TAXATION (TAXN)

TAXN 1290  Semester Abroad  (1-20 Credit Hours)
TAXN 2390  Semester Abroad  (1-20 Credit Hours)
TAXN 4100  Principles of Entity Taxation  (3 Credit Hours)
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, 3010, ACCT 3030, ACCN 3100 or ACCT 3030.

TAXN 4200  Taxation For Non-Acct  (3 Credit Hours)
TAXN 4250  Business Taxation  (3 Credit Hours)
TAXN 4260  Taxation of Individuals  (3 Credit Hours)
TAXN 4920  Ind. Study: Taxation  (1-3 Credit Hours)
TAXN 5190  Semester Abroad  (1-20 Credit Hours)
TAXN 5380  Junior Year Abroad  (1-20 Credit Hours)
TAXN 5390  Junior Year Abroad  (1-20 Credit Hours)
TAXN 7100  Principles of Entity Taxation  (3 Credit Hours)
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 6010, 6020, 6050 or 2010.

TAXN 7260  Taxation of Individuals  (3 Credit Hours)
The federal system of taxation, as it relates to individuals, is examined. The course uses a problem 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 Credit Hours)
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 Credit Hours)
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 Credit Hours)
Independent study: Taxation