
Federal Income Taxation Of Corporations And Shareholders 7th Edition

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Annotations Through June 30, 1967. 1967 supplement Warren

Gorham & Lamont

An invaluable tax planning guide & procedural manual that meets the demand for substantial analysis of this domain of tax law. 4 Volumes; Looseleaf; updated semi-annually.

Fundamentals of federal income taxation of corporations and shareholders Aspen Publishers

An up-to-date response to the trend toward teaching corporate tax and partnership tax in a consolidated course, the 6th edition comprehensively incorporates all relevant changes resulting from the Tax Cuts and Jobs Act signed into law on December 22, 2017.

The new edition

continues to use a unique mix of cases and rulings focusing on tax issues in a business planning context. The creative, student-friendly structure includes many examples and problems. The material can be taught in either an integrated manner or entity-by-entity. The 6th edition incorporates all legislative changes since the prior edition and recent cases and rulings. The 6th edition includes many examples and problems. Parts I-IV are designed for an intermediate three or four credit course on C Corporations, S Corporations and partnerships. The material can be taught

in either an integrated manner or entity-by-entity. Parts V-VI are designed for an advanced, two or three credit course in asset and stock sales, corporate reorganizations and spin-offs. The casebook is also appropriate for a three or four credit intermediate corporate tax course by omitting the partnership chapters. The book is suitable for both the J.D. and LL.M levels. Federal Income Taxation of Corporations and Shareholders (Revised Study Problems) Wolters Kluwer Provides introductory explanation of the purposes and uses of the federal income tax law relating to S corporations. Topics include acquiring and maintaining the S status, tax issues and

consequences, effects of the S election to shareholders, and tax-free reorganizations and divisions of S corporations, as well as comparisons to C corporations and partnerships.

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Publishers

A return to

coverage of

partnerships &

limited liability

companies

highlights the

Third Edition of

FEDERAL INCOME

TAXATION OF

CORPORATIONS AND

PARTNERSHIPS. With

more of the

extremely effective

problems that

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widespread praise,

this flexible

casebook is now

completely updated

for use in a wide

variety of course

offerings. To simplify the intricacies of the taxation of business enterprises, the authors: use problems & examples in almost every chapter -in addition to cases & notes illustrate typical commercial transactions emphasize major themes of policy & practice keep the book flexible enough to be used in two-, three-, or four-credit courses offer an extensive Teacher's Manual
FEDERAL INCOME TAXATION OF CORPORATIONS AND PARTNERSHIPS, Third Edition, is

logically organized into three main parts: Corporations S Corporations Partnerships The Third Edition reflects recent developments in corporate & partnership taxation: 10 full chapters on partnership taxation including new materials that address the explosive growth of limited liability companies & hybrid entities new debt/equity limitations in corporate formations & reorganizations anti-abuse redemption provisions covering

stock options & sales between related corporations the Anti-Morris Trust changes to tax-free spin-offs new elective classification regulations liberalization of Subchapter S shareholder restrictions & changes to timing of Subchapter S distributions, & Qualified Subchapter S Subsidiaries Give your students a firm foundation in the means & methods of corporate taxation & partnership today. Federal Income Taxation of S Corporations Aspen

Publishers

Announcing the long-awaited revision of noted tax expert Bill Andrews; corporate tax casebook! New co-author Alan Feld joins Professor Andrews in meticulously updating FEDERAL INCOME TAXATION OF CORPORATE TRANSACTIONS to reflect the latest statutory changes through 1993, As well as new cases and developments in corporate tax. The Third Edition features: more international cases, such as Gulf Oil Corp. v. Commissioner, affording more opportunities to explore complex transactions numerous new cases selected for currency and pedagogy discussion of leveraged buyouts and related trends of the 1980s-put into perspective thorough treatment of the important new rate advantage for long term capital gains, especially with regard to

discussion of redemption transactions This new edition maintains the overall organization of previous editions. The authors begin with a general introduction that deals with early stock dividend cases And The repeal of the General Utilities doctrine. They then consider reorganization and related non-recognized provisions-before examining distributions to shareholders and corporate taxable income. This very effective approach immerses students early in the interplay of complex transactions, statutes, and unpredictable interpretations; introduces court-made doctrines in their original setting; and gives students a realistic context for studying corporate tax concepts. For skillful analysis of corporate tax policy, adopt

