

Western State University College of Law
at Westcliff University
Federal Income Taxation
Spring 2019
Syllabus & Policies

E-mail: star.lopez.esq@gmail.com

Office Hours: In-person – Subsequent to Class Session *by appointment only*
Teleconference / Webinar – *by appointment only*

Booking Website: <https://bookme.name/StarLopez/lite/virtual-office-hours>

Course Objectives:

1. Introduce students to substantive areas of federal income tax law
2. Acquaint students with the IRC, Treasury Regulations, and Revenue Rulings
3. Prepare students to identify and anticipate tax issues in diverse transactions
4. Equip students to analyze, articulate, and defend divergent party positions

Textbooks:

Casebook (Required): Federal Income Taxation (18th Edition), written by Joseph Bankman, Daniel N. Shaviro, Kirk J. Stark, Edward D. Kleinbard

Supplement (Optional): Examples & Explanations: Federal Income Tax (8th Edition), written by Katherine Pratt, Thomas D. Griffith, Joseph Bankman

Methodology:

This course will employ three avenues of learning:

1. Reading Assignments: You are required to read the assigned text.
 - a. Review & Analysis (Visual): Carefully review and analyze the text to master the information.
 - b. Diagram & Outline (Kinetic): While reading, diagram significant concepts within the reading, outline all cases, and draft answers to questions within the text.
 - c. Research (Kinetic): In addition, proactively look up and save, copy, or print relevant sections of the IRC, Treasury Regulations, IRS Publications, and Revenue Rulings.
2. Lecture: Attend all classes ready to engage on topics taken from reading assignments.
 - a. Attention (Visual): During lectures, pay close attention to any visual demonstratives.
 - b. Active Listening & Engagement (Auditory): Listen carefully to comments by both instructor and fellow students. Engage the class with your own observations and questions.
 - c. Demonstration of Legal Knowledge (Kinetic): Be prepared to present cases from the assigned reading. You should use your required diagrams, outlines, and draft answers to text questions.

3. Execution: Prepare and execute both a final presentation and written exam.
 - a. Competition & Presentation (Kinetic / Auditory): As a group or individual, present and champion income tax matters in a semi-adversarial context. Each party will be prepared to argue both sides of the matter. The dispute may arise out of fact patterns pertaining to other areas of law, such as contracts, torts, and real property transactions.
 - b. Written Examination (Kinetic / Visual): Execute a final exam whereby you will be tested on issue identification, substantive law, writing structure, efficacy of communication, and analytical capability. Issues may relate to foundation legal studies, such as contracts, torts, real property, business transactions, estate planning, community property, and constitutional law.

Class Participation:

Class participation is required of all students. Participation requires both (i) preparation and (ii) engagement. Preparation includes review of the assigned reading, mastery of the concepts, case briefs, and well-considered responses to questions within the text. Students should expect use of the Socratic method and should be well prepared to respond to potential questions.

Students are encouraged to volunteer responses and thoughtful commentary on legal concepts relevant to the discussion at hand. If a student does not volunteer contributions or only offers irrelevant / superficial comments, the professor may call upon the student to address specific questions. In the event a student fails to productively engage with the class, the professor may weigh this lack in participation as reason to reduce the student's overall grade by up to eight (8) percentage points. Likewise, the professor may choose to increase a student's overall grade by up to eight (8) percentage points due to exceptional class participation.

During lectures, students should adhere to proper class etiquette. Students will not interrupt each other or the professor but, instead, should raise their hands and wait to be called upon before verbally contributing. A student should NOT raise his or her hand when another person is speaking. Only after the person is done speaking should a student raise his or her hand.

Students should switch all phones and / or electronics to vibrate or silent mode during class. Students should not be taking calls during class. However, if the call is emergent and the student must answer, the student should exit the room before answering the phone. If a student habitually leaves the lecture hall for extended periods of time, the departure will be treated as an absence.

Students will maintain professional composure during lectures. No derogatory language will be used. Moreover, students should not exhibit disrespectful body language, including facial and hand gestures.

Reading Assignments:

Below, you will find a the agenda for reading assignments. When completing the reading assignments, students should diagram foundational concepts, brief the cases, and answer questions associated with the relevant chapter.

