Taxation (TX)

TX 470. Income Taxation. 3 hours.
Topics include defining gross income and exclusions, assignment of income, personal deductions and exemptions, business deductions, capital gains and losses, and accounting concepts in taxation. Course Information: Same as EPL 470 and JD 470. Previously listed as EPL 445/JD 135/TX 345. Prerequisite(s): JD 401 and JD 405 and JD 406 and JD 407 and JD 411 and JD 414 and JD 415 and JD 416 and LAW 402 or LAW 403 or LAW 404 and LAW 412 or LAW 413; or EPL 512 or TX 512.

TX 503. Taxation of Intellectual Property. 2 hours.

TX 505. Estate Planning I. 2 hours.
Topics include the initial interview, framing the scope of engagement, drafting the engagement letter, ethical issues during representation and the probate process, and drafting documents. Course Information: Same as EPL 505. Previously listed as EPL 411/TX 371. Prerequisite(s): EPL 512 or TX 512.

TX 506. Comparative and International Patent Law. 3 hours.

TX 507. Estate Planning II. 2 hours.

TX 508. State and Local Real Estate Tax. 2 hours.

TX 509. Tax Accounting. 2 hours.

TX 510. Partner Tax. 2 hours.

TX 511. Tax and Employee Benefits Research. 2 hours.
Acquaints students with the of research materials available in the tax and employee benefits areas and develops their skills in researching issues. Course Information: Same as EB 511. Previously listed as EB 333/TX 333.

TX 512. Wealth Transfer Taxation I. 2 hours.
Topics include the role estate and gift taxes play in the federal transfer tax, tax calculation, taxable transfers, and gift tax exclusions and deductions. Course Information: Same as EPL 512. Previously listed as EPL 414/TX 370.

TX 513. Wealth Transfer Taxation II. 1 hour.

TX 514. Estate Settlement and Post-Mortem Trust Administration. 2 hours.

TX 515. Income Taxation of Estates and Trusts. 2 hours.
Explores taxation of personal trusts and estates; fiduciary rights, powers, and duties; trust accounting; virtual representation; total return trusts; and planning and drafting. Course Information: Same as EPL 515. Previously listed as EPL 418/TX 372. Prerequisite(s): EPL 512 or TX 512.

TX 516. Survey of Corporate Taxation. 2 hours.
Survey course of the materials of Corporate Taxation I and II on a less intensive basis. Course Information: Previously listed as TX 353.

TX 517. Corporate Taxation I. 3 hours.

TX 518. Business Practices for Tax Lawyers. 2 hours.

TX 519. Corporate Taxation II. 3 hours.

TX 520. Advanced Federal Income Tax. 3 hours.
Explores federal tax considerations for individual taxpayers, including include concepts of gross and taxable income, deductions, ordinary and capital gains, and deferred compensation. Course Information: Previously listed as TX 340. Prerequisite(s): JD 470 or EPL 470 or TX 470 or Tax 503 or EPL 503.