

**Business Entity Taxation
Spring, 2026**

**Dr. William H. Allen, Jr.
MBA, Ph.D. CPA (Ret.)
Phone: (856) 225-6216
Fax: (856)225-6231
Rutgers University -
Camden Campus
School of Business
227 Penn Street
Camden, New Jersey 08102
Email: whallen@camden.rutgers.edu**

Course Number: 52:010:384:40:08592
Course Title: Business Entity Taxation
Semester: Spring, 2026
Class Days: Mondays
Class Times: 6:00pm - 9:00pm
Class Location: BSB 116
Office Hours: Mondays (by Appointment ONLY).

Textbook: **McGraw Hill's Taxation
of Business Entities, 2025 edition**
by: Spilker, Ayes, Barrick , Lewis,
Robinson, Weaver & Worsham

And: **Bring A Financial Calculator**

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.

1/26	Introduction.
2/2	Chapter 1 (Business Income, Deductions, and Accounting Methods).
2/9	Chapter 2 (Property Acquisition and Cost Recovery).
2/16	Chapter 3 (Property Dispositions).
2/23	Chapter 4 (Business Entities Overview).
2/26	Chapter 5 (Corporate Operations).
3/5	Chapter 6 (Accounting for Income Taxes).
3/2	Chapter 7 (Corporate Taxation).
3/9	Chapter 8 (Corporate Formation, Reorganization, and Liquidation).
3/16	NO-CLASS (SPRING BREAK).
3/23	Chapter 9 (Forming and Operating Partnerships).
3/30	Chapter 10 (Disposition of Partnership Distributions).
4/6	Chapter 11 (S Corporations).
4/13	Chapter 12 (State and Local Taxes)
4/20	Chapter 13 (The U.S. Taxation of Multinational Transactions).
4/27	Chapter 14 (Transfer Taxes and Wealth Planning).
5/4	NO-CLASS (READING DAY).
5/11	Final Examination – May 14, 2025, 6:00pm – 9:00pm, B&S 116.

POLICIES AND PROCEDURES

Attendance Policy:

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Examinations:

1. All students are required to take all examinations. The examination ends when the class period ends.
2. Each Examination is in 2 parts: a Federal Income Tax Return and a multiple-choice questionnaire, the answers to which must be placed on the a scantron form which I will provide you.
3. Scantron forms must not be folded, crumpled, etc. In completing the scantron form, you must do the following:
 - A. Use a #2 lead pencil and fill in the entire space of your letter choice; failure to do so will result in a grade of zero for these examinations.
 - B. Fill out the identification section which includes your full registered name (no nicknames), the subject (which is the course title), the date of the exam, the test number (which refers to which exam on the syllabus you are taking), and the period (which refers to the chapters being tested).
 - C. In selecting your answer, always pick the best and preferred answer; on the scantron form, darken your selected answer.
 - D. Provide an answer to all questions as my exams are positively graded (any unanswered question will be graded as incorrect).
 - E. If you make an error on the scantron form, do not try to erase it; but instead discard the scantron form containing the error, and obtain from me and fill out a new scantron form.
4. Each examination will be reviewed at the beginning of the next class session.
 - A. If, during this review, you find errors on your scantron form, you must circle the question number of each error (do not make any other marks on the scantron form) and then submit your scantron form to me at the end of that class session in order for me to consider correcting the errors. **Thereafter, errors will not be corrected and your grade will not be changed.**
 - B. Erasures on the scantron form are not considered errors and will not be corrected.
5. Failure to conform to any of the above requirements will result in no credit & no opportunity to correct and re-submit scantron forms.

Make-Up Examination

A Make-Up Exam for any Examination will only be permitted if your absence from class on the date of the scheduled Examination was due to an emergency as defined by me. If I determine that there was no emergency, you will earn a grade of zero for this Examination. There will be no make-up examination for the Final Examination.

Extra Credit (Optional):

The following extra credit option must be submitted to me during class and in accordance with the Policies and Procedures outlined below. This extra credit submission must contain a Cover Page which conforms exactly to the attached Exhibit A. Failure to do so will result in no credit and no opportunity to correct and re-submit. Please note that this extra credit option will be used in the computation of your final grade only if it improves your final grade.

