

# Minnesota State University Moorhead

## **PARA 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 ACCT 446.

**B. COURSE EFFECTIVE DATES:** 01/17/1997 - 02/24/2015

### **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