

Writing tax case summary – How to Analyze Legal Cases and Factual Scenarios–Use the "FIRACT" format

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"FIRACT" format*

*(*Facts, Issue, Rule, Analysis, Conclusion, Take-home
message*):

–**Facts** (what are the facts relevant to deciding the case?)

–**Issue** (what is the precise legal issue that must be resolved
in the case?)

–**Rule of Law** (what is the applicable legal principle explained
by the court)? What does it require or prohibit?

–**Analysis** (here, you *apply* the *relevant Facts* to the
applicable *Rule of Law*)

–**Conclusion** (based on your *Analysis* above, does the employer
or employee prevail? Why?)

–**Take-home message** (what should we learn from this case that
is applicable to future management conduct?)