

NAME

Citizenship Project

My goal for citizenship is to continue my work with the curriculum committee to make sure that our curriculum incentivizes students to take and engage deeply in rigorous courses. This has been a project we've been working on for the last year and a half and we have made good progress. In particular, we have changed the pass/fail requirements to reduce the number of pass/fail classes available to students. We have also reduced the number of credits they can get for doing summer externship work, and we have restricted the number of credits they can get that count toward graduation for doing journal and other co-curricular work. Prior to the changes, top students tended to take a disproportionate number of these types of classes/credits in order to grade protect, and therefore they took fewer substantive classes. We expect that the changes will force students, including top students, to take more rigorous courses, which will improve enrollment in those classes and better prepare the students for practice.

I think that in the next semester or so we should be able to wrap up the two-year goal of making sure the law school is appropriately rigorous. In particular, I plan to create a course outline that will help students figure out which classes to take in which year of law school, depending on the subjects that are of the most interest to them. We also plan to discuss the possibility of creating more seminars and creating a survey for recent graduates regarding which courses best prepared them for practice (and which courses we do not offer they wished we had offered).

NAME

Faculty Development Plan

A. Self-assessment

My strengths are in teaching and scholarship. As for teaching, my strength comes because I truly care about each student and about presenting the material in a way that is both clear to the students and challenges them intellectually. In my first semester, I struggled to present the material as clearly as I wanted to, but learned from student reviews and my own self-assessment how I could improve. I was able to bring my student reviews up from a 4.1 to a 4.7 for the same course the following year. I still struggle sometimes when I'm in front of the class to stay on track, but I've learned to make up for these tangents by doing a recap of each class and using slides to keep myself as on track as possible. My student reviews and the fact that my contracts students voted me 1L professor of the year have confirmed that the students really appreciate this approach.

As for scholarship, I have had excellent opportunities to share my work both through conferences and through publishing in journals that are widely read in my field. I have several upcoming projects that I am very excited about. My weakness in scholarship is that I find it difficult to publish during the semester (while I'm teaching), so I have to make up for that during the summer (during which I do not teach). I think that I'll be able to find a better balance on this after I've taught my classes a couple of times and have the material down.

B. Goals and Activities to Accomplish Those Goals

My goal for teaching is to improve my federal income tax class. I was able to improve my contracts class significantly (as I mentioned above, I raised my student reviews from a 4.1 to a 4.7), but I feel like I still have room for improvement for my other classes. In particular, federal income tax is a difficult subject to teach because it covers so many different topics, many of which require the students to learn financial concepts they have little to no background in. I am working to develop ways to teach them the big picture so that they don't get lost in the details of tax.

My goal for scholarship is to publish a full-length article this year that focuses on state and local taxation and how the federal system for deductibility affects income inequality. I plan to discuss how the state and local tax deduction, which was recently changed by tax reform, and the taxation of state and local bonds, affects the ways that people choose their localities. I have written about the state and local tax deduction before (though with a very different focus), so I am familiar with the literature in this area and know that my upcoming paper is original. I am scheduled to present a paper in October at an invitational tax conference and this is the paper I plan to present there.

I also plan to write some shorter articles that follow up on full-length articles I've written about new developments in tax and IPOs. I am co-authoring one short paper in this area with two accountants – one from BYU and one from NYU. And I have two other shorter articles in this area that I am solo authoring.

My goal for citizenship is to continue my work with the curriculum committee to make sure that our curriculum incentivizes students to take and engage deeply in rigorous courses. This has been a project we've been working on for the last year and a half and we have made good progress. I think that in the next semester or so we should be able to wrap up the project. In particular, I hope to create a course outline that will help students figure out which classes to take in which year of law school, depending on the subjects that are of the most interest to them.

C. Personal Goals and Law School / University Aims

I hope that my goals of getting to know the students personally, producing top scholarship, and being a good citizen at the law school uplifts the students, both intellectually and spiritually, and helps those outside of BYU view the law school and the university in a positive light.

