ANTONIN SCALIA LAW SCHOOL
George Mason University

# FALL 2026 COURSE SYLLABUS

Course Number: 236-001

Course Title: Income Tax

Credit Hours: 4

Grading Mode: Letter Grade

Meeting Day(s)/ Time(s): MON/WED 6:05-8:05P

Meeting Mode: On Campus

Exam Day(s)/ Time(s): DEC 3, 6:00P

Final Exam Mode: On Campus

Prerequisite(s): None

Corequisite(s): None

Instructor(s): BRINTON WARREN

Contact Information: bwarren6@gmu.edu

## Course Overview

This course covers the fundamental principles (statutory, regulatory and judicial) of federal income taxation. The course covers the historical context of the income tax's enactment and development. Topics include determining income, calculating gain, characterization of gain and loss, business deductions, personal deductions, capitalization, and income tax accounting. The course does short overviews of developing areas of income tax law, for example, those with respect to cryptocurrency, gambling and litigation, for the purpose of understanding the fundamental income tax issues involved.

### Office Hours

I do not maintain standing weekly office hours; however, I am readily available to meet by appointment. I am happy to meet over Zoom, in person, or after class. Please email me to schedule a time to meet.

## Course Learning Outcomes

By the end of the course, students should be able to:

• Analyze Tax Scenarios: Students will learn to analyze federal income tax scenarios—ranging from basic to more complex—to identify applicable authorities, thus building a foundational understanding of tax principles.
• Interpret Tax Legislation, Regulations and Judicial Decisions: Students will learn how to interpret the Internal Revenue Code, Treasury regulations, and judicial decisions concerning tax issues. Students will learn to apply these interpretations to real-world situations.
• Evaluate Tax Policies: Students will learn about policies that have driven or hindered the development of the federal tax laws, assessing their impact on various stakeholders and articulating pros and cons from multiple perspectives.
• Develop Persuasive Arguments: Students will develop persuasive arguments regarding tax issues, learning how to effectively verbalize their analysis and reasoning, both individually and collaboratively.
• Analyze Legislative Changes: Students will analyze recent legislative changes to federal income tax laws, evaluating their implications for taxpayers and the tax system.

### Reading & Supplements:

1. BASIC INCOME TAXATION by William Kratzke (2023-2024 ed.) CALI eLangdell Press (2023) ("Kratzke") (Note that this is the CALI press version that is available free to all law students—you can access and download through the law library's CALI page). [BASIC INCOME TAX | CALI]

2. SELECTED SECTIONS FEDERAL INCOME TAX CODE AND REGULATIONS by Bank, Stark ("Code" and "Treas. Reg.") You must pay for this. Given many recent legislative changes that have gone into effect, I do advise you to purchase the 2026-2027 edition. You will use it for the remainder of law school. Bring it to class.

3. Additional stand-alone items will be put in the appropriate module, always sufficiently in advance to allow you to get ahead of the reading if you wish.

## Grading Policies

### Participation & Preparation:

It is important for you to participate in classroom discussions. To participate successfully, you need to be prepared. The reading assignments for each class will be identified precisely in the days before class (and these assignments are already identified generally in this syllabus). I intend to call upon the class. Pursuant to Academic Regulation AR 4-4.2, in appropriates instances based on noteworthy student participation, I will make grade adjustments limited to a single- increment adjustment either upward or downward (for example, from B to B+ or from A- to B+). These adjustments will be based on consistent, meaningful participation over the course of the semester.

**Final Examination (100%)**

The course grade will be based on a three-hour, on-campus final examination consisting of: 40 multiple-choice questions (60%), three short-answer computational problems (20%), and one issue-spotter essay (20%).

The exam will be administered using secure exam software with no access to the internet or computer files. Hard-copy course materials, including the printed course textbook, the students Code and Regulations, and any notes or outlines created by the student, may be brought into the exam room. Only answers entered into the exam software will be graded.

The examination may test any material covered in class or assigned in the readings.

## Additional Information:

### Classroom Policies

Attendance: Per AR 3-1.4, “maintenance of matriculation requires regular class preparation, participation and attendance, registration in the course of study required for the student’s program (full-time or part-time), successive registration for each fall and spring term of each academic year until study is completed, and compliance with all other relevant requirements.”

Absences: Per AR 4-1.1, “if a student is absent for any reason for more than 20 percent of the sessions of a course, the student is not eligible for credit in that course. A student who is not present for at least 75 percent of a session of the course is absent from that session.”

Use of Technology & AI:

Class Recordings: Academic Regulation 4-2.2 prohibits you from using a recording device or camera to record classroom sessions. The Associate Dean, Student Academic Affairs, is the only official who can make an exception to this prohibition. I will conduct class in-person and not authorize students to participate in a classroom session by Zoom unless required to do so by the Associate Dean, Student Academic Affairs. I may set up a recurring Zoom as an emergency back-up for circumstances in which the campus is closed because of weather or other unusual events.

