

TAX FRAUD & MONEY LAUNDERING

Course #5293; Section #25964

University of Houston Law Center

Spring Semester 2026

Tuesdays, 5:30 to 7:30 p.m.

Room TBD

Mode of Instruction: Face to Face

Adjunct Professor Larry A. Campagna

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Overview. This course deals with tax crimes and some of the most common companion crimes. The class will cover the following subjects:

- traditional tax crimes (evasion, subscribing a false return, etc.) and their frequent companions (e.g., conspiracy, obstruction, etc.);
- issues, defenses and strategies that normally arise in criminal investigations and prosecutions of tax related crimes;
- initiatives to discover and combat criminal behavior in this context, including IRS investigations, task force investigations, grand jury investigations, and various other methods employed by the Government; and
- initiatives designed to curb organized crime and international criminal activity, including cash reporting, account reporting, and money laundering crimes, although this will not be a principal focus of the class.

Although not a true pre-requisite, a beginning income tax survey course or other similar experience in taxation has proven essential to benefit fully from the class.

Learning Objectives. Students will learn to recognize many of the fact patterns that result in IRS criminal investigations and prosecutions for tax and related crimes. Both procedural and substantive tax considerations will be explored in detail, so that students can understand the issues that face both the prosecution and defense of criminal tax matters.

Key Materials for Class. The book for this class is Townsend, Campagna, Johnson & Schumacher, Tax Crimes (2d Edition 2015). The assigned book is the second edition, originally published in 2015 by Lexis-Nexis, and now published by Carolina Press. Students should not acquire the 2008 edition. You may buy either a printed

version of the casebook or an electronic version. Students will also need access to the Internal Revenue Code and Regulations, as well as a few recent court decisions that have been rendered since the casebook was published.

Grades. The final grade will be based almost entirely on an in-class, limited open book exam. Class participation is encouraged, and the professor reserves the right to adjust a student's grade upward for outstanding contributions to the class discussions. The Law Center allows instructors to raise or lower grades one-third of a letter grade (e.g., from a B to a B+; or A- to B+) on the basis of class participation.

Office Hours. Professor Campagna offices with the Chamberlain Hrdlicka law firm downtown and does not keep regular office hours on campus. However, he welcomes consultations and meetings with students. Students should contact Professor Campagna by email at larry.campagna@chamberlainlaw.com to schedule a meeting date and time.

Student Questionnaire. Each student should email to larry.campagna@chamberlainlaw.com the following information, (Please note that the students' email addresses will be used for normal class communications; the other contact information will be used rarely if at all to get information to you such as cancellation of the class on short notice).

Name: _____

Cell phone number: _____

Preferred Email Address For Class Communications: _____

Current employer: _____

Work phone number: _____

Degree program (JD / LLM): _____

If LLM, where did you get your JD degree and other degrees:

Personal Goals for Class:

Prior work experience (after college, such as law, CPA, accounting:

Students are expected to be prepared for every class. Several students will be assigned as “experts” for the significant cases to be covered at each class session. Assignments of the experts will be made in advance, so that a group of students will be expected to be prepared for each major case. (Please note that the following schedule is approximate and may vary as we move through the materials).

Class 1 1/20	Introduction to Class Ch. 1 Overview of the Criminal Tax System
Class 2 1/27	Ch. 2A Crimes Under the Internal Revenue Code – Tax Evasion
Class 3 2/3	Ch. 2B Crimes under the Internal Revenue Code – Other Offenses <u>Ingredient Technology</u> p. 83 <u>U.S. v. Kelly</u> p. 95 <u>U.S. v. Kassouf</u> p. 98 <u>Marinello v. United States</u> , 138 S. Ct. 1101 (2018) <u>U.S. v. Evangelista</u> p. 107
Class 4 2/10	Ch. 3 Crimes Outside the Internal Revenue Code Case Assignments: <u>United States v. Krasovich</u> (p.131) <u>United State v. Caldwell</u> (p. 140)
Class 5 2/17	Ch. 4 Methods of Proof Case Assignments: <u>United States v. Tarwater</u> (p. 173) <u>Holland v. United States</u> (p. 179) <u>Taglianetti v. United States</u> (p. 184) <u>United States v. Esser</u> (p. 187) <u>United States v. Black</u> (p. 192) <u>United States v. Pree</u> (p. 195), <u>United States v. Sabino</u> (p. 197), and <u>United States v. Bishop</u> (p. 197) <u>United States v. Tarwater</u> (p. 199) <u>United States v. Silkman</u> (p. 205)

