

Syllabus—Federal Income Taxation – Fall 2025

(subject to change)

Fall 2025

Tues & Thur 1:30-2:45

Law _____

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Office Hours: by appointment (may be by phone or zoom).

Materials:

Item #1: Joel S. Newman, Dorothy A. Brown & Bridget J. Crawford, Federal Income Taxation: Cases, Problems, and Materials (7th ed. 2019) (the “NBC Casebook”)

Item #2: Steven A. Bank & Kirk J. Stark, Selected Sections: Federal Income Tax Code and Regulations, 2022-2023 Edition (the “Statutory Supplement”) (note: you can use the 2019-2020 edition or any edition after that one)

Some supplemented materials- to be announced

Course Description: This course is a survey of the federal income taxation of individuals.

Topics will include the definition of gross income, exclusions from gross income, the requirements for various tax deductions, timing issues, and capital gains and losses. The course will highlight income tax problems frequently faced by attorneys in general practice, such as the tax aspects of settlements and damage awards, the deductibility of attorney fees, and the tax consequences of sales and exchanges.

Grading & Final Exam Information: There will be one exam at the end of the semester during the regularly scheduled exam period. The exam will be open book. When this Syllabus was prepared, the date and time for the exam had not been announced yet. The exam likely will be a mix of multiple choice and essay questions; there may also be short answer essay questions. It is anticipated that the grades for the course will be determined by performance on the final examination.

Attendance Policy: Attendance will be taken at the beginning of each class. Under the Rules of the School of Law, a student may not accumulate absences in a course numbering in excess of three times the credit hours for the course during the semester. Thus, because we meet twice a week, the maximum number of absences in this course is six (6) classes. The Rules provide for three options if a student accumulates absences in excess of the allowable number. The professor may recommend that: (a) the student be given the lowest possible grade; (b) the student be given a “W:” or (c) the student be allowed to continue in the course with a grade reduction.

Writing Assignment: We will have a writing assignment to comply with the writing-across-the-curriculum requirement and the requirement to have a bar exam-type assessment. Satisfactory completion of the assignment is required to be eligible to take the final exam and complete the course.

Recording of Classes: Students and the professor may record classes from their regular location in the classroom, unless the professor announces in class that this policy has changed. Recordings of the class may not be shared with persons who are not enrolled in this class without the professor's prior consent. The professor may use the zoom platform to record classes and may share recordings with members of the Law School's IT department or as otherwise necessary. The professor may also record classes using standard law school technology. Classes may also be recorded (and shared with others as required) for ADA compliance purposes. The law school administration may also record classes.

Student Learning Objectives: At the end of this course, students will be able to:

- Argue persuasively about whether the structure of the federal income tax system is appropriately progressive or not.
- Estimate the amount that a plaintiff needs to recover in a settlement (or in a damage recovery) to receive a target amount after-tax.
- Estimate the amount that a defendant can pay in a settlement (or in a damage recovery) based on the after-tax cost the defendant plans to incur to conclude the lawsuit.
- Suggest a method for a client to save capital gains taxes on the sale of certain types of property.
- Identify tax issues involved when a client receives amounts; make effective arguments about whether those amounts are taxable income; and if taxable, what year said amount will be taxed.
- Analyze whether an employee who receives employer-provided housing, discounts on merchandise, meals, and other fringe benefits, will be taxed on those benefits.
- Identify tax issues involved when a client pays certain amounts; make effective arguments about whether those amounts are tax deductible; and if tax deductible, in what year the amount may be deducted.
- Analyze whether various tax law doctrines and systems provide taxpayers with appropriate access to justice when they are aggrieved; such doctrines and systems will include whether costs incurred to earn income should be tax deductible or whether the deduction should be replaced with credits; whether personal and dependency exemptions should be reinstated; and whether the rate system, the enhanced standard deduction, and the earned income credit combine to treat low-income taxpayers fairly.

Emergency Procedures: We ask that you become familiar with **Emergency Preparedness@SIU**. Emergency response information is available on posters in buildings on campus, on the Emergency Preparedness@SIU website, and through text and email alerts. To register for alerts, visit: <http://emergency.siu.edu/>.

Disability Policy: SIU Carbondale is committed to providing an inclusive and accessible experience for all students with disabilities. Disability Support Services coordinates the implementation of accommodations. If you think you may be eligible for accommodations but have not yet obtained approval please contact DSS immediately at 618-453-5738 or disabilityservices.siu.edu. You may request accommodations at any time, but timely requests help to insure accommodations are in place when needed. Accommodations and services are determined through an interactive process with students and may involve consideration of specific course design and learning objectives in consultation with faculty. Please send approved accommodations to your faculty through the DSS online portal.

Saluki Cares: The purpose of Saluki Cares is to develop, facilitate, and coordinate a university-wide program of care and support for students in any type of distress – physical, emotional, financial, or personal. By working closely with faculty, staff, students and their families, SIU will continue to display a culture of care and demonstrate to our students and their families that they are an important part of the community.

Workload Expectation: The American Bar Association standards for accrediting law schools contain a formula for calculating the amount of work that constitutes one credit hour. According to ABA Standard 310(b)(1), a “credit hour” is an amount of work that reasonably approximates: not less than one hour of classroom or direct faculty instruction and two hours of out-of-class student work per week for fifteen weeks, or the equivalent amount of work over a different amount of time. This is a 3-credit hour class, meaning that we will spend two 75-minute blocks of time together each week (on Tuesday and Thursday). The amount of assigned reading and out of class preparation should take you about 6 hours for the week. All told, applying the ABA standard to the number of credits offered for this class, you should plan on spending a total of 9 hours per week (3 in class and 6 preparing for class) on courserelated work.

Plagiarism: Plagiarizing another’s work, in whole or in part, is a violation of the Honor Code and can lead to serious penalties, including expulsion. An Honor Code investigation must also be reported to the Bar Examiners, even if you are cleared of any violation. The Honor Code defines plagiarism as: passing off another’s ideas, words, or work as one’s own, including written, oral, multimedia, or other work, either word for word or in substance, unless the student author credits the original author and identifies the original author’s work with quotation marks, footnotes, or other appropriate designations in such a way as to make clear the true author of the work.

Ban on Collaboration/AI in Writing Assignment: You are not allowed to obtain help from any other person (including any other student) or from generative artificial intelligence (including, but not limited to ChatGPT and Grammarly) on the writing assignment in this course. This ban on collaboration includes obtaining written materials from any other person or generative artificial intelligence and communicating with any other person about the assignment. If you violate the ban on collaboration policy, you will fail to successfully

complete the assignment and will not be entitled to take the final exam in the course. You also may be found in violation of the Honor Code, which can lead to serious penalties, including expulsion. An Honor Code investigation must also be reported to the Bar Examiners, even if you are cleared of any violation. When in doubt about how to proceed, ask me.

Ban on Collaboration/AI on Exam: The final exam for this course is closed book. You may NOT consult materials of any kind, with any person other than the proctor, nor access any other resource, including, but not limited to generative artificial intelligence. Failure to comply with this rule will result in a failing grade on the exam. You also may be found in violation of the Honor Code, which can lead to serious penalties, including expulsion. An Honor Code investigation must also be reported to the Bar Examiners, even if you are cleared on any violation.

Safety Awareness Facts and Education: Title IX makes it clear that violence and harassment based on sex and gender is a Civil Rights offense subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories such as race, national origin, etc. If you or someone you know has been harassed or assaulted, you can find the appropriate resources here: <http://safe.siu.edu>

Reading schedule for the course to be supplemented imminently.