**AI Tools, Moderate Use Policy:** Students may use generative AI tools. But student use is subject to the following guidelines. Students may use AI to brainstorm, outline, study and explore. Students shall not use AI as the primary source for research or study. Students shall not use AI to shortcut reading assignments. Students shall not use AI for helping with discussions in class. Students shall not use AI to assist in taking any practice exams. Students shall not use generative AI tools during the final examination. Students shall use AI tools responsibly, for example, by taking reasonable steps to verify information included in an AI generated response. Students may use AI to outline or synthesize readings. Students may use AI to help practice texts. Students should be prepared to produce evidence regarding their prompts upon request. Misuse of AI is a violation of academic standards.

## Use of Electronic Textbooks During Exams:

Students are permitted one laptop computer for exam taking purposes. Additional laptop computers or any other electronic data storage devices are not allowed in an exam room, unless permitted by the course instructor's written exam instructions. Electronic textbooks (e-books) may be used during exams that are designated as open book by the instructor, and the instructor allows text books to be used during the exam and allows access to a student's computer files during the exam (open exam). E-books may not be used in exams where the instructor does not allow students to access their computer files during the exam (secure exam) even if the instructor permits access to textbooks. If the instructor has blocked access to the internet or computer files, you must bring a hard copy of the allowed textbook(s) you wish to consult. Students will need to borrow or otherwise locate a hard copy of the e-book or print resources needed from the e-book to take into the exam room. The instructor determines the length of the examination and whether or not it is secure or open and what, if any, study materials are permitted during the exam. Students are responsible for adhering to the instructor's standards for all examinations, which are included in the examination materials.

Canvas: George Mason has transitioned to Canvas as its official learning management system, and use of Canvas is required for this course. Students are responsible for accessing Canvas regularly and remaining current with all course materials and communications posted there.

Please adjust your Canvas notification settings to ensure that you receive timely alerts when announcements are posted. Announcements distributed through Canvas constitute official course communications.

Specific reading assignments for each class session will be posted in Canvas during the week prior to that class. While the syllabus provides projected topics and dates, those dates are estimates. I will make every effort to adhere closely to the schedule; however, adjustments may be necessary based on the pace of the course or other academic considerations.

Students who wish to read ahead may rely on the syllabus as a general guide to upcoming material.

## Course Schedule & Assignments

### Module One: Introduction to Course/What is Income?

Week 1:
Date: 8/17/2026
Topic: Class One, Introduction to Course, Historical Background

Assignment:

Kratzke, Pages 1-38 (but skip pages 18 through 22)

Additions to Kratzke:

1. United States v. Boyle, 469 U.S. 241 (1985)
2. Selection from Tobin and Donaldson, Principles of Federal Income Taxation, Introduction, (sections 1.01 and 1.03) (in Canvas).

Date: 8/19/2026

Topic: Class Two: Gross Income, the Sixteenth Amendment, Section 61, Found Property

Assignment:

Kratzke, Pages 39-116 (but skip pages 59 through 73)

Additions to Kratzke:

Article—Lawrence Zelenak and Martin McMahon, Professors Look at Taxing Baseballs and Other Found Property, 84 Tax Notes 1299 (August 30, 1999) (in Canvas)

Week 2:
Date: 8/24/2026
Topic: Class Three: Realization/Dominion and Control

Assignment(s): Kratzke, Pages 116 through 142

Additions to Kratzke:

Eisner v. Macomber, 252 U.S. 189 (1920) (though you read this case in excerpted form earlier in Kratzke, I ask that you read it again (including the Holmes dissent) for this class).

Date: 8/26/2026

Topic: Class Four, Realization in the 21st Century, Wrap-Up “What is Income?”

Assignment(s):

Moore v. United States, 602 U.S. 572 (2024).

Moore Petition for Cert. (In Canvas)

Rev. Rul. 2019-24

## Module Two, Exclusions from Gross Income

Week 3:

Date: 8/31/2026

Topic: Class Five, Exclusions from Gross Income, Compensation for Bodily Injury, Gifts, Life Insurance, Social Security

Assignment(s):

Kratzke pages 59 through 73 and 143 through 175

Date: 9/02/2026

Topic: Class Six, Employment-Based Exclusions from Gross Income

Assignment(s):

Kratzke, Pages 176 through 201

Additions to Main Text:

Commissioner v. Banks, 543 U.S. 426 (2005)

Rev. Rul. 90-74

## Module Three: Loans, Cancellation of Indebtedness, Calculating Gains for Transactions in Property

Week 4:

Date: 9/09/2026

Topic: Class Seven, Loans/Discharge of Indebtedness/Purchase Price Adjustments/Disputes

Assignment(s): Kratzke, Pages 202-225

Week 5:

Date: 9/14/2026

Topic: Class Eight: Transactions involving Property Subject to a Loan

Assignment(s): Kratzke, Pages 225 through 250

Additions to Main Text: Crane v. Commissioner, 331 U.S. 1 (1947)

## Module Four: Assignment of Income/Progressivity/Joint Returns

Date: 9/16/2026

Topic: Class Nine, Assignment of Income/Progressivity/Joint Returns

Assignment(s): Kratzke, Page 253-282

## Week 6: Module Five: Business Deductions / Capitalization / Depreciation

Date: 9/21/2026

Topic: Class Ten, Deductibility Under Sections 162 and 212

Assignment(s): **NOTE:** We will be going this portion of the textbook in a different order than the author employs. We will also omit a few small sequences.

