**CORPORATE TAX**  
**COURSE INFORMATION**  
Professor Michelle Arnopol Cecil  
Spring 2019

**Course Materials**

Memorandum posted on my Canvas course


**Reference Materials**


**Approaching Corporate Taxation**

This course will be taught by combining lectures with problem solving. The problems that we  
will focus on in class are found at the end of each reading assignment. Preparing the problems  
before class is essential to the success of the problem-solving approach. It may be helpful to  
begin by carefully studying the applicable Code sections (which are referred to at the beginning  
of each assignment), then proceeding to the Regulations and assigned textbook materials, and  
finally preparing the problems at the end of each section (jotting down notes on the appropriate  
Code or Regulation section, case, or ruling that answers the problem).

**Attendance Policy**

I believe that attending class is a beneficial part of the learning process and will improve your  
understanding of the materials presented in the course as well as your performance in the course  
(and, hence, your final grade). There are, however, those who might disagree about the  
correlation between class attendance and final exam performance. Accordingly, my attendance  
policy is designed to reward those who attend classes regularly and to penalize those who do not,  
as follows:

There are 41 scheduled classes in Corporate Tax this semester. Beginning on January 24, 2019,  
any student who misses one class or less will receive one extra point on the final exam. Any  
student who misses more than eight classes will lose two points on the final exam. Finally, any  
student who misses more than nineteen classes (approximately one-half of the total classes) will  
be dropped from the course. I will notify any student in jeopardy of being dropped from the  
course after eighteen absences. It is each student's responsibility to make sure that he or she signs  
the attendance sheet each day as it is passed around the class. It is a violation of the Honor Code  
to "sign in" for another student.