

Course Description

Title of Course: Tax 2

Instructor: Na, Sang Do & Kim Yong Soek US CPA

Classes: 48hours (the available period : 16 weeks)

Text:

U.S. Taxation 2, *Supplemental Materials Prepared by CyberMBA, Inc.2006*

Wiley, CPA Examination Review, 2006, *O. Ray Whittington Patrick R. Delaney, John Wiley and Sons Inc., Hoboken, New Jersey*

Referred to : Individual Taxation, *James W. Pratt, William N. Kulsrud, Richard D. Irwin, Inc., 1995*

Objectives:

1. To understand the U.S. corporate tax and the individual tax
2. To understand Corporation tax
3. To understand Partnership & Gift and Estate

Estimation of Grade

1. N/A

Schedule

Week Subject

1	Overview of Corporation Tax /
2	Tax Reconciliation / DRD / Form 1120 / Charitable Contribution/
3	Earnings and Profit / Liquidations /Stock redemption / PHC/
4	S corporation / Taxation of S corporation / Reorganization /
5	Formation of Partnership / Sale of partnership interest /
6	Transfer Tax / Gift tax / Estate tax /
7	Income Taxation of Trusts and estates /
8	TIP /
9-16	Review