SYLLABUS
Basic Tax 7095
Fall Semester, 2010
Professor Jack Sawyer

Tuesday
6:00 p.m. – 8:45 p.m.

Office Hours: By appointment

Room 230
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Books: The required books for this course are (1) Freeland, Lathrope et al., Fundamentals of Federal Income Taxation fifteenth edition (Foundation Press) and (2) Federal Income Tax Code and Regulations – Selected Sections (Most Recent Edition Foundation Press). Supplementary material will be made available as deemed necessary.

Attendance, Class Participation, and Makeup Classes: Attendance is required. Excessive absences may result in exclusion from the class and/or a failing grade, at the discretion of the instructor. Absence from more than five and one-half hours of class will be deemed to be excessive. Class participation will count to increase your grade by as many as three points. If they are deemed necessary, makeup classes may be scheduled.

Structure, Grading, and Exam: The final examination will be the primary basis for your course grade. However, your class participation will affect your final grade, as stated above. The one-volume Code and Regulations book may be used in the exam, and anything may be written in that book, but no pages may be added. No other material may be used in the exam except that a calculator (but not a computer) may be used. If the level of class preparation is inadequate, unannounced quizzes may be given, and, if so, these will count as part of your course grade. All make-up examinations are arranged through the office of the Associate Dean in accordance with policies stated in the College of Law Bulletin.

Policy on Academic Honesty: You are expected to recognize and to uphold standards of intellectual and academic integrity. The University’s policy on academic honesty is published in On Campus: The Undergraduate Co-Curricular Affairs Handbook, which is available to all members of the University community. In addition, the College of Law’s policy is contained in the Honor Code of the College, which is published in the College of Law Bulletin. If you have any questions concerning the application of either of these policies to any activities or conduct relating to this class, please contact me immediately.

Method of Coverage and Responsibilities of Students: In the class meetings, the main features of the material will be discussed, but it is impossible to deal with all aspects of the assigned subject matter in detail. You are responsible for the assigned material in the
case book and the Code and Regulations, whether or not it is discussed in detail in class. All problems contained in the case book must be prepared, unless otherwise announced. Responses to these questions, and others posed in class, will be taken into account in determining your class participation grade.

**Goals and Approach:** This course is intended to provide familiarity with the principles and rules governing federal income taxation, in general, and the taxation of individuals, in particular.