

MGT 343

Spring Semester 2017

M, W 11:00 a.m. – 12:15 p.m.

M. W 12:30 p.m. – 1:45 p.m.

Location: ASM 1064

Instructor: Jim Hamill, CPA, Ph.D.

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UNM Office: ASM 2129

Office Hours: 10 a.m. – 11 a.m. M, W; 2:30 p.m. – 4:30 p.m. M, W

Course Description

This course is an overview to the taxation of corporations (both “C” and “S”), partnerships, and estate and gift tax planning. It also discusses tax research techniques and professional responsibilities in tax practice.

Grading

(3) Exams	300 points
Research Assignment 1	25 points
Research Assignment 2	25 points
Extra Credit Assignments	TBA, by instructor discretion

Exam 3 is not cumulative. All exams are open notes, open book. However, this is merely to avoid unnecessary study time memorizing facts, and you should not rely on access to the book and notes as a substitute for study for the exam. If you expect that you will be able to answer questions by reliance on the notes and book, you will very likely run out of time to finish the exam. Study in the same way that you would for any exam, with the knowledge that if you forget a specific fact that you will be able to check your source materials. The two assignments will be done outside of class. The first one will be due Monday January 30. You will have a free class day to help you to complete the first assignment.

Class Attendance

Class attendance is not required. However, I will use name tents and will record attendance. Exams will be based on material and examples covered in class. For this reason class attendance will be very helpful in successfully completing this course. Also, I will use class attendance as the most important factor in deciding whether a student who

is close to two different grades will be assigned a higher grade. So, for example, it is possible, although not certain, that you may be assigned a B+ rather than a B (as one of many examples) based on class attendance.

Students with Disabilities

If you have any disability that could affect your experience in this class, please let me know the first week of classes. UNM has offices on campus that specialize in assessment and accommodation of such students, and I rely entirely on those specialists to determine whether an accommodation is appropriate and, if so, what accommodation is appropriate.

Title IX Notification

In an effort to meet obligations under Title IX, UNM faculty, Teaching Assistants, and Graduate Assistants are considered “responsible employees” by the Department of Education (see pg 15 - <http://www2.ed.gov/about/offices/list/ocr/docs/qa-201404-title-ix.pdf>). This designation requires that any report of gender discrimination which includes sexual harassment, sexual misconduct and sexual violence made to a faculty member, TA, or GA must be reported to the Title IX Coordinator at the Office of Equal Opportunity (oeo.unm.edu). For more information on the campus policy regarding sexual misconduct, see: <https://policy.unm.edu/university-policies/2000/2740.html>

COURSE SCHEDULE

Assigned discussion questions and problems are not collected and do not constitute part of the grading for the course. I will not necessarily cover all assigned problems in class, but you may always ask me to address any issue and I will do so. The assigned items are for your benefit, and may be supplemented with additional materials that I will hand out in class.

<u>Date</u>	<u>Topic(s) - pages</u>	<u>Problems from Text</u>
W 1-18	Course Overview	
M 1-23	Chapter 1 – Tax Research	
W 1-25	No Class – work on assigned research project	
M 1-30	RESEARCH PROJECT IS DUE Chapter 2 Corporate Formations pp. 2-9 OBJ 3 to 2-36	
W 2-01	Chapter 2	8, 9, 10, 13, 15, 19, 20, 29, 30, 39, 42, 43, 45
M 2-06	Chapter 2 conclusion	
W 2-08	Chapter 3: Corp. Income Tax pp. 3-2 to 3-32; 3-38 last section to 3-42	
M 2-13	Chapter 3	4, 5, 6, 8, 9, 10, 12, 13, 19, 37, 45
W 2-15	Chapter 4: Nonliquidating Distributions pp. 4-2 to 4-27 end OBJ 5	
M 2-20	Chapter 4	3, 8, 10, 11, 31, 33, 39 42, 45, 49, 51
W 2-22	Chapter 4 conclusion	
M 2-27	EXAM 1	
W 3-01	Chapter 5: Special Taxes Pages 5-2 to 5-12; 5-14 to 5-17; 5-23 to 5-26	

<u>Date</u>	<u>Topic(s)</u>	<u>Problems from Text</u>
M 3-06	Chapter 6: Liquidations	
W 3-08	Chapter 6	3, 13, 34, 36, 40, 41, 43, 46
M 3-13	SPRING BREAK	
W 3-15	SPRING BREAK	
M 3-20	Chapter 7: Acquisitions pp. 1 to 13; 46-47 (OBJ 9)	
W 3-22	Chapter 7	Assigned problems Form 8594
M 3-27	Chapter 9, pp. 2 to 31	
W 3-29	Chapter 9	Assigned problems
M 4-03	Chapter 9 Chapter 10	Assigned problems
W 4-05	Chapter 10	Assigned problems
M 4-10	EXAM 2	
W 4-12	Chapter 11, pages 2 to 32	Assigned problems
M 4-17	Chapter 11	
W 4-19	Chapter 12	
M 4-24		
W 4-26	Chapter 12	Assigned problems
M 5-01	Chapter 13	
W 5-03		