

# LAW 21010: Tax Corp & Shareholders

**\*\*LLM Course For Students in Joint JD/LLM Program\*\*** Analysis of transactions affecting real estate, including advanced issues in real estate depreciation, repairs and capitalization, real estate taxes, easements and severance damages, workout structuring and mortgage foreclosure, leases and sale lease-back transactions, tax issues in real estate litigation, taxation of Real Estate Investment Trusts (REITs) and Real Estate Mortgage Investment Conduits (REMICs), taxation of cooperatives and their members, taxation of condominium and homeowner associations, rental of a residence, business use of a residence, and advanced Section 1034 problems.

**Credits:** 2.0