

LTX 2106: Intro Tax of Fin Products & En

Prerequisites: Taxation of Corporations and Shareholders, The world of financial products and special entities continues to expand. This course introduces a variety of financial products such as notional principal contracts, options or discounted bonds and will discuss the basic constructs of what the products are, and then discuss how these products are analyzed from a taxation perspective. Certain special "tax" entities, such as REITs, REMICS, and MLPs will also be discussed. The goal of the course is to provide the student with an understanding of the issues involved in taxing and analyzing these instruments and entities so that they can understand and familiarize themselves with the basic tenants in the area.

Credits: 2.0

Prerequisites:

LTX 2101 :Y