



Understanding Corporate Taxation (The Understanding Series)

Leandra Lederman

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This clearly written *Understanding* treatise is designed to supplement any corporate tax casebook, providing a step-by-step explanation of the fundamentals of corporate tax law. After an initial introductory chapter, six chapters cover events in the life cycle of a corporation, including capitalization of a corporation with debt or equity. The next seven chapters cover S corporations; corporate reorganizations (in four chapters); carryover of tax attributes; and anti-abuse and special provisions, such as the corporate AMT. The final two chapters discuss the important policy issues of corporate integration and corporate tax shelters. The chapter on corporate tax shelters is new to this edition of the book. **Understanding Corporate Taxation** includes discussion of relevant cases, checklists, diagrams of transactions, and numerous examples.



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