

# **Advanced Tax**

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Spring 2026

## **Overview of Course**

### **Attendance**

Regular, punctual attendance is required. This means **you may have no more than one unexcused absence. You may not be absent on the day of your oral presentation.**

Exceeding this limit will result in a sanction, ranging from a reduction in your final grade to failing the course, depending on the circumstances. To ask that an absence be excused, contact Associate Dean Libby Davis (eadavis@lclark.edu), preferably before the class in question begins but in no event later than 24 hours after the class begins.

If you are more than 20 minutes late for a class, it will count as an absence for that class. Attendance will be taken at each class. Classes will be recorded if technology is available and working; a link to the recordings of all classes will be provided to all students officially enrolled in the class.

### **Learning Objectives**

Students in this course will become familiar with sources and techniques of tax research, and advance their skills in legal analysis and writing. In the course of preparing a substantial research paper that they also present orally, students will obtain detailed doctrinal knowledge in one or more areas of substantive tax law. Students will also gain knowledge of other substantive tax law through attendance at others' oral presentations.

### **Required Work**

- Tax research exercise (pass/fail)
- Class participation (5 percent of final grade)
- Tax research paper, 20–25 pages (80 percent of final grade)
- Class presentation, 35 minutes (15 percent of final grade)
- End-of-course quiz on class discussions (pass/fail)

## Research Paper Deadlines

The deadlines for the various stages of the process of writing the research paper are as follows:

<i>Deliverable</i>	<i>May 2026 grads</i>	<i>Others</i>
One-to-two page précis, outline, or research agenda	Thursday, February 5	Thursday, February 5
Complete first draft	Thursday, March 5	Monday, March 9
Final paper	Thursday, April 15	Four weeks after delivery of my comments on first draft (tolled during spring break, reading period, and exam period)

The deadlines will not be extended, except in cases of major physical illness or death in the family. If you are expecting to graduate in May of this year, missing the deadlines could result in your not receiving your diploma at graduation.

### Penalty for Missed Deadlines

For every two days (or part thereof) by which any of the deadlines stated above is missed, one-tenth of a point (0.1) will be subtracted from your final grade. Thus, if your outline is six days late and your paper would otherwise receive a grade of “B” (3.0), your grade will be “B-minus” (2.7).

### Criteria for Grading

In grading the research paper, the primary criteria will be accuracy of substance, clarity of writing, thoroughness of research, and correctness of form of the first draft as well as the final paper. Also taken into account will be the degree of improvement between the first draft and the final version; responsiveness to my comments, especially in the final paper; degree of difficulty of the topic; ability to work independently; ability to follow instructions; creativity and originality; and other factors.

### Use of Artificial Intelligence

All submitted written work, including assignments, papers, and projects, must be the student’s original work. The use of generative AI (GAI) tools to generate any part of the submitted text is strictly prohibited.

For the purposes of this policy, GAI use refers to the generation of substantial portions of text by tools such as Lexis+AI, ChatGPT, or any similar platform. The only exception to this prohibition is the use of minor auto-suggestions provided by word processing or email software (e.g., Microsoft Word or Outlook). These auto-suggestions are permitted as they do not substitute for the student’s own legal analysis or writing.

### **Possible Paper Topics**

- Conservation easement tax shelters
- Pass-through losses of S corporations
- Reporting requirements for foreign financial accounts
- Use of valuation discounts in estate planning
- Transfer pricing by multinational businesses
- Federal tax valuation vs. valuation for other purposes
- Allocation of the sale price of a business
- Effects of corporation's tax status (C corporation, S corporation) on value of stock
- Special estate tax valuation rules
- Another topic, with my approval

### **Accommodations for Disability and Religious Practices**

Students who have a disability, as defined by the Americans with Disabilities Act, may seek an accommodation through the Student Support Services office ([access@lclark.edu](mailto:access@lclark.edu)) on the undergraduate campus. Students whose religious practices may affect their academic schedule may seek accommodation through Associate Dean Davis. For questions regarding any type of accommodation, please contact Associate Dean Davis.

### **Support for a Safe and Collegial Learning Environment**

Lewis & Clark Law School promotes a learning environment free of bias and one that allows each student to approach their education to their fullest ability. If you experience a situation in this class that concerns you, please bring the matter to my attention or to the attention of Associate Dean Davis. In addition, there are a number of institutional policies that reflect the institution's commitment to a safe and collegial learning environment. Support and a reporting process is available for any community member who experiences sexual misconduct, harassment, or hate- or bias-motivated conduct. You can report matters through the institutional process or through Associate Dean Davis.