

TAX I: TAXATION OF INDIVIDUALS
Professor Cathryn Deal
Room 231E (Law/Grad wing of building)

I am usually available after class. Otherwise, because of unpredictable time needs of Practicum placements and Competition teams I supervise, my office availability varies. It will be most productive to contact me via email to set up a time convenient for both of us to meet, or to ask me questions via email. My email is cdeal@hamline.edu .

Course Objectives and Outcomes:

Taxation of individuals in the USA currently relies primarily on the income tax. It is the major vehicle for revenue raising by the federal government and most states have an income tax which is patterned on the federal one. Therefore the bulk of our time in this semester will be spent on becoming acquainted with the federal income tax as it affects individuals in their profit making and personal activities. If time permits, we may broaden our study to consider briefly other types of taxation of individuals.

This course will emphasize problem solving as the primary methodology for deciphering and applying pertinent tax law principals and provisions of law. Students will be expected to learn statutory interpretation, since the Internal Revenue Code is the origin of most tax rules and since statutory deconstruction is a skill which is transferable to other legislation. In other words, read the Code; don't just read about it. In many ways, the Internal Revenue Code requires learning of a foreign language; students will be expected to learn the vocabulary and the structural conventions of the Code and materials. Students will also be expected to synthesize often seemingly (or really) unrelated legislative, administrative, and judicial tax authorities, and well as add thoughtful and well developed policy arguments to develop sensible advice for hypothetical clients, just as a lawyer would do in practice. We will also emphasize development of questions to ask a client. Development of supported reasoning is a key goal, since there is not necessarily one "right" answer to many tax problems.

Course Materials:

Fundamentals of Federal Income Taxation, Freeland, Lathrope, Lind, Stephens (15th edition Foundation Press) You may be able to function using a prior edition but the page numbers of current assignments correspond to the latest edition.

Selected Federal Taxation Statutes and Regulations (West) Use of the current edition is strongly recommended. Note: this statute book comes with a supplemental "map" of tax law.

TWEN site: each student must add the Tax I course for Spring 2011 at lawschool.westlaw.com. Your TWEN ID can be obtained at the HUSL library if you don't recall the one you received as a first-year student. Assignments, new legal developments, revisions and supplemental materials will be posted on TWEN. Sample past exams as well as review questions will be posted on TWEN at appropriate times. Class threaded discussions will be held on the site. Questions about TWEN? Contact tech support at 800-850-9378 and west.support@thomson.com

Optional supplemental reading: Federal Income Taxation by Marvin Chirelstein (Foundation

Press). This book contains a conversational, plain language discussion of various and discrete concepts related to the individual income tax. It is not geared to any particular textbook. However, students have found it useful to read at the beginning of this course, as an overview, and/or at the end of this course, as a review tool.

Course Performance Evaluation:

Each student's grade will be based on one in-class, multiple choice midterm examination and one take-home, open book final examination. The final examination will consist primarily of essay questions and to a limited extent of multiple choice questions. The final examination will be comprehensive of all material and concepts in the course, with emphasis on topics essentially proportionate to the extent covered in class discussion. Sample essay and multiple choice exam questions will be placed on the TWEN website a few weeks before both the midterm and the final examination.

The midterm examination will count 30% of the overall course grade. The final examination will count 70% of the overall course grade.

Because conversation about ideas enhances learning, class participation is a course requirement. Each student will be required to prepare assigned materials and to respond with a good faith, thoughtful and informed effort when called upon to recite. Failure to do so may result cause the student to be counted as absent at the professor's discretion. Failure to do so repeatedly without legitimate excuse may result, at the instructor's discretion, in reduction of a student's coursegrade by as much as one grade increment lower (e.g. from B- to C+), pursuant to the Academic Rules (Rule 1-107 C.5(a)). A legitimate excuse will be determined by the professor and entails such matters as illness or family emergencies; it does not include such matters as working on project(s) for an employer or for another course, equipment failure or poor time management.

Class Attendance and use of technology:

Class attendance for the class period is required by the American Bar Association, with enforcement delegated to the law school. Students are expected both to arrive on time (subject to declared snow emergencies) and to remain in class throughout the session; those who do not may be counted as absent that day. Determination of full class period attendance is in the discretion of the professor. Students who arrive late or must leave during class must notify the professor that day of the reason, and must sit as near to the back of the room as possible that day in consideration of fellow classmates and others. If a student leaves the classroom during a session and then returns during the session, the student may be counted as absent; plan ahead.

Absence from more than four class sessions will be counted as excessive, and will require the student to meet with the Associate Dean and Professor Deal to determine whether to require remedial work of the student or to drop the student from this course.

Cell phones and pagers must be turned off during class; emergency calls will be taken by the Registrar's Office for delivery to the student. You may use laptop computers to take notes and to access class-related material approved by the professor. The in-class use of technical devices for text messaging, reviewing email, sending email, playing games and/or viewing non-class

related material is strictly prohibited.