LAW T530: Corporate Reorganizations and Acquisitions
SYLLABUS
Wed. 5:30-7:15, Room 117

Professors: Wiebe/Weinstein
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Textbook: The following texts and materials are REQUIRED for this course:

1. Weinstein and Wiebe, Course Materials for Corporate Reorganizations and Acquisitions (available at Campus Bookstore)
2. Internal Revenue Code
3. Income Tax Regulations

Class Description:
This course will provide a thorough analysis of the corporate reorganization provisions, including detailed consideration of the 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.

Weekly Assignments:
We will inform you in the prior class of the assignments that we will be covering for the next class. Your class assignments are described in the course packet with respect to each unit/week and you should prepare Unit 1 for the first class. You are expected to read all assignments and complete all problems before coming to class. You will be asked to give your answers to problems during class, so you should be prepared with written answers such that you can elucidate for the class your thinking. Significant changes to the assignments as listed in the course packet will be announced in the prior class and we will attempt to email changes or notify of changes on the course homepage.

Disability-Related Needs:
To request academic accommodations due to a disability, please contact Disability Resources for Students (DRS), 448 Schmitz, (206) 543-8924 (V), (206) 543-8925 (TTY). If you have a letter from DRS, please present the letter to Professors Wiebe and Weinstein so we can discuss the accommodations you might need in this class.

Grades:
Final grades will be based solely upon the final examination. This exam will most likely contain a mix of short-answer essay questions as well as 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 the internet during the exam will be forbidden. Use of any other
materials will be forbidden. Additional information about the exam will be provided in class. The exam is currently scheduled for Friday, March 21 at 6:00pm, however it will be YOUR responsibility to confirm this information prior to the exam. We are planning to allow the use of the Exam 4 software on your computer for exam essays in the completely ‘closed’ form but we will provide additional information prior to the exam.

**Class Attendance and Participation:**
We expect each student to regularly attend and participate in the class discussions and prepare solutions to the assigned Study Problems prior to the class. You will be expected to respond to questions with regard to the assigned problems and otherwise guide the remainder of the class through your analysis.

**Podcasts:**
This class will not be podcast.

**Cell Phones (Computers):**
Cell phones should be turned to silent mode prior to class. You will be expected not to use your phone during class.

**Guests and Visitors:**
Please contact us prior to class for visitor/guest permission.

**Office Hours and Emails:**
We have included our work phone numbers and email addresses on the first page of the syllabus. Please feel free to contact either us one of us by either method with any questions, comments, or concerns during the quarter. Your feedback is important and sooner we are aware of issues, the faster we can respond. Also, because we are adjunct professors, we do not have formal office hours. For that reason, we are happy to meet with students either before or after class (or at other times), as schedules permit.