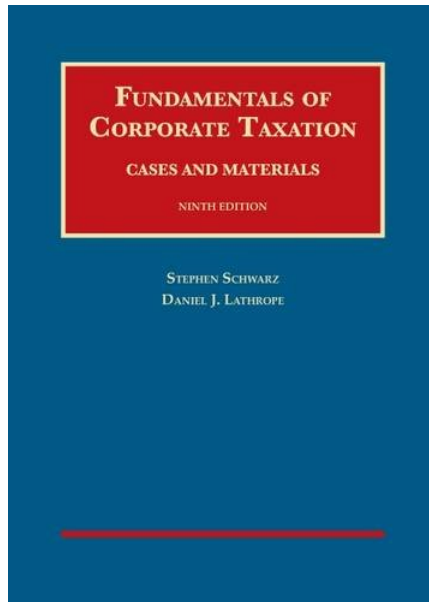


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The ninth edition of this widely used casebook continues its long tradition of teaching the fundamentals of a highly complex subject with clear and engaging explanatory text, skillfully drafted problems, and a rich mix of original source materials to accompany the Code and regulations. Important highlights of the ninth edition include: Coverage of all significant developments since the last edition, including the impact on corporate-shareholder transactions of the now permanent higher marginal individual tax rates and the 3.8% tax on net investment income tax; final regulations on 336(e) elections and Type F reorganizations; published rulings on internal corporate restructuring transactions; new legislation blocking tax-free spin-offs of REITs and the IRS's no-ruling policy on certain other types of cash-rich corporate divisions; and S corporation developments. Updated discussion of the options and prospects for fundamental corporate tax reform, including an overview of issues affecting U.S. multinational corporations. Reorganized discussion of the continuity of proprietary interest doctrine in tax-free reorganizations. Expanded coverage of the 1202 exclusion for sales of small business stock and compensation issues for S corporation owner-employees. Removal of dated and historical materials and more tightly edited cases.

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