and respectfully
- listen carefully and respectfully
- reserve the right to change our mind and allow for others to do the same
- allow ourselves and each other to verbalize ideas and to push the boundaries of logic and reasoning both as a means of exploring our beliefs as well as a method of sharpening our skills as lawyers

Disclaimer

This syllabus represents my current plans and objectives. As we go through the semester, those plans may need to change to enhance the class learning opportunity. Such changes, communicated clearly, are not unusual and should be expected.

Appendix A

Course Goals and Student Learning Outcomes

After completing this course, students should be able to:

- **Articulate the Tax Research Process:** Clearly delineate the steps involved in conducting effective tax research.
- **Comprehend the Federal Tax Legislative Process:** Acquire an understanding of how federal tax legislation is developed, enacted, and amended.
- **Analyze Primary Sources of Federal Tax Law:** Examine and evaluate essential sources of federal tax law, including the U.S. Constitution, Internal Revenue Code, Treasury Regulations, IRS administrative rulings, and judicial decisions, assessing their nature and structure.
- **Utilize Citators in Tax Research:** Understand the role and importance of citators in verifying, validating, and navigating tax law research.
- **Locate and Interpret Income Tax Treaties:** Grasp the processes and sources involved in the creation and interpretation of income tax treaties.
- **Demonstrate Proficiency in Tax-Specific Research Services:** Develop fluency and confidence in using specialized tax research services to conduct detailed legal research.
- **Investigate Secondary Sources of Federal Tax Law:** Examine and analyze secondary sources that contribute to understanding and interpreting federal tax law.
- **Stay Informed in Tax Practice:** Familiarize oneself with sources of current awareness and developments in tax practice, ensuring up-to-date knowledge of the field.
- **Conduct Internet Tax Research:** Effectively locate and utilize tax resources available on the internet, enhancing overall internet research skills specific to tax law.
- **Evaluate the Hierarchy of Federal Tax Law Sources:** Assess and understand the hierarchy of sources that govern federal tax law.
- **Understand IRS Structure and Procedures:** Gain insight into the structure of the IRS, including its guidance, procedures, and the practical implications for tax law practitioners.