

**Corporate Tax  
Fall 2000**

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**SYLLABUS**

**Required Texts:**

Borris I. Bittker and James S. Eustice,  
FEDERAL INCOME TAXATION OF CORPORATIONS AND SHAREHOLDERS (7th ed.).

Internal Revenue Code and Regulations

**Prerequisite:**

Basic Federal Income Tax

**Examination:**

December 15, 2000

**Examination Materials Permitted:**

- (1) Federal Income Taxation of Corporations and Shareholders
- (2) Internal Revenue Code and Regulations
- (3) Outlines (Commercial or Canned Outlines not permitted)
- (4) Class Notes
- (5) Calculator

**Grading Policy:**

Grade will be based on a final examination. Class participation is encouraged and may be considered in determining course grade.

**SUBJECT AND ASSIGNED MATERIALS\***

**I. Overview**

General Util. Operating Co. v. Helvering, 296 U.S. 200 (1935)

Moline Properties v. Commissioner, 319 U.S. 436 (1943)

Gregory v. Helvering, 293 U.S. 465 (1935)

Treas. Reg. § 7701

Chapter 1      1.01-1.05, 1.07-1.08,

Chapter 2      2.01

## **II. Debt v. Equity**

Chapter 4 4.01-4.02

## **III. Organization of a Corporation**

Chapter 3 3.01-3.13

## **IV. Dividends and Other Non-Liquidating Distributions**

Chapter 8 8.01-8.04, 8.05[1], 8.20-8.23

## **V. Accumulated Earnings Tax**

Chapter 7 7.01-7.07

## **VI. Redemptions**

Chapter 9 9.01-9.06, 9.09[1]-[5], 9.20-9.24

## **VII. Liquidations**

Chapter 10 10.01-10.02, 10.03[1], 10.03[3], 10.04-10.05, 10.20-10.23

## **VIII. Reorganizations (Overview)**

Chapter 12 12.01-12.05, 12.20-12.21

## **IX. A Reorganizations**

Chapter 12 12.22

## **X. B Reorganizations**

Chapter 12 12.23

## **XI. C Reorganizations**

Chapter 12 12.24

## **XII. Hybrid A Reorganizations**

Chapter 12 12.25

## **XIII. D Reorganizations**

Chapter 12 12.26

## **XIV. Spinoffs**

Chapter 11 11.01-11.02, 11.03[1], 11.04

**XV. E Reorganizations**

Chapter 12 12.27[1]-[3], 12.27[4][a]

**XVI. F Reorganizations**

Chapter 12 12.28

**XVII. G Reorganizations**

Chapter 12 12.30[1]-[2]

**XVIII. Treatment of Parties to a Reorganization**

Chapter 12 12.40, 12.41[1], 12.42-12.44, 12.61-12.63

**XIV. Other Materials as Assigned**

\* Assigned Materials include Internal Code Sections referenced in BITTKER & EUSTICE.