

II. Reflective Statement of Teaching Goals and Approaches

A. *Overarching Goal*

The overarching goal for both my teaching and my students' learning is to prepare my students for the everyday practice of law. Unfortunately, as those who hire law students perennially complain, this has not traditionally been the goal of law schools, which have been more strongly influenced by their immediate academic environment than by the community of legal practitioners. Legal educators are only now coming to the realization (however slowly) that law school is a professional school that should be preparing law students for the practice of law. (For a discussion of the strengths and significant weaknesses of legal education in preparing new lawyers, see pages 3–8 of the summary of the report on legal education prepared by the Carnegie Foundation for the Advancement of Teaching. The report, which is titled *Educating Lawyers: Preparation for the Profession of Law*, was published in 2007. A copy of the summary is available at http://www.carnegiefoundation.org/sites/default/files/publications/elibrary_pdf_632.pdf.)

I approach this overarching goal somewhat differently in each of the three courses that I teach. Accordingly, I have separated the remainder of this reflective statement into four parts. The first three parts correspond to the three courses that I teach and elucidate my approach to achieving this overarching goal in each of those courses. The final part provides brief concluding remarks.

B. *Federal Income Tax*

In my Federal Income Tax course, I set the tone for the course by beginning the first session with an explanation of the importance of the course to students' preparation for the practice of law. I explain that gaining a basic understanding of the tax laws is important to their future success in the practice of law. Tax is not only tested on the bar examination in many states (including Pennsylvania), but it also permeates all of our lives, which means that there are tax rules relevant to each and every area of legal practice. I underscore and reinforce this latter point as we proceed through the course, highlighting, for instance, how (1) personal injury lawyers need to understand the tax consequences of settlements and judgments when we discuss the exclusion from gross income for certain damage payments; and (2) family lawyers need to understand the tax consequences of prenuptial agreements, transfers of property between spouses or former spouses, and alimony payments when we discuss the taxation of the family. Ignoring the tax implications of a client's activities risks the commission of malpractice.

I then explain that studying the tax laws will provide students with a solid grounding in the reading and interpretation of statutes and regulatory materials. Students leave their first year of law school with a solid grounding in the interpretation of judicial decisions, but with little real exposure to statutes and regulations. This is a significant failing in legal education. The current model of legal education, with its primary focus on the workings and decisions of courts, is more than a century old. It predates—and, as a result, wholly fails to take account of—the twentieth century trend toward increasing



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codification of the law as well as the rise of the administrative state. (The Law School, for example, is only just now beginning to take steps to include a course on legislation and regulation in the first-year curriculum. *See* Category V below.) To rectify this problem and prepare my students for a world in which navigating through statutes and regulations will be an essential skill, I have crafted a series of exercises in statutory reading that are designed to teach my students to read statutes deliberately and with exceeding care and attention to detail. (*See* Category III.A.5.b below.) As we progress through the course and read legislative history and administrative guidance issued by the Internal Revenue Service, I stop to explain (1) the nature of these different types of legal authority; (2) how these different types of legal authority are used by lawyers in the everyday practice of law; and (3) the weight that courts and the Internal Revenue Service accord to these different types of legal authority.

Finally, I explain that the tax laws are not merely a means of raising revenue, but are the embodiment of how our society has decided to distribute the burdens of funding our government and of providing public services. Simply put, the study of tax is fundamentally concerned with issues of social justice, which should be of interest to *all* lawyers. Periodically throughout the course, we discuss the social justice aspects of the tax rules that we are studying. For example, I broach the race and gender implications of Congress's decision to tax damages received on account of employment discrimination, but not to tax personal injury damages. We consider the discrimination against same-sex couples that is embedded in the plethora of tax rules that are designed to benefit and privilege traditional marriage. We discuss the differential impact of complex tax rules (e.g., those governing the tax treatment of child care) on low-income taxpayers, who usually lack access to sophisticated (and expensive!) tax planning advice. In this same vein, I introduce students to the ethics of tax lawyering by showing them a segment from the television program "60 Minutes" on individual and corporate tax shelters. We then discuss the ethical implications of helping wealthy clients to lower their tax bills through the use of questionable schemes and devices.

