Higher Level Learning			Active Learning	

"Learning: A Change in..."   "Learning About..."   Experience of: Dialogue with:

Knowing	Phenomena
Thinking	Ideas
Connecting	Self
Acting	Others
Caring	Learning

Doing   Self

Observing   Others

Law: Teaching tax law by emphasizing analytical skills

A course on basic tax law by Dr. Michael A. Oberst, University of Florida Law School (1996)

Course Design:

Unlike traditional tax law courses that minimize students' first hand involvement with the Internal Revenue Code and the Treasury Regulations, Dr. Oberst's course seeks to portray a realistic picture of the discipline and the skills necessary to successfully analyze tax law issues. In an effort to train students not to rely entirely on the explanations of others, Dr. Oberst requires students to explain the meaning of the rule in plain English and then describe situations in which the rule applies based on their own understanding of the material, rather than on the simplified explanations offered in the textbook. This requirement initially creates a substantial level of student discomfort, yet it is essential, in the eyes of the instructor, in order for students to gain the analytical skills that will be required of them in the future.

Throughout the semester, the class examines both short provisions as well as several lengthy regulations; the class periods dedicated to analyzing these regulations allow students to experience the real-life analytical tasks of studying, organizing, and synthesizing complex provisions. At the end of this analysis, students work together to create a flow chart, with or without graphics, of the regulation and applicable Code. In all regulation and Code analysis students perform the necessary computations so that the work is not unrealistically abstract. Students also examine the legislative intent of all provisions in order to resolve ambiguities that go unaddressed in other courses. The course ends with final project, instead of an in-class exam. The project involves a question requiring the application of another series of complex provisions. Students are encouraged to consult each other and to compare their analyses. The final project serves to reinforce the course goal of promoting rigorous analysis of the Code and regulations.

Higher Level Learning:

Dr. Oberst's course promotes close analysis of the Code and regulations as well as an understanding of how to apply the complex provisions of each (**Thinking**).

Students hone their analytical skills while learning how to approach and work through intricate questions (**Acting**).

Active Learning:
   Students work directly with the Internal Revenue Code and Treasury regulations; they analyze the language, the legislative intent of the provisions, the applications of the rules, and they calculate the impact of these rules (**Doing**). Dr. Oberst models the thought processes (**Observing**) and encourages students to discuss and debate both the implications and the merits of tax policies (**Dialogue with Others**).

Oberst, M. (1996). Teaching Tax Law: Developing Analytical Skills. <u>Journal of Legal Education, 46</u> (pp.79-93).