Basic Income Taxation
Law 236
Prof. Chorvat
Fall 2014

All references below to “Chapters” refer to chapters in Federal Income Taxation by 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,

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, Boylston
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, Jordan Marsh
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 H.
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