

# Fredric G. Levin College of Law

Professor Lee-ford Tritt Income Tax. – Law 6600

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## Income Tax

Course Syllabus: Fall 2021

**“The hardest thing in the world to understand is the income tax.”**

**—Albert Einstein**

**Required Text.**

1. **Joel S. Newman, Dorothy A. Brown, & Bridget J. Crawford, Federal Income Taxation: Cases, Problems and Materials (7th ed. 2019)** (ISBN 9781640209893). Please make sure to get the seventh edition, as it is substantially different from the sixth edition, due to massive changes in the tax law at the end of 2017.
2. **Selected Sections Federal Income Tax Code and Regulations (Steven A. Bank & Kirk J. Stark eds., 2021-2022)** (ISBN 9781684679768). Please make sure to get the 2021-2022 version. The statutes and regulations are required. If you are not in a position to buy this statute book, there are open-access online sources, but you will want to print out every single assigned Code section and Treasury Regulation (that’s a lot), or you will be disadvantaged on the open-book final examination.

**Useful Secondary Sources.**

As the semester progresses, please be aware that there are several useful secondary sources available in the library, including books by (i) Chirelstein (call number KF 6369.C43 2012), (ii) Bittker (call number KF 6369.B57 2002) and (iii) Pratt (call number KF 6369 B26 2014). Feel free to consult these if the need arises during the semester.

**Office Hours.**

My office is located at 353 Holland Hall. My office hours are on Mondays and Wednesdays from 11:00 – 11:50. Also, I am happy to make appointments to meet or to speak by telephone at mutually agreeable times. I can be available most days.

In addition, once the current health concerns are over, I am amenable to “bring-or-buy-your own lunch” meetings with small groups of students and alums on most class days. If you would like an opportunity for this type of informal group discussion (whether about this class, T&E practice in general, or other topics), feel free to organize a few classmates and we can pick a date to meet that is mutually convenient. During the period of social distancing, if you would like an opportunity for informal group discussion via a Zoom lunch or coffee, feel free to organize a few classmates together and we can pick a date that is mutually convenient. I look forward to getting to know you.

**Attendance and Seating Chart.**

Pursuant to the rules of the American Bar Association, regular class attendance is required. Accordingly, students must check-in electronically at the beginning of each class meeting. ***No student will be permitted to sign the attendance roster after class.***  You are bound by the honor code to timely check-into class. A student with more than three (3) excused or unexcused absences (as established by failure to sign the attendance roster) should expect to have his or her final grade lowered by as much as one level (*e.g.*, from A to A-), but in my sole and absolute discretion. A student with more than five (5) excused or unexcused absences may be administratively dropped from this class at my sole and absolute discretion. Absences are counted from the first class meeting of the semester, regardless of when a student enrolls in the class. There is no distinction between “excused” and “unexcused” absences.

I will circulate a seating chart after drop-add. Your seat on that day of class will be your seat for the entire semester

**Course Coverage.**

Specific assignments will be posted on the Canvas site on a weekly or bi-weekly basis. In addition, you may refer to the tentative course outline on the Canvas site as general guideline for reading assignments and as a study aid.

Assignments mostly refer to pages in the Casebook. “IRC” stands for Internal Revenue Code, and “Treas. Reg.” means “Treasury Regulation.” You will find the assigned sections of the Internal Revenue Code and the Treasury Regulations in the Bank & Stark statutory volume. I will make available any Powerpoint® slides that I use in class (not until after the class meeting). Page references to the Supplemental Material (the first of the two volumes to be distributed to students) are prefaced with "Supp."

Students should expect to spend, on average, approximately two hours preparing for every hour of class.

**Final Examination and Grading.**

Subject to subparagraphs (a) and (b) below, each student’s class grade will be based principally on the final exam. The law school policy on delay in taking exams can be found [here](http://www.law.ufl.edu/student-affairs/current-students/forms-applications/exam-delays-accommodations-form).

a. Participation and Performance.

It is each student’s responsibility to complete all assignments on time. Failure to do so will be counted as an absence.

I reserve the right, however, to increase a student’s grade by one level (e.g., from B to B+) based on exceptional classroom performance. Conversely, I reserve the right to reduce a student’s grade by one level (e.g., from B+ to B) based on poor classroom performance.

