Syllabus for Federal Income Tax

Deference and the Tools of a Tax Lawyer

Introduction to Code and Regulations

Discussion of

  Mayo and its application of Chevron

  Skidmore

  Smiley

  Auer-type Deference

Retroactivity under section 7805

  1996 amendment to 7805

Revenue Rulings

Private letter rulings

Precedential value of cases in tax law

  Golsen

Forum shopping

Overview of Tax System

  Discussion of how section 1 works

Analysis of Table in section 1

Different theories of taxation

  Ability to pay

  Benefits

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Marriage Penalty and Marriage Bonus
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Punitive Damages v Compensatory Damages

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Bargain purchases

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Barter and Rev Rul 79-24

Imputed Income

Home ownership

Independent Life Insurance

Exploration of advantages of home ownership

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Equity

Efficiency

How to purchase a car

Imputed income from services

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Duberstein

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Duberstein Methodology

Duberstein’s failure

Congress’ reaction to Duberstein

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Amendment to section 102©)

Inheritance:

Lyeth v Hoey

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Wolder

State law significance

Duberstein v Merriams

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Philadelphia and section 1012

Taft

Gifts and section 1015

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   Equity and Efficiency

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Divorce and prenuptial agreements
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Section 1041

Theory of 1041

Spouses as a unit

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Crane:

Nonrecourse Notes

What is nonrecourse debt?

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Tufts:

Exploration of fn.37 in Crane

Likelihood of payment

Congress’ reaction to Crane

Section 465:

At Risk Rules

Section 469:

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Taxation of Divorce

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