

SYLLABUS – BUS 223C – FALL 2009
SAN JOSE STATE UNIVERSITY

- Course:** Taxation of Corporations and Shareholders (Bus 223C)
Income tax treatment of transactions involving creation of the corporation entity. Operations including AMT and ACE, liquidations and stock redemption's, tax treatment for both the corporation and shareholder, taxation of dividends and other distributions.
- When:** Wednesdays, 9/16 – 12/02/09, 5:30 PM - 9:30 PM
- Instructor:** Danni Dunn JD, Ernst & Young Tax Partner
- Texts:** 1) Internal Revenue Code and Regulations
2) Fundamentals of Corporate Taxation, Lind, Schwarz, Lathrope and Rosenberg; Foundation Press, Seventh Edition.
- Exams:** Midterm, 30% of grade
Final Exam, 50% of grade
- Other Assignment:** Problem Sets Assigned, 20% of grade

Date	Lecture
Sept 16	An Overview of the Taxation of Corporations and Shareholders – Chapter 1
Sept 23	Formation of a Corporation – Section 351 – Chapter 2
Sept 30	The Structure of a Corporation – Chapter 3
Oct 7	Nonliquidating Distributions – Chapter 4
Oct 14	Midterm
Oct 21	Redemptions and Partial Liquidation – Chapter 5
Oct 28	Stock Dividends and Section 306 Stock – Chapter 6
Nov 4	Complete Liquidations – Chapter 7
Nov 18	Miscellaneous issues (e.g., personal holding companies, earnings & profits, etc.)
Dec 2	Final Exam

University Policies

Academic integrity

Students should know the University's Academic Integrity Policy that is available at http://www.sa.sjsu.edu/download/judicial_affairs/Academic_Integrity_Policy_S07-2.pdf. Your own commitment to learning, as evidenced by your enrollment at San Jose State University and the University's integrity policy, require you to be honest in all your academic course work. Faculty members are required to report all infractions to the office of Student Conduct and Ethical Development. The website for Student Conduct and Ethical Development is available at http://www.sa.sjsu.edu/judicial_affairs/index.html

Instances of academic dishonesty will not be tolerated. Cheating on exams or plagiarism (presenting the work of another as your own, or the use of another person's ideas without giving proper credit) will result in a failing grade and sanctions by the University. For this class, all assignments are to be completed by the individual student unless otherwise specified. If you would like to include in your assignment any material you have submitted, or plan to submit for another class, please note that SJSU's Academic Policy F06-1 requires approval of instructors.

Campus Policy in Compliance with the American Disabilities Act

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. Presidential Directive 97-03 requires that students with disabilities requesting accommodations must register with the DRC (Disability Resource Center) to establish a record of their disability.