# TAXATION LAW

**TAX 800. Writing Requirement (Tax). 1-4 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: THI.  
Grading: GRD.

**TAX 801. Individual Research. 1 Credit Hour.**  
Requisite: Plan of Tax LLM.  
Components: THI.  
Grading: GRD.

**TAX 802. Individual Research - Tax. 2 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: THI.  
Grading: GRD.

**TAX 810. Ind Grad Research. 1-4 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: THI.  
Grading: GRD.

**TAX 900. Tax Planning Skills. 2 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.

**TAX 903. Comparative Transfer Pricing. 1 Credit Hour.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.

**TAX 910. Income Tax of Trusts and Estates. 3 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.

**TAX 912. TRANS INVOLV CONSOLID GROUPS. 2 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.

**TAX 913. Adv Tx Corp Part Sub. 2 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.

**TAX 914. Tax Planning and Drafting. 2 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.

**TAX 915. International Inbound. 2 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.

**TAX 916. International Outbound. 2 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.

**TAX 917. High Net Worth. 2 Credit Hours.**  
Requisite: Plan of Tax LLM.  
Components: LEC.  
Grading: GRD.
TAX 918. International Trans Europe. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 922. Limitations On Loss Utilization. 1 Credit Hour.
Requisite: Plan of 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.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 930. International Transactions Latin America. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 943. Federal Tax Procedure. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 946. Federal Wealth Transfer Tax. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 947. Partnership Tax II. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 948. Corporate Tax. 3 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 949. Property Transactions. 3 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 950. Partnership Tax. 3 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 954. Federal Criminal Tax Practice. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 957. Tax Exempt Organizations. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
TAX 958. Estate Planning. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 961. Tax Accounting. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 964. Advanced Corporate Tax. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 968. Tax Accounting. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 971. Taxation of Investment Funds. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 972. Taxation of Special Entities. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 973. Income Tax Treaties. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 977. State and Local Tax. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 980. Tax Characterization. 2 Credit Hours.
Components: LEC.
Grading: GRD.

TAX 983. Financial Instruments. 2 Credit Hours.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.
Typically Offered: Fall & Spring.

TAX 984. Introduction to Financial Instruments. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.

TAX 985. Cross Border Taxation of Financial Instruments. 1 Credit Hour.
Requisite: Plan of Tax LLM.
Components: LEC.
Grading: GRD.