When grading my Federal Income Tax students, I adopt the typical law school convention of a single examination at the end of the semester. The examination consists of a mix of multiple-choice and essay questions. I adopt this convention of a single examination at the end of the semester despite my discomfort with it. I recognize that periodic assessments with formative feedback would better serve my students. In fact, I have experimented with giving my Federal Income Tax students a graded mid-term examination; however, there was significant resistance to this approach. Law students lead busy lives, often balancing their studies with work at a law firm to gain experience in the practice of law. For them, the law school convention of a single examination at the end of the semester often works to their advantage, allowing them to occasionally let their school work slide when the demands of their job temporarily increase. Recognizing the reality that my students face, I have experimented with other means of providing them formative feedback. I have given an optional, ungraded mid-term examination; I have used sets of review questions as ungraded pop quizzes; I have distributed review questions to each student to work on individually outside of class; and I have posted



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review questions on a wiki site for the students to work on in a collaborative fashion. None of these approaches has worked as well as the approach that I used this year, which seems to be an effective means of motivating and engaging the students and of getting them to work collaboratively on the review questions.

This year as we finished a few units in the textbook, I provided my students with a set of multiple-choice questions taken from prior exams that related to the material that we had just covered (and, in some cases, material covered earlier in the semester, too). I broke the class up into 22 groups of manageable size and required the students to collaborate in answering the review questions. To facilitate collaboration, I had the students begin to work on the first few problem sets in class. The problem sets were designed to review the material we had covered, to highlight areas where students were experiencing difficulties, and to accustom students to the multiple-choice format that they would encounter on the final examination (as well as on the bar examination). (It is worth noting that multiple-choice exams are little used in law schools, even though a full day of the bar examination that law students take after graduation consists of multiple-choice questions and exposing students to this testing format during law school helps to ease their fears when the time comes to sit for the bar examination.) With the exception of the final set of questions, which I distributed during the last class period just days before the birth of my daughter (*see* Category III.A.5.a.i below), each group was required to provide me with a single problem set reflecting their answers to the questions. I asked the students to annotate their answers to the review questions to indicate why they thought a given answer was correct or incorrect. I then graded each group's answer sheet, providing feedback to highlight where their thinking was on track and where it had gone astray. (*See* Category III.A.5.c–d below.) After returning the answer sheets to each group leader, I went over the answers in class. In the case of the final set of questions, I later distributed an answer sheet to my students and went over the problems at a review session that I podcasted.

Though many of the students in this basic tax course will never engage in the practice of tax law, a significant number of these students do develop a deeper interest in tax and go on to take my Corporate Tax and International Tax courses (as well as other tax courses offered in the Law School). These students usually aspire to enter the practice of tax law or to work in an area of the law (e.g., corporate law) where there is a strong tax component. For these advanced tax students, I aim to build on the foundation that I lay in my Federal Income Tax course and to provide them with more targeted preparation for practicing tax law.

C. *Corporate Tax*

In my Corporate Tax course, I do this by taking a practical, problem-solving approach to the subject. The textbook provides students with some explanation of the relevant rules along with excerpts from relevant legal authorities (e.g., cases, legislative history, and IRS rulings). The textbook also indicates the relevant Internal Revenue Code and Treasury Regulations sections that the students should read in connection with studying a particular area of corporate taxation. Following each unit, the textbook has



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excellent problem sets that I require the students to work through in advance of class, using the material in the textbook as well as the relevant Code and Regulations sections in their statutory supplement. In class, we go over the answers to the problems, discussing the relevant legal rules, their application to the facts of the problem, and any relevant policy and planning considerations raised by the facts. This problem-solving approach is radically different from the abstract, open-ended approach that has been typical of law teaching in the United States. This problem-solving approach better prepares my Corporate Tax students for the everyday practice of law, when they will be faced with concrete factual situations presented by clients and will be asked to identify and apply the relevant legal rules to those factual situations.

Especially in Corporate Tax, I delve more deeply into questions of tax ethics. We take an entire class period to watch and then discuss an excellent, in-depth investigative report on corporate tax shelters produced by the PBS show “Frontline.” We not only discuss the ethical implications of tax shelter activity on a general level, but make the discussion more concrete by considering the ethical dilemmas that students may face in practice when asked by a client or a partner to work on a transaction that they suspect to be a tax shelter. Later in the course, we discuss the ethical dilemmas posed by ambiguities in the law in the high stakes area of corporate mergers and acquisitions, where, as a practical matter, the tax lawyers are often the only people to pass on the tax consequences of a deal prior to its consummation.