Any increase or reduction of a student’s grade based on classroom performance will be determined by me at my sole and absolute discretion. In assessing a student’s performance, I will take into account the degree of preparedness in advance of class, the willingness to respond thoughtfully to questions and issues raised in class, the quality of contributions to class discussion through speaking and listening, relevant and thoughtful postings and responses on the class Canvas site, class attendance, punctuality and/or disruptive behavior, among other factors.

b. Extra Credit.

Students will have the opportunity to earn, on a non-anonymous basis, up to 4 extra-credit points. The extra credit may, but is not guaranteed, to provide a maximum benefit of a “bump up” of one-half of a letter grade (e.g., B to B+) in a student’s final grade for the course. Details are at the end of the Syllabus.

**Information on UF Law Grading Policies.**

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| --- | --- |
| Letter Grade | Point Equivalent |
| A (Excellent) | 4.0 |
| A- | 3.67 |
| B+ | 3.33 |
| B | 3.0 |
| B- | 2.67 |
| C+ | 2.33 |
| C (Satisfactory) | 2.0 |
| C- | 1.67 |
| D+ | 1.33 |
| D (Poor) | 1.0 |
| D- | 0.67 |
| E (Failure) | 0.0 |

The law school grading policy is available [here](https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies).

**Course Goals and Learning Objectives.**

By the end of the course, students should be able to:

a. Demonstrate a foundational understanding of the rules and policies underlying the United States income tax system;

b. Demonstrate operational knowledge of the structures and processes relevant to the United States income tax system;

c. Demonstrate an understanding of the role of case law, precedent, and statutory and regulatory sources in the United States income tax system;

d. Use legal doctrine to solve problems by identifying and articulating income tax-related issues in various factual scenarios;

e. Orally and in writing, without advance notice, use case law, statutory law and regulatory tax law to solve client income-tax related issues by applying the law in a creative way to further client goals;

f. Correctly apply legal language and terminology relevant to the United States income tax system including terms such as: income, deductions, rate of taxation, credits, taxpayer classification.

**Classroom Conduct.**

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand UF Student Honor Code at <http://www.dso.ufl.edu/students.php>.

You are welcome to take class notes on a laptop computer. Except for taking class notes, no other use of computers (and the internet) during class is authorized for any reason unless I specify to the contrary.

Our classroom is a community of learners in which the quality of your participation is important. Please prepare for class, participate energetically and conduct yourself professionally.

I will randomly call on students in class. Students should be prepared and ready to discuss the materials from the reading.

**Class Recordings.**

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor.

A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture **does not** include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or lecturer during a class session.

Publication without permission of the instructor is prohibited. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor Code and Student Conduct Code.

**Student Course Evaluations.**

Students can provide feedback on the quality of instruction in this course by completing online evaluations at <https://evaluations.ufl.edu>. Evaluations are typically open during the last two or three weeks of the semester, but students will receive notice of the specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>.

**Statement related to accommodations for students with disabilities.**

Students requesting classroom accommodation must first register with the Office of Disability Resources.  The UF Office of Disability Resources will provide documentation to the student who must then provide this documentation to the Law School Office of Student Affairs when requesting accommodation.

**Extra-Credit Opportunity**

**Generally.** Students will have the opportunity to earn, on a non-anonymous basis, up to 4 extra-credit points, provided, however, that those points can earn the student no more than a one-half letter grade upwards adjustment (e.g., from B to B+) in the student’s final grade for the course. Depending on where the student falls on the curve, the extra-credit points are not guaranteed to cause a bump up in grade. In any event, declining to engage in the extra credit project has no negative impact a student’s grade.

**Mechanics.** Here’s how it will work mechanically. Prior to the start of the final examination period, I will notify the Registrar which students have earned extra credit points. Separately, I will grade the final examinations and match the examination grades, still on an anonymous basis, with the final examination grades. I will assign tentative grades in accordance with the “curve” recommended by the School’s Rules and Regulations. I will then ask the Registrar -- on an anonymous basis -- to add the extra credit points to the tentative cumulative point total for each student. Still without knowing the students’ identities, I will “bump up” one-half letter grade (e.g., from B to B+) if the earned extra credit points would have put the student at or over the minimum score required to have earned that “bumped up” letter grade at the time the prior tentative assignment of grades was made. In any event, the grade will not be “bumped up” if the earned extra credit points do not move the student to or over the minimum score that earned the next grade up when the tentative assignment of grades was made. Regardless of the number of extra credit points earned, the maximum “bump up” is a one-half letter grade (e.g., from B to B+), and grades of “A” do not get bumped to “A+.” I will then submit final grades to the Registrar. Only after final grades are submitted will I learn what exam scores were earned by which students. Students who do not earn extra credit points will receive as a final grade the grade they earned when the tentative assignment of grades was made.

