

# TAX (TAX)

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## **TAX 660: Individual Taxation & Plann**

This course is a study of federal tax law as it pertains to individuals. It emphasizes the determination of gross income, deductions and credits, tax accounting and timing principles, realization and recognition of gains and losses, and standards of tax practice and ethical concerns. Students gain an awareness of history and tax policy considerations behind various Internal Revenue Code provisions.

**Credits:** 3

**College:** School of Business

**Schedule Type:** Hybrid, Lecture

## **TAX 662: Corporation Taxation & Plann**

This course will provide students with knowledge concerning organization, capital structure, gross income and deductions, dividends, accumulated earnings tax, personal holding tax and stock redemptions.

**Credits:** 3

**College:** School of Business

**Schedule Type:** Lecture

## **TAX 664: Tax Research & Profe Responsi**

This course enhances the student's ability to identify tax issues, locate and evaluate the legal authority relevant to those issues and effectively communicate, both orally and in written form, the conclusions and recommendations from their research. Electronic (computer) research will be taught in a hands-on setting. Students will gain an awareness of issues in federal tax practice and procedure, including ethical concerns for tax professionals.

**Credits:** 3

**College:** School of Business

**Schedule Type:** Lecture

## **TAX 763: Financial Planning**

This course will cover all aspects of financial planning including income tax planning, estate tax planning and strategies, gift tax, insurance planning, investment strategies, planning for the elderly and planning for survivors.

**Credits:** 3

**College:** School of Business

**Schedule Type:** By Appointment - 1 student, Hybrid, Lecture, Lecture/On-Line

## **TAX 765: Tax of Flow-Through Entities**

This course provides an in-depth study of flow-through entities including S corporations, partnerships and limited liability companies. Emphasis will be focused on student's understanding of the tax statutes, court cases and practice techniques related to the concept of choice of entity. This course creates an awareness of the potential consequences of choosing a particular form of entity. Topics covered include formation, operation, and dissolution of S corporations, partnerships and limited liability companies.

**Credits:** 3

**College:** School of Business

**Schedule Type:** By Appointment, Hybrid, Lecture

## **TAX 770: Retirement Plann & Empl Benef**

This course will cover all aspects of entities, types retirement and employee benefits plans. A focus will be placed on plan selection, with an emphasis on the tax advantages and disadvantages of specific types of qualified and nonqualified plans. Plan formation, administration, compliance and termination will be examined. Social Security, Medicare, life insurance and distributions from retirement plans will be examined. Various forms of executive compensation arrangements will be covered such as deferred compensation, golden parachutes, split dollar life insurance and stock option plans.

**Credits:** 3

**College:** School of Business

**Schedule Type:** Hybrid, Lecture, Lecture/On-Line

## **TAX 771: Adv Individual Taxatn & Plann**

**Credits:** 3

**College:** School of Business

**Schedule Type:** By Appointment - 1 student, Hybrid, Lecture

## **TAX 772: Risk Mgmt & Insurance Planning**

This course is a comprehensive examination of risk management and insurance with a focus on its role in financial planning. Topics covered include the risk management process, life insurance, disability insurance, health insurance, long-term care insurance, property and liability insurance, annuities, Social Security, Medicare and Medicaid. Risk identification, risk analysis, loss prevention and legal principles related to insurance will also be covered.

**Credits:** 3

**College:** School of Business

**Schedule Type:** By Appointment - 1 student, By Appointment - 2 students, Hybrid, Lecture

## **TAX 773: International Taxation**

This course focuses on the tax regime for U.S. taxpayers living abroad and the taxation of non-U.S. citizens with income earned or sourced in the United States. This course provides students with a working knowledge of the federal income tax rules applicable to international and cross-border transactions. Topics include tax treaties, foreign earned income exclusion, foreign tax credit, controlled foreign corporations, passive foreign investment companies, effectively connected (business) income, foreign investment in U.S. real estate, export transactions, Subpart F manufacturing rules and transfer pricing.

**Credits:** 3

**College:** School of Business

**Schedule Type:** Hybrid, Lecture

## **TAX 778: Current Iss in Taxation & Acct**

This course will update students in various tax and accounting topics. Topics will include new development at the IRS and in areas such as individual taxation, business taxation, financial planning, business tax planning, multi-state tax issues, estate taxation and accounting and auditing pronouncements.

**Credits:** 3

**College:** School of Business

**Schedule Type:** Lecture

## **TAX 782: Tax Accounting**

This course will review accounting methods and periods, installment method, long-term contracts and changes in accounting methods.

**Credits:** 3

**College:** School of Business

**Schedule Type:** Hybrid, Lecture, On-Line

**TAX 789: Real Estate Taxation****Credits:** 3**College:** School of Business**Schedule Type:** By Appointment - 1 student, Hybrid, Lecture**TAX 791: Internship****Credits:** 6**College:** School of Business**Schedule Type:** Internship 3 Credits, Internship .5 Credits, Internship 6 Credits**TAX 793: State & Local Taxation**

Emphasis will be placed on individual and corporate tax problem areas in the states of Pennsylvania, New Jersey and Delaware. Gross receipts and sales tax will also be covered.

**Credits:** 3**College:** School of Business**Schedule Type:** By Appointment - 1 student, Lecture, On-Line**TAX 794: IRS Tax Procedures**

A complete review of audit, collection and appeal procedures conducted by the Internal Revenue Service will be examined by the students.

**Credits:** 3**College:** School of Business**Schedule Type:** Hybrid, Lecture, On-Line**TAX 795: Estate Planning & Taxation**

This course will review mainly the estate and gift tax returns, such as preparation and problem areas. Deductions, income, annuities and taxable transfers will be discussed.

**Credits:** 3**College:** School of Business**Schedule Type:** By Appointment - 1 student, Hybrid, Lecture**TAX 797: Selected Topics**

Content will vary in response to current issues.

**Credits:** 3**College:** School of Business**Schedule Type:** By Appointment - 1 student, Lecture**TAX 798: Independent Study****Credits:** 3**College:** School of Business**Schedule Type:** Independent Study**TAX 799: Financial Planning Capstone**

This course highlights the interrelationships among all aspects of the financial planning process with a focus on the application of the knowledge and skills that have been learned while taking the prerequisite courses in the Financial Planning curriculum. Critical thinking, analytical, research and communication skills will be emphasized and will culminate in the formulation of a comprehensive financial plan to be presented to a client.

**Credits:** 3**College:** School of Business**Schedule Type:** By Appointment - 1 student, Lecture