

Income Tax I
Prof. Jack Bogdanski
Fall 2026
First Week Reading Assignments

For our classes of August 31 and September 2:

REQUIRED: *Schmalbeck casebook*, pages 1–47, plus corresponding pages in student update memo (forthcoming)

RECOMMENDED: *Chirelstein handbook*, pages vii–viii, 1–7
(stopping, for now, before last paragraph on page 7)

Order of discussion for first classes (and casebook pages):

Sources of federal tax law (28–31)

Computation of tax (1–15)

Basics of sales (5–7 (top))

Inflation adjustments (40–47)

Rate structure (32–39)

Benefits of tax deferral (15–17)

Tax policy (17–28 (top))