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Providing a Framework for Learning

Mary L. Heen

University of Richmond, mheen@richmond.edu

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with respect to my frequent questions, I will take volunteers first and then call on students who tend not to volunteer. I generally ask more follow-up questions of those called on randomly than of volunteers. I check off students on my seating chart as they participate to try to ensure widespread participation.

I monitor attendance through a roll sheet and preparedness by requiring unprepared students to give me a note. I reserve the right to lower the grade of a student with excessive absences and/or unprepareds, and, in an extreme case, to bar a student from taking the final. If I catch a student unprepared who has not given me a note, I sternly reiterate my policy and mark on the roll sheet or on my seating chart that the student was unprepared. That generally results in a high degree of compliance with my unprepared policy.

Leandra Lederman, George Mason University School of Law

Providing a Framework for Learning

Below is an excerpt from a course description I provide to students about the basic tax course. It describes my approach to teaching federal income taxation.

This course introduces students to the principles and policies of federal income taxation. Although the details of tax law are constantly changing, the overall structure and design issues related to an income tax remain relatively stable. The course provides a framework for recognizing and dealing with tax issues and with tax-related strategies or transactions encountered in other legal practice specialties.

The course is designed to provide students with the following:

- A basic understanding of the major theoretical and structural issues posed by an income tax and of the policy considerations involved in resolving those issues;
- A basic knowledge of the individual income tax treatment of various types of business and personal transactions and events (including taxation of compensation and fringe benefits, the taxation of various types of investment vehicles, debt-financed property transactions, installment sales, issues related to capitalization and cost recovery, timing issues, and selected issues regarding taxation of the family);
- The skills necessary to apply a complex statute;
- An understanding of the planning function provided by tax lawyers; and
- The technical grounding necessary for further tax study or research.

A set of problems is used as a focus of class discussion and as a means of accomplishing the goals described above. I distribute the problems and assignments at the beginning of each unit and require students to analyze and apply the statutory provisions, administrative rulings, and course book readings assigned for class discussion. Students are encouraged to meet in groups to discuss the problems prior to class; many find small-group discussion of the problems useful as an aid to learning by identifying additional issues and approaches they may not have considered in answering the problem. During class discussions, students may be asked to discuss, among other things: 1) how to approach the problem under current law or from a tax policy perspective, 2) the difficulties encountered in reaching a conclusion (including the types of additional information needed), and 3) the reasoning process used in coming to a resolution of the issue. There is an examination at the end of the course.

This course is a foundational course, and students are encouraged to take it during their second year of law school. Although taking a tax course is not technically required in many law schools today (including our own), the course provides important basic knowledge that will add a necessary dimension to the transactions discussed in (or the skills needed for) other upper-level courses regardless of the legal practice area.

Mary L. Heen, University of Richmond School of Law