Advanced Corporate Tax Problems

Syllabus

LAW T531                     Mark S. Munro
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Tuesdays 4:00-6:00 PM        Office Hours: As Requested

Course Description. ACTP seeks to develop and expand upon the topics covered in Corporations and Shareholders and Corporate Reorganizations & Acquisitions while introducing students to several new areas not previously covered. This course is designed for those students who expect to practice corporate transactional tax work and/or seek to obtain a solid understanding of more sophisticated corporate tax transactions and issues.

Required Texts and Materials. The following texts and materials are REQUIRED for this course:

(1) Hayes & Munro, COURSE MATERIALS FOR ADV. CORP. TAX PROBLEMS (2013 Edition).

(2) Internal Revenue Code (CCH).

(3) Income Tax Regulations (CCH).

Supplemental:


(5) Ginsberg & Levine, MERGERS, ACQUISITIONS AND BUYOUTS. This is not a required text, but students are encouraged to review the references listed in the various units. This book will be put on permanent reserve so all students may have access. In addition, I will provide selected excerpts to the students for some of the topics covered in class.

Weekly Assignments. Attached is an outline of topics to be covered in each class and assigned reading. In preparation for the first class please read the Class I materials as directed in the Course Materials. For future classes I will inform you in the prior class of adjustments to the class assignments for the following week’s class. From time to time I will supplement the assigned reading in the Course Materials with additional materials, which will be distributed in class and posted to the course website. You are expected to read all assignments and prepare answers to assigned problems before coming to class. Class time will generally be spent working through the problems and reviewing relevant law as appropriate.

Evaluation. The primary factor in the student’s evaluation will be a paper, which will be assigned in the last week of the quarter. The paper assignment will require the students to
analyze a set of facts based upon the topics we have covered in our classroom discussions. Students will be expected to identify the relevant issues and provide analysis with respect to the possible resolution of these issues. Each student will be expected to turn in his or her own work. Group collaboration on the paper is not permitted. Students will have approximately one week to complete and submit the paper following its assignment. Emailing the document is my preferred manner of receipt. Class participation will also be taken into account in the student’s evaluation.

**Class Participation.** I expect each student to regularly attend and participate in the class discussions and prepare solutions to the assigned Study Problems prior to class. Class attendance and participation will be taken into account in evaluating student performance.

**Office Hours & E-mail.** I have included my work phone number and email address on the first page of this syllabus. Please feel free to contact me by either method with any questions, comments, or concerns during the quarter. Your feedback is very important to me and the sooner I am aware of an issue or question, the faster I can respond. I do not have a formal office or formal office hours. For that reason, I am happy to meet with students as our schedules permit, either prior to or following class.