FEDERAL INCOME TAXATION OF CORPORATE TRANSACTIONS, Third

Edition. Its insightful Teacher's Manual completes a truly outstanding teaching package. The Federal Income Taxation of Corporations, Partnerships, Limited Liability Companies, and Owners Federal Income Taxation of Corporations Federal Income Taxation of Corporations and Partnerships This well-regarded textbook continues its fundamental approach of clear explanations, pervasive examples, and comprehensive problem sets throughout. Utilizing a problems-based approach, Federal Income Taxation of Corporations and Partnerships, Sixth Edition by Howard E. Abrams and Don Leatherman covers taxation of the three major categories of business entities: Corporations, S Corporations, and Partnerships. New to the Sixth Edition: The text has been updated to reflect the 2017 Tax Cut and Jobs Act. The chapter on taxable acquisitions has been modified to be more complete yet easier to understand. The chapter on tax-free acquisitive reorganizations

has been modified to include more problems as well as a section on the substance-over-form doctrine. The Partnership Taxation presentation has been updated to include integration with new bonus depreciation rules, modernization of section 751(b), elimination of technical terminations, and expansion of substantial built-in loss. Professors and students will benefit from: Clarification of the intricacies of the taxation of business enterprises Problems and examples in addition to cases and notes to cover all aspects of the subject Illustrations of typical commercial transactions An emphasis on major themes of policy and practice A book that is flexible enough to be used in two-, three-, or four-credit courses Stand-alone coverage of C corporations, S corporations, and partnerships

Federal Income Taxation of Corporations and Shareholders, Bittker and Eustice, Second Edition
Foundation Press
This looseleaf treatise

examines all the rules and regulations applicable to the S corporation in detail. The work combines practical planning guidance with tax analysis on the election, operation, and termination of the S corporation status.

Federal Income Taxation of Corporations and Shareholders Ingram
Selection of leading cases, rulings and court opinions appropriate for introduction of law students to federal income taxation.

1998 Cumulative Supplement Lexis Nexis
Matthew Bender

The subject of this book is the Federal Income Taxation of individuals, meaning human beings. It briefly touches on the taxation of partnerships, trusts and corporations, largely for the purpose of enhancing your

understanding of how individuals are taxed when they own interests in such entities. The Federal Income Tax on individuals provides the great preponderance of the federal government's revenues. The other primary sources of government revenue, aside from borrowing money and Social Security taxes, are corporate income taxes, transfer taxes imposed on gifts and the estates of decedents, and so-called excise taxes. The latter are usually in the nature of sales taxes on particular items, such as gasoline and diesel fuel, and some are just penalties under a gentler name. This book is limited to taxation of U.S. citizens who reside in the United States, subject to some sideways glances at the implications of departing the United States or coming to it as an alien.

This book is traditional in nature, and has many of the usual landmark cases on the subject. It contains numerous study problems and requires selected readings of the Internal Revenue Code and the Treasury Regulations. *Federal Income Taxation of Corporations and Shareholders* Aspen Publishers

This casebook explores both the technical and policy issues associated with general principles of income taxation. The book is unrivaled in scope, depth of analysis, and flexibility. The materials facilitate focusing on either in depth coverage or broad policy issues for any particular topic. Within units, the material moves from the straight-forward to more complex rules, thus enabling each professor to

make a decision as to the level of complexity which he or she wishes to reach in the course. The text can be used in a single course covering basic income taxation or a sequence of courses dealing with income taxation at either the J.D. or LL.M. level.

Warren Gorham & Lamont

This edition has been completely revised to reflect developments in the Code, regulations, and case law through October 2013. The text focuses on the corporation as a taxable entity and tracks the corporate life cycle from incorporation through complete liquidation. It includes discussion on nonliquidating distributions, redemptions, and stock dividends. It also addresses advanced problems in corporate taxation, such as

taxable acquisitions, tax-free reorganizations and corporate divisions, and carryover of corporate tax attributes.

Federal Income Taxation of Corporations Filing Consolidated Returns

Federal Income Taxation of Corporations
Federal Income Taxation of Corporations and Partnerships
Wolters Kluwer
Federal Income Taxation of Corporations

This looseleaf treatise examines all the rules and regulations applicable to the S corporation in detail. The work combines practical planning guidance with tax analysis on the election, operation, and termination of the S corporation status.

Federal Income Taxation of Corporations and Shareholders

A return to coverage of partnerships and limited liability companies highlights the Third Edition of Federal Income Taxation of Corporations and Partnerships. with more of the extremely effective problems that

gained it such widespread praise, this flexible casebook is now completely updated for use in a wide variety of course offerings. To simplify the intricacies of the taxation of business enterprises, the authors: use problems and examples in almost every chapter - in addition to cases and notes illustrate typical commercial transactions emphasize major themes of policy and practice keep the book flexible enough to be used in two-, three-, or four-credit courses Federal Income Taxation of Corporations and Partnerships, Third Edition, is logically organized into three main parts: Corporations S Corporations Partnerships The Third Edition reflects recent developments in corporate and partnership taxation: 10 full chapters on partnership taxation including new materials that address the explosive growth of limited liability companies and hybrid entities new debt/equity limitations in corporate formations and reorganizations anti-abuse redemption provisions covering stock options and sales between related corporations the

Anti-Morris Trust changes to tax-free spin-offs new elective classification regulations liberalization of Subchapter S shareholder restrictions and changes to timing of Subchapter S distributions, and Qualified Subchapter S Subsidiaries
Federal Income Taxation of Corporations and Shareholders

1961 supplement

Federal Income Taxation of Corporate Liquidations

Federal Income Taxation of S Corporations

Federal Income Taxation of Corporations and Partnerships

Federal Income Taxation of Corporations and Shareholders