

Federal Income Taxation of Individuals—Course Description

Professor Scott A. Taylor, UST Law School, Office MSL 425

Fall Semester 2010; Tu & Th, 1:30 pm – 3:25 pm, room 446

Office Hours: Tu & Th, 3:30 pm – 4:30 pm

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Text

The text for this course is Selected Federal Taxation: Statutes and Regulations edited by Daniel J. Lathrope, 2011 edition. This text is optional for those students who would rather access the same statutes, regulations, and administrative materials on-line. For those of you who use laptops in class, you will have on-line access through Westlaw, Lexis, the IRS website, and the GPO sites for the United States Code and the Code of Federal Regulations.

The Problem Method

This course is based primarily on the problem method of learning. You will receive problems to work on outside of class. We then discuss the problems in class. Our class discussion provides you with feedback on how you have approached the problems. This feedback allows you to receive ongoing formative assessment on your learning of the tax law and how it applies to varying factual situations. In addition, some of the problems will require you to look for, find, read, understand, and apply the relevant tax law. Finding law and applying it to factual situations is at the core of legal analysis and constitutes an important part of a lawyer's work. With most of the problems, I try to pose realistic factual situations that are similar in nature to those that tax lawyers face.

Some of the problems involve the learning of foundational material. The problem method enables you to undertake active learning in which you are learning and applying the law on a continuous basis throughout the semester. The final exam, then, tests whether you have learned the relevant law and mastered the ability to apply it to varying factual situations. The questions on the final exam will be very similar to the problems we work on in class. If you do not do the problems before class and if you do not review your areas of difficulty after class, you will not enjoy all of the educational benefits that this learning model has to offer.

Attendance

Regular and punctual class attendance is required, and you should be in your seat ready to start class at the scheduled time. Without regard to any excuses, students who are absent more than four classes during the course of the semester will have their final grade lowered one grade for each absence in excess of four. For example, a student missing seven classes will have his or her grade lowered three fractions (e.g., a grade of B would be lowered to a C). A student may avoid this grade reduction only under exceptional

circumstances by filing a written petition with me. The petition must be type-written, on paper, signed, and dated. The petition must assert and demonstrate with factual particularity that the absences were due to circumstances beyond the control of the student. The petition must be filed with Jill Akervik (room: MSL 131) before the scheduled date of the final examination.

Class Preparation

I expect each of you to have worked through the assigned problems in advance of class. You should be prepared to discuss the problems we cover. I will call on individuals based on a random selection method.

Assignments

Assignments, except for the first one, will be given in class for the problems we will cover in subsequent classes.

For the first class, please prepare Problem 1, which I will distribute to you via email and will also post on the class blackboard site. For the second class, prepare Problem 2.

Examination and Grades

There will be a final exam. The final grade will be based on the exam. The final exam will be a closed book examination. I use a closed book examination because the Minnesota bar exam is also a closed book examination. This type of examination allows you to focus on learning the core federal income tax concepts and the most important legal rules. You will not be permitted to use any notes or materials. You may not use a calculator.

Acceptable Laptop Use

During class, you may use your laptop only for purposes directly related to the course. Use of your laptop during class for sending or receiving email, for instant messaging, accessing the Internet, playing computer games, listening to music, or watching DVDs are unacceptable uses. Unacceptable uses of a laptop during class cause unnecessary distractions to your neighbors. If you use your laptop for unacceptable purposes in class, I may restrict your laptop use during class time.

Talking in Class

To promote a respectful and productive learning environment, I do not permit side discussions between and among students during class. Therefore, you should be listening to and participating in the class discussion.