

First Day of Class Assignment

CORPORATE TAX

Spring 2024

Professor Lauren Shores Pelikan

Course Materials

1. Lathrope, Selected Federal Taxation Statutes and Regulations (2024 Edition) [Statutory Supplement], OR online access to the Internal Revenue Code and the Treasury Regulations
2. Schwarz and Lathrope, Fundamentals of Corporate Taxation (10th Edition) [Textbook]

Syllabus

The class syllabus will be posted on Canvas.

Assignment for Wednesday January 17 and Friday January 19

Read pages 3-52 in the textbook (and prepare the problem on page 28), with the following disclaimers:

- Read “C. Introduction to Choice of Business Entity” (bottom page 12 - top of page 23) for a high-level understanding of the different types of business entities. This class will be focusing on C-corporations.
- Omit *Commissioner v. Bollinger* (page 38-42)
- Omit the excerpt from the Joint Committee on Taxation, Present Law and Background Relating to Selected Business Tax Issues (page 45-49)

Prepare the problem on page 28.