

**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**

Hamza Mohamed, *Gunning Down the Taxmen of Somalia*, Al Jazeera (Oct. 20, 2014) <http://www.aljazeera.com/indepth/features/2014/10/gunning-down-taxmen-somalia-2014102052539346950.html>

Adam Chodorow, *Thank Your Taxes: They're the Real Reason We Have a Democracy*, Slate (Apr. 17, 2017) [http://www.slate.com/articles/business/moneybox/2017/04/taxes\\_gave\\_us\\_western\\_democracy\\_so\\_praise\\_them.html](http://www.slate.com/articles/business/moneybox/2017/04/taxes_gave_us_western_democracy_so_praise_them.html)

Michelle Hirsch, *Small Business Tax Cheats: A \$122 Billion Problem*, The Fiscal Times (Jan. 18, 2012) [http://www.thefiscaltimes.com/Articles/2012/01/18/Small-Business-Tax-Cheats-A-\\$122-Billion-Problem](http://www.thefiscaltimes.com/Articles/2012/01/18/Small-Business-Tax-Cheats-A-$122-Billion-Problem)

**Tax Policy and Behavior**

*Chinese Villagers Divorce en Masse in Bid for Compensation*, BBC News (Mar. 3, 2017) <http://www.bbc.com/news/world-asia-china-39150594>

Rosie Cima, *How the KKK Scammed Its Members for Cash*, Priceonomics (Aug. 23, 2016) <https://priceonomics.com/when-the-kkk-was-a-pyramid-scheme/>

## **Studying Law**

Susan Dynarski, Laptops Are Great. But Not During a Lecture or a Meeting, N.Y. Times (Nov. 22, 2017) <https://www.nytimes.com/2017/11/22/business/laptops-not-during-lecture-or-meeting.html>

## **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>

Robert O'Harrow Jr., *Fallout From Allegations of Tea Party Targeting Hamper IRS Oversight of Nonprofits*, Wash. Post (Dec. 17, 2017) [https://www.washingtonpost.com/investigations/fallout-from-allegations-of-tea-party-targeting-hamper-irs-oversight-of-nonprofits/2017/12/17/6403c1c0-c59e-11e7-a441-3a768c8586f1\\_story.html](https://www.washingtonpost.com/investigations/fallout-from-allegations-of-tea-party-targeting-hamper-irs-oversight-of-nonprofits/2017/12/17/6403c1c0-c59e-11e7-a441-3a768c8586f1_story.html)

Rob Garver, *One of the Best Investments the Government Can Make: Give More Money to the IRS*, The Fiscal Times (Apr. 3, 2017) <http://www.thefiscaltimes.com/2017/04/03/IRS-Has-Become-Penny-Wise-Even-if-Congress-Pound-Foolish>

Mark Gimein, *Why I Love the Taxman*, Slate (Apr. 14, 2008) [http://www.slate.com/articles/business/moneybox/2008/04/why\\_i\\_love\\_the\\_taxman.single.html](http://www.slate.com/articles/business/moneybox/2008/04/why_i_love_the_taxman.single.html)

Mark Trumbull, *Why Your Taxes Are So Complicated*, Christian Science Monitor (Apr. 10, 2016) <https://www.csmonitor.com/USA/Society/2016/0410/Why-your-taxes-are-so-complicated>

## **Tax Protesters and Frivolous Tax Arguments**

Skim sections I and III of *The Truth About Frivolous Tax Arguments*, IRS website (Mar. 2018) <https://www.irs.gov/tax-professionals/the-truth-about-frivolous-tax-arguments-introduction>