

## LAW 850-01 Advanced Tax Law Research - Fall 2012

W 9:30AM – 11:20 AM Tarkington Computer Classroom

Jim Kelly

Room 211 (in the office suite behind the Circulation Desk in the library)

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Text: Federal Tax Research, Guide to Materials and Techniques, 8<sup>th</sup> edition, by Gail Levin Richmond (Foundation Press).

Course description: This course will build upon basic legal research skills and expose the student to the book and electronic information sources utilized by researchers in the specialized area of tax law. Following a basic review of research fundamentals, the course is devoted to understanding the wide array of primary and secondary sources in print and databases used in tax research, including RIA Checkpoint, CCH Intelliconnect, and Bloomberg BNA. In addition, instruction will focus on the various forms of tax information available including Treasury regulations and other Internal Revenue Service guidance.

This course will be graded on a pass/fail basis. To receive a grade of pass, students must complete all exercises and participate in class discussion. The readings listed below should be completed prior to class, and in the order presented.

1. August 22  
Introduction & Review of General Research Principles  
Read Chapters 1 – 3; skim Chapter 4
2. August 29  
Legislative, Part I (The Constitution & Internal Revenue Code)  
Read Chapters 5 - 6  
Final assignment (client letter & research log) distributed
3. September 5  
Legislative, Part II (Legislative History & Treaties)  
Read Chapter 7 - 8
4. September 12  
Administrative, Part I (Regulations)  
Read Chapter 9
5. September 19  
Administrative, Part II (Other IRS Materials)  
Read Chapter 10

6. September 26  
Judicial  
Read Chapters 11 - 12

7. October 3  
Secondary Sources  
Read Chapters 13 – 15

Final assignment (client letter and research log) due October 17