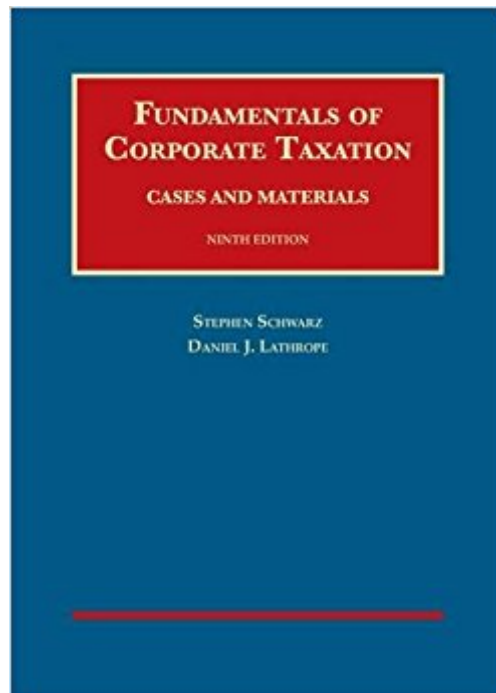




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# Fundamentals Of Corporate Taxation (University Casebook Series)



## Synopsis

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.

## Book Information

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## Customer Reviews

Literally the worst case book I've used in my three years of law school. Sure, it is a hard topic/class. But it's as if the authors intentionally make things more obfuscated than they need to be. Very, very terrible presentation that would benefit greatly from some heavy editing by a research assistant.

Every single other piece of literature attempting to explain corporate taxation does so in an infinitely better and clearer fashion than this terrible casebook... Would give zero stars if possible.

This book arrived well packaged. I had to buy it for my tax class at my university. It's difficult to understand. If my professor had not required it, I would have certainly not purchased it.

A+ great product and was everything I expected!

I do not find this book very helpful in understanding corporate tax concepts for my class. The areas of law where I needed more detail due to harder concepts, this book lacked in providing the appropriate insight.

Presents abstract questions pulled directly from cases, but does not cite the court cases in the student book. Fortunately, my professor was able to point out the way courts ruled on each of the presented questions.

This book is informative, but it would be better served if there were examples of what some of the problems are asking. It is written like a law book and asking for accounting like answers.

Subject line says it all, I've read (and am stuck reading) different texts and this one is one of the better ones.

The wording makes it seem boring, but if you step back to see what it is that you are learning, it's pretty cool stuff.

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