

TAX I: TAXATION OF INDIVIDUALS
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NOTE: All students must add Prof. Deal's Tax I S 2013 course on TWEN. Assignments for classes will be posted there on the Syllabus link.

Most class days I will be in my office for an hour after class. You are welcome to drop by. You may also email me to set up an appointment for that day or during the week. I welcome questions via email.

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 for clients 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 (latest 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; you'll be responsible for correlating old editions to current assignment page numbers.

Selected Federal Taxation Statutes and Regulations 2012 edition (West). Use of this current edition is strongly recommended. Note: this book comes with a supplemental "map" of tax law, so be sure that your edition has one.

TWEN site: each student must add the Tax I S 2013 course on TWEN. 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's Forum link. Have technical 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 paperback 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:

Grades will be based on a midterm (30 points out of 100 total course points), a final exam (60 points out of 100 total course points), and class participation (10 points out of 100 total course points).

The midterm exam will be an in-class, open book exam and will consist of multiple choice questions. The final exam will be an open book exam that will be cumulative of all course content coverage and will consist of essay questions as well as multiple choice questions. The final exam will be a "take-home" exam via TWEN during the exam period; you will have 48 hours from downloading the exam but need not use all 48 hours. "Open book" exam permits all materials except library-owned ones, and calculators without communications functions are permitted.

All students are required to have done the assigned reading and be prepared to participate in class discussions. Participation is excused only under dire circumstances such as severe illness or family emergencies; it does not include conflicts such as working on project(s) for an employer or for another course, technology failures or poor time management.

All students must arrive on time for class and 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 Professor Deal. Students who arrive late or must leave during class must notify me 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 for any reason and then returns during the class, the student may be counted as absent; plan ahead. Absence from more than two class sessions will constitute excessive absence.

Use of technology in class:

Cell phones and pagers must be turned off during class; emergency calls will be taken by the Registrar's Office. You may use laptop computers and similar technology to take notes and to access instructor-approved, class-related material but not for text messaging, reviewing email, sending email, playing electronic games, viewing non-class material or similar non class-related activity.