

**INCOME TAXATION**  
**UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW**  
**SPRING 2026 SYLLABUS – LAW 6600 – 3 CREDITS**

Professor Angela Silva

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Office Hours:

- M/W 2:45 p.m. - 3:45 p.m.; office hours will be in my office or available by Zoom with prior approval.
- By appointment.

**MEETING TIME:** Mondays & Wednesdays 1:15 p.m. -2:40 p.m.

**LOCATION:** HOL285D

**REQUIRED READING MATERIALS:**

- Textbook: Taxation of Individual Income, (13th Ed. 2023, Carolina Academic Press) by Burke and Friel, ISBN 978-1-5310-2507-6.
- Textbook: Lathrope's Selected Federal Taxation Statutes and Regulations, 2026 with Motro Tax Map, by Daniel J. Lathrope, ISBN-13: 9798895455128
- Supplement: Please download the Student Supplement from the Carolina Press Website, it is free and includes updates from "The One Big Beautiful Bill Act." It can be found here: <https://cap-press.com/pdf/BurkeFrielTaxofIndIncome13e2025SuppWM.pdf>

**COURSE DESCRIPTION AND OBJECTIVES:**

This course is an introduction to the federal income tax system for individual taxpayers. This course will be divided into 3 main segments: income, deductions, and property transactions. We may study additional topics related to the taxation of personal, investment, and business activities.

**STUDENT LEARNING OUTCOMES:**

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

- Read and analyze various provisions of the Internal Revenue Code and Treasury Regulations.
- Define and understand foundational income tax concepts, including, but not limited to: “gross income,” “basis,” “deductible expense,” “itemized deductions,” “realization,” “recognition,” and “capital gains.”
- Apply substantive tax law to practical federal income tax problems.
- Locate primary sources of federal tax law and understand their relationship with each other
- to draw on to acquire further tax knowledge.

## **COURSE EXPECTATIONS AND GRADING EVALUATION:**

Students will be evaluated based upon the following:

- ***Class Participation (20% of final grade):*** students are expected to attend each class and arrive on time. Students are expected to read the assigned materials and prepare their assigned problem sets from the textbook before class, and to be prepared to discuss their assigned problem sets during class. If a student has an excused absence, the student is still responsible for completing their assignment. Make up assignments must be completed before the reading period begins.
- ***Final Exam (80% of final grade):*** The final exam will be 3 hours and will consist of mix of short questions and longer essays. You may use your notes and your copy of the Internal Revenue Code, but you may not use the textbook. You will be required to use the software and process designated by the law school when taking the exam. Any form of communication about the exam contents with anyone or any interaction with AI will be prohibited and will violate the Honor Code.
- Repeated class disruption (e.g., excessive noise, texting, personal internet use, leaving early or arriving late) may reduce a student's participation grade by 5 percentage points per incident. You will receive a warning prior to having your participation grade reduced on account of an incident relating to lack of preparedness and/or disruptive behavior.

## **CLASS ATTENDANCE POLICY:**

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each class meeting.

- If you have a legitimate reason for missing class, you should contact me before or soon after class ends for your absence to be excused. A student who fails to meet the attendance requirement will be dropped from the course. The law school's policy on attendance can be found [here](#).
- More than two unexcused absences may result in a grade reduction of 5 percentage points per additional unexcused absence, but not below zero.
- Students are responsible for ensuring that they are not recorded as absent if they come in late.

## **UF ACADEMIC POLICIES AND RESOURCES:**

Other information about UF academic policies and resources can be found at [this link](#).

## **COMPLIANCE WITH UF HONOR CODE:**

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Law Honor Code located [here](#). The UF Law Honor Code also prohibits use of artificial intelligence, including, but not limited to, ChatGPT and Harvey, to assist in completing quizzes, exams, papers, or other assessments unless expressly authorized by the professor to do so.

## **EXAM DELAYS AND ACCOMMODATIONS:**

The law school policy on exam delays and accommodations can be found [here](#).

**INFORMATION ON UF LAW GRADING POLICIES:**

The Levin College of Law's mean and mandatory distributions are posted on the College's website and this class adheres to that posted grading policy. The following chart describes the specific letter grade/grade point equivalent in place:

Letter Grade	Point Equivalent	Letter Grade	Point Equivalent
A (Excellent)	4.0	C (Satisfactory)	2.0
A-	3.67	C-	1.67
B+	3.33	D+	1.33
B	3.0	D (Poor)	1.0
B-	2.67	D-	0.67
C+	2.33	E (Failure)	0.0

The law school grading policy is available [here](#).

