



# Federal Income Taxation of S Corporations (University Casebook Series)

John McNulty

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### **Federal Income Taxation of S Corporations (University Casebook Series)**

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Provides introductory explanation of the purposes and uses of the federal income tax law relating to S corporations. Topics include acquiring and maintaining the S status, tax issues and consequences, effects of the S election to shareholders, and tax-free reorganizations and divisions of S corporations, as well as comparisons to C corporations and partnerships.



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