Note the casebook cites Internal Revenue Code sections and regulations. Each student should look up, review, and analyze the cited sources. Most of these resources can be found via online databases. If you require assistance locating these databases, please contact the law school librarian, Sarah Eggleston.

Please complete the assigned reading in advance of the associated class date:

Date	Assigned Reading
January 21, 2020	Chapter 1: Introduction
January 28, 2020	Chapter 2: The Why and the What of Taxing Income
February 4, 2020	Chapter 3: The Private Sphere and the Public Sphere
February 11, 2020	Chapter 4: When Is It Income?
February 25, 2020	Chapter 5: Debt and Certain Other Financial Instruments
March 3, 2020	Chapter 6: Whose Income Is It?
March 10, 2020	Chapter 7: Expenses of Earning Income?
March 24, 2020	Chapter 8: Tax Shelters and Tax Planning
March 31, 2020	Chapter 9: Mixed Business and Personal Expenses
April 7, 2020	Chapter 10: Personal Deductions, Exemptions, and Credits Chapter 11: Tax and Poverty the Earned Income Tax Credit
April 14, 2020	Chapter 12: Capital Gains and Losses
April 21, 2020	Presentations
April 28, 2020	Review Session 1
May 5, 2020	Review Session 2
May 9, 2020 – May 20, 2020	Final Exam Period Exact Date TBD

Office Hours:

I will hold office hours during set periods of the week. All appointments must be scheduled at least three (3) days in advance. Students may book appointments via my booking site <https://bookme.name/StarLopez/lite/virtual-office-hours>. Appointments will be held in-person if scheduled during the hour subsequent to class. Otherwise, all other appointments will be held virtually.

Please note appointment times are limited to 15 minute periods. Therefore, come prepared with an agenda. Please email an outline of topics and questions to be discussed **at least three (3) days prior to the scheduled meeting**.

NOTE: I will hold **NO** office hours or appointments after the last day of classes. All outstanding questions should be addressed either in office hours prior to or on the last day of class. This practice aims to encourage advance study and engagement with the material, minimizing the stress associated with procrastination.

Attendance:

Attendance is required for all classes. Any student with more than two (2) absences will be academically disenrolled from the course and will receive a grade of “W” or “F” on their transcript as provided under the applicable attendance policies. Absences will not be waived. The policy is strictly enforced.

When a student is tardy, the student elects to be called upon for presentation and analysis of the day’s assigned cases and underlying code or regulatory sources. However, habitual tardiness will be treated as an absence.

Examinations and Grading:

All Students will receive a numeric grade for the course. The late-term presentation will count toward 50% of your grade. Your final written exam will count towards the other 50% of your grade.

The late-term presentation will be a test of legal knowledge, analysis, and communication.

The final exam will be a three-hour exam. Students will be permitted to bring hand-written or typed notes on letter size paper (8.5” x 11”), not to exceed 5 pages double-sided. All notes and scratch paper will be collected at the end of the exam. These documents will not be returned to the student. Therefore, if the student wishes to retain a copy of the notes, the student should prepare and retain a separate copy prior to the exam.

Digital devices may not be used during the exam. This includes and is not limited to cell phones and other communication devices, such as Apple watches or smart watches. Students found with such devices will receive an “F” in the course.

If there is a compelling reason for accommodation outside that afforded by Disabilities Services, all requests for necessary accommodation, if any, should be submitted to the professor in writing at least three (3) weeks prior to the exam. At which point, the professor may consider but is not obligated to approve said request.

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 Students Services Suite 119. 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 Dean Allen Easley at aeasley@wsulaw.edu or (714) 459-1168. Complaints will be handled in accordance with the College of Law’s “Policy against Discrimination and Harassment.”

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 per week at a minimum preparing for class. This preparation includes reading and briefing cases, preparing written answers to problems, preparation for class presentations, and time spent on group work. Please note you do not need to spend all six (6) hours all at once. The six (6) hours is an average of time spent per week over the span of the course. The amount of time may be unevenly distributed between weeks. However, the out-of-classroom preparation time must average six (6) hours for a three (3) unit course.

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.