<table>
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| 1             | 1/8/2015   | Kiddie Tax                 | W. Dexter  | IRC § 1(g) and Temp. Reg. § 1.1(i)-1T  
Forms 8615 and 8814                                                               |
|               |            |                            |            | II. Hobby Losses                                                                 |
|               |            |                            |            | IRC § 183 and Reg. § 1.183-1 to 1.183-2; Reg. § 12.9  
Supplemental: Stubblefield, T.C. Memo 1988-480;  
Regalado, T.C. Memo 1989-118;  
Westphal, T.C. Memo 1994-537  
Ranciato (CA-2, 1995) 1995-1 USTC ¶ 50, 194, TC Memo 1996-67 (2/20/96)  
Stasewich, TC Memo 2001-30  
Helmick, TC Memo 2009-220                                                   |
| 2             | 1/15/2015  | III. Purchase Price Allocation and Depreciation | W. Dexter  | IRC §'s 1060 and 168; Reg. Sec. 1.1060-IT; Wells Fargo & Co. v. Comm.,  
224 F. 3d 874 (8th Cir. 2000); Norwest Corp. et al v. Comm., 112  
TC 89; Notice 2001-16, 2001-9 IRB; Comm v. Danielson, 19 AFTR  
2nd 1356; Form 8594 and instructions.                                         |
| 3             | 1/22/2015  | IV. Amortization of Intangibles  
Start-up Expenditures  
Organizational Expenditures  
Syndication Costs | W. Dexter  | IRC § 197; Reg. 1.197-0; Reg. 1.197-2;  
IRC § 195; Reg. § 1.195-1; Rev. Rul 99-23;  
IRC § 248; Reg. § 1.248-1T;  
IRC § 709; Reg. § 1.709-1T;                                                   |
| 4             | 1/29/2015  | VI. Passive Activity Losses | W. Dexter  | IRC §'s 469  
(Supplemental: Temp. Reg. § 1.469-1T to 1.469-5T;  
Reg. § 1.469-4 to 1.469-11;  
Rev. Rul. 95-5, 1995-1 CB 100; Fransen (CA-5, 10/1/99) 99-2 USTC 50,882  
Hillman, 114 TC No. 6 (2000), Krukowski, 114 TC No. 25 (2000))  
Form 8582                                                                  |
| 5             | 2/5/2015   | VII. Home Office Deductions | W. Dexter  | IRC § 280A;  
Soliman, 93-1 USTC ¶ 50,014; IRS Publication 587; Dougherty v. Comm,  
TC Memo 1994-597; Form 8829; IRS Pub. 587                                       |
| 6             | 2/12/2015  | MIDTERM EXAM                |            |                                                                                   |
| 7             | 2/19/2015  | VIII. Depreciation         | W. Dexter  | IRC § 168  
(Supplemental: Reg. 1.172-13; Rev. RUL 60-216  
1960-1 CB 126; Rev. Rul. 80-6, 1980-1 CB 296; Rev Rul. 80-8, 1980-1 CB 298)  
Form 1040X/Form 1045                                                          |
|               |            | IX. Individual Net Operating Losses |            |                                                                                   |
|               |            | X. Corporate Net Operating Losses |            |                                                                                   |

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### DEPAUL UNIVERSITY'S KELLSTADT GRADUATE SCHOOL OF BUSINESS
### TOPICS IN INDIVIDUAL AND CORPORATE TAXATION
### COURSE NO. 559T
### WINTER 2014-2015

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<td>IRC § 163; Notice 88-20, 1988-1 CB 487; Notice 88-37, 1988-1 CB 522; and Notice 89-35, 1989-1 CB 675; (Supplemental: Reg.§ 1.163-8T, 1.163-9T and 1.163-10T) Form 4952 Form 1120X/Form1139</td>
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<td>XII. At-Risk Limitations</td>
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<td>IRC § 465 (Supplemental: Prop. Reg. §’s 1.465-1 to 1.465-69) Form 6198</td>
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<td>XIII Alternative Minimum Tax</td>
<td>W. Dexter</td>
<td>IRC §’s 53 and 55-59; BNA #288-4 - &quot;Alternative Minimum Tax&quot;. Form 6251, Form 4626</td>
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<td>XIV. Time Value of Money</td>
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<td>IRC §’s 171; 1271 to 1278 (except 1274); 1281 to 1283; and 1286 to 1288 (Supplemental: Reg. §’s 1.1271-1, 1.1272-1, 1.1272-2, 1.1273-1; 1.1273-2; 1.1275-1 to 1.1275-3; 1.1287-1; LTR 9538007)</td>
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<td>XV Key Tax Considerations in Choice</td>
<td>W. Dexter</td>
<td>IRC §’s 1361, 721, 752, 351, 357(c), 722, 1366(d), 731, 1368; Reg § 301. 7701-3; Form 8832 and instructions; Chapter 4 - &quot;Entity Comparison: Limited Liability Company Versus S Corporation&quot; from &quot;Limited Liability Companies&quot; by Carter G. Bishop and Daniel S. Kleinberger.</td>
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<td>3/19/2015</td>
<td>Final Examination</td>
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**TEXTS:** Internal Revenue Code and Income Tax Regulations.

**OTHER MATERIALS:** Required reading from: IRS Forms, Instructions, Publications, BNA and "Limited Liability Companies" reprinted with permission and provided.

**MID-TERM AND FINAL:** Calculators and Internal Revenue Code/Regs permitted.

**TELEPHONE NUMBER/E-MAIL ADDRESSES**

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Office Hours - By Appointment