

SYLLABUS: ACCT 6315 – TOPICS IN FEDERAL INCOME TAX

Catalog Description: Federal Income Tax law, rules and regulations relating to partnerships, corporations, estates, and trusts.

Prerequisite(s): 3 hours of tax or equivalent

Course Objectives: Understanding of family planning in taxation including federal estate and gift taxation.

Understanding of flow-through entities and the application of federal tax laws relating to formation and operation of partnerships and S corporations.

Understanding of the federal tax laws as they pertain to the corporate form of business, including formation, operation, and dissolution of the entity.

Understanding of various other topics related to taxation that are necessary for preparation for the uniform CPA examination.

Current Textbook: Textbook and/or selected readings and other materials are the responsibility of the instructor of record and will be specified on a semester-by-semester basis in the course syllabus.

Evaluation Process: Evaluation is the responsibility of the instructor of record and will be specified on a semester-by-semester basis in the course syllabus.

Required Course Content: Family tax planning
Taxation of trusts and estates
Taxation of partnerships
Taxation of S corporations
Taxation of C corporations

Optional Course Content: Estate and gift taxation

Course Curriculum Coordinator: Dr. Wayne Counts