

# 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