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Fall 2014  
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## **TAX MOOT COURT Syllabus**

### **COURSE DESCRIPTION:**

This course allows students to participate, for ungraded academic credit, in the Written Work Product portion of the ABA Law Student Tax Challenge. Each course participant is responsible for forming a two-student team to produce a memorandum and client correspondence on the tax consequences of a complex business-planning problem. The problem generally is released by the ABA Tax Section in September, with a deadline of November to receive the Written Work Product. Before the problem is released, course participants will complete an assignment and attend training sessions on writing skills and techniques of federal tax research. Meeting times for the sessions will be arranged among faculty and course participants.

### **COURSE MATERIALS:**

There are no required course materials.

However, you will need access to the Internal Revenue Code, Treasury Regulations, federal tax cases, IRS administrative guidance (such as Revenue Rulings), and secondary tax sources (such as treatises and CCH's Standard Federal Tax Reporter). Some of these materials will be made available for your use at 101 Howard. Other materials may be accessed on Westlaw or Lexis.

Moreover, the Code and regulations may be accessed online at <http://taxanalysts.com>. The username is 81100 and the password is dltax2014.

The Standard Federal Tax Reporter and to CCH's other tax materials may be accessed by entering your USFConnect login information on the CCH Intelliconnect platform at: <http://0-intelliconnect.cch.com.ignacio.usfca.edu/scion/secure/index.jsp>).

I recommend that you have a copy of the Bluebook: A Uniform System of Citation (Columbia Law Review Ass'n et al. eds., 19th ed. 2010).

### **EXAMINATION AND GRADING:**

Students receive academic credit for the successful completion and submission of the Written Work Product portion of the ABA Law Student Tax Challenge. Accordingly, if the ABA Section of Taxation does not host the ABA Law Student Tax Challenge, this course is canceled, and no academic credit will be awarded.

The deadline to submit the Written Work Product to me is November 7, 2014, a Friday, which is the same submission deadline to the ABA Section of Taxation.

## **OFFICE HOURS:**

Office hours are from 5:00-6:00 p.m. on Mondays at 101 Howard until October 27, 2014, and after that date, by appointment.

## **FIRST ASSIGNMENT:**

The first class is on August 25, 2014, from 5:00 p.m. to 6:00 p.m. Before this class, please review last year's competition rules, which will be posted on the TWEN site for this course. If you are an LL.M. student, please review the (2013-2014) Official LL.M. Division Rules. If you are a J.D. student, please review the (2013-2014) Official J.D. Division Rules.

During the first class, please provide me a couple of dates between August 26, 2014 and September 4, 2014, to meet again after 5:00 p.m. at 101 Howard.

### **Class 1**

Topics: Overview of ABA Section of Taxation Law Student Tax Challenge Competition Teamwork and Division of Labor

Assignment: After the first class, find a partner and provide me names and contact information of your two-person team. If you are an LL.M. student, please review the 2013 Official LL.M. Division Problem. If you are a J.D. student, please review the 2013 J.D. Problem. With your partner, begin working on an outline of an answer to the 2013 problem.

### **Class 2**

Topics: Tax Research, Tax Authorities, and Tax Resources

We will go over examples to illustrate these topics. Such examples include reorganizations under I.R.C. § 368, the economic substance doctrine under I.R.C. § 7701(o), corporate inversions under I.R.C. § 7874, and the check-the-box regulations.

### **Class 3**

Topics: Writing and Organizational Tips: Client Letter and Legal Memorandum

Please bring to class your outline of an answer to 2013 problem. We will review the winning Entries for 2013 Problem(s). We will also review the 2012 Law Student Tax Challenge Bench Briefs to see what the competition judges look at.

After these three class meetings, I will correspond with you by email. The 2014 Problem will be released on September 8, 2014 by or before 2:00 pm Pacific Standard Time. On that date, please frequently check the website for the ABA Section of Taxation Law Student Tax Challenge at

[http://www.americanbar.org/groups/taxation/awards/law\\_student\\_tax\\_challenge.html](http://www.americanbar.org/groups/taxation/awards/law_student_tax_challenge.html). After the 2014 Problem is released, please thoroughly review it and the corresponding competition rules. After I review the problem, I will email you particular Internal Revenue Code sections to consider and research.