

SKILLS AND VALUES: FEDERAL INCOME TAXATION

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SKILLS AND VALUES: FEDERAL INCOME TAXATION

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Library of Congress Cataloging-in-Publication Data

Drumbl, Michelle L.

Skills and values. Federal income taxation / Michelle L. Drumbl, Deborah S. Kearns.

p. cm.

ISBN 978-1-4224-7842-4 (soft cover)

1. Income tax—Law and legislation—United States—Problems, exercises, etc. I. Kearns, Deborah S. II. Title.

KF6369.85.D78 2011

343.7305'2—dc22

2011013884

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Preface

To help students transition from the theoretical and academic study of law to the practice of law, legal educators are considering the reforms that were called for in *Best Practices for Legal Education*¹ and the Carnegie Foundation report on preparation for the legal profession.² These works, both released in 2007, identified ways in which legal education can better prepare students for practice. In the spirit of these recommendations and the ensuing conversations about legal education, *Skills and Values: Federal Income Taxation* seeks to help bridge the gap between traditional academic instruction and the practice of tax law by exposing students to the skills and ethical obligations essential to a tax lawyer.

Traditionally, law professors have taught tax law through cases and problems focusing on isolated Internal Revenue Code sections. This book takes an integrated approach, seeking to help students capture the “big picture” of the tax system through exercises in each chapter that present hypothetical client situations. Students will actively participate in the learning process through the use of online interactive exercises, practice-oriented research and fact investigation, client counseling and advocacy skills.

The exercises also provide students an opportunity to explore some of the ethical issues that arise frequently in tax practice. All lawyers are of course bound by the ethical rules in the jurisdiction in which they practice. Lawyers practicing before the Internal Revenue Service are also subject to the professional responsibility regulations promulgated by the Treasury Department in Circular 230. From the initial interview to the termination of a case, ethical obligations must be at the forefront of a tax lawyer’s mind.

We have designed each chapter of the book to stand alone, so that students may undertake the subjects in any order. The book includes a number of integrated exercises that are not typically found in a primary casebook for a Federal Income Tax Course. We designed the chapters to be used as primary teaching materials at the option of the professor; if

¹ ROY STUCKEY ET AL., *BEST PRACTICES FOR LEGAL EDUCATION* (2007).

² WILLIAM SULLIVAN, ET AL., *EDUCATING LAWYERS: PREPARATION FOR THE PROFESSION OF LAW* (2007).

not assigned, the student can undertake the assignments independently as an introduction to new areas of tax. The online self-assessment materials, which include answers, practice tips, and illustrative tax forms, provide an opportunity for students to evaluate their understanding of federal income tax.

Acknowledgments

I would like to express my gratitude to the Frances Lewis Law Center at Washington and Lee University School of Law for its support of this project. I also wish to acknowledge and thank the following individuals: Sheri Hiter, for her research assistance and attention to detail as she read each of my draft chapters; my friend and former colleague at Chief Counsel, Nina Chowdhry, for her extensive comments on Chapter 14; and Ryan Au, for his input from the perspective of a law student in the earliest stages of the project. Additionally, I am grateful to Erica Knott for her work in helping oversee the Tax Clinic during 2009-2010, which allowed me to devote time and energy to this book.

Finally, I wish to thank my family. I could not have completed this project without the steadfast encouragement and support of my husband Mark and the patience of our two young sons, Paul and Luke.

Michelle L. Drumb
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This book would be incomplete without a proper acknowledgment of the individuals who provided tremendous support throughout the course of this project. First, I would like to thank my colleagues at Albany Law School's Law Clinic & Justice Center for their constant guidance, patience, and continued support and enthusiasm for this book. I would also like to extend my sincere gratitude to Professor Danshera Cords for her contribution to the policy and non-recognition exercises and to Associate Professor Rosemary Queenan for her feedback on several of the legal writing exercises. I also wish to acknowledge and thank the following students whose tireless research and assistance helped move this project forward: Guinevere Seaward for her meticulous research assistance in the beginning stages of this project; Melissa Perry for her research assistance during the intense writing phase of this book; and Kristin Camme for her help with the online portion of the project. Additionally, I am forever grateful for the administrative support of Rosetta Rawlins, the work-study support of Jennifer Charlton, and for the tireless efforts of Leslie Granger, Graduate Law Fellow. Their able assistance in the Tax Clinic allowed me to devote time to this book.

I am especially grateful for the love, devotion and patience of my husband Ken and our two beautiful young sons, Michael and Thomas.

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