

# TAXATION LAW (TAX)

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## **TAX 140. Taxation of Business Entities. 3 Credit Hours.**

LW: TAX LLM.  
**Components:** LEC.  
**Grading:** GRD.

## **TAX 800. Writing Requirement (Tax). 1-4 Credit Hours.**

LW: TAX LLM.  
**Components:** THI.  
**Grading:** GRD.

## **TAX 801. Individual Research. 1 Credit Hour.**

LW: TAX LLM.  
**Components:** THI.  
**Grading:** GRD.

## **TAX 802. Individual Research - Tax. 2 Credit Hours.**

LW: TAX LLM.  
**Components:** THI.  
**Grading:** GRD.

## **TAX 900. Tax Planning Skills. 2 Credit Hours.**

LW: TAX LLM.  
**Components:** LEC.  
**Grading:** GRD.

## **TAX 901. Introduction to U.S. International Policy. 1 Credit Hour.**

LW: TAX LLM.  
**Components:** LEC.  
**Grading:** GRD.

## **TAX 902. Taxation of Closely Held Corporations. 2 Credit Hours.**

LW: TAX LLM.  
**Components:** LEC.  
**Grading:** GRD.

## **TAX 903. Comparative Transfer Pricing. 1 Credit Hour.**

LW: TAX LLM.  
**Components:** LEC.  
**Grading:** GRD.

## **TAX 904. Introduction to Corporate Tax. 3 Credit Hours.**

LW: TAX LLM.  
**Components:** LEC.  
**Grading:** GRD.

## **TAX 905. Corporate Tax I. 2 Credit Hours.**

LW: TAX LLM.  
**Components:** LEC.  
**Grading:** GRD.

## **TAX 906. U.S. Tax Policy: Current Topics. 2 Credit Hours.**

LW: TAX LLM.  
**Components:** LEC.  
**Grading:** GRD.

**TAX 907. Advanced Individual Tax Issues: Families and Lower Income Taxpayers. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 908. Taxation of Executive Compensation. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 909. Basic Real Estate Tax. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 910. Income Tax of Trusts and Estates. 3 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 912. Transactions Involving Consolidated Groups. 1-2 Credit Hours.**

This course focuses on the many special rules affecting affiliated corporations which file a consolidated return. It explores issues relating to the formation of the consolidated group, its intercompany transactions, the effect of tax attributes involving the acquisition and disposition of members as well as the unique treatment of many Code sections that affect corporations.

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**TAX 913. Adv Tx Corp Part Sub. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 914. Tax Planning and Drafting. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 915. International Inbound. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 916. International: Outbound. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 917. Representing High Net Worth Individuals. 1-2 Credit Hours.**

This course deals with inbound and outbound tax issues encountered in representing high net worth individuals/private clients. The following topics are covered in depth: The Concept of Residency for U.S. Income Tax Purposes and Its Application When Advising High Net Worth Individual Clients, U.S. Transfer Tax Considerations For the International Private Client Advisor, Advising Nonresidents with Active Operations in the United States, Advising Nonresidents with Real Estate Investments in the United States, Check the Box Planning, Advising Nonresidents with Passive Investments in the United States, Planning with Trusts (Part I) – Grantor, Planning with Trusts (Part II) - Non-Grantor Trusts, Pre-Immigration Planning (or Post-Immigration Clean-up), Advising U.S. Private Clients with Investments Outside of the US; Expatriation, and International Tax Compliance.

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Spring.

**TAX 918. International Trans Europe. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 920. Advanced Intl Tax Planning. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 922. Limitations On Loss Utilization. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 923. Structuring Latin American Investments into the U.S.. 1 Credit Hour.**

**Components:** LEC.

**Grading:** GRD.

**TAX 924. Structuring U.S. Investments into Latin America. 2 Credit Hours.**

**Components:** LEC.

**Grading:** GRD.

**TAX 925. Introduction to U.S. Tax System. 4 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 926. Taxation of Athletes and Entertainers. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 927. Taxation of Global Shipping Operations. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 928. Tax Issues Relating to Cryptocurrency and Blockchain. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 929. Advanced Business Tax Controversy. 1 Credit Hour.**

