

## **MBA STUDENT RESEARCH PROJECT**

BY: Bradford P. Anderson, J.D. (Law Lecturer, Graduate Business Programs)

UNITS: 4 units

QUARTER: Fall 2009, Winter 2010, or Spring 2010 (I am willing to "flex" and allow student to spread work over multiple quarters, with credit and courseload applied to an agreed upon quarter.)

### **TRANSFeree LIABILITY FOR ESTATE BENEFICIARIES UNDER THE FEDERAL TAX CODE**

**SUMMARY:** There is a concept called "transferee liability" under the federal tax code, which can result in punishing beneficiaries of an estate.

**END PRODUCT:** This will involve research into statutes and case law on this topic. A student in the M.S. Accounting Program may not only find the topic fascinating, but it could prove beneficial for one's career track. The goal of this project is a graduate level research paper which analyzes and evaluates this topic.

**OTHER INFORMATION:** I have an interest in this matter due to a case which I am working upon on a pro bono basis. If the student deliverables are of substantially excellent caliber, serious consideration will be given to a presentation or article on the topic, and inclusion of some student drafted portion(s) with an acknowledgement of assistance. If the student's work is of professional "law review" publishable quality, a co-authored article would be considered.

By undertaking this project, the student agrees that the GSB 500 advisor (Bradford Anderson) has exclusive control over content and submittal for publication of the resulting work product, and consents to grant copyright to the advisor's selected publication for any published works.