

Minnesota State University Moorhead

ACCT 446: Estate, Gift and Trust Taxation

A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: 0

OJT Hours/Week: *.*

Prerequisites: None

Corequisites: None

MnTC Goals: None

Federal estate and gift tax; income taxation of estates and trusts; fundamentals of estate planning. Same as PARA 446.

B. COURSE EFFECTIVE DATES: 06/01/1995 - 02/01/2020

C. OUTLINE OF MAJOR CONTENT AREAS

None

D. LEARNING OUTCOMES (General)

None

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted