

Western State University College of Law
Federal Income Taxation §250A
Spring 2019
Syllabus & Policies

Professor Cheyaña L. Jaffke

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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, (latest 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.”

Reading Assignments: Subject to change

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

ABA Standard 310. DETERMINATION OF CREDIT HOURS FOR COURSEWORK

(a) A law school shall adopt, publish, and adhere to written policies and procedures for determining the credit hours that it awards for coursework.

(b) A “credit hour” is an amount of work that reasonably approximates:

(1) not less than one hour of classroom or direct faculty instruction and two hours of out-of-class student work per week for fifteen weeks, or the equivalent amount of work over a different amount of time; or

(2) at least an equivalent amount of work as required in subparagraph (1) of this definition for other academic activities as established by the institution, including simulation, field placement, clinical, co-curricular, and other academic work leading to the award of credit hours.

Interpretation 310-1

For purposes of this Standard, fifty minutes suffices for one hour of classroom or direct faculty instruction. An “hour” for out-of-class student work is sixty minutes. The fifteen-week period may include one week for a final examination.

Interpretation 310-2

A school may award credit hours for coursework that extends over any period of time, if the coursework entails no less than the minimum total amounts of classroom or direct faculty instruction and of out-of-class student work specified in Standard 310(b).

This standard requires for every one hour in the classroom, you must spend at least two (2) hours of out of classroom preparation. For a three (3) unit course, you should expect to spend six (6) hours a week at a minimum preparing for class. This preparation includes reading and briefing cases, preparing written answers to the problems, working within your law firms on assignments and any additional assigned work: such as memorizing the definition of a gift. Please note that you do not need to spend all six hours at once. You can spend two hours one day, two hours with your law firm and another two hours reading and briefing cases. This standard is the ABA minimum, it is NOT the Professor Jaffke minimum. Given my experience teaching this class, please expect to take about 10 hours a week.

Argosy University
Institutional Learning Outcomes:

1. Analytical Reasoning

Analyze issues objectively, interpret and synthesize data and ideas, and develop feasible, flexible, and creative solutions to real world problems

2. Effective Communication

Identify audiences, assess information provided, interpret needs, and present relevant information using appropriate written, oral, and listening skills and media to meet the needs of the situation

3. Information Competency

Gather, evaluate, and ethically use information from a variety of relevant technological and library resources to make decisions and take action

4. Interpersonal Effectiveness

Develop individual and group interpersonal skills to improve and foster participation and interaction critical for achieving individual and group goals

5. Personal and Professional Integrity and Ethical Behavior

Demonstrate a multi dimensional awareness of individual and social responsibility to act ethically and with integrity in a diverse, global society.

6. Professional Competence

Apply skills appropriate to program objectives and employ critical reasoning to contribute to one's field and profession

Western State College of Law – Programmatic Learning Outcomes

Western State College of Law’s curriculum is designed so that every student achieves a level of competency prior to graduation in each of the eight Programmatic Learning Outcomes listed below:

(1) **Doctrinal Knowledge**

Students will demonstrate knowledge of substantive and procedural law in the core curriculum subjects, including Contracts, Criminal Law, Criminal Procedure, Torts, Real Property, Business Association, Evidence, Civil Procedures, Constitutional Law, Estates, Community Property, Remedies, and Professional Responsibility.

(2) **Practice Skills**

Students will demonstrate the development of other law practice skills. Each student’s chosen outcomes within this category will be varied based on the student’s particular interests, coursework and work experiences. They may include, but are not limited to, the following topics: oral presentation and advocacy; interviewing; counseling; client service and business development; negotiations, mediation, arbitration, or other alternate dispute resolution methods; advanced legal research and writing (excluding purely academic papers and the first four units earned in introductory first-year legal research and writing class); applied legal writing such as drafting contracts, pleadings, other legal instruments; law practice management or the use of technology in law practice; cultural competency; collaboration or project management; financial analysis, such as accounting, budgeting project management, and valuation; cost benefit analysis in administrative agencies; use of technology, data analyses, or predictive coding; business strategy and behavior; pre-trial preparation, fact investigation, such as discovery, e-discovery, motion practice, assessing evidence, or utilizing experts; trial practice; professional civility and applied ethics; a law clinic that includes a classroom component; or a legal externship that includes a classroom component.

(3) **Legal Analysis**

Students will demonstrate the ability to identify the factual and legal issues implicated by a fact pattern and to appropriately use cases (including identifying the salient features of an appropriate precedent case, identifying legally significant similarities or differences between the precedent case and a fact pattern and explaining why those are legally significant) and rules (including the ability to connect legally significant facts in a fact pattern to the rule) to predict how a court would decide the issue. Students will also demonstrate the ability to identify and evaluate the public policies of a precedent case or rule, and be able to evaluate how public policy can impact the application of a rule to the legal issue.

(4) **Legal Research**

Students will demonstrate the ability to locate relevant legal authority using a variety of book and electronic resources, and to properly cite to such legal authority.

(5) Communication

Students will demonstrate the ability to communicate both orally and in writing in a manner appropriate to a particular task to effectively convey the author or speaker's ideas. This includes audience sensitivity in written and oral communication (the ability to adopt a tone, style and level of detail appropriate to the needs, knowledge and expertise of the audience); and written communication basic proficiency (the ability to use the conventions of grammar, spelling, punctuation, diction and usage appropriate to the task and sufficient to convey effectively the author's ideas).

(6) Advocacy of Legal Argument

Students will demonstrate the ability, in both oral and written formats, to evaluate the legal, economic and social strengths and weaknesses of a case and use case and statutory authority as well as public policy to persuade others. Making policy-based arguments includes the ability to identify and evaluate the public policies of a precedent case or rule and their implications, and be able to assert such appropriate arguments to support a particular application or distinction of a precedent case to a legal controversy or a particular resolution of the application of a rule to the legal controversy.

(7) Client Sensitivity and Cultural Competency

Students will demonstrate an awareness of clients' needs and goals, including a sensitivity to clients' background and circumstances (including, but not limited to, socio-economic, gender, race, ethnicity, educational, disability and/or religious background(s)), the ability to make decisions that reflect an appropriate focus on those needs and goals, and awareness that cultural issues may affect the relevance of facts and application of the law.

(8) Legal Ethics

Students will demonstrate the ability to identify ethical issues in law practice contexts and make appropriate decisions to resolve such issues.