

Western State University College of Law
Federal Income Taxation §250A
Spring 2015
Syllabus & Policies

Professor Cheyaña L. Jaffke

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Phone Number: (714) 459-1138
Office Hours: e-mail me to set up an appointment. Available any day, but Sunday.
I will not have any appointments after the last day of classes.

Course Objectives:

1. To introduce students to the substantive area of federal income taxation.
2. To expose students to a complex federal statutory code and develop the skills of statutory analysis.
3. To prepare the student to recognize income tax issues in other areas of the law.
4. To point out the social policy issues involved with income tax legislation.

Required Texts:

Casebook: Taxation of Individual Income, (latest Edition), J. Martin Burke and Michael K. Friel.

Codebook: Selected Federal Taxation Statutes and Regulations latest Edition, edited by Daniel Lathrope, West Publishing Company.
(Earlier editions are **NOT** acceptable)

Reference Texts: (Suggested but not required.)

Federal Income Taxation, David M. Hudson & Stephen A. Lind (Black Letter Series)

A Student's Guide to the Internal Revenue Code, (5th Edition), I. Richard Gershon.

Methodology:

This course will use three methods of learning:

1. *The problem method.* Your textbook contains problems throughout the chapters. Unless otherwise indicated, all problems are assigned, but may not be discussed in class. All students are required to prepare **written** answers to the problems.
2. *The case method.* Your textbook also contains cases, notes and questions. You are responsible for reading and briefing all assigned material.
3. *The statutory method.* Federal Income Tax is a statutory intensive course. You will be dealing with the Internal Revenue Code in each class. In order to assist you in developing your statutory interpretation skills, we will be reading the statutes aloud in class.

Examinations and Grading:

All students will receive a numeric grade for the course. The final exam will count towards 100% of your grade. Check the final schedule for the date and time of your final exam.

The final exam will be a three-hour, limited open book examination. Students will be permitted to bring in only Codebooks and calculators. Codebooks may be annotated, but annotations must be handwritten and pages may not be added. The exam may consist of multiple choice and / or essay questions and / or performance questions. Sample exam questions will be made available on the class web page. Students are encouraged to answer the sample exam questions. I will review sample exam answers by appointment. I will not review practice exams after the last day of classes.

Cell phones may not be used during exams as a timekeeper or a calculator. Cell phones must be left at home or in your car. Students with cell phones during the exam will receive an "F" in the course.

Class Participation:

Class participation is required of all students. Class participation consists of being prepared when called upon, having *written* answers to the assigned problems and case briefs, and bringing the casebook to class. They may be on your computer, but in a format that if I ask you to e-mail to me, you can do so immediately. **You are expected to know the definition of all words used in the reading.** I may ask you what a particular word means. You must have a definition handy without referring to a web page or dictionary when I ask you. Students who answer a problem incorrectly will NOT be penalized. Students who do not attempt to answer a problem will be penalized. You will receive points over the course of the semester for your class participation. It is possible to have **NEGATIVE** points for class participation.

I will call on students randomly by pulling the name on a card out of a box. A student who is called upon may receive 1 point (+1) for adequately briefing the case or answering the problems. To be adequate, the student must be able to answer all questions without prompting or assistance from either me or co-counsel (your classmates). A student who requires minimal prompting or assistance will get 0 points. A student who requires more than minimal prompting or assistance will lose 1 point (-1). If after briefing a case or answering a problem, you would like to know what you received you may ask immediately after class or send me an e-mail within 24 hours of the class.

Students who are unprepared when called upon will lose 5 points (-5) in class participation for the first instance during the semester. A student who is called on and is unprepared more than once in a semester will receive an absence for each time the student is not prepared after the first time. This absence counts towards your total number of absences and may result in your academic dismissal from the course.

You may also receive one point (+1) for participating in classroom discussion by regularly answering questions that are open for the entire class. You may also lose one point (-1) if your participation is disruptive and not helpful, such as wisecracking. Participation points will be added to or deducted from the points earned on the final exam prior to a grade being assigned.

