



Basic Federal Income Taxation of C Corporations (American Casebooks)

Samuel C. Thompson

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Ensures proper foundation for studying corporate taxation by introducing the basic structure for taxing C corporations, partnerships, and S corporations. Introduces students to basic aspects of each topic and then exposes them to the complexities of the topic with a summary problem that requires reading relevant sections of the Internal Revenue Code of 1986 and Treasury Regulations. Reviews fundamental concepts in dealing with problems in business taxation, such as the Crane rule involving transfers of property subject to liabilities, the General Utilities doctrine, and the like-kind exchange provision.

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