

Reading Cases
Zoom Webinar on November 14, 2020

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Goal for today's webinar

Demonstrate how to locate cases

Evaluate which cases to read

Discuss how to read a case for your exam study



MAY 2020 CLASS

Available Content

- ✓ May 2020 Online Classes
- ✓ May Student Intro Class
- ✓ Read a Case



**NOTES FOR 2020 EXAM CYCLE STUDENTS:
TAX COURT CASES CAN BE TESTED ...**

While this isn't a law school exam, cases from the current cycle (roughly August 2018 through August 2020) will likely be tested as some 2020 exam questions. We'll discuss cases at length in the July class plus you'll find case synopses are available in the student content area of the website.

This introduces you to approaching cases in your studies now.

The Tax Court publishes its opinions on the website each day (3:30 Eastern time). Skim cases to be sure you understand what the case issues/rulings were and that you know why the court ruled as they did. Remember that this is not a law bar exam, so you will not be expected to cite the full case or use a formal IRAC method that looks at the issue, rule, application or conclusion. There is not enough time on the exam, and you will not want to spend too much time doing something that will not add points to your exam, but may keep you from completing another section. It is helpful to be able to look at a fact pattern and understand what the issue is and how to apply the rules – we will cover this at the May class – but it is not necessary to take the time to write that all down as part of your answer.



Reading Cases Summary

They test on their own cases
I'll give you a lot of case synopsis info – can't give all cases or all the information from a case
You may need to look at the actual case to fully understand
No need to do full IRAC analysis in an answer
Knowing what case is about can help you answer the question more quickly/easily
Review all TC Opinions approx. Aug 2018-Aug 2021
Read as many TC Memo cases as you can/wish to



Look for case synopsis

Student Content Area of Website

May 2020 Class	July 2020 Class
Access Content	Access Content
General Info/Court Cases	Assignments: Practice & Procedure Text
Assignments: Evidence Text	Assignments: Federal Tax 'Test'
Assignments: Legal Ethics Text	Webinars/Videos



As of 11/12/20 ...

GENERAL INFO/COURT CASES

Available Content
✓ 2018 Exam - Suggested Answers
✓ 2018 Exam - Points Awarded
✓ Tax Court Cases - September 2020
✓ Tax Court Cases - August 2020
✓ Tax Court Cases - February thru July 2020
✓ Tax Court Cases - January 2020
✓ Tax Court Cases - December 2019
✓ Tax Court Cases - November 2019



The IRAC Method

The IRAC method is the **standard of legal writing**, structured to communicate logical reasoning in a precise fashion. The key to such precise communication is to give the audience an efficient and effective argument by presenting all pertinent facts, applicable rules, and the logical framework of that argument.

[IRAC method - Law School Survival](http://www.lawschoolsurvival.org/index.php/legal-writing/the-irac-method)

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The IRAC Method

IRAC is an acronym that generally stands for: **Issue, Rule, Application, and Conclusion**. It functions as a methodology for legal analysis.

The IRAC format is mostly used in hypothetical questions in law school and bar exams.

BUT, this isn't law school and it's not a full bar exam!



Tax Court Cases

Published each day on website 3:30 ET

Regularly reading TC Opinion and TC Memorandum cases help you understand the language of the court, its procedures – and law!



Search by date, opinion type, name, judge, keyword at ustaxcourt.gov

United States Tax Court: Opinions Search

Opinions Search

TC and Rehearing Opinions starting 01/01/95. TC Opinions published formal starting 01/01/00. Summary Opinions starting 01/01/07

Date Range: From: [] To: [] [opinions help](#)

Case Name Keyword: [] (e.g., petitioner's last name)

Judge: All Judges

Opinion Type: TC Opinions

Sort By: Case Name Release Date


Text Search: [] [\[Included words List\] \[Help\]](#)

Number of hits to display: []

* Pursuant to Internal Revenue Code Section 7420(b), Summary opinions may not be treated as precedent for any other case.
If you are having difficulty locating an opinion, please refer to the Opinions Search Help file.

Internet Sources Cited in Opinions

Adobe Acrobat Reader is required to view and print opinions.
Adobe Acrobat Reader can be downloaded free of charge from www.adobe.com.



Website Demo ustaxcourt.gov

TC Opinion
TC Memo



You CAN do this!

We're here to help you!



Questions & Answers

Let's take as many as we can