*Upshot: doing the extra credit can help you but not hurt you.* If you choose not to do the extra credit, you will be graded solely on the basis your exam score. It’s your choice. There is no limit on the number of students who can earn extra credit or grade increases.

**How to Earn Extra Credit Points.** Working alone or in teams of up to three classmates, students should engage in an independent project that complements in some way the learning we are doing in this class. **You may choose to do any project, but you must seek the prior approval of the instructor.** The only substantive requirements are that the project must advance your understanding of Federal Income Taxation in some way and you must produce some tangible work-product that can be graded.

As a general guideline, your project should require a time commitment of at least five hours from each person working on the project (i.e., if you are working alone, your project must require at least 5 work hours; if you are working in a group of 3, the project must require at least 5 work hours from all group members or a total of 15 hours). Working substantially more than 5 hours is not expected (but in some cases, it may be inevitable). An excellent extra-credit project can be completed well by one person in 5 hours.

**What Should the Project Be?** You have wide latitude in choosing a project. Here are some suggestions:

a. Prepare your own (or a friend’s) tax return either manually or using commercial software, if you already own it or plan to use it, or the free program via the IRS website: <http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free>. Write a 3-5 double-spaced page paper reflecting on the experience. What was familiar? Were the tax form instructions clear? What unexpected obstacles did you face? How long did the whole effort take you? Did the information presented on the form square with what we have been learning in class? What questions do you still have?

b. Look for a CLE program being offered on-line by the ABA Tax Section (it’s free for students) or by a local bar association. Take the course and write a 3-5 double-spaced page review/critique of what you learned. What was new? What was familiar? What would you like to know more about? What was clear? What was less clear? Many CLE providers will allow students to take their programs for free if you explain that you are a student, that you do not need actual CLE credit and you just want to learn about the subject. I do not recommend this option if you have to pay for a CLE class.

c. Make a humorous and/or informative game, song, parody or video that future students could use to better understand course material.

d. Develop a series of charts, outlines or study material for the course that you are willing to share with the entire class (I’ll ask you to do so as a condition of receiving the extra credit). If you’re going to prepare this sort of thing anyway, you might as well get extra credit for it! Come up with a new way to visually or verbally understand a tough topic. Come up with practice questions and an answer key for an area that was difficult for you to understand. Make a massive set of flashcards using Quizlet or some other on-line program that students like. Use this option as a way to review material and help current and future students. I’ll post to Classes contributions of students from prior semesters, and you should not duplicate what other students have done.

e. Read a substantial law review article or a practitioner-oriented article about a topic we cover in class, or one we don’t cover in class but one you want to know more about. Write a 3-5 double-spaced page reflection/critique of the article. What did you learn? What do you want to know more about? What were the article’s strengths and weaknesses? No outside research is expected. Here are some suggestions:

Chye-Ching Huang & Roderick Taylor, How the Federal Tax Code Can Better Advance Racial Equity, Ctr. on Budget and Pol’y Priorities, Jul. 25, 2019, https://www.cbpp.org/research/federal-tax/how-the-federal-tax-code-can-better-advance-racial-equity

Armikka R. Bryant, *Taxing Marijuana: Earmarking Tax Revenue From Legalized Marijuana*, 33 Ga. St. U. L. Rev. 659 (2017)

Heather M. Field, *Aggressive Tax Planning and the Ethical Tax Lawyer*, 36 Va. Tax Rev. 261 (2017)

M.T. Gebregiorgs, *Introducing an Administratively Feasible Environmental Tax System in Ethiopia*, 33 J. Envtl. L. & Litig. 327 (2019)

Francine J. Lipman, *(Anti) Poverty Measures Exposed*, 21 Fla. Tax Rev. 389 (2017)

Jim Rossi*, Carbon Taxation by Regulation*, 102 Minn. L. Rev. 277 (2017)

f. Watch a substantial (at least 1 hour) YouTube video of a lecture or film sponsored by an academic institution, policy center or reputable organization. (You’ll want to be choosy, because there are … well, all sorts of things on YouTube.) Write a 3-5 double-spaced page reflection/critique of the lecture or film. What did you learn? What do you want to know more about? What was familiar? What was new? What were the program’s strengths and weaknesses? No outside research is expected. Here are some examples of reputable videos (just examples -- feel free to pick a topic that interests you):

