

MACC-504: Entity Taxation

This course presents the tax skills necessary to make business decisions regarding Corporations, Partnerships, Estates and Trusts. Emphasis is placed on such areas as organization and capital structure, earnings and profits, dividend distribution, redemptions, liquidations and reorganization of corporations. In addition, flow through entities such as partnerships and S Corporations will be studied along with estates, trusts, family tax planning and exempt entities. Practical application of the tax law will be emphasized with proper consideration placed on the historical, economic and political perspectives of the Internal Revenue.

Credits: 3

Program: Master of Accounting