TAXATION (TAX)

TAX 3721 - Tax Planning (3 Credits)
A study designed for those business students interested in a general understanding of the tax law and its implication for the planning and decision-making process necessary for both individuals and business entities.
Prerequisite(s): FIN 3403
Attribute(s): COBC - College of Bus. Course

TAX 4001 - Federal Tax Accounting I (3 Credits)
A study of the federal income taxation of individuals, including property transactions, loss limitations, and sole proprietorships.
Prerequisite(s): ACG 3103
Attribute(s): COBC - College of Bus. Course

TAX 4011 - Federal Tax Accounting II (3 Credits)
A study of the federal income taxation of corporations, including formation, operations, distributions, and dissolutions.
Prerequisite(s): TAX 4001
Attribute(s): COBC - College of Bus. Course

TAX 5005 - Graduate Taxation I (3 Credits)
A survey of federal income taxation, with emphasis on the taxation of individuals and corporations and the ethics of income tax accounting.

TAX 6015 - Corporate Tax Issues (3 Credits)
An in-depth coverage of tax issues associated with corporations.
Prerequisite(s): TAX 4001 or Prerequisite Waiver with a score of 1

TAX 6045 - Tax Research & Planning (3 Credits)
Examines the sources of tax authority which include its primary sources (legislative, judicial, and administrative), as well as secondary sources. Develops procedures for identifying the applicable tax issues, locating appropriate tax authority, and communicating the results of tax research.
Prerequisite(s): TAX 4001 or TAX 4011 or TAX 5005 or Prerequisite Waiver with a score of 1

TAX 6205 - Flow Through Entities (3 Credits)
The taxation of partnerships, LLCs, and S-Corporations using a "life-cycle" approach.
Prerequisite(s): TAX 4001 or TAX 5005 or Prerequisite Waiver with a score of 1

TAX 6405 - Estate and Gift Issues (3 Credits)
Covers federal and state taxation of wealth and transfers including gift, estate and generation-skipping taxes.
Prerequisite(s): TAX 4001 or TAX 5005 or Prerequisite Waiver with a score of 1

TAX 6525 - International Tax Issues (3 Credits)
Examines the structure and income measurement rules of the United States and various foreign tax systems. Topics covered include the different approaches to defining the tax base, deduction allocation rules, transfer pricing issues, foreign tax credits, and the implications of different organizational forms.
Prerequisite(s): TAX 4001 or TAX 5005 or Prerequisite Waiver with a score of 1

TAX 6875 - Contemporary Tax Topics (3 Credits)
Advanced study of current tax issues affecting both business and individual taxpayers, including tax policy, pending tax legislation and tax reform.
Prerequisite(s): TAX 4001 or TAX 4011 or TAX 5005 or Prerequisite Waiver with a score of 1

TAX 6877 - Special Topics in Taxation (3 Credits)
A survey of selected federal and state topics in taxation.
Prerequisite(s): Prerequisite Waiver with a score of 1