When grading my Corporate Tax students, I again adopt the typical law school convention of a single final examination at the end of the semester—but with much less trepidation. By adopting a purely problem-based approach to teaching this material, students are constantly receiving formative feedback as they read the material, apply the material to the assigned problems, and are called upon in class to help work through the problems in a collaborative fashion. As we work through problems together, I confirm correct applications of the law, correct erroneous applications of the law, and probe ambiguities in the law to get students thinking about what the answer ought to be based on their knowledge and understanding of the architecture of the Internal Revenue Code. (Because of natural interactions between different topics that we study, later problem sets sometimes also provide an opportunity to review material covered earlier in the semester.)

After having students take an in-class examination the first few times that I taught Corporate Tax, I learned that this complex and technical material does not lend itself to testing in such a stringently time-constrained fashion. Consequently, I now allow my students to take the exam home and work on it for 24 to 72 hours. (The exact length of time is determined by a vote of my students.) This better simulates the way that they would tackle a client’s corporate tax problem in practice, when they would be given a short deadline in which to research the relevant legal issues and produce a written product. For purposes of the exam, I allow students access to any research materials that they would like to use and tell them that I expect a logical, organized, and well-written answer and that the quality of their written product will be factored into their grade.



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These are precisely the same expectations and demands placed on junior lawyers who are asked to research an issue and write a legal memorandum analyzing that issue for a client.

D. *International Tax*

In my International Tax course, I take the approach employed in my Corporate Tax course a step further. As in my Corporate Tax course, I employ a problem-based approach to learning the substantive U.S. tax rules that apply to cross-border flows of capital and labor. Again, I believe that a problem-solving approach better prepares my students for the actual practice of tax law, when they will be faced with concrete factual situations presented by clients and will be asked to identify and apply the relevant legal rules to those factual situations. I broach issues of tax ethics as they arise in the discussion of the assigned problems, and I invite my International Tax students to the class session in Corporate Tax where we view and discuss the “Frontline” program on tax shelters.

The approach to grading my International Tax students differs radically from my approach in grading my Corporate Tax students (and, for that matter, in grading students in most other doctrinal courses in law school). In my International Tax course, I base my students’ grades on a series of four research and writing assignments. These assignments are described more fully in Category III.B.5.c–d below, so I will only briefly touch on them here.

The first of these four assignments is designed to help students hone their skills in becoming effective tax law researchers. The following three assignments involve both research and writing. These assignments provide students an opportunity to hone the research skills learned in connection with their first assignment while gaining experience with the most common form of writing in tax practice—the legal memorandum. To provide additional benefit to my students, I have begun structuring these three writing assignments to replicate some of the nonsubstantive problems and issues that students face when they enter the practice of tax law.

E. *Concluding Remarks*

Though my overarching goal for my teaching and for my students’ learning has remained constant during the time that I have been teaching at Pitt, my approaches to achieving this goal have been constantly evolving. I view teaching as a continuous process of experimentation. Each year, I endeavor to think of new ways to approach the material that I teach both to help my students master that material more easily and effectively and to better prepare them for entry into the practice of law. Sometimes these experiments are successful and become part of the course year after year; other times, the experiment is unsuccessful and I either refine my approach or abandon it in favor of trying out a new or different idea.

As a result, this reflective statement is nothing more than a snapshot of the current state of this continuing experiment. I expect that if you were to ask me to prepare a



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similar statement five or ten years from now, the overarching goal would be the same but the approaches for achieving that goal would have evolved to the point that they would contain no more than echoes of the approaches described here.



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III. Representative Instructional Materials from Two Settings

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B. *International Tax*

1. Description of Instructional Setting

The title of the course is International Tax. Because the course has a heavy writing component (described below), I have opted to apply to International Tax the cap on enrollment that is normally used in Law School seminars. Accordingly, no more than 12 students are permitted to enroll in this course. Typically, the enrollment for this course is 8 or 9 students. In the context of our tax curriculum, the level of instruction in International Tax is advanced. In teaching the course, I use a mix of lecture, Socratic method, discussion, and problem solving. I am the sole teacher for the course. (As is typical of all law schools, we do *not* use teaching assistants outside of the first-year legal writing program.) The grade distribution for the course generally adheres to the grading curve adopted by the Law School faculty, which suggests a median “B+” curve for upper-level limited enrollment courses.

2. Description of Students

Most of the students in International Tax are in their last (i.e., third or fourth year) of law school. (Again, fourth-year law students are those who are enrolled in a joint degree program.) During the past three years, I also had an international student enrolled in our LL.M. (Master of Laws) program in the course. All law students have completed an undergraduate degree and some have also completed graduate work prior to entering law school. The average age of our law students is 24, meaning that most of them proceed directly from college to law school or work just a few short years prior to entering law school.