NYU Center for Human Rights and Global Justice, *Human Rights and Tax in an Unequal World: Keynote Address by Winnie Byanyima*, <https://youtu.be/vWyPZ3LK9e8>

Center for Global Development, *Death, Poverty, and Tobacco Taxes with Prabhat Jha*, <https://youtu.be/Oy360jtzA5o>

UBC, Claire Young, *Taxing Times for Lesbians and Gay Men*, [*https://youtu.be/PrfgsC1lXVg*](https://youtu.be/PrfgsC1lXVg)

UKELA - UK Environmental Law, Economics and the Environment, *https://youtu.be/ueuib9Vl6-4*

g. Get trained to do tax research with the tools that are available via the Pace Library. The library subscribes to two excellent tax databases: RIA Checkpoint and Bloomberg BNA Taxation. Each offers free, online training sessions. (I’ve always wanted to do the RIA Checkpoint training and simply never gotten around to it.) Write a 3-5 double-spaced page reflection/critique of the training. What did you learn? What do you want to know more about? What was familiar? What was new? What were the program’s strengths and weaknesses? Completed research training is another item that can be listed on a resumé to indicate interest in the field.

h. Take and pass the Basic VITA/TCE Certification test (2 attempts allowed; must receive an 80% score to pass); or volunteer for at least 8 hours with an established VITA program, if you already have your certification prior to taking this class. After completing the certification, you must submit your certificate via Classes. No additional reflection is required. If you had your certification prior to taking this class and you choose to do 8 hours of volunteer work, you should upload to Classes a memorandum certifying your time (your training and preparation time counts toward the 8 hours). No additional reflection or memo is required. If you are considering the Basic VITA/TCE Certification, you may wish to attempt it later in the semester, after we have covered more course material.

The Basic VITA/TCE Certification test is open book and there are several free “prep” courses that you can take on-line. Do not be shy about consulting the variety of sources there are on the internet to help prepare for this certification. The test is here: <https://www.linklearncertification.com>. It is my understanding that the student leaders of the Tax Law Society are also planning to hold some sort of training session for students interested in VITA/TCE Certification.

Let this list of suggestions inspire you, not confine you! I am open to a wide variety of projects, and I am sure many of you will generate ideas far better than these. Just check with me ahead of time (and get me to sign the form) if you are doing a project that is not on the list.

**How the Extra-Credit Points Will Be Awarded.** The project will be graded as follows:

*1. For TCE/VITA:* If you take and pass the TCE/VITA certification, you must hand in your certificate of completion for the basic exam. This earns you 2 points for the extra credit assignment. No further work is required.

If you had your certification before enrolling in this class and you volunteer at least 8 hours with a TCE or VITA program, you must hand in the memo described above. You will earn 4 points for the extra credit assignment.

2. *All Other Projects*

All other projects will be graded on a “check plus” (4 points), “check” (2 points) or “no credit” basis. The criteria for the award of the points are as follows:

*Check plus (4 points)*: A student will earn a check plus for the extra credit assignment if the student has met or exceeds the baseline criteria of at least 5 hours of work. The work product is notably insightful, critically developed or creative, and contributes positively to the student’s own (or other students’) understanding of the material. The work product demonstrates advanced understanding of applicable concepts from Federal Income Tax class, along with insight and excellent attention to detail. The student has put substantial effort into developing the project and challenged his or her understanding of the subject matter. The work raises interesting questions and/or inspires further discussion or inquiry.

*Check (2 point)*: A student will earn a check for the extra credit assignment if the student has met the baseline criteria of at least 5 hours of work. The work product is acceptably insightful, critically developed and contributes positively to the student’s own (or other students’) understanding of the material. The work product demonstrates sufficient understanding of applicable concepts from Federal Income Tax class. The work is substantially free from error. The work largely fails to raise interesting questions or inspire further discussion or inquiry.

*No credit*: A student will earn no credit for the extra credit assignment if the student has not met the baseline criteria of at least 5 hours of work. The work product exhibits a lack of insight, development or understanding of the material. The work does not reflect adequate understanding of applicable concepts from Federal Income Tax class. The work contains substantive or typographical errors.

**Wait. We Can Work With Others?** Sure! Each person in the group will graded separately, if separate contributions are readily discernible. If it is not immediately obvious who did what, then each person in the group will get the same grade (an all-or-nothing proposition for each person in the group). For students working in groups, when you hand the project in, I ask that you include a statement digitally signed or agreed to by each person, certifying that each member of the group contributed the minimum hours of work to the project.

