

Corporate Tax

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Final Exam

Monday, May 2
1:15 p.m.
Room 7
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)