Sample 1
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).
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 are 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.
“[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.  
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: (office)
Email: @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

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 Republic 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.
Sample 2
Citizenship Project

One part of my plan to expand and improve my citizenship is to become more involved in the external speakers committee. As part of that committee I am charged with helping to bring in speakers from other schools to speak with our faculty. This is an important part of expanding our brand and to improving our school’s scholarly culture. As the junior member of the committee I have attended meetings and approved decisions made by more senior faculty. I have also acted as host to visiting speakers, showing them around campus and taking them to dinners. While my involvement has been as expected to this point, I know I can do more to contribute to the committee. Part of this is to be proactive in finding ways to help more senior members of the committee. One way I intend to do this is by more actively seeking out potential speakers and asking for ways to help rather than waiting for assignments.

My other major committee assignment is on the appointments committee. Our work for the year is mostly done. If I am on the committee again next year I can apply many things I learned this year to be a more valuable contributor. For example, I learned ways to more proactively vet candidates to help the committee chair figure out our applicant pool, and I learned a lot about how to interact with groups of faculty to arrive at decisions that everyone is happy with.
Faculty Development Plan

A. Self-assessment

I have strengths and weaknesses in teaching and scholarship. My first time teaching each of the 3 classes I teach went well, although I think I had the usual bumps along the way. I have very much enjoyed teaching. I try to make class fun and interesting so that I can both challenge the students but also keep them engaged. Much of the material I teach is difficult, and so at times I have struggled to figure out the best way to teach it so that I can reach all of the students while still challenging the top students. On the second time around I am trying to find ways to provide summaries of the materials that help the students understand the big picture. Another thing I am working on is being more accessible to a broader group of students. It has become apparent that a certain group of students gravitate towards me but that others find me intimidating. I am working on ways to connect with all of the students.

As discussed in my Scholarship Project, I need to do a better job of managing my use of research assistants. To do this I plan to develop a system of accountability for them. I also need to balance my writing and empirical research to ensure that I do not get stuck doing research while neglecting the writing.

B. Goals and Activities to Accomplish Those Goals

My goals on scholarship are to get a better pipeline of scholarship developed. Because I do a lot of empirical research my first year was spent trying to develop this research, which led to a number of dead ends. I feel like I have now found my groove, and I need to spend this coming summer getting a number of articles developed so that I have a continuous flow of scholarship. To do this I plan to start writing earlier. Last summer I spent most of the summer researching and didn’t get enough writing done and this summer I plan to start writing early instead of waiting for my empirical research to be finished.

On citizenship, I plan to increase my involvement on the external speakers committee. As part of that committee I am charged with helping to bring in speakers from other schools to speak with our faculty. This is an important part of expanding our brand and to improving our school’s scholarly culture. As the junior member of the committee I have attended meetings and approved decisions made by more senior faculty. I have also acted as host to visiting speakers, showing them around campus and taking them to dinners. While my involvement has been as expected to this point, I know I can do more to contribute to the committee. Part of this is to be proactive in finding ways to help more senior members of the committee. One way I intend to do this is by more actively seeking out potential speakers and asking for ways to help rather than waiting for assignments.
C. Personal Goals and Law School / University Aims

My personal goals are closely tied with my professional goals, as described above. One main goal is to connect with a broader group of students and help them feel included in the intellectual and spiritual aspects of the law school.

D. Resources Needed

The law school provides excellent resources that have been sufficient for my needs. The deanery has agreed to allow me to use extra hours of research assistance. The law school also provides the resources I need for traveling to conferences.
Scholarship Strategies Project

My scholarship to this point has mostly considered the empirical realities of the legislative process. I have conducted interviews with various actors in the process and have done studies of the evolution of the Statutes at Large. Because my scholarship is often empirical in nature it can be more time-consuming than much legal scholarship. It requires me to spend time empirically analyzing materials, which often leads to dead ends that are only apparent after much effort. However, I enjoy this type of scholarship and believe it makes useful contributions, and so I plan to continue doing it. Now that I am in my second year I have had enough time to figure out where I am going with my scholarship and so I believe I should be able to pick up the pace despite the obstacles empirical research presents.

One thing I plan to do a better job of this summer is using research assistants. I learned a lot in my first year how to manage research assistants. The biggest obstacle is managing underperforming research assistants by finding ways to monitor their progress to ensure they are making progress towards completion. Last year I relied on research assistants I thought were working but turned out to be doing little work. I plan to use this semester and the spring and summer to do more empirical research with research assistants, and so I need to do a better job of managing them. I will do that by creating a better system of accountability and following up more frequently with research assistants.

Another part of my plan is to begin writing earlier. Another issue with empirical research is that I can get caught up doing the empirical parts and ignoring the writing. I have found that writing is often the best way of clarifying issues with my research or areas where I need to change or expand my empirical research. I plan to start writing early instead of waiting for the empirical research to be finished.