**Can Several People Do the Same Project? Can We Talk to Each Other About It?** Yes! To the extent that several students want to take the same CLE class, for example, and then get together and talk about it afterwards, that’s fine. Each of you could then write up your own 3-5 double-spaced page paper reflecting on your experience. Via citation, give appropriate recognition to ideas or insights generated in discussion with classmates. Alternately, two people could decide to jointly write a paper of approximately 6-10 double spaced pages (twice the length of a single-authored paper). When in doubt, ask me for more guidance.

**Due Dates.** You must get approval for your extra credit project before November 1, 2021. All work on extra-credit projects must be completed by **Wednesday, November 17, 2021 at 5:00 p.m.** All projects must be uploaded to Canvas (or demonstrated, circulated, or performed, as the case may be) no later than the due date. Late projects are not accepted. **Students who hand in forms or projects late will earn no credit. There are no exceptions.** You are welcome to hand in your project any time before the due date. Put your name on your project. If you are working in a group, each person must independently upload the project to Canvas (just indicate the names of all the people in the group, so I am aware of the duplication).

I look forward to seeing what great things this extra-credit opportunity inspires!

## Income Tax

Course Coverage: Spring 2021

Although it may become necessary to alter course coverage, depending on the needs of the class, I expected to cover the material in the order listed below.

The Syllabus refers mostly to pages in the Casebook. “IRC” stands for Internal Revenue Code, and “Treas. Reg.” means “Treasury Regulation.” You will find the assigned sections of the Internal Revenue Code and the Treasury Regulations in the Bank & Stark statutory volume. I will make available any Powerpoint® slides that I use in class (not until after the class meeting). Page references to the Supplemental Material are prefaced with "Supp."

**CLASS 1**

**Topic:** Introduction and Course Overview

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| **Homework:** | Read Casebook pp. 1-27 |

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**Class 2**

***Respond to Definitions of Income discussion forum prompt on Canvass (under “Discussions”)***

**Topic:** What is Income? Definitions of Income; Basis and Debt

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| --- | --- |
| **Homework:** | Read Casebook pp. 29-32 [stop before “Bargains and Frequent Flyer Programs”], 34-41, 45-50 [stop before *Zarin v. Comm’r*]  *Comm’r v. Glenshaw Glass Co.*  *Old Colony Trust Co. v. Comm’r*  *U.S. v. Kirby Lumber*  Read IRC §§ 1; 61; 63; 102(a), (c); 1001; 1011; 1012; 1016  Read Treas. Reg. §§ 1.61-1, -2(a)(1), -2(d)(1), -6, -14(a)  Prepare Casebook Problems p. 30: 1- 5; Problem p. 38: 1, 2; Problems pp. 40-41: 1(a)-(c), 2, 3  Read Supp. pp. B-1 to B-12 (upper), C-2 to C-4 |
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**CLASS 3**

**Topic:** What is Income? Basis and Debt (cont’d)

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| **Homework:** | Read Casebook pp. 50-71  *Zarin v. Comm’r*  *Collins v. Comm’r*  Read IRC §§ 61(a)(11); 108(a), (d)(1)  Read Treas. Reg. §§ 1.61-6(a); 1.1001-2(a); 1.61-12(a) (this last reg. is in your Supp.)  Prepare Casebook Questions p. 58: 1; p. 66: 1, 2; p. 68 (a)-(i) (“What is A’s basis...?”)  Read Supp. p. C-5 |

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**CLASS 4**

***Complete Discharge of Indebtedness quiz on Classes (under “Quizzes”)***

**Topic:** What is Income? Basis and Debt (cont’d)

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| **Homework:** | Read Casebook pp. 71-81  *Comm’r v. Tufts*  *Rev. Rul. 90-16*  Read IRC §§ 61(a)(11); 1001; 1012; 1014; 108(a)(1)(E), (h)  Read Treas. Reg. §§ 1.61-6(a); 1.1001-1(a), -2(a), -2(b), -2(c) Examples (1) and (2)  Prepare Casebook Questions p. 77-78: 1-4; Question p. 79; Problems pp. 79-80: 1-4  Read Supp. pp. C-6 to C-34 |

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**Class 5**

**Topic:** What is Income? Basis and Debt (cont’d) + Exclusions from Gross Income - Gifts and Bequests

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| **Homework:** | Read Casebook pp.83-97  *Comm’r v. Duberstein*  *Peebles v. Comm’r*  Read IRC §§ 101(a); 102(a), (c); 74(c); 132(a)(4), (e)  Read Treas. Reg. §§ 1.102-1(f)(2) [Proposed]  Prepare Casebook Problems pp. 94-97: 6-8, 11-13  Read Supp. pp. C-35 to C-37 |

