TAX: Taxation Courses

Courses

TAX 3021   Tax For Decision Makers
3 sh (may not be repeated for credit)
Prerequisite: FIN 3403
Coverage of tax topics and how they influence financial and business decisions. Available to non-accounting majors only.

TAX 4001   Tax Accounting
3 sh (may not be repeated for credit)
Prerequisite: ACG 3101
Principles of federal income taxation as provided in Internal Revenue Code and regulations; added concentration on principles applicable to individuals. Landmark cases and significant current treasury releases discussed. Credit may not be received in both TAX 4001 and TAX 4002.

TAX 4012   Corporate Income Tax
3 sh (may not be repeated for credit)
Prerequisite: TAX 4001
Federal income taxation of corporations and their shareholders, with special emphasis on incorporation, earnings, distributions, reorganizations, liquidations, and Subchapters. In addition, the formation, operation, and termination of partnerships will be studied. Offered concurrently with TAX 5105; graduate students will be assigned additional work.

TAX 4316   Taxation of Partnerships and other Flow-Through Entities
3 sh (may not be repeated for credit)
The primary focus of this course is on the taxation of partnerships and partners. In addition, the course is designed to present a survey approach to the taxation of Corporations with particular focus on S Corporations and the taxation of Estates and Trusts and their beneficiaries. Offered concurrently with TAX 5317; graduate students will be assigned additional work.

TAX 4905   Directed Study
1-12 sh (may be repeated indefinitely for credit)

TAX 5105   Corporate Income Tax
3 sh (may not be repeated for credit)
Federal income taxation of corporations and their shareholders, with special emphasis on incorporation, earnings, distributions, reorganizations, liquidations and Subchapters. Offered concurrently with TAX 4012; graduate students will be assigned additional work.

TAX 5317   Taxation of Partnerships and other Flow-Through Entities
3 sh (may not be repeated for credit)
The primary focus of this course is on the taxation of partnerships and partners. In addition, the course is designed to present a survey approach to the taxation of Corporations, with particular focus on S Corporations, and the taxation of Estates and Trusts, and their beneficiaries. Offered concurrently with TAX 4316; graduate students will be assigned additional work. TAX 4001 is a prerequisite.

TAX 5905   Directed Study
1-12 sh (may be repeated indefinitely for credit)

TAX 6065   Tax Data Bases, Research and Procedure
3 sh (may not be repeated for credit)
Interpretative sources of tax laws and their interrelationships plus an analysis of federal tax procedures at the judicial and administrative level.

TAX 6405   Estate Gift and Trust Taxation
3 sh (may not be repeated for credit)
Estate and gift taxation and Subchapter J with emphasis on family tax planning.

TAX 6875   Special Topics in Taxation
3 sh (may not be repeated for credit)
An advanced course in taxation of individuals and business entities. Intended for students interested in advanced tax issues. Emphasis is placed on topics usually not covered in other tax courses. Ideally suited for exploring the constantly changing federal tax law. Permission is required.

TAX 6905   Directed Study
1-12 sh (may be repeated indefinitely for credit)