



Corporate and Partnership Taxation (Black Letter Outlines)

Stephen Schwarz, Daniel J. Lathrope

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A valuable resource for students seeking a thorough understanding of recent developments in corporate and partnership taxation. Includes fundamental concepts of federal tax law, organization and capital structure of corporations, and organization and operation of partnerships. Authors discuss tax consequences of each entity and differentiate between distributions for corporations in complete liquidations and those not in complete liquidations. Contains final regulations under Section 338 (taxable stock acquisitions) and Section 704 (allocations with respect to contributed property); proposed regulations under Section 708(b) (partnership terminations); postacquisition continuity of interest; and other recent regulations.

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