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**Class 6**

***Complete Basis quiz on Classes (under “Quizzes”)***

**Topic:** Exclusions from Gross Income - Life Insurance; Basis of Property Acquired by Gift or Bequest; Basis of Property Acquired from Decedents

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| --- | --- |
| **Homework:** | Read Casebook pp.998-110 (stop before “Question: The Basic World Tax Code…”)  *Taft v. Bowers*  *Farid-Es-Sultaneh*  Read IRC §§ 101(a), (c), (d), (g); 102; 1015; 1041; 1014  Read Treas. Reg. §§ 1.101-4(c); 1.1001-1(e); 1.1015-4  Prepare Casebook Problems pp. 100-101: 1- 5; Problems p. 104: 1, 2; Problems p. 108: 1, 2; Problems p. 110: 1-3  Read Supp. pp. B-17 |

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**CLASS 7**

**Topic:** Exclusions from Gross Income - Fringe Benefits

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| **Homework:** | Read Casebook pp. 110-111 (stop before *Turner*), 113-125 (stop before *United States Junior Chamber of Commerce*)  *Joint Committee on Tax’n Examination of Pres. Nixon’s Tax Returns*  *Haverly v. U.S.*  *House Ways and Means Rept. 98-432*  *Supplemental Report of the Committee on Ways and Means U.S. House of Representatives on H.R. 4170*  *Joint Committee Print, Overview of the Tax Treatment of Fringe Benefits, 1984*  Read IRC §§ 132; 274(m)(3)  Read Treas. Reg. §§ 1.132-1 through -6, -8(a)(2)(i); 1.61-21  Prepare Casebook Problems pp. 124-125: 1-7, 11  Read Supp. pp. C-38 to C-41 |

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**Class 8**

***Complete Fringes quiz on Classes (under “Quizzes”)***

**Topic:** Finish any carry over from last class + Exclusions from Gross Income – Fringe Benefits (cont’d) + Employer Provided Meals and Housing, Damages

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| **Homework Assignment:** | Read Casebook pp. 125-130, 133-143  *United States Junior Chamber of Commerce v. U.S.*  Gaylor v. Mnuchin (in Supp.)  Crawford & Waldman, *Ministerial Magic* (in Supp.)  *Amos v. Comm’r*  Read IRC §§ 119; 107; 104(a)(1),(2), 104(c)  Read Treas. Reg. §§ 119-1; 1.61-21; 1.104-1(a), (b), (c); Model Rules 1.2 and 1.8(h) (in Supp.)  Prepare Casebook Problems p. 142: 1, 2, 4  Read Supp. pp. B-39 (upper), C-42 to C-69 |

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**Class 9**

**Topic:** Business Deductions - Ordinary and Necessary Expenses

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| **Homework:** | Read Casebook pp. 145-160  *Welch v. Helvering*  *Fred W. Amend Co. v. Comm’r*  *Trebilcock v. Comm’r*  Read IRC §§ 162(a),(c), (f), (g); 262  Read Treas. Reg. §§ 1.162-7;1.61-12(a)  Prepare Casebook Problems p. 152: 1-3; pp. 156-157: 1-3, 7; Problems pp. 159-160: 1-2  Read Supp. pp. C-70 |

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**Class 10**

***Respond to Business Deductions discussion forum prompt on Classes (under “Discussions”)***

**Topic:** Business Deductions - Ordinary and Necessary Expenses (cont’d), Expenses of the Production of Income, Causation

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| **Homework:** | Read Casebook pp. 160-180  *Jenkins v. Comm’r*  *Harold L. and Temple M. Jenkins v. Comm’r*  *Higgins v. Comm’r*  *U.S. v. Gilmore*  Read IRC §§ 162(c), (f), (g); 212  Read Treas. Reg. § 1.212-1  Prepare Casebook Problem p. 169: 3; Casebook Question p. 176 |

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**Class 11**

***Complete Public Policy Doctrine quiz on Classes (under “Quizzes”)***

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| **Topic:** | Business Deductions – Causation (cont’d), Public Policy Doctrine |
| **Homework:** | Read Casebook pp. 180-190, 193-198  *Kopp’s Company, Inc. v. U.S.*  *Cavanaugh v. Comm’r*  *Californians Helping to Alleviate Medical Problems, Inc. v. Commissioner*  Read IRC §§ 162(c), (f), (g); 280E  Prepare Casebook Questions and Note p. 184: 1-4 |

