

# Corporate Taxation B

## Fall 2018

### Assignments

Note: Each assignment represents one class session. For each assignment, please read the designated pages in the textbook (Richard L. Doernberg, Howard E. Abrams & Don A. Leatherman, FEDERAL INCOME TAXATION OF CORPORATIONS AND PARTNERSHIPS (5th ed: 2014)), all relevant Internal Revenue Code provisions and associated regulations, and assigned supplemental materials. Supplemental cases and administrative guidance are indicated in italics and are available on my web site. Please attempt each of the assigned problems and bring your solutions with you to class. Please be sure to bring the casebook along with the code and regulations to class each day.

1. Taxable Acquisitions – Basic Principles: Pp. 303-04, *Cumberland Public Service, Granite Trust, Kimbell-Diamond*.
2. Taxable Acquisitions – Current Law: Pp. 305-13, Problems 9-1 through 9-11.
3. Taxable Acquisitions – New Rules: *Enbridge Energy, Notice 2008-111, Rev. Rul. 2001-46*, Pp. 314-19.
4. Taxable Acquisitions: Expenses: Pp. 319-337.
5. Tax-Free Acquisitive Reorganizations – Basic Principles: Pp. 339-56, Problems 10-1 through 10-3.
6. Definitions – "A" Reorganizations: Pp. 356-57, Problems 10-4 through 10-5.
7. Definitions – "B" Reorganizations: Pp. 358-71, Problem 10-6.
8. Definitions – "C" Reorganizations: Pp. 371-73, Problem 10-7.
9. Definitions – Non-Divisive "D" Reorganizations: Pp. 374-83, Rev. Rul. 2004-83, Problem 10-8.
10. Definitions – Multi-Party Reorganizations: pp. 384-92, Problems 10-9.
11. Taxation – Corporate: Pp. 392-97, Problem 10-10.
12. Taxation – Shareholder: Pp. 397-409, Problems 10-11 through 10-12.
13. Divisive Transactions – Active Trade or Business: Pp. 411-22.
14. Divisive Transactions – The Device Limitation and Taxation: 423-31, Pp. 11-1 through 11-4.
15. Divisive Transactions: Step Transaction: *Elkhorn Coal*, Pp. 433-443, Problem 11-6.

16. Additional Divisive Issues: Pp. 432-33, Problem 11-5, *Notice 2015-59*.

17. One-Party Reorganizations: Pp. 445-54, Problems 12-1 through 12-3, Reg. §1.368-2(m).

18. Combining Tax Attributes: Pp. 455-466, Problems

19. Further Limitations: pp. 466-472, Problems