Federal Income Taxation of Corporations and Stockholders

in a nutshell

KAREN C. BURKE

7TH EDITION



Federal Income Taxation Of Corporations And Stockholders In A Nutshell 7th

G Orfield

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Federal Income Taxation of Corporations and Stockholders in a Nutshell Karen C. Burke, 2014 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 Federal Income Taxation of Corporations and Stockholders in a Nutshell Peter P. tax attributes Weidenbruch, Karen C. Burke, 1989 Introduces several fundamental issues in the taxation of corporations and stockholders and focuses on the corporation as a taxable entity provides an overview of the taxation of S corporations and discusses various reform proposals with emphasis on corporate shareholder integration **Federal Income Taxation of** Corporations and Stockholders in a Nutshell Jonathan Sobeloff, Peter P. Weidenbruch, 1981-01-01 Law Victor Thuronyi, Kim Brooks, 2016-04-20 Although the details of tax law are literally endless differing not only from jurisdiction to jurisdiction but also from day to day structures and patterns exist across tax systems that can be understood with relative ease This book now in an updated new edition focuses on these essential patterns It provides an immensely useful introduction to the core common knowledge that any well informed tax lawyer or policy maker should have about comparative tax law in our times The busy reader will welcome the compact nature of this work which is shorter than the first edition and can be read in a weekend if one skips footnotes The authors elucidate the commonalities and differences across countries in areas including much of the detail new to the second edition general anti avoidance rules court decisions striking down tax laws as violating constitutional rules against retroactivity unequal treatment of equals confiscation and undue vagueness statutory interpretation inflation adjustment rules and the allowance for corporate equity value added tax systems concepts such as tax capital gain tax avoidance and partnership corporate shareholder tax systems the relationship between tax and financial accounting taxation of investment income tax authorities ability to obtain and process information about taxpayers and systems of appeals from tax assessments The information and analysis pull together valuable material which is scattered over a disparate literature much of it not available in English Especially considering the dynamic nature of tax law whose rate of change exceeds that of any other field of law the authors clear identification of the underlying patterns and fundamental structures that all tax systems have in common as well as where the differences lie guides the reader and offers resources for further research Federal Income Taxation of Corporations and Shareholders ,1979 Introduction to the Law and Legal System of the United States William Burnham, 2006 This text provides an introduction to U S law It is intended for law students lawyers and legal scholars from foreign countries U S graduate and undergraduate college students and anyone who seeks a big picture of the law and legal system Not a casebook it explains the major substantive

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