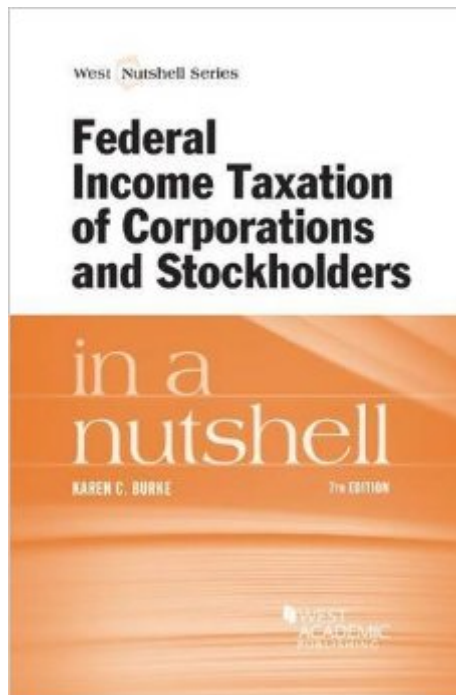


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Federal Income Taxation Of Corporations And Stockholders In A Nutshell



Synopsis

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.

Book Information

Series: Nutshell

Paperback: 480 pages

Publisher: West Academic Publishing; 7 edition (January 17, 2014)

Language: English

ISBN-10: 0314288228

ISBN-13: 978-0314288226

Product Dimensions: 0.8 x 5 x 7.2 inches

Shipping Weight: 13.6 ounces (View shipping rates and policies)

Average Customer Review: 4.0 out of 5 stars [See all reviews](#) (2 customer reviews)

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