**OBSERVANCE OF RELIGIOUS HOLIDAYS:**

UF Law respects students' [observance of religious holidays](#).

- Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith.
- Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence.
- Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances.

**STATEMENT RELATED TO ACCOMODATIONS FOR STUDENTS WITH DISABILITIES**

Students requesting accommodations for disabilities must first register with the Disability Resource Center (<https://disability.ufl.edu/>). Once registered, students will receive an accommodation letter, which must be presented to the Assistant Dean for Student Affairs (Assistant Dean Brian Mitchell). Students with disabilities should follow this procedure as early as possible in the semester. It is important for students to share their accommodation letter with their instructor and discuss their access needs as early as possible in the semester. Students may access information about various resources on the UF Law Student Resources Canvas page, available at <https://ufl.instructure.com/courses/427635>.

**STUDENT COURSE EVALUATIONS**

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Click [here](#) for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens and may complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluer.com/ufl/>. Summaries of course evaluation results are available to students [here](#).

**RECORDINGS OF CLASS**

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor. A "class lecture" is an educational

presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture does not include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or guest lecturer during a class session. Publication without permission of the instructor is prohibited. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third-party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor and Student Conduct Code.

**ABA OUT-OF-CLASS HOURS REQUIREMENTS:** ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Students should expect to spend at least two hours outside of class reading and preparing for every hour of class

### **COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS**

This syllabus is offered as a guide to the direction of the course. Our pace will depend in part on the level of interest and the level of difficulty of each section and is subject to change.

<b><u>Date</u></b>	<b><u>Topic</u></b>	<b><u>Required Readings &amp; Assignment</u></b>
• Wed, Jan 21 - First Class	Introduction to Federal Income Taxation	Ch. 1
• Mon, Jan 26	Gross Income: Concepts and Limitations	Ch. 2
• Wed, Jan 28	Gross Income: The Effect of an Obligation to Repay	Ch. 3
• Mon, Feb 2	Gross Income: Gains Derived from Dealings in Property	Ch. 4
• Wed, Feb 4	Gross Income: Gifts, Bequests, and Inheritance	Ch. 5
• Mon, Feb 9	Gross Income: Sale of a Principal Residence	Ch. 6
• Wed, Feb 11	Gross Income: Scholarships and Prizes	Ch. 7
• Mon, Feb 16	Gross Income: Life Insurance, Annuities, and IRAs	Ch. 8
• Wed, Feb 18	Gross Income: Discharge of Indebtedness; Fringe Benefits	Ch. 9 & 11
• Mon, Feb 23	Deductions: Business and Profit-Seeking Expenses	Ch. 12
• Wed, Feb 25	Deductions: Qualified Business Income Deduction	Ch. 13

• Mon, Mar 2	Deductions: Capital Expenditures	Ch. 14
• Wed, Mar 4	Deductions: Depreciation	Ch. 15
• Mon, Mar 9	Deductions: Losses and Bad Debts	Ch. 16
• Wed, Mar 11	Deductions: Travel Expenses and Meals	Ch. 17
• Mon, Mar 16	<i>Spring Break</i>	<i>Spring Break</i>
• Wed, Mar 18		
• Mon, Mar 23	Deduction: Education Expenses	Ch. 18
• Wed, Mar 25	Deductions: Dual Use Property	Ch. 19
• Mon, Mar 30	Deductions: Interest Deduction	Ch. 20
• Wed, Apr 1	Deductions: Tax Deduction	Ch. 21
• Mon, Apr 6	Property Transactions: Capital Gains and losses	Ch. 29
• Wed, Apr 8	Property Transactions: Capital Gains and losses	Ch. 29
• Mon, Apr 13	Property Transactions: Quasi-Capital Assets	Ch. 30
• Wed, Apr 15	Property Transactions: Quasi-Capital Assets	Ch. 30
• Mon, Apr 20	Property Transactions: Depreciation Recapture	Ch. 31
• Wed, Apr 22	Property Transactions: Depreciation Recapture	Ch. 31
• Mon, Apr 27 – Last Class	<i>Review Session</i>	<i>Review Session</i>