

Exam Id. # _____

FORDHAM UNIVERSITY SCHOOL OF LAW
In-Person Exams

Course: Income Taxation, Spring 2025	Exam Date and Time: May 8, 2025; 5:30 PM; Room 4-09
Professor(s): Professor Colon	Exam Type: OPEN BOOK
Exam Length: 3 hours	EXAM4 SOFTWARE MODE: OPEN LAPTOP

EXAM INSTRUCTIONS

- Be sure to include your Exam ID Number (begins with the letter “E”) on your exam. **DO NOT** write your name, Fordham ID Number, or any personally identifiable information on any materials.
- **Materials Allowed:** You can use any materials except a live, personal consultant or LLM. I recommend: (1) IRC/Regs; (2) your Class Notes and Slides; (3) FIT; and (4) a calculator.
 - You may **not** use or access any LLM, including, but not limited, to ChatGPT, Copilot, etc.
 - You may **not: (1)** consult with any other person while working on the exam; or (2) disclose the exam questions to any individual until the exam period has concluded.
 - You may **NOT** access the internet during the exam.
- **NO OTHER** electronic devices (iPads, electronic dictionaries, smartwatch/smart glasses, or tablets) are permitted during the exam.
- **ALL MATERIALS MUST BE TURNED IN TO PROCTORS AT THE END OF THE EXAM** (exam questions, scrap paper, Pink Exam4 Submission Form, etc.).
 - **No exam, no grade.**
- For the short answer questions, don’t waste time paraphrasing the Code/Regs; an accurate citation is sufficient. Common abbreviations, *e.g.*, FMV, AB, OB, LOL, OMG, AR, Reg, and Sec, are fine.
- Apply the Code/Regs in effect today, and if relevant, any proposed regulations we discussed in class.
- The exam has **14** pages, including the instruction page.
- **There are 38 questions: 36 multiple choice questions worth 3 points each, and 2 short answer questions worth 9 points each**
- You are reminded that you are bound to the rules put forth by the **Code of Academic Responsibility**. Any person found violating the code will be sanctioned for compromising the trust and honor of the academic community. Violations will be thoroughly investigated by the Office of Student Affairs.
- **Academic Responsibility Reminder:** By submitting this exam, I certify that I have not consulted, collaborated, or shared with any person, nor have I used materials not allowed during this exam.

GOOD LUCK!