D. Resources Needed

My scholarship is primarily in tax law. It has been helpful to have student research assistants, but I have not required more hours than is allocated by the law school. I also need to travel to certain conferences (all domestic), and the law school has provided plenty of resources to make that happen.

Federal Income Taxation, Professor NAME

Winter 2018

TuWTh 2:30–3:45

Room #303

“[T]axation, in reality, is life. If you know the position a person takes on taxes, you can tell their whole philosophy. The tax code, once you get to know it, embodies all the essence of life: greed, politics, power, goodness, charity.” – Sheldon S. Cohen

“Tax issues are fun. Getting to love them may take a bit of effort, but the same is true for Beethoven's string quartets, and think of how much pleasure they give if one does make the effort.” – Peter L. Faber

Contact Information

Office No. 412

Office Hours: By appointment (I'm here every day, so if you would like to meet please email me a couple times that would work for you)

Telephone: 801.422.6956 (office)

Email: shobeg@law.byu.edu

Course Website: Available on TWEN

Course Description and Objectives

This is an introductory course to federal income taxation. As this course will aim to show, almost any transaction that achieves a non-tax objective will simultaneously offer opportunities and pitfalls from a tax perspective, and lawyers in any area of practice must understand the extent and nature of tax issues raised by legal transactions and claims. The focus of this class will be on foundational matters, including analysis, planning, and litigation, that are broadly relevant to federal income taxation.

The principal aim of this course is to set out and explain the fundamental rules and structures that govern the federal taxation of income, including statutory law, treasury regulations, and judicial doctrines. We will accomplish this primarily by studying select provisions of the Internal Revenue Code (the “Code”). However, it is impossible in one course (or even a dozen courses) to fully understand the Code, which is complex and constantly changing, so we will “fill in the gaps” by learning tax policy, the principles upon which the Code is built. Studying tax policy will help you to understand the core principles of federal income taxation and allow you to understand what the rules likely are (or should be) even without reading the actual Code.

By the end of this course you should be able to:

1. Interpret a federal income tax statute;
2. Identify whether a particular item/transaction gives rise to taxable income;
3. Determine the “true taxpayer” for reporting items of income or expense;

4. Identify the character of an item of income (e.g. capital or ordinary gains or losses); and
5. Analyze federal income taxation's underlying policies.

Texts

Dodge, Fleming, and Peroni, *Federal Income Tax: Doctrine, Structure and Policy* (LexisNexis, 4th ed., 2012)
Selected Federal Taxation Statutes and Regulations (West) (purchase the most recent edition)

Reading Assignments

I will email the class updated reading assignments and post the reading assignments on the course website. Each assignment is designed to be covered in one class session, but the class will go at the pace required to cover the materials thoroughly.

Evaluation

The final grade in this course will be based entirely on the final exam, which will combine short essay and short answer questions (and possibly some multiple choice). The exam will be completely open book.

Class Recordings

Class recordings will be made available.

Laptop Computers and Other Electronic Devices

You may use computers or other electronic devices during class only for note-taking. In accordance with the Law School's policy regarding "Electronic Device Use in the Classroom," I have the discretion to ban individuals from using electronic devices in the class or to ban electronic devices from the classroom entirely.

Honor Code

In keeping with the principles of the BYU Honor Code, students are expected to be honest in all of their academic work. Academic honesty means, most fundamentally, that any work you present as your own must in fact be your own work and not that of another. Violations of this principle may result in a failing grade in the course and additional disciplinary action by the university. Students are also expected to adhere to the Dress and Grooming Standards. Adherence demonstrates respect for yourself and others and ensures an effective learning and working environment. It is the university's expectation, and every instructor's expectation in class, that each student will abide by all Honor Code standards. Please call the Honor Code Office at 422-2847 if you have questions about those standards.

