

University of California
Hastings College of the Law

Spring 2018
UPPER DIVISION FEDERAL INCOME TAX
(Course # 54021)

PROFESSOR MANOJ VISWANATHAN

Exam Date: April 27, 2018

TIME: FOUR HOURS

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MATERIALS ALLOWED IN THE EXAM ROOM

Internet research is **NEVER** allowed during an in-class exam per UC Hastings regulations.

Students **ARE** allowed to use a simple (non-PDA) calculator for this exam.

This is an Open Book exam, **ANY & ALL** materials are allowed in the exam room.

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This Exam consists of two Parts: I. Multiple Choice and II. Essay.

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GENERAL EXAM INSTRUCTIONS FOR STUDENTS

If you are using bluebooks, please write on **one side only** of each page and **double-space** your responses.

Please write legibly. If your response cannot be deciphered, it cannot be given full credit. Number your bluebooks.

If you are using Exemplify on a computer, your exam will be formatted automatically to double-space.

ALL exam materials including scratch paper must be turned in to the proctor at the end of the exam.

After the exam has been graded, the exam questions will be retained by college and the exam answers will be retained by college.

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UPPER DIVISION FEDERAL INCOME TAX
PROFESSOR MANOJ VISWANATHAN
Final Examination – Spring 2018
April 27, 2018

TIME ALLOWED: FOUR HOURS

1. This is an open-book examination, any and all materials (other than the Internet and other people) are permitted in the exam room.
2. The number of points each question is worth is indicated. Allocate your time accordingly.
3. Make sure you answer the question that is asked.
4. If in answering any question you find it necessary to have additional facts, explain briefly what facts might be relevant and how your answer might be affected.
5. Stay within the word counts.
6. **This exam has two Parts. Part I is worth 50 points. Part II is worth 50 points.** There are 100 total points. The instructions for each Part are below and repeated prior to the corresponding Part.
 - a. **Part I: Multiple Choice (20 questions, 2.5 points each, 50 points total)**. Each multiple choice question is designed to have one correct answer. As such, answer each multiple choice question **with only a single letter**. Other than this letter, no other response is expected or desired. However, if you feel a question cannot be answered with only one of the answer choices or if you feel the question is ambiguous, please explain why and select the best answer. Write all answers for Part I on a single screen in the exam software or a single page in your Bluebook. Be sure to number your answers. Do not consider tax laws other than federal income taxes as described in your copy of the Internal Revenue Code. Unless otherwise specified, apply **2018 tax law**.
 - b. **Part II: Essays (2 questions, 25 points each, 50 points total)**. There are two essay questions. Respond to what is being asked in each question using **no more than 500 words** per question. Be sure to explain your reasoning. Unless otherwise specified, apply **2018 tax law**.

Part I- Multiple Choice Begins on Next Page