

Basic Income Taxation
Law 198
Prof. Chorvat
Fall 2009

All references below to “Chapters” refer to chapters in Federal Income Taxation by Klein, Bankman, Shaviro & Stark. The code sections described below are the sections on which you should focus. Each assignment is expected to take approximately one week. Electronic versions of the extra cases and handouts can be found on the TWEN site for the class.

Assignment I.

Reading: Chapter 1,
Code Sections: §§ 61, 62, 63, 1001, 1011, 1012

Assignment II.

Readings: Chapter 2 A, B, and C. (skim 3.A.1 in connection with Chapter 2 C)
Code Sections: §§ 102, 117, 119, 121, (skim 125), 132, 1014, 1015

Assignment III.

Readings: Chapter 2 D, E, F, G, I, H J plus *Murphy*
Code Sections: §§ 61 (a)(3), 61(a)(12), 101, 103, 104, 121, 172, 1341,

Assignment IV.

Readings: Chapter 6 A, B, C, E, F plus *Indopco*
Code Sections: §§ 162, 263

Assignment V.

Readings Chapter 6 G, Depreciation Handout
Code Sections: §§ 167, 168

Assignment VI.

Readings Chapter 4 A, B, C, D, E, F plus *Hernandez*
Code Sections: §§ 61, 62, 63, 163, 164, 165(a), (c), 170, 213, 262

Assignment VII.

Readings Chapter 5
Code Sections: §§ 67, 183, 212, 262, 274,

Assignment VIII.

Readings: Chapter 3 A, B plus *Philadelphia Park*
Code Sections: §§ 61, 165, 1001, 1031

Assignment IX.

Readings: Chapter 7A, B, C, D, E
Code Sections: §§ 1, 83, 482

Assignment X

Readings: Chapter 8 A, B, C, D, E, F, Capital Gains Handout
Code Sections: §§ 1211-1222

Assignment XI

Readings: Chapter 8 G, H, I, J, K Chapter 6 I.
Code Sections: §§ 1211-1222, also § 469

Assignment XII

Readings: Chapter 3 C, D, E, F, G

Code Sections: §§ 422, 453, 483, 1041, 1271-5

Assignment XIII

Readings Chapter 3 H, I, J

Code Sections: §§ 351, 357, 358