Corporate Reorganizations & Acquisitions

Syllabus

LAW T530              Thomas M. Hayes
Winter 2013       (206) 913-4274
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Wednesdays 4:15-6PM  Office Hours: As Requested

Course Description. This course will provide a thorough analysis of the corporate reorganization provisions, including detailed consideration of definitional issues regarding what constitutes a reorganization, tax treatment of parties to a reorganization and discussion of certain problems such as the disposition of unwanted assets, use of disregarded entities and other ancillary matters. This course is designed for students to obtain a solid understanding of the fundamentals of corporate reorganizations and related issues.

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

(1) Hayes, COURSE MATERIALS FOR CORPORATE REORGANIZATIONS & ACQUISITIONS.

(2) Internal Revenue Code (CCH).

(3) Income Tax Regulations (CCH).

(4) Bittker & Eustice, FEDERAL INCOME TAXATION OF CORPORATIONS AND SHAREHOLDERS (Student Edition).

Weekly Assignments. I will inform you in the prior class of the assignment that we will be covering for the next class. You are expected to read all assignments and complete all Problems before coming to class. You will be asked to recite answers to Problems in class, so you should write out detailed answers (complete with citations) to the Problems. Any significant changes to the assignment sheet will be announced in class.

Please see the Reorganizations Course Website for the specific problems that will be covered in any given class.

Evaluation. Final grades will be based solely upon the final examination. This exam will most likely contain short-answer essay questions and multiple choice questions designed to test your knowledge of the course material. During the exam, you may consult the required texts and materials described above (annotated by hand however you wish), any handouts distributed in class, together with class notes, outlines, or other materials you prepared alone or in conjunction with other students currently enrolled in the course. Use of any other materials is forbidden. Use of the internet during the exam is forbidden. Additional information regarding the exam will be announced in class.
Use of Computers on Final Exam. You will be permitted to use a computer to complete any essay portions of the final examination.

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. In addition, for each class session, the instructor will select 3-5 students to respond to questions with regard to the assigned problems and otherwise guide the remainder of the class through the analysis. The “selected students” will be notified ahead of time regarding the class session for which they will be expected to provide analysis.

Podcasting. My class will not be podcasted.

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. Also, because I am an adjunct facility member I do not have formal office hours. For that reason, I am happy to meet with students as our schedules permit, either prior to or following class.