Income Taxation (LAW 6600), Spring 2022: First Readings

SPECIAL NOTE: Students can receive a 15% discount off West Academic materials with purchases at westacademic.com by using the discount code WAUF

Before the first class meeting, read the syllabus very, very carefully.

Readings for our first two weeks of class meetings:

Casebook

Chapter 1 of the Bankman et al. casebook

Selections from the Tax Code

Internal Revenue Code §§ 7491, 7701(a)(1) and (17), 7701(o), 7703, 61, and 63(a)-(d). You can find these in the Bank/Stark supplement or online at http://www.law.cornell.edu/uscode/text/26.

Tax Law


Tax Policy and Behavior


Studying Law


Humor

If Tax Prep Sites Were Honest | Honest Ads (TurboTax, H&R Block, Jackson Hewitt, Intuit Parody), Cracked (Dec. 17, 2021). https://www.youtube.com/watch?v=k4StLcD41fk

The IRS and Tax Collection

Internal Revenue Service, Taxpayer Bill of Rights, IRS website (no date), NOTE: You do not need to read the linked fact sheets. http://www.irs.gov/Taxpayer-Bill-of-Rights


Tax Protesters and Frivolous Tax Arguments