I. Introduction to the Income Tax

A. An Overview
   - Code: §61, 62, 63
   - Casebook: pp. 2-15
   - Problem: p. 3

B. Time Value of Money
   - Casebook: pp. 19-20
   - Problem: Handout

C. Tax Rates
   - Code: §1(a)-(d), (i), 63(e), 151, skim §1(h)
   - Casebook: pp. 36-40
   - Problem: Handout

D. Introduction to Tax Policy
   - Casebook: pp. 21-22, 24-26