

Business Entity Taxation
Spring, 2025
Revised: 1/29/2025

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Course Number: 52:010:384:40:08125
Course Title: Business Entity Taxation
Semester: Spring, 2025
Class Days: Wednesdays
Class Times: 6:00pm - 8:00pm
Class Location: BSB 116

Textbook: **McGraw Hill's Taxation**
of Business Entities, 2024 edition
by: Spilker, Ayes, Barrick , Lewis,
Robinson, Weaver & Worsham

And: **Bring A Financial Calculator**

Office Hours: Wednesdays (by Appointment ONLY).

Course Description: An analysis of the federal tax laws as they apply to the income of partnerships, decedents, estates and trusts, and corporations, with a focus on corporate distributions, especially taxed corporations, capital changes, liquidations, and corporate reorganizations.

Course Objective: To present a study of the Internal Revenue Code and its Rules & Regulations as they apply to Corporations, Partnerships, Estates, Trusts, International Taxation, and Tax-Exempts. Special attention will be paid to the Internal Revenue Service's methodologies, policies, practices and procedures. We will also prepare income tax returns and perform tax research.

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| 1/22 | Introduction. |
| 1/29 | Chapter 1 (Business Income, Deductions, and Accounting Methods). |
| 2/5 | Chapter 2 (Property Acquisition and Cost Recovery). |
| 2/12 | Chapter 3 (Property Dispositions). |
| 2/19 | Chapter 4 (Business Entities Overview). |
| 2/26 | Chapter 5 (Corporate Operations). |
| 3/5 | Chapter 6 (Accounting for Income Taxes). |
| 3/12 | Chapter 7 (Corporate Taxation). |
| 3/19 | NO-CLASS (SPRING BREAK). |
| 3/26 | Chapter 8 (Corporate Formation, Reorganization, and Liquidation). |
| 4/2 | Chapter 9 (Forming and Operating Partnerships). |
| 4/9 | Chapter 10 (Disposition of Partnership Distributions). |
| 4/16 | Chapter 11 (S Corporations). |
| 4/23 | Chapter 12 (State and Local Taxes). |
| 4/30 | Chapter 13 (The U.S. Taxation of Multinational Transactions). |
| 5/7 | Chapter 14 (Transfer Taxes and Wealth Planning). |
| | Final Examination – Date, Time, & Location to be Announced. |