Professor David English  
Office: Room 210  
Email: englishda@missouri.edu

Course Description

Basic Income Tax is a 3-hour elective designed to introduce you to federal taxes and tax practice. The course will provide basic tax knowledge useful in numerous areas of law practice and will prepare you for enrollment in advanced tax classes. Close attention will be paid to the tax problems commonly encountered by middle-class clients. The course will be taught largely by the problem method.

Course materials are listed below. Assigned readings and problems are listed on a separate Schedule of Assignments.

The entire course grade will be based on one 3-hour final examination.

Course Materials

2. Lathrope, Selected Income Tax Statutes and Regulations (West Academic).

CALI Exercises

The CALI exercises for Basic Income Tax are excellent and also current. The relevant exercises have been linked to the TWEN site for the course.

Office Hours

My office is Room 210. I maintain an open-door policy. The best time for questions is right after class. The best way to reach me is by email—englishda@missouri.edu.

Schedule of Assignments

The schedule of assignments is approximate. Deletions will be made if time runs short. Time will be set aside at the end of the course for review if time permits.
Powerpoint Slides

A complete set of Powerpoint slides for the course will be posted on TWEN.

Attendance Policy

According to American Bar Association accreditation guidelines, students must attend 80% of all classes. Any student who misses more than 8 regularly scheduled classes during the semester may be withdrawn from the course. Attendance will be taken.

Instructor

I am the W.F. Fratcher Professor of Law at the University of Missouri at Columbia, where I have taught Property, Trusts and Estates, Estate Planning, Federal Income Tax and Elder Law. Before becoming a law teacher, I was an associate in the estate planning and probate department at the Chicago law firm of McDermott, Will and Emery, and an estate planning and tax associate and later partner at the Chicago law firm of D’Ancona and Pflaum. I am best known for my work with the Uniform Law Commission. I was the Reporter (principal drafter) of the Uniform Trust Code, the Uniform Health-Care Decisions Act, and the Uniform Adult Guardianship Jurisdiction Act, and was the Chair of the Drafting Committee for the Uniform Guardianship, Conservatorship and Other Protective Arrangements Act. In addition to my activities with the Uniform Law Commission, I am a past Chair of the ABA Section of Real Property Trust and Estate Law, a past Chair of the ABA Commission on Law and Aging, and a past Chair of the Probate and Trust Committee of the Missouri Bar.

Required Notices

Academic Dishonesty

Academic dishonesty can result in a lowered grade or failure of the course, dismissal from the school, and even disqualification for the bar exam. Academic dishonesty includes but is not limited to cheating, plagiarism, unauthorized possession of exams, and unauthorized changing of grades.

ADA Statement

If you have special needs eligible for assistance under the Americans with Disabilities Act (ADA) and desire such assistance, please contact the Office of Disability Services, 882-4696, or the Associate Dean for Academic Affairs immediately. Reasonable efforts will be made to accommodate your special needs.

Diversity of Viewpoints

The School of Law community welcomes diversity and respects student rights. Students who have questions concerning the quality of instruction in this class may address concerns to either the Dean or Director of the Office of Student Rights and Responsibilities. All students will have the opportunity to submit an anonymous evaluation of the instructor at the end of this course.

Recording

Recording or videotaping of this class without the instructor’s permission is not allowed.

Learning Objectives

At the conclusion of this course, students should be able to:

1. Work with a complex statute and regulations;
2. Apply tax law concepts to problems arising in various areas of law practice; and

Assessment: summative (final exam)
Atandard 303 compliant (simulation/law clinic/field placement)? No