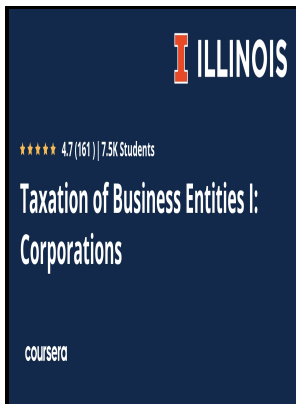


# Federal income taxation of corporate liquidations

Shepards/McGraw-Hill - Federal Income Taxation of Corporations and Shareholders



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## Liquidating a Corporation? Avoid Double Taxation with Smart Planning

Grant Thornton LLP is a member firm of GTIL. Accounting Methods An accounting method is a set of rules used to determine when and how income and expenses are reported.

## Nonrecognition of Gain or Loss in Subsidiary Liquidations: Federal Income Taxation. Corporations. Subsidiary Liquidations. Nonrecognition of Gain or Loss on JSTOR

If the corporation has , they can be used to offset gains and taxes resulting from the asset sale. However, there have been some exceptions to this rule e.

## Determining Tax Consequences of Corporate Liquidation to the Shareholders

Formation, fiduciary responsibility and consultants Liquidating trusts are funded with assets held for the benefit of creditors who may have a claim against the debtor. For of this section: i Significant holder means any that, immediately before the - A Owned at least five percent by vote or value of the total outstanding of the issuing if the owned by such is ; or B Owned at least one percent by vote or value of the total outstanding of the issuing if the owned by such is not. Occasionally special issues are devoted to symposia or colloquia.

## Summary of tax rules for liquidating corporations

If the amount contributed is more than the cost of the property acquired, then reduce, but not below zero, the basis of the other properties held by the corporation on the last day of the 12-month period in the following order. Do not attach the records to the corporation's return.

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