Instructor:

Prof. Joe Walsh, Professor of Taxation, Rm. 5317, (415) 442-7881, jwalsh@ggu.edu.

Office Hours:

I am almost always available before class. Other times, I am available by appointment, Monday thru Thursday. Please call the number listed above to make an appointment, or e-mail me at the above address.

Course Objectives:

- Students will demonstrate their understanding of the ethical standards applicable to tax lawyers and their taxpayer clients, and how those standards of tax practice differ from those generally applicable to the practice of law.
- Students will demonstrate ability to determine the relevant facts, rules of law, and policies underlying the holding of each of the authorities [Code, Treasury Regulations, cases, etc.] and apply the relevant authorities to assigned discussion problems.

Scheduled Meetings:

The class will meet on Tuesdays, beginning January 10, 2012 and ending with the final exam on March 20, 2012, from 6:30 p.m. to 9:10 p.m., except that we will have a make up class on Friday, March 24, 2012. Please see the schedule, below, for exact dates and expected topics. Please note that this schedule is only a plan, not a binding contract, and is subject to modification as the term develops. I may pass out additional assignments and study questions for certain topics during the term.

Required Texts:


Internal Revenue Code and Treasury Regulations

Strongly Recommended:

2011 Selected Standards on Professional Responsibility, Including California and New York Rules, Thomas Morgan and Ronald Rotunda, Foundation Press. (hereinafter, Selected Standards)
Other Materials:

California Bar Ethics web site, at the following URL:
http://www.calbar.ca.gov/state/calbar/calbar_generic.jsp?ImagePath=Ethics_Information.gif&sCategoryPath=/Home/Attorney%20Resources/Ethics%20Information&sFileType=HTML&sCatHtmlPath=html/Attorney-Resources_Ethics-Information_ethics.html

Class Attendance Policy:

The faculty has adopted the following attendance rule:

Punctual and regular attendance in all classes is required. Failure to attend classes regularly and punctually shall result in the lowering of a student's grade or disqualification to take the examination for the class. Professors shall enforce attendance in all classes in a manner appropriate to the particular class. Each semester, each faculty member shall inform the students, in writing, of the methods the faculty member will use to implement the above policy. A copy of this shall be forwarded to the dean.

As discussed more fully below, the course grade will be based primarily on the final exam. The questions on the exam will be substantially similar to the issues and problems we will be discussing in class. Thus, class attendance is a strong factor in success on the exam. I reserve the right to reduce a student’s grade for lack of attendance.

Grades:

Grades will be based primarily on one final exam, the last day of class, as set for in the Schedule below. The exam will be two hours, in-class, open book, open code, and open notes. Historically the exam has been True/False, multiple choice and short answer.

I may also award push points for class participation that contributes to the success of the class, either by volunteering to answer class discussion problems, orally briefing assigned cases, or offering cogent comments on material.

Internet and Computer Use in the Class

Students may use computers, including Internet access, during class. However, please do not misuse these items, especially if that misuse detracts from or interferes with your classmates ability to benefit from class discussion.
January 10, 2012
Introduction and Administrative Matters
Setting the stage - overview of course, discussion of terminology and fundamental concepts
Wolfman, pgs.1 – 30.

January 17, 2012
Tax Return Accuracy and the Lawyer
Wolfman, pgs. 99 – 131, begin

January 24, 2012
Tax Return Accuracy and the Lawyer, continued
Wolfman, pgs. 99-131, finish

January 31, 2012
Audit and Litigation: Tax Controversies
Wolfman, pgs. 133 – 153, begin

February 7, 2012
Audit and Litigation: Tax Controversies, continued
Wolfman, pgs. 133-153, finish

February 14, 2012
Tax Planning and Advice - Circular 230
Wolfman, pgs. 255 – 294, begin

February 21, 2012
Tax Planning and Advice – Tax Shelters
Wolfman, pgs. 255 – 294, continue

February 24, 2012 [YES, FRIDAY, Feb. 24, 2012]
Tax Planning and Advice – Reportable Transactions
Wolfman, pgs. 255 – 294, continue

February 28, 2012
Professional Liability
Wolfman, pgs. 64 - 98
March 6, 2012
GUEST LECTURER – John Hartzog
Professional Responsibility for Estate Planning

March 13, 2012 – NO CLASS
SPRING BREAK

March 20, 2012
Final Exam – 6:30 to 8:30 PM