



Corporate Taxation (Aspen Casebook)

George K. Yin, Karen C. Burke

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A concise, tightly-edited casebook that focuses on core principles and policies so students can learn the major patterns and themes of corporate taxation.

Features:

- **Focuses student attention on core principles and policies** to enable students to learn the major patterns and themes of corporate tax
- **Encourages students to learn the law from the basic source material** --the Code and regulations--as supplemented by concise explanations when needed
- **Many problems, questions, and examples** help lead students through the challenging material
- **An organizational structure that bridges concepts** learned in the introductory income tax course and those presented in advanced tax classes. The text begins with subchapter S--an area of growing, practical significance--which serves to link individual and separate entity taxation
- Presents the taxation of transactions using a **"building-block" approach** from basic to complex transactions. This approach helps students to grasp that many complex transactions are merely combinations of simpler ones, and that a given transaction may be structured in different ways to achieve different tax consequences
- **Cases and other source materials are edited** concisely and note material is kept to a manageable length
- **Completely up-to-date.** The organizational structure and text are fully integrated to reflect current developments, including codification of the economic substance doctrine; impact of corporate tax shelters and application of substance-over-form doctrine; increased importance of passthrough tax principles; comparable treatment of dividends and long-term capital gain; recent changes affecting acquisitive and divisive reorganizations; and policy implications of current corporate tax reform options

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Veronica Roberts:

People live in this new morning of lifestyle always make an effort to and must have the time or they will get large amount of stress from both everyday life and work. So , once we ask do people have spare time, we will say absolutely indeed. People is human not really a huge robot. Then we consult again, what kind of activity do you have when the spare time coming to a person of course your answer can unlimited right. Then do you try this one, reading books. It can be your alternative inside spending your spare time, the book you have read is actually Corporate Taxation (Aspen Casebook).

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