

# MAC 8228: Tax Issues Mergers&Acq Trans

This course provides a broad overview of the tax consequences of buying and selling a business in corporate solution, whether an S or C corporation, and the impact to the buyers and sellers of an asset or a stock sale. Students will address multiple areas of concern of the buyer and seller such as the impact of Section 197 on purchased intangibles, whether a stock or asset sale is preferable, treating a stock acquisition like an asset acquisition for both federal and state tax purposes (Section 338 elections), and the impact of change of control on tax attributes such as NOLs.

**Credits:** 1.5