TAXN 1290  Semester Abroad  (1-20)
Course may be repeated up to unlimited credit hours.

Maximum Hours: 99

TAXN 2390  Semester Abroad  (1-20)
Course may be repeated up to unlimited credit hours.

Maximum Hours: 99

TAXN 4100  Principles of Entity Taxation  (3)
TAXN 4100 examines the federal system of taxation as it relates to businesses. The course includes an analysis of the taxation of corporations, S corporations, and partnerships. TAXN 4100 uses a business-cycle approach, wherein the tax effects of formation, ongoing operation, and disposition of the entity are discussed. Tax effects of various transactions as they relate to the shareholders/partners are also discussed. The course is Code (Internal Revenue Code) oriented, emphasizing the primary authorities that govern tax matters.

Prerequisite(s): ACCN 3100.

TAXN 4200  Taxation For Non-Acct  (3)
TAXN 4250  Business Taxation  (3)
TAXN 4260  Taxation of Individuals  (3)
TAXN 4920  Ind. Study: Taxation  (1-3)

TAXN 5190  Semester Abroad  (1-20)
Course may be repeated up to unlimited credit hours.

Maximum Hours: 99

TAXN 5380  Business Study Abroad - TAXN  (1-20)
Course may be repeated up to unlimited credit hours.

Maximum Hours: 99

TAXN 7100  Principles of Entity Taxation  (3)
This course covers tax concepts as they affect corporations and partnerships. Starting with an understanding of what each form of doing business entails, the course examines how they determine taxable income and tax liability, and how they work on tax planning strategies. It will be taught in a lecture/discussion format with significant hands-on problem solving.

Prerequisite(s): ACCN 2010, 6000 or 6050.

TAXN 7260  Taxation of Individuals  (3)
The federal system of taxation, as it relates to individuals, is examined. The course uses a problem-solving approach, wherein students analyze the facts presented and synthesize rules and concepts in arriving at a solution to individual tax problems. The course is "Code" (Internal Revenue Code) oriented, emphasizing the primary authorities that govern tax matters.

Prerequisite(s): TAXN 7100.

TAXN 7280  Research In Taxation  (3)
Specialized methods of tax research and the use of tax materials are covered in this case course. Specific sections of the Internal Revenue Code are examined, including income taxation of individuals, estates, corporations, and partnerships. Note: Cross-listed with 4LAW 6710.

Prerequisite(s): TAXN 7100.
TAXN 7290 Partnership & S Corp. (3)
Partnership tax topics include asset contributions, liability assumption, distributions, operations, transfer of partners' interests, special allocations of tax attributes, partnership interests received for services, special basis adjustments, and analysis of the entity and aggregate approaches found in the law. Also included is a comprehensive study of the law of S-Corporations and how it compares to the law governing partnerships.

Prerequisite(s): TAXN 7100.

TAXN 7920 Ind Study-Taxation (1-3)
Independent study: Taxation