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**CLASS 12**

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| **Topic:** | Business Deductions – Salaries, Qualified Business Income, Capital Expenses |
| **Homework:** | Read Casebook pp. 202-207, 209-220  *Exacto Spring Corp. v. Comm’r*  *International Freighting v. Comm’r*  *Fall River Gas Appliance Co. v. Comm’r*  *INDOPCO, Inc. v. Comm’r*  Read IRC §§ 162(a)(1); 199A(a), (b), (c) [skim for general sense only]; 263(a)(1); 263A(a) |

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**Class 13**

**Topic:** Practice Midterm

*The Practice Midterm will be available on Classes after 9/30 at 9:00 a.m.*

The Practice Midterm is required of all students, but it has no impact on your grade. It will be administered in class, under timed, exam conditions. The test consists entirely of multiple choice questions and true/false questions. Students are encouraged to take the test under timed conditions, with 1 hour and 30 minutes to complete the exam, but you must do it all in one sitting even if a strict time limit is not enforced.

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**Class 14**

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| **Topic:** | Capital Expenses (cont’d), Depreciation + Capital Gains |
| **Homework:** | Read Casebook pp. 221-222, 232-236, 243 (start with “Note on the TCJA”)-244, 295, 299-302 (stop after “Loss Problem”), 303-307  *Wells Fargo & Co. v. Comm’r*  *Fribourg Navigation Co. v. Comm’r*  *Rice v. Comm’r*  Read IRC §§ 167(a), (c); 167(a), (c), 168(a)-(c), (k); 1211; 1212(b); 1221; 1222  Read Treas. Reg. § 1.167(a)-3  Prepare Casebook Problems p. 300 (“Gain Problem”), p. 302 (“Loss Problem”), p. 307: 1-5 |

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**Class 15**

***Complete Meals and Lodging quiz on Classes (under “Quizzes”)***

**Topic:** Deductions – Travel, Meals, Clothing

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| **Homework:** | Read Casebook. pp. 337-342, 343 (start with “Medium Trips”)-348  *Green v. Comm’r*  *U.S. v. Correll*  *Rev. Rul. 93-86*  Read IRC §§ 162(a)(2), 274(a), (c)-(e), (g), (h), (k)-(n), 67(a), (b)  Read Treas. Reg. §§ 1.162-2, 1.274-1, -2, -5T  Prepare Casebook Question p. 348 |

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**Class 16**

**Topic:** Deductions – Travel (cont’d);Mixed Personal and Business, Educational Expenses

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| **Homework:** | Read Casebook pp.349-365  *Andrews v. Comm’r*  *Moss v. Comm’r*  *Coughlin v. Comm’r*  Read IRC §§ 274(m)(2); 25A, 221, 529, 530  Read Treas. Reg. § 1.162-5  Prepare Casebook Problems p. 353 1-5(a); Questions p. 358: 1, 2; Problems pp. 361-362: 1-4, p. 365: 1-3; Question p. 365 |

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**Class 17**

***Complete Business Use of Homes quiz on Classes (under “Quizzes”)***

**Topic:** Business Use of Homes, Child Care Expenses

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| **Homework:** | Read Casebook pp.366-381  *Comm’r v. Soliman*  *Wrights Smith v. Comm’r*  *Symes v. Canada*  Read IRC §§ 280A, 21  Prepare Casebook Problems p. 377: 1, 2; p. 381: 1, 3 |

**Class 18**

**Topic:** Who Is the Taxpayer? Introduction to Assignment of Income

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| **Homework:** | Read Casebook pp. 393-397 (skip “Note” p. 397), 397-406  *Arcia v. Comm’r*  *Lucas v. Earl*  *Blair v. Comm’r*  *Helvering v. Horst*  Prepare Casebook Questions pp. 397-398; Questions pp. 399-400: 1-3; Question p. 402 |

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**Class 19**

*Complete Assignment of Income quiz on Classes (under “Quizzes”)*

**Topic:** Who Is the Taxpayer? Assignment of Income (cont’d); Taxation of the Family

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| **Homework:** | Read Casebook pp. 407-409 (skip “Notes and Question”), 410-417, 425-441 (stop before “Innocent Spouse Rules”)  *Meisner v. U.S.*  *Comm’r v. Banks*  *PLR 201015016*  *Rev. Rul. 2013-17*  *Reynolds v. Comm’r*  Read IRC §§ 1(a)-(d),(j)(2)(C) and (D), 2(a)(1)-(2), (b), (c), 1041  Read Treas. Reg. § 1.1041-1T Q-6/A-6, A-7/A-7  Prepare Casebook Problems p. 434: 1, 2; Casebook Question p. 441 |

