

INCOME TAXATION
UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW
FALL 2025 SYLLABUS – LAW 6600 – 3 CREDITS

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Office Hours: **In my office or on Zoom, Mon 3:00-5:00 PM, or by appointment.**

MEETING TIME: Monday and Wednesday 1:15-2:40 PM

LOCATION: HH 285C

COURSE DESCRIPTION AND OBJECTIVES:

This course is an introduction to the federal income tax system as applied to individuals. We will be studying selected topics in the taxation of personal, investment, and business activities. This course is 3 credits. You should spend at least 2 full hours preparing **for each hour of class meeting** (see **ABA OUT-OF-CLASS HOURS REQUIREMENTS** below). This is the minimum preparation time needed for you to be able to follow class discussion; the material is complex and will likely require additional hours of study for mastery.

STUDENT LEARNING OUTCOMES:

At the end of this course, students should be able to:

- Define and describe foundational income tax concepts, such as “gross income,” “basis,” “capital gains,” “deductible expense,” “fringe benefit,” “gift,” “itemized deductions,” and “realization and recognition,” to name a few.
- Apply a selection of Internal Revenue Code provisions, including § 61, § 102, § 117, § 132, §§ 162–168, § 1001, §§ 1211–12, and §§ 1221–22, to cite a few.
- Explain the sources of U.S. tax law, including the relationship of the Internal Revenue Code to Treasury regulations.
- Establish a base from which to acquire further tax expertise

REQUIRED READING MATERIALS:

Class meetings will be spent primarily on discussing Problem Sets. Some classes will focus on more challenging concepts. Some materials will be covered through asynchronous lectures and required quizzes that will be posted to Canvas. Such asynchronous lectures and quizzes will factor into your participation grade (see below). Optional quizzes that review the basic concepts through multiple choice questions will be posted to Canvas. Optional review sessions will be scheduled in connection with the final exam and may also be scheduled during the semester as needed.

The casebook is *Taxation of individual income* (13th ed., Burke, Friel). You are also required to study various provisions of the current Internal Revenue Code and Treasury regulations, which are available online through Westlaw, Lexis, Bloomberg Law, and other databases. If there are changes to the law, there may be changes to the assigned material, and additional reading may be added to Canvas.

If you wish to consult a supplementary book on corporate tax, I recommend J. Martin Burke & Michael K. Friel, *Understanding Federal Income Taxation* (7th ed. 2023).

Please be sure to register for the Canvas course and have any required materials with you in print or easily accessible electronic form in class. You are responsible for checking your Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments.

COURSE EXPECTATIONS AND GRADING EVALUATION:

Attendance and class contribution are mandatory. The students are also expected to participate in all academic tax events (lectures, workshops, etc.) during the semester. Please discuss with the Professor in advance if you are unable to attend an event or will miss a class. Attendance will be taken each day and spot checks for attendance may be taken, including through the use of Canvas surveys. Students are expected to be prepared to respond to questions about the assigned problems and reading.

Students will be evaluated based upon attendance, participation and contribution to class discussion (20%), and a final exam (80%). Please consult the law school policy on exam delays and accommodations [here](#).

CLASS ATTENDANCE AND MAKEUP POLICY:

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each class meeting. Students are responsible for ensuring that they are not recorded as absent if they come in late. A student who fails to meet the attendance requirement will be dropped from the course. The law school's policy on attendance can be found [here](#).

Students are expected to treat each other with respect at all times. You are required to attend during regular class times. Attendance will be taken each day and spot checks for attendance may be taken, including through the use of Canvas surveys. Students are expected to be prepared to respond to questions about the assigned problems and reading.

If you experience a personal difficulty that impacts your ability to participate in and attend class, please talk to someone. If you are not comfortable talking with me, please reach out to Student Affairs, which includes Mental Health Counselor Ritzy Ettinger on its team. If you are in need of an accommodation, please see the link included in "Other Policies" below.

As many as five (5) and at least two (2) of our regularly scheduled class sessions will be held through asynchronous lectures. The dates we will not meet will be announced as the semester progresses. You will be responsible to complete assigned asynchronous lectures and related quizzes as part of your participation and attendance grade.

A student's participation grade will be reduced by 5 percentage points per unexcused absence (but not below 0). Failure to complete an asynchronous lecture and related quiz by the day before the reading period begins will reduce a student's participation grade by 5 percentage points per missing lecture/quiz (but not below 0).

Repeated lack of preparedness or participation, including not responding to in-class Canvas surveys, may reduce a student's participation grade by 5 percentage points per incident. Repeated class disruption (e.g., excessive noise, texting, personal internet use, leaving early or arriving late) may also reduce a student's participation grade by 5 percentage points per incident, the same amount as for an unexcused absence. You will receive a warning prior to having your participation grade reduced on account of an incident relating to lack of preparedness and/or disruptive behavior.

Final Exam

The final exam will be 3 hours and will consist of mix of short questions and longer essays. The exam is expected to be in person. More information will be provided during the course. Exam delays and accommodations must be arranged through the Student Affairs Office.

UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations can be found at [this link](#).

ABA OUT-OF-CLASS HOURS REQUIREMENTS: ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Each weekly class is approximately 3 hours in length, requiring at least **6 hours of preparation** outside of class including reading the assigned materials, writing critical analyses, and participating in quizzes and assignments.

COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS

This syllabus is offered as a guide to the direction of the course. Our pace will depend in part on the level of interest and the level of difficulty of each section and is subject to change.

Topical Outline

The topics will be covered in the following order:

- I. Introduction
- II. Gross Income Concept
- III. Gift Exclusion
- IV. Fringe Benefits
- V. Prizes and Awards
- VI. Property Transactions
- VII. Annuities
- VIII. Discharge of Indebtedness
- IX. Damages
- X. Separation and Divorce
- XI. Other Exclusions from Gross Income
- XII. Business Deductions
- XIII. Nonbusiness Deductions
- XIV. Restrictions on Deductions
- XV. Deductions Limited to Individuals
- XVI. Capital Gains and Losses
- XVII. Deferral and Nonrecognition

Schedule for the first 2 weeks:

August 18, 2025: Overview of the course, introduction to income taxation.

Reading materials: Textbook Chapter 1 and Appendix 1. Make sure you have access to the Internal Revenue Code (there are many online versions, but make sure that you can have an overview of the whole structure of the code).

August 20, 2025: Defining Gross Income.

Reading materials: §61 IRC + Textbook Chapter 2 (pp. 23-35) + Either the first three cases (pp. 35-43, including Revenue Ruling 79-94), or the last three (pp. 43-53). I will ask two volunteers to present the cases (if there are no volunteers, I will select two students) and then everyone will engage in the conversation. Participation accounts for 20% of the final grade.

August 25, 2025: The effects of an obligation to repay

Reading materials: Textbook Chapter 3 (pp. 55-76)

August 27, 2025: Gains derived from dealings in property

Reading materials: Textbook Chapter 4 (pp. 77-91)

September 1, 2025: Labor Day

IMPORTANT:

The schedule will be updated throughout the semester and may be revised to reflect the pace of class discussions or any new legal developments. Unless otherwise noted, you should assume that the entire chapter is part of the reading assignment, including any materials referenced within the chapter. Be sure to check Canvas regularly for updates, quizzes, and any information related to the class schedule. **If you have any questions arising from the syllabus, or if the answer is not found within the syllabus itself, please email me at scuderi@law.ufl.edu.**