



Fundamentals of Corporate Taxation: Cases and Materials, 7th Edition

Stephen A. Lind, Stephen Schwarz, Daniel J. Lathrope, Joshua D. Rosenberg

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Clear, concise, and engaging, this casebook teaches the fundamentals of a highly complex subject with skillfully drafted problems, explanatory text, and a selective mix of original source materials. The coursebook incorporates all relevant changes from recent acts. Important highlights include discussions on the impact of reduced tax rates on qualified dividends, new rules limiting the transfer or importation of built-in-losses, and the response by courts and the Internal Revenue Service to corporate tax shelters. The Seventh Edition also contains new material on corporate reorganizations and S corporations, rulings on Section 351 control requirements and corporate divisions, and more permissive eligibility requirements and other new statutory rules.

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