Class 6 2/24	Ch. 5 Prosecution Policies and Affirmative Defenses <u>Sansone</u> (p. 219)
Class 7 3/3	Ch. 6 Investigation and Development of Criminal Tax Cases (48 pages) <u>Tenzer</u> (p. 270)
Class 8 3/10	Ch. 7 Government Information Gathering (43 page) <u>Lefkowitz</u> (p. 300) Ch. 8 Pre-Trial Issues in Criminal Cases (34 pages) <u>Brady</u> (p. 337) <u>Rodriguez</u> (p. 342) [No class on 3/16 for Spring Break]
Class 9 3/24	Chs. 7 & 8 Conclude with discussion of Problems from the Chapters. Ch. 9 Trial and Post-Trial Case Assignments: <u>Johnson</u> (p. 379) <u>Evangelista</u> (p. 381)
Class 10 3/31	Ch. 10 Sentencing in Tax Cases Case Assignments: <u>Mistretta</u> (p. 409) <u>Booker</u> (p. 413) <u>Harvey</u> (p. 424)
Class 11 4/7	Ch. 11 Ethical Issues in Criminal Tax Practice Case Assignments: <u>Locascio</u> (p. 449) <u>Para Technologies</u> (p. 454) <u>Lefcourt</u> (p. 459)
Class 12 4/15	Ch. 12 Major Collateral Issues Ch. 13 Civil Tax Considerations

Class 13 4/22	Ch. 14 Putting It All Together
Class 14 4/29	Examination Review
Exam	Date TBD May 5- May 14

Attendance. Attendance will be noted for every class. The Law Center attendance policy requires a minimum attendance of 80% of the total class time. Failure to attend three class sessions will require the professor to notify the Office of Student Affairs of the student's non-adherence to school policy. Since outstanding class participation can result in a positive adjustment to a student's exam grade, attendance is both strongly encouraged and is vital to successful performance on the examination.

Syllabus Changes. Please note that the instructor may need to make modifications to the course syllabus. Notice of such changes will be announced as quickly as possible via e-mail.

Student Professionalism. During class discussions, I expect participants in the class to be respectful, civil to each other, incorporate constructive comments, and not dominate the discussion. This does not mean students cannot express disagreement in a significant way, but should do so using the sort of language they might use in court and in a way that displays respect for other persons in the class. In essence, students should argue in class as if they were arguing before a judge to engender the good will of the judge yet working to state their case as persuasively as possible.

Inclusion, and Wellness. My class is an inclusive learning space. UHLC is committed to ensuring inclusive online and classroom learning spaces, where you'll be treated with respect and dignity, and where everyone is provided the equitable opportunity to participate, to contribute, and to succeed.

In this course, all students are welcome regardless of socio-economic status, age, race, ethnicity, disability, religion, national origin, veteran's status, sex, sexual orientation,

gender identity, gender expression, political affiliation, marital status and other diverse identities that we each bring to class. Our class is richer for this diversity.

Inclusive learning spaces facilitate the innovation and creative thought that enhance student success. This success arises from the participation, support, and understanding of you and your colleagues. I encourage you to speak up and to share your views, but also understand that you are doing so in a learning environment in which we're all expected to engage respectfully and with regard to the dignity of all others.

If you feel like your class performance is impacted in any way by your experiences inside or outside of class, please reach out to me. I want to be a resource for you. If you feel more comfortable speaking with someone besides me, Student Services is an excellent resource: 713-743-2182. Finally, I encourage you to bring any issues negatively impacting UHLC's openness to diversity and inclusion to the Law Center's Diversity and Inclusion committee. The D&I committee's charge includes "[building] on the Law Center's strengths as a diverse and inclusive environment." You can contact the committee directly at UHLCD&I@uh.edu.

Your suggestions are encouraged and appreciated. Please let me know ways to improve the effectiveness of this course for you personally, or for other students or student groups.

AI Generated Text. The software technology known as artificial intelligence has recently expanded its capability to generate text and other work product (AI Generated Work Product). Examples of the technology include what are known as "generative" large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text and other work product in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Work Product, appears to have human-mimicking "intelligence" and is thus potentially usable as a substitute for material one might generate themselves. AI Generated Work Product can include computer code or programs as well as human language content.

Your continuing enrollment in this course obligates you to not knowingly prompt, generate, or use any AI Work Product in relation to any activity or assessment in this course. This applies to AI Work Product Text from yourself or others. This obligation includes that your assessment work product (e.g., your written exam and class participation) in the course is without any contribution from AI Work Product. The term "assessment" means any work product generated for this course that is submitted to the instructor or presented in a class session, regardless of whether it is graded content or not. Assessments include the final exams. AI Work Product may not be used in the development or drafting of any assessments created by you. The parts of the Honor Code that refer to unauthorized materials or aid are specifically prohibited from any use of AI Work Product in this course unless specified as an exception below.

Exceptions:

The following AI-Generated Work Product uses are exceptions to the preceding prohibition. The exceptions' intent is to allow the generation and use of AI-Generated Work Product for specific, narrowly defined activities related to this course.

You may generate and use AI-Generated Work Product for class preparation, although you must disclose the full extent of that use if your instructor asks.

You may generate and use AI-Generated Work Product for study supplements to aid with general understanding of course content. This could take different forms that include creating examples or explanations of a concept, generation of diagrams and flow charts, "gamification" of course content, flash cards for study, or sample questions and answers.

