Federal Income Tax 930 Syllabus
Boise, Fall 2018
W & F 9:00 – 10:15, room 325
Professor Barbara Lock
208.364.6187; cell 206.227.6235
block@uidaho.edu
Office hours: Thursday 9:00 – 11:00 or by appointment

Required Texts:


Lathrope (editor), *Selected Federal Taxation Statutes and Regulations* (2019 edition)

**Subject Matter:** This course will focus primarily on the fundamentals of federal income taxation, but we will also cover some basic tax practice and procedure principles.

**BbLearn Course Page:** I will post the syllabus and other information about the course on the BbLearn course page.

**Laptops:** Laptops may be used in class only for taking class notes and accessing materials we are discussing in class.

**Powerpoint slides:** Powerpoint slides that I provide to you are for your use in this course only. Please do not share them with others not in the class.

**Grading:**

Your grade will be based on four components: (1) final exam; (2) midterm exam; (3) class participation; and (4) attendance.

1. **Final exam (60%)**: Monday, December 10th, 1:00 – 5:00 p.m.

   The final will likely consist of both multiple choice and short answer/essays. It will be modified open book. You may bring ONLY your copy of Lathrope (editor), *Selected Federal Taxation Statutes and Regulations* (2019 edition) (required for this course). You may make handwritten notes in the book and may use tabs for marking spots, but you may not cut and paste from other sources into the book.

2. **Midterm (20%)**: October 5th @ 9:00 am (regular class time).
3. **Class participation** (10%): Class participation is an easy way to give your grade a boost, as I strive to make the class conducive to a relaxed group discussion and welcome any and all comments and questions.

4. **Attendance** (10%): Regular and punctual attendance is required by the American Bar Association and the college of law. You may have up to three absences during the semester without penalty. Additional absences will count against your grade unless they are: (1) due to illness, family emergency, conflicting college of law requirement, or other such exigency; and (2) I have prior notification (unless such notification is impossible). If you have seven unexcused absences, you may not take the final and you will fail the class.

**Dates:**

- September 3rd – no class (Labor Day)
- October 5th - midterm exam
- November 21st and 23rd – no class (Thanksgiving break)
- December 10th – final exam @ 1:00 pm

**Reading Assignments:** Because the current edition of the textbook will not be released until August 20th, I will post reading assignments on Bblearn until the textbook is available.

**Recording Class Sessions**

Students may not electronically record classes unless they have the express consent of the instructor, except where the dean of students has allowed recording as a disability accommodation pursuant to a recommendation by disability support services. Recording classes without the instructor’s express consent violates the honor code. Students recording classes as a disability accommodation must follow procedures set down by DSS. Students who are unable to attend class for reasons of illness or other exigencies must receive permission from the instructor before classes are recorded on their behalf.

Contact the law library for recording equipment and information on recording procedures.

**Center for Disability Access and Resources (CDAR) Reasonable Accommodations Statement**

Reasonable accommodations are available for students who have documented temporary or permanent disabilities. Ideally, students in Moscow and Boise should meet with CDAR by the end of the first week of class to assess if any accommodations are needed for courses and/or examinations. All
accommodation requests are then submitted by CDAR to Dean Dodge for final approval. CDAR serves as the sole evaluator of medical documentation and determines reasonable accommodations on a per semester basis. The College of Law does not have the authority to evaluate or grant disability accommodations without CDAR first submitting a recommendation. You may contact CDAR by:

- Calling 208-885-6307
- Emailing cdar@uidaho.edu

It is ultimately the student’s responsibility to seek a disability accommodation, and until an accommodation is approved by CDAR and Dean Dodge, no student will be entitled to receive any accommodations. To learn more about CDAR, visit its website at http://www.uidaho.edu/current-students/cdar. Moscow students may also visit CDAR in suite 127 of the Pitman Center. Please review the College of Law Catalog and Student Handbook for more information on the disability accommodations.

**Credit Hours for Coursework**

In accordance with ABA standard 310, the college of law awards one credit hour for experiences that are reasonably designed to involve 50 minutes of classroom or direct faculty instruction and two hours of out-of-class student work per week, or at least the equivalent amount of work for academic activities including simulation, field placement, clinical, and other academic work leading to the award of credit hours.

The course requirements outlined above with respect to materials and assignments, in my professional judgment, are complex enough in nature that it is expected that the amount of out-of-class time it will take students to complete the assignments will meet the rule.