

TAXATION SYLLABUS

(AS OF SEPTEMBER 25, 2009)

CB = CASEBOOK (NEWMAN, 4TH ED.); +++ = ADDITIONAL MATERIALS

- Class #1: – Background (Sept. 1)
CB: 1-26 (ch. 1)
- Class #2: – Definition of Income (Sept. 3)
CB: 27-42 (ch. 2)
- Class #3: – Discharge of Debt, Stealing (Sept. 8)
CB: 42-64 (ch. 2, continued)
- Class #4: – Basis & Debt (Sept. 10)
CB: 64-79(ch. 2, continued)
+++ : *Crane* Case (on web site)
- Class #5: – Gifts (Sept. 15)
CB: 80-108 (ch. 3)
+++ : *Taft v. Bowers* (Full Case, on web site)
- Class #6: – Fringe Benefits (Sept. 17)
CB: 108-122 (ch. 3, continued)
- Class #7: – Meals & Lodgings, Scholarships, Damages (Sept. 22)
CB: 122-143 (ch. 3, continued)
+++ : *Benaglia* Case (on web site)
- Class #8: – Business Deductions (Sept. 24)
CB: 145-168 (ch. 4)
- Class #9: – More Business Deductions, Capital Expenses (Sept. 29)
CB: 168-182; 196-203 (ch. 4, continued; ch. 5)

The class previously scheduled for October 1, 2009, has been cancelled. An electronic makeup will be provided — see below.

- Class #10: – More Capital Expenditures (Oct. 6)
CB: 203-219 (ch. 5, continued)

- Class #11: – Depreciation & Annuities (Electronic makeup. Please see web site)
CB: 220-236 (ch. 5, continued)
- Class #12: – Inventories; Tax Accounting Issues (Oct. 8)
CB: 236-254 (ch. 5, continued)
- Class #13: – Timing & Manipulation (Oct. 13)
CB: 255-264; 265-281 (ch. 6)
- Class #14: – Capital Gains (Oct. 15)
CB: 301-335; 343 (ch. 7)
- Class #15: – Travel, Meals (Oct. 20)
CB: 344-368 (ch. 8)
- Class #16: – Entertainment, Clothing, Education (Oct. 22)
CB: 368-389 (ch. 8, continued)
+++ : *Nicely* Case (on web site)
- Class #17: – Production of Income, Homes, Hobbies (Oct. 27)
CB: 401-403; 408-414; 426-432 (ch. 8, continued)
- Class #18: – Review Problem: Daffodil School (Oct. 29)
+++ : Daffodil Preparatory School (on web site)
- Class #19: – Child Care; Interest (Nov. 3)
CB: 432-453 (ch. 8, continued)
+++ : McIntyre, "Tracing Rules and the Deduction for Interest Payments: A Justification for Tracing and a Critique of U.S. Tracing Rules" (on web site)
- Class #20: – Tax-free Exchanges, Involuntary Conversions (Nov. 5)
CB: 608-622; 629-633 (ch. 12)
- Class #21: – Tax Shelters (Nov. 10)
CB: 634-641; 643-647; 666-671 (ch. 13)
- Class #22: – Family Taxation, Assignment of Income (Nov. 12)
CB: 465-486 (ch. 9)
+++ : McIntyre, "Marital Income Splitting in the Modern World: Lessons for Australia from the American Experience" (on web site)
- Class #23: – Family Taxation, Continued (Nov. 17)
CB: 506-523 (ch. 9, continued)

Class #24: – Personal Allowances, Charitable Deductions (Nov. 19)
CB: 526-559 (ch. 10)
+++ : McIntyre & Steuerle, Federal Tax Reform: A Family Perspective (on web site)

Class #25: – Casualty Losses, Medical Expenses (Nov. 24)
CB: 565-591 (ch. 10)

Thanksgiving Break

Class #26: – Review (Dec. 1)
+++ : Questions (on web site)