

Lecture 1:

Pages 1-23 of Schwarz et al, Fundamentals of Business Enterprise Taxation (6th ed. 2017) (“Schwarz”), all Code and Regulations sections assigned therein and Code §§199A(a) – (f), 461(l); Problem at page 23 (as modified by 2018 Supplement to Schwarz); Discussion Question M1.1 (attached)

Lecture 2:

Schwarz, pp. 23-42 and Code and Reg. sections assigned therein; check-the-box problems (attached).