

## **TAX POLICY SEMINAR**

Professor Michael Kirsch

Spring 2020

Thursday, 9:00-10:40am  
Room 2108

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### **Course Description**

This seminar focuses on tax policy, with a particular emphasis on the federal income tax and proposed reforms and alternatives thereto (we may also spend a portion of our time discussing other taxes, such as state sales taxes as they apply to online sales). The seminar has two goals: to provide students with an introduction to the conceptual tools necessary to critically evaluate the tax system; and to allow students to apply those tools to analyze various features of our tax system and proposed reforms. Each student will be expected to be prepared and to participate actively in discussions during each class session. In addition, each student will write a substantial research paper and lead a discussion about it near the end of the semester. *Pre-requisite:* Federal Income Taxation or permission of instructor.

### **Course Website**

You are responsible for checking the course website each week:

<http://mkirsch.nd.edu/taxpolicy>

The website contains the weekly reading assignments as well as course policies.

### **Course Materials**

There are two books that must be purchased for the class—each of them is a relatively inexpensive paperback. These books provide useful background for several of the topics that we will be discussing during the semester.

JOEL SLEMROD & JON BAKIJA, *TAXING OURSELVES* (5th ed., MIT Press 2017; ISBN 978-0-262-03567-5)

STEPHANIE HUNTER MCMAHON, *PRINCIPLES OF TAX POLICY* (2nd ed., West Academic Concise Hornbooks Series 2018; ISBN 978-1-64242-058-6)

Additional reading often will consist of scholarly articles, government reports, or newspaper articles on each week's topic. You must download these materials for yourselves (the course website contains links to these materials). You may use any source, such as LEXIS or Westlaw, but for law review articles I recommend the use of Heinonline.org (which preserves the original formatting for law review articles) when available.

## **Expectations and Grading**

Before each class, you are expected to read the assigned material, think about it, and come to class prepared to discuss the issues. You are expected to attend each class and to arrive on time. If you must miss a class, you must let me know the reason in advance by email. During each class, you are expected to participate actively in discussion.

During the semester, you must write a substantial research paper of the type contemplated by the upper-level writing requirement (set forth in § 4.3.3 of the Hoynes Code). In brief, this means that it must demonstrate proficiency in legal research and analytical reasoning. However, unless you are actually seeking to satisfy the upper-level writing requirement with this paper, the 10,000 word requirement does not apply (in any event, the paper should be at least 20 pages and include appropriate footnote citations to your sources). You must engage in substantive analysis and argument regarding the tax policy issue; papers that are merely descriptive will not suffice. You may write on virtually any tax policy issue that interests you, but you must clear the topic with me in advance. The final paper will be due no later than 5:00pm on April 30, 2020 (the last day of the pre-exam study period).

In addition, you will be required to lead a discussion of your paper during one of the last three (or possibly four, depending on enrollment size) class sessions. You must submit to me a substantially-completed draft of your paper one week before your discussion – i.e., before the beginning of the class the week before. I will distribute your draft to the rest of the class. You will be allocated approximately 25 minutes for the discussion. You may use no more than 5 of those minutes to briefly introduce your paper to the class, with the rest of the time spent in discussion with your classmates.

Your grade for the course will be based on your class participation, your paper, and the discussion of your paper. Your paper and the discussion thereof will combine for approximately two-thirds of the grade and your class participation during the semester will count for approximately one-third of the grade.

## **Technology Policy**

I do not ban the use of laptops or technology during the class. However, any such use should only be for purposes of facilitating the class discussion (e.g., consulting your notes, etc.). Your attention should be focused on participating in the class discussion.

## **My Availability**

I generally am in my office during normal business hours throughout the week (other than Tuesday and Thursday mornings, when I teach International Tax). You should feel free to stop by at any time (because of noise in the suite, my door might sometimes be closed when I am in my office – feel free to knock). You may schedule a specific time for an appointment if you prefer.

I will be happy to review preliminary outlines or preliminary drafts of your paper during the semester, but you are not required to submit any. If you do, I will respond as quickly as I reasonably can. Please note that towards the end of the semester, I am unlikely to be able to respond very quickly.

## **Assignments**

The course website contains the list of weekly reading assignments. The topics and materials are subject to change (for example, given the possibility of tax proposals arising during the election season, we are likely to incorporate such proposals into our discussions). If there are any changes to the reading assignments, I will post them at least one week in advance of the relevant class. Please note that I have assigned only excerpts from some of the materials—you are not obligated to read (or print) the non-assigned portions of those materials. Moreover, you are not required to read the footnotes of law review articles.

The main purpose of the reading assignments is to facilitate our in-class discussions. Accordingly, rather than attempting to memorize or take notes on every detail of the reading, you should think about a few issues raised by each week's reading that you might want to discuss in class.