The following summary information is provided with respect to the Corporate Taxation course.

1. **Objective.** This course will provide comprehensive treatment of the federal income tax law applicable to corporations and their shareholders. Topics to be covered include:
   a) The formation of corporations and the transfers of assets to controlled corporations;
   b) The capital structure of corporations;
   c) Distributions from corporations (e.g., dividends, redemptions & liquidations);
   d) Special types of corporations (e.g., S corporations);
   e) Corporate reorganizations, mergers, restructurings, etc., and
   f) Affiliated corporations.

The objective is to consider both the technical aspects and the underlying policy objectives of the corporate income tax rules. Particular emphasis is devoted to current corporate transactions and tax planning.

2. **Prerequisite.** The Federal Income Taxation course.

3. **Class sessions.** This course will meet on Monday & Wednesday at 4PM until 5:15PM. Attendance will be taken and those not attending the 80 percent minimum number of class sessions will be dropped from the course.

4. **Required course materials:**
b) A current volume of the Internal Revenue Code of 1986, as amended to include Tax Cuts and Jobs Act changes made in December 2017.

5. Grade and examination. The grade in this course will be entirely dependent upon a final written examination. This examination previously has been administered as a take-home exam and this format is anticipated to be continued.

6. Class schedule. The material to be covered will be in the order as arranged in the Schwarz & Lathrope casebook. Substantial attention will be devoted to examining the problems in the casebook.

7. Questions to professor. If you have questions concerning matters involving this course, Professor Streng can be contacted at Room 226, Bates Law Building (TU-I), telephone 713-743-2148; Email: Wstreng@uh.edu For additional details see also the draft syllabus for the Spring Semester 2019 as posted on the UHLC website and Professor Streng’s webpage.