CORPORATE TAXATION II - LL.M.
LAW 7613
Spring 2015
Professor McMahon

REQUIRED TEXTS

(1) McMahon, Simmons & McDaniel, FEDERAL INCOME TAXATION OF CORPORATIONS, 4TH ED. (Foundation Press 2014)

(2) McMahon & Simmons, STUDY PROBLEMS FOR FEDERAL INCOME TAXATION OF CORPORATIONS, 4TH ED. (Foundation Press 2014).

(3) Internal Revenue Code and Regulations (2014, CCH Unabridged)

FIRST ASSIGNMENT: Intercorporate Dividends, Ch. 4, §5
Liquidation of Subsidiary Ch. 7, §4

Prepare answers to the Study Problems for Ch. 7, § 4. Omit the problems for Ch. 4, §5

SECOND ASSIGNMENT: Affiliated Corporations & Introduction to Consolidated Returns Ch. 10, § 1
Ch. 10, § 2, pp. 458 - 464 [Problems 1 & 2]
(omit regulations cited on p. 458)

The complete syllabus will be available before the first class.