TAX: Taxation Courses

Courses

TAX 4001 Taxation of Individuals
College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)
Prerequisite: ACG 2021

Principles of federal income taxation of individuals. Includes coverage of the income determination and taxation of individuals. Credit may not be received in both TAX 4001 and TAX 4002.

TAX 4012 Corporate Income Tax
College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)
Prerequisite: TAX 4001

Federal income taxation of subchapter C corporations and their shareholders. Includes coverage of incorporation, income determination, income distribution, reorganization, liquidation, and tax preparers' legal and professional responsibilities. Offered concurrently with TAX 5105; TAX 5105 includes tax research learning objectives that are not included in TAX 4012. Credit for both TAX 4012 and TAX 5105 is not permitted.

TAX 4316 Taxation of Flow-Through Entities
College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)
Prerequisite: TAX 4001

Principles of income taxation of flow-through entities and their beneficiaries, including partnerships, S corporations, trusts, and estates. Includes coverage of entity formation, income determination, income distribution, and liquidation. Offered concurrently with TAX 5317; TAX 5317 includes tax research learning objectives that are not included in TAX 4316. Credit for both TAX 4316 and TAX 5317 is not permitted.

TAX 4905 Directed Study
College of Business, Department of Accounting & Finance

1-12 sh (may be repeated indefinitely for credit)

TAX 5105 Corporate Income Tax
College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

Federal income taxation of subchapter C corporations and their shareholders. Includes coverage of incorporation, income determination, income distribution, reorganization, liquidation, and tax preparers' legal and professional responsibilities. Offered concurrently with TAX 4012; TAX 5105 includes tax research learning objectives that are not included in TAX 4012. Credit for both TAX 4012 and TAX 5105 is not permitted. TAX 4001 is a prerequisite.

TAX 5317 Taxation of Flow-Through Entities
College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

Principles of income taxation of flow-through entities and their beneficiaries, including partnerships, S corporations, trusts, and estates. Includes coverage of entity formation, income determination, income distribution, and liquidation. Offered concurrently with TAX 4316; TAX 5317 includes tax research learning objectives that are not included in TAX 4316. Credit for both TAX 4316 and TAX 5317 is not permitted. TAX 4001 is a prerequisite.

TAX 5905 Directed Study
College of Business, Department of Accounting & Finance

1-12 sh (may be repeated indefinitely for credit)

TAX 6065 Tax Research and Procedure
College of Business, Department of Accounting & Finance

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 6207 Advanced Partnership Taxation
College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)
Prerequisite: TAX 5317

The course will explore advanced income tax problems involving partnerships, including special allocation provisions, disproportionate distributions, basis adjustments, transfers of partnership interests, partner retirement and death, transactions between partners and partnerships, and unique limits on partnership deductions. TAX 5317 (or its undergraduate equivalent) is a prerequisite.

TAX 6405 Estate Gift and Trust Taxation
College of Business, Department of Accounting & Finance

3 sh (may not be repeated for credit)

Estate and gift taxation and Subchapter J with emphasis on family tax planning.

TAX 6905 Directed Study
College of Business, Department of Accounting & Finance

1-12 sh (may be repeated indefinitely for credit)