

Western State University College of Law
Federal Income Taxation §250A
Spring 2012
Syllabus & Policies

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Office Hours: Sign up for an appointment in the appointment book on the 3rd floor
I will not have any appointments after the last day of classes.
Office hours will be determined by vote in the first class.

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, (Eighth Edition), J. Martin Burke and Michael K. Friel.

Codebook: Selected Federal Taxation Statutes and Regulations 2011 Edition, edited by Daniel Lathrope, West Publishing Company.
(Earlier editions are **NOT** acceptable)

Reference Texts:

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. **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 during 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. At the first class, the class will vote on those hours that are most convenient to their schedule. Because making appointments via the web course was unsuccessful last semester, we will return to the use of the appointment book on the third floor. You can also schedule appointments with me outside of office hours by e-mailing me.

Attendance

Attendance is required for all classes. Any student with more than three (3) 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.

Volunteer Income Tax Assistance Program (VITA)

VITA (Volunteer Income Tax Assistance) is a charitable program that conducts tax clinics to prepare federal and state income tax returns for low-income families and individuals, senior citizens, and all WSU students filing California Tax Returns.

VITA participation is open to all students. 1Ls, 2Ls, and 3Ls are encouraged to volunteer and develop legal skills in marketing, client interviews and tax preparation. Gain practical experience by participating in the VITA clinics in a variety of ways. Volunteer positions include advertising/marketing, intake of client information, translating, and tax preparing. VITA offers training for tax preparers and provides guidance for the other positions.

POSITIONS NEEDED

Marketers – Work with a team to prepare and execute a marketing plan to inform our “target market” about the free tax preparation services VITA is offering.

Translators – Aid intake interviewers and tax preparers in communicating with clients during the clinics. Translate flyers for use by the marketing team.

Intake Interviewers – Assist the tax preparation and learn about personal income tax issues by preparing “Intake Forms” about the clients for the tax preparer.

Tax Preparers – Prepare personal income tax returns for clients. Training classes on common tax issues and the tax preparation software (TaxWise) are provided. Certification and attendance at the training sessions are required.

WHY VOLUNTEER?

Participating in VITA is an easy, educational, and fun way to earn Community Service Recognition. WSU offers Community Service Certificates to students who complete minimum required community service hours. Acknowledgment of the certificate is reflected on your transcript!

CONTACT INFORMATION

If you have any questions, require additional information, or would like to sign up to participate in any way, email wsuvita@gmail.com.

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 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.**