

## Corporate Tax

Jack Bogdanski  
Room 233  
bojack@lclark.edu  
(503) 768-6653

### *Final Exam*

Wednesday, April 26\*  
6:00 p.m.  
Room 2  
Three 1-hour essay questions  
Open book, open note  
Secure exam

### *Attendance Rules*

Regular, punctual attendance is required. This means you may have no more than five absences, excused or unexcused. Exceeding this limit will result in a sanction, ranging from a reduction in your final grade to failing the course, depending on the circumstances. If you are more than 20 minutes late for a class, it will count as an absence for that class. Attendance will be taken at each class. Classes will be recorded if technology is available and working; a link to the recording of each class will be provided automatically to all students officially enrolled in the class.

### *Corporate Tax core topics*

- Choice of entity (Chap. 1)
- Formation of corporation (Chaps. 2–3)
- Distributions to shareholders (Chap. 4)
- Redemptions of stock (Chap. 5)
- Stock dividends (Chap. 6)
- Liquidation, sale of business (Chaps. 7–8)
- Splits, combinations, transformations (“reorganizations”)
- Anti-avoidance rules, penalty taxes (Chap. 14)
- S corporation basics (Chap. 15)