

**Business Tax
Bogdanski
Spring 2026**

Required Book

IMPORTANT NOTE: The final exam in this course will be a *secure* exam. Students will not have access to the internet or to files on their computers, including access to electronic versions of any books. The exam will be “open book, open note,” but only hard copies of materials may be used. The exam will also be a scheduled exam, which could make borrowing hard copies of materials difficult.

This course has no required casebook. We will work with a set of problems and the Code and regulations – that’s it. The problems will be distributed electronically. Here is the version of the Code and regulations you’ll need:

- **Lathrope (ed.), *Selected Federal Taxation Statutes and Regulations* (West, “2026” edition, published in summer 2025; or “2025” edition, published in summer 2024).** I will circulate a free supplement to this version of the Code to reflect the changes Congress made to the Code in 2025.

Please have the “2025” or “2026” edition of the Lathrope Code. Older editions are too far out of date.

Bring your Code and regulations volume with you to every class.

Recommended Books

Our problem set will point you to the relevant readings in the following books. The “Black Letter” series is available to you in electronic format for free, from the Boley Library; before investing in the hard copies, you might want to “test drive” the free electronic versions. But see the note above regarding the secured format of the exam.

Option 1 : A Traditional Casebook

- J. Martin Burke & Michael K. Friel, *Introduction to the Taxation of Business Organizations and Choice of Entity* (Carolina Academic Press, 2019).

Option 2 : “Black Letter” Outlines

- Stephen Schwarz & Daniel J. Lathrope, *Black Letter Outline on Corporate Taxation* (West Academic, 9th ed. 2019),

AND

- Stephen Schwarz, Daniel J. Lathrope & Brant J. Hellwig, *Black Letter Outline on Partnership Taxation* (West Academic, 9th ed. 2019).