

Tax Fraud & Money Laundering
Spring 2015
Adjunct Professors Campagna and Townsend

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Syllabus

Substantive Content of Course:

This course introduces the student to both the substance and procedure of criminal investigations and prosecutions of federal tax crimes. The most commonly charged federal tax crimes such as tax evasion, tax perjury, aiding and assisting, etc., are covered, together with an introduction to the other crimes that often accompany tax crimes, such as Title 18 crimes for aiding and abetting, conspiracy, wire and mail fraud, and false statements. The course also introduces crimes related to currency reporting, foreign bank account reporting, and money laundering which often have tax components and in which the IRS plays a significant enforcement role.

In addition to introducing the student to these various crimes, the course covers related matters, including significantly the United States Sentencing Guidelines, forfeiture, statutes of limitations, civil tax considerations, investigation techniques and procedures (including the roles of the IRS's Criminal Investigation Division, the Department of Justice Tax Division and the grand jury), international evidence gathering techniques (such as treaties and letters rogatory), privileges (including the Fifth Amendment privilege and the attorney-client privilege), and methods of proof in tax investigations (direct methods and indirect methods, such as net worth).

Examination and Grading Policy:

There will be a final examination in the class. There will be no interim examinations or tests. One hundred percent of the grade will be based on the final examination grade. The professors reserve the right to adjust a student's grade for outstanding participation in class, and they encourage students to prepare and participate fully in class.

Appointments with Professors:

Students should contact one or both professors for a meeting. If necessary, meetings can be in the Adjunct Professor room at the University of Houston or at one of the professors=

offices at their law firms.

Required Course Materials:

We expect to have a temporary pdf copy of the early chapters in the 2015 edition of Townsend, Campagna, Johnson & Schumacher, *Tax Crimes* (LEXIS-NEXIS 2015). When the hard copy text is available later in the semester, students will be expected to purchase it. (The 2008 edition hard copy is \$183 and electronic book is \$111; we don=t know what the 2015 version will cost.)