Preventing & Responding to Sexual Misconduct

In accordance with Title IX of the Education Amendments of 1972, Brigham Young University prohibits unlawful sex discrimination against any participant in its education programs or activities. The university also prohibits sexual harassment—including sexual violence—committed by or against students, university employees, and visitors to campus. As outlined in university policy, sexual harassment, dating violence, domestic violence, sexual assault, and stalking are considered forms of "Sexual Misconduct" prohibited by the university.

University policy requires all university employees in a teaching, managerial, or supervisory role to report all incidents of Sexual Misconduct that come to their attention in any way, including but not limited to face-to-face conversations, a written class assignment or paper, class discussion, email, text, or social media post. Incidents of Sexual Misconduct should be reported to the Title IX Coordinator at t9coordinator@byu.edu or (801) 422-8692. Reports may also be submitted through EthicsPoint at <https://titleix.byu.edu/reportor> 1-888-238-1062 (24-hours a day).

BYU offers confidential resources for those affected by Sexual Misconduct, including the university's Victim Advocate, as well as a number of non-confidential resources and services that may be helpful. Additional information about Title IX, the university's Sexual Misconduct Policy, reporting requirements, and resources can be found at <http://titleix.byu.edu> or by contacting the university's Title IX Coordinator.

Student Disability

Brigham Young University is committed to providing a working and learning atmosphere that reasonably accommodates qualified persons with disabilities. If you have any disability which may impair your ability to complete this course successfully, please contact the University Accessibility Center (UAC), 2170 WSC or 422-2767. Reasonable academic accommodations are reviewed for all students who have qualified, documented disabilities. The UAC can also assess students for learning, attention, and emotional concerns. Services are coordinated with the student and instructor by the UAC. If you need assistance or if you feel you have been unlawfully discriminated against on the basis of disability, you may seek resolution through established grievance policy and procedures by contacting the Equal Employment Office at 422-5895, D-285 ASB. At the Law School, Assistant Dean of Student Affairs Wendy Archibald (801-422-5576, JRCB room 338) is the person designated as the contact person by the University's Equal Employment Office.

NAME

Scholarship Strategies Project

My scholarship is in taxation, and there are two particular areas within tax that I focus on. One area of tax that I write in is federalism and the effects of certain deductions, including the state and local tax deduction. I have written one full-length article in this area, one shorter article, and one op-ed for the Washington Post. The Washington Post article was about how the Republican tax reform plan (which had not yet been passed at the time I wrote the article) would effectively subsidize wealthy localities while eliminating the deduction for state taxes, which generally fund programs that help low-income tax payers. The final tax reform bill changed the structure of the state and local tax deduction to remedy this issue. While I do not think that the change due to my article, I know it was widely read and I like to think it had some effect.

I plan to write a new, full-length article this year that focuses on state and local taxation and how the federal system for deductibility affects income inequality. I plan to discuss how the state and local tax deduction and the taxation of state and local bonds affects the ways that people choose their localities. Because I have written about the state and local tax deduction before (though with a very different focus), I am familiar with the literature in this area and know that my upcoming paper is original. I am scheduled to present a paper in October at an invitational tax conference and this is the paper I plan to present there.

The other area that I write in is about new developments in tax and IPOs. I plan to write some shorter articles that follow up on full-length articles I've written in this area, one of which was about the Up-C and supercharged IPOs and the other of which was about tax receivable agreements. I am co-authoring one short paper in this area with two accountants – one from BYU and one from NYU. And I have two other shorter articles in this area that I am solo authoring. My previous articles in this area have been heavily read and downloaded, and I think it is important for me to keep publishing in this area (where I have already made a name for myself).

I will be able to evaluate whether I've been successful in these areas based on when I finish the articles. For the state and local paper, the next submission cycle is August, 2018, so I plan to finish the article by then. For the other papers, there is a rolling submission cycle, but due to the timeliness of the articles I plan to complete one by May, 2018, and the others by the end of 2018.