**ACCT 6353 - Fundamentals of Taxation II**

This course covers certain common and special federal tax laws for individuals, partnerships, and corporations, estates, trusts, and miscellaneous entities. Topics include income tax returns for partnerships and business corporations as well as survey coverage of corporate tax issues, including formation, taxable income, and distributions. The course also covers IRS audits, exposure to partnerships, estate and gifts, and international taxation. Prerequisite: **ACCT 3350** or **ACCT 6350** or equivalent. (3-0) S