**BASIC FEDERAL INCOME TAX**

**COURSE INFORMATION**

Professor Michelle Arnopol Cecil  
Fall 2018

A. **Course Materials**


B. **Reference Materials**


C. **Approaching Federal Income Tax**

This course will be taught by combining lectures with problem solving. The problems that we will focus on in class are found at the end of each reading assignment. Preparation of the problems before class is essential to the success of the problem-solving approach. It may be helpful to begin by carefully studying the applicable Code sections (which are referred to at the beginning of each assignment), then proceeding to the Regulations and assigned textbook materials, and finally preparing the problems at the end of each section (jotting down notes on the appropriate Code section, Regulation section, case or ruling that appears to answer the problem).

D. **Attendance Policy**

I believe that attending class is a beneficial part of the learning process and will improve your understanding of the materials presented in the course as well as your performance in the course (and, hence, your final grade). There are, however, those who might disagree about the correlation between class attendance and final exam performance. Accordingly, my attendance policy is designed to reward those who attend classes regularly and to penalize those who do not, as follows:

There are 41 scheduled classes in Basic Federal Income Tax this semester. Beginning on August 21, 2018, any student who misses one class or less will receive one extra point on the final exam. Any student who misses more than eight classes will lose two points on the final exam. Finally, any student who misses more than eighteen classes (approximately half of the classes) will be dropped from the course. I will notify any student in jeopardy of being dropped from the course after seventeen misses. It is each student's responsibility to make sure that he or she signs the attendance sheet each day as it is passed around the class. It is a violation of the Honor Code to "sign in" for another student.