University of Washington
Introduction to Taxation – Autumn 2013
Professor Michael Hatfield
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Office 429

Meeting:
- Tuesdays, Wednesdays, Thursdays 4:00-6:00, Room 217
  September 3 – September 18
- Friday, September 6, 1:30-2:30, LRTC (Library)
- Tuesday, September 10, 1:30-2:30 LRTC (Library)

Office Hours:
- Wednesdays, 1:30-2:30 and by appointment

Assistant:
Ilse Alison, ra7@u.washington.edu

Required Text:
Burke and Friel, Taxation of Individual Income (10th ed. 2012)

Recommended Texts:
- Internal Revenue Code (CCH) (2 volumes)
- Income Tax Regulations (CCH) (6 volumes)
Note: These are recommended as an investment for your ongoing use through the program and into practice. However, the specific sections being discussed in each class will be provided in a class handout on the website (see below).

- McAlinn et al., An Introduction to America Law (2nd ed. 2010)
Note: This is recommended for students who do not already hold a U.S. law degree.

Class Handouts:
For each class, there will be handouts (titled as such) on the course website. These handouts will include selections from the code and regulations and other materials for reading prior to class. Note that all of the relevant code and regulations citations for each class will be included in the handouts. These handouts are required reading.

Also for each class will be a set of review questions. After reading the assigned materials and participating in class, you should be able to answer each of the
review questions. However, in order to be prepared for participating in class, you should try to answer each of these questions before coming to class. These handouts are required reading. Note that some of these handouts require problems to be solved.

Current events:

To begin becoming familiar with current events and research, you should browse The Tax Prof blog each day at http://taxprof.typepad.com/. From time-to-time, you may be called upon to report to the class on an entry of your choice from the prior week.

Final Exam and Grading:

The final exam will be a 2 hour exam. You will not be permitted to bring your own materials into the exam; you may be provided with excerpts from the code and other authorities. Your final grade in the course will be the grade on the final exam, unless it is lowered for poor class participation. Your grade may be lowered by up to 0.3 points (e.g., 3.0 to 2.7) for poor class participation.

Experts on call:

Students will be assigned specific days on which to be especially prepared for extensive class participation. Students will be assigned specific days based on the first letter in their last name. Students may coordinate their preparation and participation as a team, or may prepare and participate individually. However, any student called upon should be prepared either to participate individually or to designate a specific student who is the responsible team member.

Team AE: Letters A-E
Team FK: Letters F-K
Team LZ: Letters L-Z

Schedule:

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
<th>Experts on Call</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/3</td>
<td>Introduction</td>
<td>Read chapter 1, Appendix 1 and all handouts. Skim Problems 1-7 but do not invest your time solving.</td>
<td>(all)</td>
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<tr>
<td>9/4</td>
<td>Gross Income: Basics</td>
<td>Read chapters 2 and 3 and all handouts. Solve Problems 1(a), (c), (e) and (f), p. 19; Problems 1(a) and (b), p. 51; and Problem 3, p. 52.</td>
<td>Team AE</td>
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<tr>
<td>9/5</td>
<td>Gross Income: Gains</td>
<td>Read pages 22-30 and chapter 4</td>
<td>Team FK</td>
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<tr>
<td>Date</td>
<td>Activity</td>
<td>Read Chapters/Sections</td>
<td>Solve Problems/Assignments</td>
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<tr>
<td>9/6</td>
<td>U.S. legal research (library)</td>
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<td>and all handouts. Solve Problems 1-4, pp. 73-74.</td>
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<tr>
<td>9/10</td>
<td>Gross Income: Exclusions 1</td>
<td>Read chapters 5 and 9 and all handouts. Solve Problems 1, 2, 3(a), (b) and (c), p. 87; Problems 3(f) and (g), p. 88; Problem 1, p. 161; Problem 4, p. 162; and Problem 5, pp. 162-163.</td>
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<tr>
<td>9/10</td>
<td>Tax law research (library)</td>
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<td>9/11</td>
<td>Gross Income: Exclusions 2</td>
<td>Read chapters 10 and 11 and all handouts. Solve Problem 1, p. 181; Problem 2, pp. 181-182; Problem 1, p. 205; and Problem 2, pp. 205-206).</td>
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<tr>
<td>9/17</td>
<td>Business Expenses: Depreciation</td>
<td>Read chapter 14 and all handouts. Solve Problems 1-3, pp. 307-308.</td>
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<tr>
<td>9/18</td>
<td>(reserved)</td>
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**Disability Accommodations:**

To request academic accommodations due to a disability, please contact Disability Resources for Students (DRS), 448 Schmitz, (206) 543-8924 (V), (206) 543-8925 (TTY). If you have a letter from DRS, please present the letter to me so we can discuss accommodations.