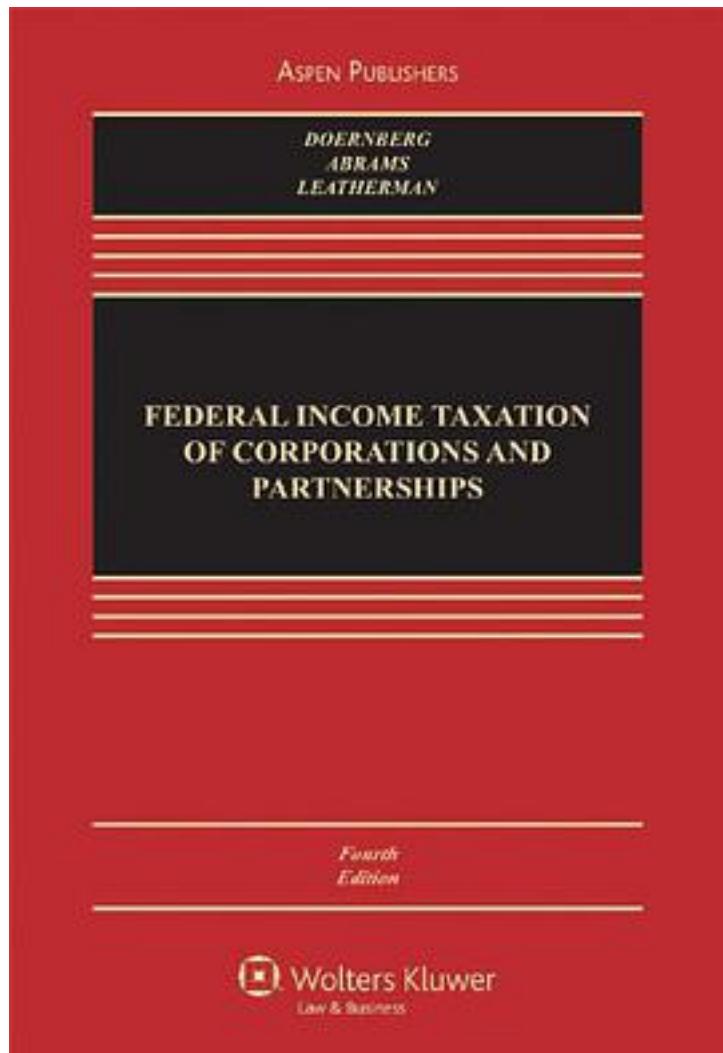


# Federal Income Taxation of Corporations and Partnerships



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出版者:

出版时间:2008-12

装帧:

isbn:9780735539938

Federal Income Taxation of Corporations and Partnerships, Fourth Edition , uses a problem- and example-based approach to teaching the intricacies of taxing corporations and partnerships. If you’ ve taught a course like this before, you already know that there’ s no more effective way to convey the complexities of this subject than by having your students work through problems. If you’ ve never taught this course before, you’ ll be reassured by this casebook’ s clarity, logic, and detailed Teacher’ s Manual. The Fourth Edition welcomes Don Leatherman to its author team. Professor Leatherman is the W. Allen Separk Distinguished Professor of Law at the University of Tennessee and a recognized expert in corporate taxation. Federal Income Taxation of Corporations and Partnerships features : a clear and approachable presentation well-crafted problems and examples carefully selected cases with supporting note material illustrations of typical commercial transactions consistent emphasis on the major themes of policy and practice flexible organization that adapts to two-, three, or four-credit courses • stand-alone coverage of C corporations, S corporations, and partnerships extensive Teacher’ s Manual , with answers to all of the problems in the casebook Updated throughout, the Fourth Edition offers : revised introductory materials to reflect the fact that the tax rate on most dividends received by non-corporate shareholders has been lowered to match that of long-term capital gains — a change that makes many of the rules irrelevant, redundant, and potential traps for the unwary expanded discussions of consolidated groups and the use of disregarded entities in corporate transactions expanded and refreshed coverage of partnership , which now includes a variety of tax law changes made within the last seven years, and new problems throughout a host of new developments in tax law and policy, including : stronger rules prohibiting incorporation of losses and other corporate anti-abuse rules a broader use of the step-transaction rule in corporate reorganizations repeal of the collapsible corporation regime In Federal Income Taxation of Corporations and Partnerships, Fourth Edition , you’ ll find all of the support that you need to teach this challenging subject with success—problems, examples, clear writing, timely cases, and a detailed Teacher’ s Manual.

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