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**Class 20**

**Topic:** Tax Alumni Come Back to the Classroom

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| **Homework:** | Choose two of the five following readings. Choose whichever interest you the most. They are all available on Canvass, but you do not need to print them out. Do not study them; read them for general sense. I am not testing you on the specific content of these readings. Use these readings as an opportunity to pause and focus on your professional development. This session may inspire some big-picture career-related (or life-related) questions. I encourage you to ask questions of our guests at the appropriate point in the program.  (a) Excerpt from Careers in Tax Law: Perspectives on the Tax Profession and What it Holds for You (John Gamino, Robb A. Longman & Matthew R. Sontag eds. 2009)  (b) Excerpt from Paula Franzese, A Short and Happy Guide to Being a Law Student (2014)    (c) Taking Control of Your Future: A Guide to Managing Your Student Debt (2014)  (d) Paul L. Caron, Jennifer M. Kowal & Katherine Pratt, “Pursuing a Tax LLM Degree: Why and When?,” U of Cincinnati Public Law Research Paper No. 10-11, Loyola-LA Legal Studies Paper No. 2010-9  (e) Paul L. Caron, Jennifer M. Kowal, Katherine Pratt & Theodore P. Seto, “Pursuing a Tax LLM Degree: Where?,” U of Cincinnati Public Law Research Paper No. 10-18, Loyola-LA Legal Studies Paper No. 2010-18 |

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**Class 21**

*Complete Personal Deductions and Credits quiz on Classes (under “Quizzes”)*

**Topic:** Personal Deductions and Credits

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| **Homework:** | Read Casebook pp.449-459  Read IRC §§ 63(a), (b), (c)(2); 151; 152; 32 [skim for general sense of complexity only]; 62(a); 24  Prepare Casebook Problems p. 457: 1-2; pp. 458-459: 1-3, 5 |

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**Class 22**

**REMINDER: LAST DAY TO UPLOAD EXTRA-CREDIT ASSIGNMENT;**

**DUE TO CLASSES BY 9:00AM AT LATEST** (do so at “Assignments” on Canvass)

**Topic:** Charitable Contributions

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| **Homework:** | Read Casebook pp. 459-477  *Hernandez v. Commissioner*  *PLR 9624001*  *U.S. v. Kuch*  Read IRC §170  Read Treas. Reg. §§ 1.170A-1  Prepare Casebook Problems pp. 469-470: 3, 4; pp. 476-477: 1-5.  Read Supp. C-71 to C-72 |

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**Class 23**

*Complete Medical Expenses quiz on Classes (under “Quizzes”)*

**Topic:** Personal Deductions and Credits - Medical Expenses

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| **Homework:** | Read Casebook pp. 502-515, 517-518  *Ferris v. Comm’r*  *Comm’r v. Bilder*  *Finzer v. U.S.*  *Magdalin v. Comm’r* (in Supp.)  Read IRC § 213  Read Treas. Reg. § 1.213-1  Prepare Casebook Question p. 509: 1  Read Supp. pp. C-73 to C-76 |

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**Class 24**

**Topic:** Non-Recognition Transactions

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| **Homework Assignment:** | Read Casebook pp.537-546 (stop before “Debt Problems”), 546-552  *Santucci v. Comm’r*  *PLR 8127089*  *Johnson v. Comm’r*  Read IRC §§ 1031, 1033  Read Treas. Reg. §§ 1.1031(a)-1, (a)-2, (d)-2  Prepare Casebook Questions p. 540: 1, 2; Problems p. 540: 1-3, 5 |

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**Class 25**

*Complete Principal Residence quiz on Classes (under “Quizzes”)*

**Topic:** Exclusion of Gain from Sale of Principal Residence; Calculation of Tax Liability

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| **Homework:** | Read Casebook pp.559-563  *PLR 200820016*  *Notice 2002-60*  Read IRC § 121  Prepare Casebook Problems pp. 561-562: 1-2  Read Supp. pp. C-77 to C-89 |

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**CLASS 26**

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| **Topic:** | Last Class + Review |
| **Homework:** | No new assignment |