Kratzke, 346 through 376

Date: 9/23/2026
Topic: Class Eleven, Deductibility Under Sections 162 and 212 (Continued)
Assignment(s):

377 through 407 [skip 408 through 421]

Additions to Kratzke:

Pittsburgh Milk v. CIR, 26 T.C. 707 (1956)

Week 7:

Date: 9/28/2026
Topic: Class 12, Business Deductions-Capitalization
Assignment(s): Kratzke, pages 287 through 316

Date: 9/30/2026
Topic: Class 13, Capitalization (Repair vs. Replacement)

Assignment(s): Kratzke, 317 to 346

Week 8:
Date: 10/05/2026
Topic: Class 14, Depreciation and Other Cost Recovery
Assignment(s): Kratzke pages 422-440

Module 6: Character and Capital Gain
Assignment: Kratzke pages 547-556

Additions to Kratzke: TBA

Module 7: Personal Deductions

Date: 10/07/2026
Topic: Class 15, Personal Deductions, Charitable Contributions and Taxes
Assignment(s): Kratzke 441 - 464

In Addition to Kratzke:

IRS Advice Memorandum 202511015

Week 9:
Date:  10/14/2026,
Topic: Class 16, Personal Deductions, Gambling, Other Losses
Assignment(s): Kratzke 464-474

In Addition to Kratzke:

Park v. Commissioner, 722 F.3d 384 (D.C. Cir. 2013)

Collins v. Commissioner, 3 F.3d 625 (2d. Cir. 1993)

Module 8: Marriage, Children and Personal Credits

Week 10
Date: 10/19/2026
Topic: Class 17, Marriage, Children and Personal Credits
Assignment(s): Kratzke 486-501

Date: 10/21/2026
Topic: Class 18, Personal Credits
Assignment(s):

ABA LITC Section Pro Bono Skills Building Handout and TBA

Module 9 Timing of Income and Deductions/Accounting Methods
Week 11:
Date: 10/26/2026
Topic: Class 20 Timing of Income and Deduction
Assignment(s): Kratzke, Page 502 - 524

Date: 10/28/2026

Topic: Class 21, Accounting Methods

Assignment(s): Kratzke, Page 525-546

Rev. Rul. 2019-11

Module 9 Wrapping Up the Course, Judicial Doctrines, Shark Week (Cryptocurrency, Litigation, Tax Shelters)

Week 12:

Date: 11/02/2026

Topic: Class 22, Codified Economic Substance Doctrine (and other doctrines)

Assignment(s):

Assignment:

Article, Gregory v. Helvering: A Red Herring that Shaped Tax Jurisprudence, 21 Berkely Bus. L.J. 169 (2024)

Gregory v. Helvering, 293 U.S. 465 (1935)

Date: 11/04/2026

Topic: Class 23, Cryptocurrency and Litigation

Assignment(s):

Rev. Rul 2019-24 (reprise)

Notice 2014-21

Commissioner v. Banks, 543 U.S. 426 (2005) (reprise)

Boccardo v. Commissioner, 56 F.3d 1016 (9th Cir. 1995)

Week 13:

Date: 11/09/2026 RESERVE

Date: 11/11/2026 RESERVE

Week 14

Date: 11/16/2026 RESERVE
Date: 11/18/2026 RESERVE

I will dedicate at least two full class sessions at the end of the semester to course review for the exam.

## Student Resources

Antonin Scalia Law School Academic Regulations

GMU Common Course Policies Addendum

Mason Square Services

Mason Square Police
Van Metre Hall, Room 110
Emergency - Dial 911
Escort Services - 703-993-8070
Dispatch – 703-993-2810

Student Support and Advocacy Center (SSAC)

Mason Square Sexual Assault Services:
Van Metre Hall, Room 222D
703-993-8186

Notice of Mandatory Reporting of Sexual Assault, Sexual Harassment, Interpersonal Violence, and Stalking:

As a faculty member, I am designated as a "Non-Confidential Employee," and must report all disclosures of sexual assault, sexual harassment, interpersonal violence, and stalking to Mason's Title IX Coordinator per University Policy 1202. If a student wishes to speak with someone confidentially, please contact one of Mason's confidential resources, such as Student Support and Advocacy Center (SSAC) at 703-380-1434 or Counseling and Psychological Services (CAPS) at 703-993-2380. Students may also seek assistance or support measures from Mason's Title IX Coordinator by calling 703-993-8730, or emailing titleix@gmu.edu.

Mason Square Clinic
Van Metre Hall, Room B102
703-993-2831

Counseling and Psychological Services

Student Health Services

Student Disability Services

University Life