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# Corporate Taxation (Aspen Casebook Series)



## Synopsis

A concise, tightly-edited casebook that focuses on core principles and policies so students can learn the major patterns and themes of corporate taxation. Features: Focuses student attention on core principles and policies to enable students to learn the major patterns and themes of corporate tax Encourages students to learn the law from the basic source material --the Code and regulations--as supplemented by concise explanations when needed Many problems, questions, and examples help lead students through the challenging material An organizational structure that bridges concepts learned in the introductory income tax course and those presented in advanced tax classes. The text begins with subchapter S--an area of growing, practical significance--which serves to link individual and separate entity taxation Presents the taxation of transactions using a ""building-block"" approach from basic to complex transactions. This approach helps students to grasp that many complex transactions are merely combinations of simpler ones, and that a given transaction may be structured in different ways to achieve different tax consequences Cases and other source materials are edited concisely and note material is kept to a manageable length Completely up-to-date. The organizational structure and text are fully integrated to reflect current developments, including codification of the economic substance doctrine; impact of corporate tax shelters and application of substance-over-form doctrine; increased importance of passthrough tax principles; comparable treatment of dividends and long-term capital gain; recent changes affecting acquisitive and divisive reorganizations; and policy implications of current corporate tax reform options

## Book Information

Series: Aspen Casebook Series

Hardcover: 624 pages

Publisher: Wolters Kluwer; 2 edition (January 15, 2016)

Language: English

ISBN-10: 1454859008

ISBN-13: 978-1454859000

Product Dimensions: 10.1 x 7.5 x 1.1 inches

Shipping Weight: 1.6 pounds (View shipping rates and policies)

Average Customer Review: 5.0 out of 5 stars 1 customer review

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