You may generate and use AI-Generated Work Product for an outline that summarizes the course content.

Mental Health and Wellness Resources. The University of Houston has a number of resources to support students' mental health and overall wellness, including CoogsCARE and the UH Go App. UH Counseling and Psychological Services (CAPS) offers 24/7 mental health support for all students, addressing various concerns like stress, college adjustment and sadness. CAPS provides individual and couples counseling, group therapy, workshops and connections to other support services on and off-campus. For assistance visit uh.edu/caps, call 713-743-5454, or visit a Let's Talk location in-person or virtually. Let's Talk are daily, informal confidential consultations with CAPS therapists where no appointment or paperwork is needed.

The Texas Lawyers' Assistance Program ("TLAP") also supports law students who are dealing with stress, anxiety, depression, substance abuse, and other mental health problems. You can reach TLAP at any time at 1-800-343-8527. TLAP's website includes a page with links to sources about mental health that are of interest to law students: <https://www.tlaphelps.org/law-students>.

Need Support Now? - If you or someone you know is struggling or in crisis, help is available. Call CAPS crisis support 24/7 at 713-743-5454, or the National Suicide and Crisis Lifeline: call or text 988, or chat 988lifeline.org.

Anti-Discrimination and Sexual Misconduct Policies. UHLC and the University of Houston are committed to maintaining and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from discrimination and sexual misconduct. If you have experienced an incident of discrimination or sexual misconduct, a confidential reporting process is available to you. For more information, please refer to the University System's [Anti-Discrimination Policy SAM 01.D.07](#) and [Sexual Misconduct Policy SAM 01.D.08](#).

Per the UHS Sexual Misconduct Policy, your instructor is a “responsible employee” for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

Reasonable Academic Adjustments/Auxiliary Aids. The University of Houston is committed to providing an academic environment and educational programs that are accessible for its students. Any student with a disability who is experiencing barriers to learning, assessment or participation is encouraged to contact the Justin Dart, Jr. Student Accessibility Center (Dart Center) to learn more about academic accommodations and support that may be available to them. Students seeking academic accommodations will need to register with the Dart Center as soon as possible to ensure timely implementation of approved accommodations. Please contact the Dart Center by visiting the website: <https://uh.edu/accessibility/> calling (713) 743-5400, or emailing jdcenter@Central.UH.EDU.

The Student Health Center offers a Psychiatry Clinic for enrolled UH students. Call 713-743-5149 during clinic hours, Monday through Friday 8 a.m. - 4:30 p.m. to schedule an appointment.

The A.D. Bruce Religion Center offers spiritual support and a variety of programs centered on well-being.

The Center for Student Advocacy and Community (CSAC) is where you can go if you need help but don't know where to start. CSAC is a “home away from home” and serves as a resource hub to help you get the resources needed to support academic and personal success. Through our Cougar Cupboard, all students can get up to 30 lbs of FREE groceries a week. Additionally, we provide 1:1 appointments to get you connected to on- and off-campus resources related to essential needs, safety and advocacy, and more. The Cougar Closet is a registered student organization advised by our office and offers free clothes to students so that all Coogs can feel good in their fit. We also host a series of cultural and community-based events that fosters social connection and helps the cougar community come closer together. Visit the CSAC homepage or follow us on Instagram: @uh_CSAC and @uhcupbrd. YOU belong here.

Women and Gender Resource Center. The mission of the WGRC is to advance the University of Houston and promote the success of all students, faculty, and staff through educating, empowering, and supporting the UH community. The WGRC suite is open to you. Stop by the office for a study space, to take a break, grab a snack, or check out one of the WGRC programs or resources. Stop by Student Center South room B12 (Basement

floor near Starbucks and down the hall from Creation Station) from 9 am to 5 pm Monday through Friday.

Recording of Class. Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the Justin Dart, Jr. Student Accessibility Center. If you have an accommodation to record class-related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. Classes may be recorded by the instructor. Students may use instructor's recordings for their own studying and notetaking. Instructor's recordings are not authorized to be shared with anyone without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.

Honor Code. The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions regarding how the Honor Code's provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

Security Escorts and Cougar Ride. UHPD continually works with the University community to make the campus a safe place to learn, work, and live. The security escort service is designed for the community members who have safety concerns and would like to have a Security Officer walk with them, for their safety, as they make their way across campus. Based on availability either a UHPD Security Officer or Police Officer will escort students, faculty, and staff to locations beginning and ending on campus. If you feel that you need a Security Officer to walk with you for your safety, please call 713-743-3333. Arrangements may be made for special needs.

Parking and Transportation Services also offers a late-night, on-demand shuttle service called "Cougar Ride" that provides rides to and from all on-campus shuttle stops, as well as the MD Anderson Library, Cougar Village/Moody Towers and the UH Technology Bridge. Rides can be requested through the UH Go app. Days and hours of operation can be found at <https://uh.edu/af-university-services/parking/cougar-ride/>.