

TAX

In this subject, CALI has Lessons and eLangdell® Press Texts. There are also Casebook Correlations and CALI Topic Grids available on the CALI website to aid you in assigning lessons.

CALI LESSONS:

- ♦ The Concept of Gross Income
by Reginald Mombrun, Professor of Law,
Florida A&M University
- ♦ Introduction to Partnership Taxation
by Allan J. Samansky, Professor of Law,
Ohio State University College of Law

Lessons in the following areas by James
Edward Maule, Professor of Law, Villanova
University Law School:

BASIC FEDERAL INCOME TAXATION

- ♦ Gross Income (11 lessons)
- ♦ Deductions (14 lessons)
- ♦ Taxable Income and Tax Computation
(5 lessons)
- ♦ Property Transactions (7 lessons)
- ♦ Timing (3 lessons)
- ♦ Assignment of Income (2 lessons)
- ♦ Corporate Taxation (32 lessons)
- ♦ Formation (3 lessons)
- ♦ Distributions (7 lessons)
- ♦ Redemptions (7 lessons)
- ♦ Liquidations (3 lessons)
- ♦ Reorganizations (12 lessons)

TAXATION OF BUSINESS ENTITIES

- ♦ Definition and Formation (10 lessons)
- ♦ Operations (4 lessons)
- ♦ Operating Distributions and Allocations
(16 lessons)
- ♦ Sales of Interests (2 lessons)
- ♦ Redemptions and Partial Liquidations
(12 lessons)
- ♦ Liquidations and S Election Termination
(7 lessons)

PARTNERSHIP TAXATION

- ♦ Partnership Definition (3 lessons)
- ♦ Partnership Operation (5 lessons)
- ♦ Partnership Distributions (9 lessons)
- ♦ Partnership Terminations (2 lessons)
- ♦ Partnership Formation and Liabilities
(4 lessons)
- ♦ Partnership Allocations (11 lessons)
- ♦ Sales of Partnership Interests (2 lessons)

S CORPORATION TAXATION

- ♦ Formation and Qualification (2 lessons)
- ♦ Taxation of Shareholder (2 lessons)
- ♦ Taxation of S Corporation (4 lessons)
- ♦ Distributions (1 lesson)
- ♦ Termination of the S Election (4 lessons)

eLANGDELL® PRESS TEXTS:

- ♦ *Basic Income Tax* by William P. Kratzke, Cecil C. Humphreys Professor of Law, The University of Memphis Cecil C. Humphreys School of Law
- ♦ *The Ethics of Tax Lawyering, Second Edition* by Michael Hatfield, Professor of Law, Texas Tech University School of Law