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Examples & Explanations: Corporate Taxation offers a remarkably clear treatment of a complex area of tax law. Demystifying Subchapter C, Cheryl D. Block methodically explains all of the tax issues that arise from the formation of the corporation to liquidation. Students learn by applying the concepts in multiple problem sets and comparing their answers to Block's thorough analysis. Making complicated tax laws understandable, this straightforward introduction to the principles of corporate taxation offers: a logical cradle-to-grave organization modified by considering corporate liquidations prior to the more complex materials on tax-free reorganizations numerous diagrams that illustrate the complexities and relational aspects of corporate transactions practical skill development that will enable students to identify the details that really matter in the larger context examples and explanations that test students' understanding and provide an opportunity to apply what they have learned in each chapter a modular chapter structure that easily adapts to different teaching approaches Updated throughout, the Fourth Edition features: updated text, examples, and explanations that reflect new legislation, regulations, and rulings since publication of the Third Edition examples in Chapters 2, 3 and 11 selected coverage of Subchapter S integrated into Chapter 2 expanded coverage of capital structure planning coverage of OID, original issue discount coverage of section 362(e), regarding loss limitation rules Students who use Examples & Explanations: Corporate Taxation agree: the combination of the author's singular clarity and the Examples & Explanations problem format gets five stars.

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