

Individual Income Taxation
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University of Washington School of Law
Winter 2021 – Remote Session

Office hours: via Zoom, Facetime, or phone, by appointment

Texts: Larson, Individual Income Taxation: An Application Approach (3d ed.)
ISBN: 978-1-5310-1143-7
(also available as an e-book)

Canvas: Materials, links, and assignment details are available on the Canvas page.

Zoom sessions: Live Zoom sessions will be held at 10:30-12:20 pm on February 1, February 3, February 5, March 5, March 8, and March 10. The Zoom sessions will be for group project reports. Links are provided through the Canvas page.

Modules: This course include 16 Modules. Twelve of the Modules require a quiz to be completed, and two of the Modules require group presentations.

Quizzes: This course requires completion of 12 online quizzes. See below for quiz due dates. There is no penalty for failing to submit a quiz by its due date. However, the subsequent Module will not be accessible until the quiz is submitted. Each quiz is worth 30 points. The highest 6 quiz grades will be used in calculating the final grade. No quiz will be accepted after March 13.

Group work: Two of the Modules require group work. This group work will culminate in each group delivering 2 (Power Point-based) presentations during Zoom sessions. Each group presentation is worth 30 points. Both group presentations will be used in calculating the final grade.

Writing: This course has a writing assignment. The final draft is due on March 13; earlier drafts may be submitted for comment at any time during February. There is no penalty for failing to submit a draft for comment. The writing assignment is worth 60 points in calculating the final grade.

Final exam: This course requires completion of a 6-hour final exam. The final exam is worth 60 points in calculating the final grade.

Grade components:

Quizzes (top 6 out of 12):	180
Group presentations (2)	60
Writing assignment	60

Final exam

60
360

Final grade: A total of 360 points may be earned through the Modules, writing assignment, and final exam. ***This course is designated as a Mastery Course; there is no curve.*** The final grade will be determined as follows:

Points	Grade
320-360	A (4.0)
300-319	A- (3.7)
290-299	B+ (3.4)
280-289	B (3.0)
270-279	B- (2.7)
260-269	C (2.0)
240-259	D (1.0)
< 240	E (0.0)

Schedule: The schedule is as follows:

Assignment	Estimated Time Required	Due Date
Module 1 (with quiz)	9 hours	January 6
Module 2 (with quiz)	8 hours	January 8
Module 3 (with quiz)	9 hours	January 11
Module 4 (with quiz)	9 hours	January 14

Module 5 (with quiz)	11 hours	January 17
Module 6 (with quiz)	9 hours	January 20
Module 7 (with quiz)	7 hours	January 22
Module 8 (group presentation)	9 hours	January 27
Module 9 (with quiz)	9 hours	January 30
Module 10 (with quiz)	10 hours	February 7
Module 11 (with quiz)	7 hours	February 10
Module 12 (with quiz)	7 hours	February 15
Module 13 (with quiz)	5 hours	February 19
Module 14 (no quiz)	7 hours	February 26
Module 15 (no quiz)	1 hour	February 28
Module 16 (group presentation)	8 hours	March 3
Writing assignment	20 hours	Rough draft: February Final version: March 13
Final exam (including preparation)	25 hours	Final exam period

* Other than for the group presentations, the final draft of the writing assignment, and the final exam, there is no penalty for missing due dates. The due dates are to guide your time management.

Learning objective: The student who succeeds in this course will be able (i) to identify income tax issues individuals for individuals, understand how to research and resolve those issues and how to provide substantively sound and practical tax advice to those clients; (ii) to analyze and explain tax policy issues related to the income taxation of

individuals; and (iii) to explain more general tax issues such as those related to compliance, administration, history, and law enforcement.

Disability Resources: If you have a condition that you believe requires accommodations, contact the Disability Resources for Students office. DRS facilitates the interactive process that establishes reasonable accommodations. Contact DRS at <https://depts.washington.edu/uwdrs> ([Links to an external site.](#)).

Religious Accommodations: Washington state law requires that UW develop a policy for accommodation of student absences or significant hardship due to reasons of faith or conscience, or for organized religious activities. The UW's policy, including more information about how to request an accommodation, is available at Religious Accommodations Policy (<https://registrar.washington.edu/staffandfaculty/religious-accommodations-policy/>). Accommodations must be requested within the first two weeks of this course using the [Religious Accommodations Request form](https://registrar.washington.edu/students/religious-accommodations-request/) (<https://registrar.washington.edu/students/religious-accommodations-request/>).