As mentioned above, for the past few years, on average about 45% of our law students have been women and 55% have been men. This was exactly the female/male ratio in my International Tax course during the fall 2007 and spring 2009 semesters.

3. Goals of Instruction

In my International Tax course, my goal is to build on the foundation that I lay in my Federal Income Tax course and to provide my students with more targeted preparation for practicing tax law. I aim to expose them to a much greater level of practical problem solving than they experienced in Federal Income Tax. I also aim for them to develop and hone the research and writing skills that will be essential to their success in the practice of tax law, which, more than almost any other area of law practice, involves significant research and writing responsibilities even into the senior levels of practice.

4. Description of Teaching Style



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I use a mix of lecture, Socratic method, and problem solving to teach International Tax. The textbook that I use for this course contains a mix of explanation, excerpts from legal authorities, and accompanying problem sets. Given the highly difficult nature of the material, I first walk my students through the basic rules that apply to the area of international tax that we are studying. My purpose in doing this is to help distill the complex rules covered in the readings down to their core and, often, to provide students with a helpful framework for thinking about and understanding these rules. Having explained the applicable rules through lecture (and occasional use of the Socratic method to explore excerpts from judicial decisions included in the textbook), I then turn to the problem sets in the textbook to apply the rules to concrete factual situations. As described in Category II.C above, I prefer this problem-solving approach because of its advantages in preparing my students for the practice of tax law.

5. Explanation of Representative Course Materials

a. Planning and Design of Instruction

To illustrate the overall plan of instruction for my International Tax course, I have included a copy of the spring 2009 syllabus for the course as Appendix L. The syllabus provides students with an overview of the course that indicates the topics and chapters to be covered in the textbook, because I do not provide students with the full syllabus at the beginning of the course. Rather, to retain the flexibility to respond to the pace of my current students' learning, I post syllabus updates every two weeks. I also podcast my International Tax classes; however, I did not start to dedicate a specific section of the syllabus to this topic until this semester. In past semesters, I have simply described the podcasting in class and given students oral instructions for accessing the podcasts. In a small class like International Tax, students rarely miss class; however, the students often do listen to the podcasts after having attended class because of the need to review and refine their notes with respect to the highly technical material that we cover in class.

For an illustration of the design of instruction for this course, please see the next section on "How I Instruct."

b. How I Instruct

To illustrate the design of instruction for my International Tax course as well as how I instruct, I have included (1) an excerpt from the material in the textbook on the taxation of foreign persons' business income as Appendix M and (2) my teaching notes that relate to this material as Appendix N. Foreign persons are subject to tax in the United States with respect to income that is "effectively connected with the conduct of a trade or business within the United States."

The material in the textbook and my teaching notes first cover what it means to conduct a "trade or business" within the United States. This phrase is not defined in the Internal Revenue Code or Treasury Regulations. Consequently, it has been left to the courts to define and interpret this phrase as it is used in Internal Revenue Code §§ 871



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and 882. The material in the beginning of this unit covers the relatively sparse guidance in this area from the courts, as supplemented by the Internal Revenue Service. In class, we cover this material using a mix of lecture and Socratic dialogue. We then proceed on the assumption that the taxpayer is engaged in a trade or business in the United States and turn to an exploration of the statutory concept of income “effectively connected” with the conduct of a trade or business within the United States. I walk the students through these rather complex rules and provide them with a matrix for analyzing this issue in the assigned problems and in practice.

Finally, in keeping with my preference for a problem-solving approach to teaching tax, we turn to a set of problems that nicely explore the taxation of a foreign person’s business income. These problems require an analysis of the substantive rules that we just finished covering as well as an analysis of the source of income rules that we covered in an earlier chapter. At the same time, these problems highlight for the students the role of the tax lawyer as tax and business planner. The problems appear on p. 163 of the textbook and the discussion of them in my teaching notes begins on p. 18. As indicated on the syllabus (*see* Appendix L), it generally takes several class sessions to cover all of this material.

