

SEMINAR: BUSINESS TAXATION

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Goals and Learning Outcomes

In this seminar we will explore various methods of taxation of businesses, including taxation of partnerships, LLCs, L3Cs, and corporations. Our focus will be primarily on the federal income tax, including proposals for changing it.

In addition to creating an in-depth understanding of business taxation, this course will foster improvement of each student's research and writing skills through individual creation of a substantial, law-review quality seminar paper.

Required Text

Our primary text will be The Logic of Subchapter K, Cunningham and Cunningham (latest edition). You must Add the "Seminar: Business Taxation" course on TWEN in order to access assignments as well as post to our Forum assignments.

We will also have significant reading assignments from other sources. These added reading assignments will be posted under the Course Materials link on TWEN or distributed in class.

Course requirements and grading

Regular attendance is critical to a seminar, and compliance with the law school's attendance policy is required. More than two absences from class puts a student at risk. Failure to arrive on time and remain in class for the entire session may constitute absence from class.

Your final grade will be based upon the following:

Contribution to class discussion (15 % of final grade)
Outline and bibliography for seminar paper (5%)
First draft of your seminar paper (15%)
Editing of classmates' papers (10%)
Class presentation of paper (15%)
Final draft of your seminar paper (40%)

Cell phones must be turned off during class. Laptop computers and similar electronic equipment may be used only for class note taking and accessing course-assigned materials. Any student using non-class related web browsers, electronic games, communicating via email, instant messaging, or otherwise using this equipment may be required to discontinue its use and may not be permitted from bringing it to class for the duration of the course.