**Course Proposals**

List of all proposals

Course Name:Gifts, Estates, Trusts and Exempt Organizations
Course Prefix: MTAX
Course Number: 6445
             Submitted by (Name & E-Mail):  Ryan Pace, rpace@weber.edu

Current Date:  11/4/2013
College: Business & Economics
Department:   Accountancy
From Term: Fall  2014

Substantive

|  |  |
| --- | --- |
| new   | Current Course Subject N/ACurrent Course Number  |

**New/Revised Course Information:**

|  |  |
| --- | --- |
| Subject:  MTAX             Course Number: 6445 | Check all that apply: *This is for courses already approved for gen ed.    Use a* [*different form*](http://documents.weber.edu/catalog/forms.htm) *for proposing a new gen ed designation.*DV  CA  HU  LS  PS  SS EN  AI  QL  TA  TB  TC  TD  TE |

Course Title: Gifts, Estates, Trusts and Exempt Organizations

Abbreviated Course Title: Gifts, Est., Trusts & Ex. Orgs

|  |  |
| --- | --- |
| Course Type:  | LEC |

Credit Hours:  3  **or** if variable hours:    to

Contact Hours: Lecture 3  Lab    Other

Repeat Information:  Limit 0   Max Hrs 0

Grading Mode:  standard

|  |  |
| --- | --- |
| This course is/will be: | a required course in a major programa required course in a minor programa required course in a 1- or 2- year programelective |

Prerequisites/Co-requisites:

Course description (exactly as it will appear in the catalog, including prerequisites):

Principles of estate & gift taxation, exclusions, deductions, valuation issues, the unified credit, wills and intestate succession, income in respect of a decedent, income taxation of estates and trusts, income and estate/gift issues affecting donations to charity, nonprofit corporations, public charities, private foundations, excise taxes, unrelated business income, and compliance issues for tax-exempt entities.

**Justification** for the new course or for changes to an existing course. (Note: Justification should emphasize academic rationale for the change or new course. This is particularly important for courses requesting upper-division status.)

This course combines the topics of gifts, estates, trusts and exempt organizations. The MTax faculty members believe that these topics need to be covered but not in separate, stand-alone courses. These topics are also a natural fit to be taught together. The addition of a new MTax faculty member with expertise in these areas further justify the addition of this course as an elective in the MTax program.

**INFORMATION PAGE**for substantive proposals only

1. Did this course receive unanimous approval within the Department?

true

If not, what are the major concerns raised by the opponents?

2. If this is a new course proposal, could you achieve the desired results by revising an existing course within your department or by requiring an existing course in another department?

No

3. How will the proposed course differ from similar offerings by other departments? Comment on any subject overlap between this course and topics generally taught by other departments, even if no similar courses are currently offered by the other departments. Explain any effects that this proposal will have on program requirements or enrollments in other department. Please forward letters (email communication is sufficient) from all departments that you have identified above stating their support or opposition to the proposed course.

No similar offerings in other departments

4. Is this course required for certification/accreditation of a program?

no

If so, a statement to that effect should appear in the justification and supporting documents should accompany this form.

5. **For course proposals**, e-mail a syllabus to Faculty Senate which should be sufficiently detailed that the committees can determine that the course is at the appropriate level and matches the description. **There should be an indication of the amount and type of outside activity required in the course (projects, research papers, homework, etc.)**.