These problems are an excellent example of the type of issue that a tax lawyer faces in practice. The client comes to the tax lawyer with a business goal—in the problem set, to expand its operations into the United States—and some ideas about how it would like to accomplish that goal. The client wishes the tax lawyer to explore a variety of options for achieving its goal in order to determine the most tax-efficient manner of doing so. The tax lawyer then analyzes the tax consequences of each of the options for expanding the client’s operations. In this problem set, the students are asked to step directly into the shoes of the tax lawyer. They must analyze the consequences of each option, and, as we discuss their analysis in class, compare and contrast the tax consequences of the different options. In practice, the tax analysis of this range of options would be presented and explained to the client, who would decide which option provides the best fit from a tax *and* a business perspective. To simulate this in the classroom context, we discuss the business aspects of the different options as we proceed and consider how some of the options, though quite advantageous from a tax perspective, might be rather unattractive from a business perspective.

The material in the textbook that follows (but which I have omitted from the appendix) considers the impact of tax treaties on this legal regime. In connection with our discussion of the tax treaty rules applicable to business income, we return to this set of problems and consider whether a tax treaty would change the result under the Internal Revenue Code in any of the options that we analyzed. At this point, the analysis is truly complete, and the students have been exposed to precisely the same type of problem that they will face in tax practice.

c. How I Evaluate Learning



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To illustrate how I evaluate learning, I have included copies of the research and writing assignments that I give to my students as Appendix O. Most law school courses are structured either as doctrinal courses designed to teach students the substantive rules in an area of the law or as seminars designed to explore in further depth the relevant policy considerations associated with a discrete area of the law. The grade in a doctrinal course is typically based on a single examination at the end of the semester. The grade in a seminar is typically based on a single academic paper (normally, a 15-page policy piece written in the area covered by the course and modeled after the law review articles that students often read in these seminars). Although writing experience is always valuable, the type of writing experience given to students in seminars is more relevant to preparing students to become law professors—a career path that is only rarely open to our students—than it is to training them for the practice of law—the career path that the vast majority of Pitt Law students take.

In contrast to most doctrinal courses, I do not base the students' grades in International Tax on a single examination at the end of the semester. Instead, I base their grades on a series of research and writing assignments that are very different from the academic paper that is produced in seminar courses. There are a total of four assignments over the course of the semester in International Tax. The first assignment is purely a research assignment. I distribute the assignment to the students shortly after the semester begins. I then take two class periods out from covering substantive tax rules to provide my students with training in how to conduct tax research. I invite representatives from the two major electronic legal research services (i.e., Lexis and Westlaw) to come to class to train my students in using their electronic services to research tax issues, in general, and international tax issues, in particular. I also invite a law librarian to class to train the students in conducting research using both the hard copy sources available in the library and the CCH online platform (which is an additional electronic resource available to the students through the law library and one that they will likely encounter in practice). I encourage the students to review the assignment in advance of the trainings so that they can ask educated questions of the presenters, though they are not permitted to ask the presenters to answer the specific questions in the assignment. (It is also worth noting that I provide the presenters with a copy of the assignment in advance of the training so that, as they prepare their presentations, they can have in mind the types of research I will be asking the students to undertake.)

The assignment then requires the students to undertake a series of research tasks using Lexis, Westlaw, CCH, and the hard copy resources in the library. I explain to the students that the purpose of having them perform the same research task using each of these four different resources is to help them to begin to explore and understand the relative strengths and weaknesses of the different resources available to them. In the practice of law, a good lawyer (particularly a good junior lawyer) is one who is able to research efficiently—that is, both quickly and at as little cost to the client as possible. The only way for students to learn how to research efficiently is by discovering, through experience, the strengths and weaknesses of the research tools at their disposal. To help



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them learn this lesson, at the end of each task, I ask the students to reflect on and describe the relative efficiency of each resource in helping them to complete the assigned task.

To help the students begin to think about broader research strategies, I structure the assignment so as to replicate students' first instincts in conducting research. Accordingly, I require them to look for guidance first in primary sources (i.e., the Internal Revenue Code, the Treasury Regulations, legislative history, and court decisions and Internal Revenue Service rulings). It is only at the end of the assignment that I ask the students to look for guidance in secondary sources (i.e., legal treatises and law review articles). Near the conclusion of the assignment, I ask the students to reflect on the assignment as a whole and to evaluate where they might have better been served beginning their research. Students quickly realize that, in an area that they are unfamiliar with, secondary sources are often the best place to start their research because these sources typically provide a good overview of the area and identify the relevant primary sources to investigate.

