My approach to the introductory course—like many other tax professors—emphasizes tax policy and statutory interpretation. Tax policy, writ large, addresses who should be required to contribute to the support of our society, and in what proportions. Students frequently dread Federal Income Taxation, but enroll (with a great deal of skepticism) because they've been told it's a course they will need. When students come to appreciate that tax is concerned with fundamental issues of distributive justice, however, many become engaged by the subject in a way that would have shocked their former selves.

ONE OF THE GREAT REWARDS of teaching is seeing the transformation of the idealists and number-phobics in the class as they begin to comprehend that tax law at its core is not a game of looking for loopholes; it's about fairness (and its limits) in a market economy. The corollary, that fair treatment depends upon the reality of a taxpayer's situation (the economic substance of the transaction, rather than its form), is one of the big ideas that students take away from Federal Income Taxation—and it's enormously gratifying to nurture that development.

Detailed knowledge of current tax law rules is frequently rendered obsolete (sometimes before law students can graduate) by Congress's penchant for regular extensive amendment of the Internal Revenue Code. The general principles of tax policy are not so evanescent, however. Despite the political controversy that surrounds tax issues, there is broad agreement across the political spectrum on the policy criteria (including equity,
efficiency, and administrability, defined and subdivided in various ways by different analysts) that are relevant to the design of a good tax system. The difficulty lies in the fact that the policy criteria frequently conflict, and no agreed-upon prioritization of competing norms exists. Hence each swing of electoral politics can usher in a new majority that wants to realign the trade-off between equity and efficiency, for example. Understanding tensions between the criteria and partisan differences in their evaluation makes each new round of re-jiggering, if not predictable, at least readily comprehensible. Instilling a sense of what’s plausible versus what’s not, based in the internal logic of income taxation, is one of my central goals in the basic tax course.

SOME YEARS AGO, near the end of the semester, an exasperated student asked how to keep straight the dozens upon dozens of statutory provisions that we had studied: How was a person to know where to look? Without hesitation I responded, “Well, Mr. X, you’ve got to hear the music of the Code.” It was not a statement I had heard elsewhere, nor a line I’d used before; it just came out of my mouth. The class erupted in laughter (my control was gone that day), but I hadn’t meant to be facetious. Despite all its permutations the income tax is at any point in time a reasonably coherent (albeit intensively interconnected) and intelligible whole. Near the end of each semester, as students pull their notes together and struggle with the material in preparation for the final exam, I see the lights go on. It’s wonderful to hear a few bars of Mozart faintly in the background.

That said, I suppose that a partial answer to “Why I teach?” is: “I teach ‘why.’” More accurately, it’s the “why” question that most interests me. Teaching and writing allow me to explore this fundamental question. Time and again student questions—in the classroom, in the hallways after class, or in my office—help illuminate the puzzle from new angles. “Why?” opens an investigation into history and purposes, which guide the interpretation and application of the tax Code. Teasing meaning out of a statute demands more than careful reading assisted by application of default norms of construction, it requires an appreciation of objectives. Frequently, Code language is incomprehensible without knowing what Congress was trying to accomplish. That is, tax policy is necessary to inform statutory interpretation. In my view, basic tax is an essential skills course because students who can cope with the Code should be able to master any statute, provided that they remember to ask, “Why?”

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