Research Paper. In the event that you wish to submit a research paper, same must be submitted to me during class no later than the last day of class (see syllabus). Failure to submit same within the aforesaid time period will result in no credit. Further, for me to consider this research paper, it must be presented to me in the following format:

- A. The Research Paper must contain a separate Cover Page which conforms exactly to the attached Exhibit A. Also, this Cover Page must contain the title of your Research Paper.
- B. The Research Paper must be TYPED.
- C. The Research Paper must be SINGLE-SIDED.
- D. The Research Paper must be DOUBLE-SPACED (even between paragraphs and/or subheadings).
*The only exception to this rule about double-spacing is where your paper includes a dialogue and/or a direct quote and/or citation to another writer. In that case, said quote and/or citation must be inset and single-spaced.
- E. The Research Paper must have LEFT, RIGHT, TOP AND BOTTOM MARGINS OF NO MORE THAN ONE INCH each.
- F. The Research Paper must use STANDARD FONT (no larger than font size 12).
- G. The Research Paper must be no less than ten (10) full typed pages (A full page is defined as filling each page using the aforesaid margins, font, and double spacing requirements).
- H. The Research Paper must have a separate reference/bibliography page at the end of it. This reference/bibliography page must list at least five(5) different research sources (excluding the course textbook) and must include information sufficient for me to be able to identify and find your sources. All footnotes and/or citations must be placed on this page and NOT at the bottom of any the ten (10) fully typed pages comprising your Research Paper.
- I. The calculation of ten (10) full written pages excludes the cover page and the reference/bibliography page as well as any pages containing graphs, charts, diagrams, lists, outlines, tables, financial statements, etc.
- J. The Research Paper can be on any subject that is discussed in the course textbook and which meets my academic standards.

Return of All Submissions:

1. I will return back to you the originals of all performances that you have submitted to me. I will return these documents back to you no later than the next class session. Please note that no academic performances will be accepted by me after the date and time of the Final Examination.
2. If, at the end of this semester, you want me to return your final examinations and/or any other performances that you may have submitted to me on or about the last day of class, please provide me with an 8 ½ x 11 inch "self-addressed stamped" envelope, with your return address affixed in the upper left corner. I will mail all said final examinations and/or performances back to you no later than ten (10) academic days from date of the final examination. If you do not want the final examination and/or performances returned to you, please note that I will keep your final examination and/or performances on file for up to one (1) year after the last day of class.

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3. I will return all communications no later than 48 regular academic hours after receipt of same. I will return them in the same mode as received, i.e., if you telephone me, I will telephone you in return; if you fax me, I will fax you in return; if you email me, I will email you in return.

Final Grade Computation:

Your final grade will be based upon the simple arithmetic mean of your examination scores, as well as any extra credit option earned. THE GRADING SCALE IS AS FOLLOWS:

A	= 94 - 100
B+	= 88 - 93
B	= 80 - 87
C+	= 75 - 79
C	= 70 - 74
D	= 60 - 69
F	= Below 60

The following is an example of computing the final grade:

1. Assume that three (3) exams (including a final) were given to Student Allen and that Student Allen also turned in a research paper with a grade of "100%". Student Allen scored on each of these three (3) exams as follows:

Exam #1	= 92%	
Exam #2	= 91%	
Final#3	= 92%	
Research Paper	= 100%	
The simple arithmetic mean (375/4)	93.75%

2. TOTAL SCORE 93.0%
Note: I will always ROUND DOWN IN THE COMPUTATION OF YOUR FINAL SCORE.
3. FINAL GRADE (see above Grading Scale)..... "B+"

Note: Be aware that State Law and The Family Educational Rights and Privacy Act define your grades as "Confidential Information". Accordingly, it would be "illegal" for me to e-mail to you your final grade or any other grades.

Note: NO INCOMPLETES (I'S) OR ANY OTHER HYBRID GRADES WILL BE RENDERED. You will either: PASS, FAIL, or WITHDRAW.

Note: I do not "GIVE" grades. I simply return to you the grade that you have "EARNED" based upon these Policies and Procedures.

Disability Services:

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Exhibit A

Compliance Approach

1. ISSUE.
2. LAW
3. Calculation
4. Disclosure

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Exhibit A

Your full, registered name (no nicknames)

Course Title

Semester

Class Days

Class Times

Specific Identity of this extra
credit submission

(To properly complete this Cover Page, you must use the above format, but do not include the above headings on your Cover Page. When providing the information for the above headings, refer to the Syllabus for the exact language to use for these headings.)