The feedback that I have received from students on this exercise has been remarkably consistent. They all find the exercise to be concomitantly tedious and of invaluable educational benefit. They clearly do not mind the hours of work that they put into the assignment once they realize the rewards that they have reaped from that hard work. As an added benefit, I use this assignment to expand on the substantive rules that we cover in the first chapter of the textbook by having students research an area that the textbook merely glosses over. So, at the same time that the students are honing their research skills, they are obtaining a fuller understanding of legal rules that are not covered in their textbook in depth.

The following three assignments then build on this first assignment. Each of the assignments is distributed upon the completion of a chapter of the textbook. The assignment takes the form of a memorandum from a tax partner in a law firm to a tax associate. In this memorandum, the partner explains the factual situation faced by one of the law firm's clients and asks the associate to research the law relating to the client's situation and to prepare a short memorandum addressing the legal issues faced by the client. Each of the assignments contains a factual situation that raises legal issues relating to the material that we covered in the recently completed chapter of the textbook. Each year, I draft new assignments for the students so that no group of students is asked to research precisely the same question as any past group of students.

In tax practice, the legal memorandum is, by far, the most common form of writing. When I distribute the first of the three writing assignments, I provide my students with a past assignment and a model answer so that they have a sense of my expectations of them as well as a template that, based on my experience working at several different law firms, will help them to adapt to typical law firm style for memorandum writing. I also impose a page limit on each assignment that is designed to force the students to be economical in their writing and to think long and hard about what really needs to be included in the memorandum and what may either be omitted or merely referred to in passing. I explain to them that I learned this lesson from the federal judge for whom I



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clerked after graduating from law school. Except on a very rare occasion, my bench memoranda for this judge were not to exceed three pages of legal paper in length. This limit forced me to pare down my own writing to its essence. I carried this valuable lesson into practice, and it worked to my great benefit in a world where law firm partners and clients are under constant pressure and do not have the time to read long memoranda. I attempt to provide this same lesson to my students so that they might benefit from it in their own careers.

While the students are working on the assignment, I will entertain general questions regarding their research and any particular problems or roadblocks that they are encountering in completing the assignment. In the law firm setting, a partner (or a senior associate) would similarly answer general questions to provide some guidance and training to a junior associate. (Out of a sense of fairness, however, I only answer these questions in class, when all students can benefit from the answer.)

This past spring, I decided to improve upon the way in which I construct these three writing assignments. I deliberately crafted each assignment to replicate some of the nonsubstantive problems and issues that students face when they enter the practice of law. For example, I focused one assignment on a topic (i.e., the taxation of executive compensation) that we did not directly cover in class and that I know students do not gain exposure to in other courses. The students were asked to research the general international tax rules that we had studied relating to compensation for personal services and apply them to this new area. This simulated the situation often faced by a new lawyer of having to get up to speed in an area of the tax laws with which he or she is not directly familiar. This assignment helped the students to learn how to balance their own need for self-education with deciding what ultimately must be included in a memorandum to someone (i.e., a partner) who is already familiar with the area.

I focused the two other assignments on areas of the law that are in flux. One assignment focused on the taxation of expatriates, an area in which Congress has enacted a succession of four different legal regimes in less than fifteen years. These regimes do not fully displace each other, but apply to individuals expatriating at different times. This assignment forced students to navigate the complexities of a legal regime in flux and helped them to learn that the law applicable to a client may not be the law that is currently in force, but a prior legal regime that has not yet fully phased out. Another assignment focused on an area of the taxation of controlled foreign corporations where a new set of regulations was about to come into effect so that students could learn how to: (1) coordinate their work with the effective date of newly finalized regulations; (2) interpret newly finalized regulations and contend with the inevitable ambiguities and mistakes in those regulations; and (3) explain a highly technical area of the law in an accessible fashion.

d. Materials that Show the Extent of Student Learning

To illustrate the extent of student learning, I have included the memoranda written by one of my students last semester as Appendix P. (Please note that I have blacked out



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the student's name because, unlike the grading of final examinations, the grading of law school papers is not done on an anonymous basis.) To help my students improve their memoranda from one assignment to the next, I provide them with detailed feedback on each completed assignment prior to distributing the next assignment. Each of the assignments included in Appendix P has my comments on it. After returning their memoranda to them, I invite my students to come speak with me about any comments that are unclear or with general questions about improving their memoranda.

The improvement from the first to the last memorandum is usually marked. In fact, students have used their last memorandum (which I still provide them detailed feedback on, even though there is no subsequent assignment) as a writing sample when seeking employment. Two of my students actually came by at the beginning of this semester to discuss ways of turning their final memorandum from last semester into a writing sample for just this purpose.



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