This course examines a variety of tax controversy topics that affect U.S. businesses. The tax controversy issues discussed in this course are involved in audits and litigation with U.S. businesses of all forms and sizes. Topics for discussion include IRS listed transactions, transfer pricing, micro-captive insurance arrangements, and more. Students will have the opportunity in this course to analyze the issues presented, prepare arguments, and discuss/advise in such a way that a tax practitioner might when faced with the same issues. The individual topics for this course will come from a mix of corporate, partnership, and international tax perspectives. Pre-Reqs: Federal Income Tax, Corporate Tax or Tax of Business Entities Co-Req: Partnership Tax, recommended co-requisite: International: Outbound

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**TAX 930. International Transactions Latin America. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 931. Investing in Sports: Private Equity and Emerging Industry Trends. 1 Credit Hour.**

This course is designed to provide students with an opportunity to test their investment and financial knowledge and allows for them to do so in the world of sports business, with the use of live case studies.

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**TAX 932. The Digital Economy and International Taxation - National and International Responses. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**TAX 943. Federal Tax Procedure. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 946. Federal Wealth Transfer Tax. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 947. Partnership Tax II. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 948. Corporate Tax. 3 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 949. Property Transactions. 1-2 Credit Hours.**

The aim of this course is to provide students with a graduate level understanding of the rules and principles relating to the federal income tax consequences of property transactions involving borrowings, sales, gifts and inheritances. Topics covered include when income is realized in property exchanges in kind, what is a sale, what is a disposition, what are the different cost basis rules, how non-recourse and recourse indebtedness affect the realization and amount of gain or loss, character of gain or loss as capital or ordinary, selective statutory provisions that limit the use of losses realized or change the character of gain realized from capital to ordinary in transactions between related parties, and statutory limitations on methods of accounting. These issues will be explored through analysis of materials, problems and class discussions in which students are encouraged to actively participate without inhibition. The rules and principles covered in this course are the predicate for understanding partnership and corporate income taxation.

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**TAX 950. Partnership Tax. 2-3 Credit Hours.**

This course examines the federal income tax consequences of partnership formation and operation, partnership distributions in cash or in kind, withdrawal from partnerships, sale of partnerships, and sale of partnership interests and assets, including definition of a partnership, special allocations of partnership income and losses, the effect of liabilities and a comparison with similar consequences for S corporations.

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**TAX 954. Federal Criminal Tax Practice. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 957. Tax Exempt Organizations. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 958. Estate Planning. 1-2 Credit Hours.**

This course takes a practical approach to the estate planning process, analyzing typical fact patterns encountered in practice.

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 961. Tax Accounting. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 962. Tax Policy. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 963. Tax Research and Writing. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 964. Advanced Corporate Tax. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 965. Tax Issues relating to Movement of Foreign Tech Founders into Miami in the 21st Century. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 968. Tax Accounting. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 971. Taxation of Investment Funds. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 972. Taxation of Special Entities. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 973. Income Tax Treaties. 1-2 Credit Hours.**

This course focuses on the analysis and interpretation of the typical provisions of bilateral tax treaties.

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 977. State and Local Tax. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 980. Tax Characterization. 2 Credit Hours.**

**Components:** LEC.

**Grading:** GRD.

**TAX 983. Financial Instruments. 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Fall & Spring.

**TAX 984. Introduction to Financial Instruments. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 985. Cross Border Taxation of Financial Instruments. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 990. Corporate Tax II. 1-2 Credit Hours.**

The core topics covered in this course include taxable asset and stock sales, including public 338(h)(10) transactions; bootstrap acquisitions; the core forms of tax free reorganizations; triangular tax-free reorganizations; the use of Section 351 as an acquisition technique in so-called double dummy transactions; the step transaction doctrine and its effect on acquisition forms; and management rollover transactions.

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**Typically Offered:** Offered by Announcement Only.

**TAX 991. Partnership and Property II. 1 Credit Hour.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.

**TAX 999. Introduction to US Law (LLM). 2 Credit Hours.**

LW: TAX LLM.

**Components:** LEC.

**Grading:** GRD.