The rule of 3: I will pull a name out of the box to call on someone. If that person is absent or unprepared, then I will pull another name out of the box. After pulling 3 cards, I will allow someone in class to volunteer to either brief the case or answer the problem. If someone volunteers and does an adequate job, that student will receive 2 points (+2 points). If no one volunteers, then I will do the case or problem myself, but I will not answer questions related to the case or the problem nor will I repeat myself.

Do not assume that problems, questions and/or cases will be covered in the order in your casebook or syllabus.

Office Hours:

I will have **NO** office hours or appointments after the last day of classes. You can schedule appointments with me by e-mailing me.

Attendance

Attendance is required for all classes. Any student with more than two (2) absences will be academically dis-enrolled from the course and will receive a grade of "W" or "F" on their transcript as provided under the applicable attendance policies. I do not waive absences for any reasons. This policy is strictly enforced.

Students who are tardy have volunteered to be called upon for that day's code assignment. Habitual tardiness will result in an absence.

DISABILITY SERVICES STATEMENT:

Western State College of Law provides accommodations to qualified students with disabilities. The **Disabilities** Services Office assists qualified students with disabilities in acquiring reasonable and appropriate accommodations and in supporting equal access to services, programs, and activities at Western State College of Law.

To seek reasonable accommodations, a student must contact Senior Assistant Dean Donna Espinoza, Student Services Director and Disabilities Services Coordinator, whose office is in the Second Floor Students Services Suite. Dean Espinoza's phone number and email address are: (714) 459-1117; despinoza@wsulaw.edu. When seeking accommodations, a student should notify Dean Espinoza of her or his specific limitations and, if known, her or his specific requested accommodations. Students who seek accommodations will be asked to supply medical documentation of the need for accommodation. Classroom accommodations are not retroactive, but are effective only upon the student sharing approved accommodations with the instructor or professor. Therefore, students are encouraged to request accommodations as early as feasible with Dean Espinoza to allow for time to gather necessary documentation. If you have a concern or complaint in this regard, please notify Dean Espinoza; or please notify Associate Dean of Students Charles Sheppard at csheppard@wsulaw.edu or (714) 459-1152. Complaints will be handled in accordance with the College of Law's "Policy against Discrimination and Harassment."

Service Dog

Please be aware that I have a service dog. She may or may not come to class. Please do not attempt to feed or pet the dog if you see her without asking my permission first. She is a working dog and not a family pet. She is a puppy right now and in training, so if she comes to class, she will be crated for her protection.

If you have a fear of dogs or are allergic, please make arrangements to speak with me so that we can find the best possible solution.

Reading Assignments:

Below is the preliminary reading assignment for the class. The casebook indicates the Internal Revenue Code sections and regulations to be read. The reading assignment includes the Code sections, regulations, and problems indicated in the casebook. Students should answer all problems assigned in each reading assignment, although not all problems will be discussed in class. You should be prepared for the next chapter.

Chapter	Topics
Preface and Chapter 1 of Casebook table of contents of Codebook	Introduction to Income Tax Do not do the problem on page 1.
Chapter 2 of Casebook and all problems	Gross Income
Chapter 3 of Casebook and all problems	The Effect of an Obligation to Repay
Chapter 4 of Casebook and all problems	Gains From Dealings In Property
Chapter 5 of Casebook and all problems	Gifts, Bequests and Inheritance
Chapter 6 of Casebook and all problems	Sale of a Principal Residence
Chapter 12 of Casebook and all problems	Business and Profit Seeking Expenses
Chapter 13 of Casebook and all problems	Capital Expenditures
Chapter 14 of Casebook and all problems	Depreciation
Chapter 28 of Casebook and all problems	Cash Method Accounting
Chapter 29 of Casebook and all problems	Accrual Method Accounting
Chapter 34 of Casebook and all problems	Assignment of Income
Chapter 37 of Casebook and all problems	Tax Consequences of Divorce

The reading assignments may also consist of cases, Revenue Rulings and problems that are not in the casebook. These assignments will be made available to the student one-week prior to discussion in class. **Assignment of the problem includes being able to define the vocabulary given after every chapter's problems.**