

# S Corporations: Tax Practice and Analysis, 2nd Edition

Schlesinger, Michael

Note: This is not the actual book cover

# S Corporations Tax Practice And Analysis 2ndhc2002

**Martin J. McMahon Jr., Daniel L.  
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## **S Corporations Tax Practice And Analysis 2ndhc2002:**

**S Corporations** Michael Schlesinger,2002      *The S Corporation* Irving Schreiber,Sydney S. Traum,1983 Written by one of the nation s leading authorities on S corporation taxation this 1 000 page volume has been the standard bearer in its field for over 30 years Professionals at every major accounting firm in America depend on this unmatched resource for Comprehensive coverage on how the Small Business Tax Protection Act affects S corporation taxation Up to date coverage of all the Subchapter S rules and regulations and how they affect the election planning operation and termination of today s S corporations Hands on analysis practical guidance on how to make relevant rules and regulations work for your clients filled in tax returns 1120S sample forms and even step by step instructions on how to handle situations for which the IRS does not supply printed forms Quarterly supplements that keep you posted on all relevant IRS legislative and judicial activity Quarterly issues of S Corporation Alert shipped with every supplement to keep you absolutely current with late breaking news      *S Corporations* M. Kevin Bryant,1996-11-01      *Federal Income Taxation of S Corporations* James S. Eustice,Joel D. Kuntz,1991-01-01 This looseleaf treatise examines all the rules and regulations applicable to the S corporation in detail The work combines practical planning guidance with tax analysis on the election operation and termination of the S corporation status      **Tax Return Practice Problems for Corporations, S Corporations, and Partnerships** Marguerite R. Hutton,1985      *S Corporation Tax Practice Manual* Ira Fox,1990-11-01      *Federal Income Taxation of Partnerships and S Corporations* Martin J. McMahon Jr.,Daniel L. Simmons,Charlene D. Luke,Bret Wells,2020-07-30 This book explores the technical and policy issues associated with partnership and S corporation taxation This book is suitable for courses on Subchapter K and Subchapter S taxation at either the J D or LL M level Its organization allows for flexibility to suit the individual instructor s choice of method and scope of coverage The 6th Edition includes recent statutory and regulatory changes including those relating to the Tax Cuts and Jobs Act and discusses significant judicial decisions affecting the federal income taxation of partnerships and S corporations Discussion Problem Sets are incorporated directly into the text In selecting and organizing the materials the book maximizes the usefulness of these materials for whatever approach the professor wishes to adopt an intensive technical analysis a problem oriented method a consideration of the policies that underlie the technical tax structure or a survey of the principal elements of the federal income taxation of partnerships and S corporations      S Corporation Taxation Robert W Jamison, CPA, PH.D.,Robert W. Jamison,2006-12-01 S Corporation Taxation Guide offer comprehensive analysis of S corporation taxation using extensive examples and illustrations

**Taxation of S Corporations and Partnerships** New York University. Institute on Federal Taxation,1989      **Taxation of S Corporations in a Nutshell** Douglas A. Kahn,Jeffrey H. Kahn,2020-10-07 The Subchapter S rules are complex This book describes the basic rules that apply to S corporations and their shareholders with sufficient detail to alert the reader to potential pitfalls The topics covered include 1 the qualification requirements for a Subchapter S election 2 the allocation of

tax items among the shareholders 3 the effect of those allocations on a shareholder's basis in stock and debt 4 the limitations on the deduction of pass through items 5 the treatment of corporate distributions 6 the voluntary and involuntary termination of Subchapter S status 7 the treatment of the year in which a Subchapter S election is terminated 8 the limited availability of certain Subchapter S provisions after a Subchapter S election is terminated 9 the taxation of an S corporation's passive investment income and built in gains and 10 the business income deduction The discussion of these issues is supplemented by numerous examples S Corporation Tax Practice Manual Ira Fox, 1991-11-01 S Corporation Taxation (2020) Robert W Jamison, 2019-12-17 S corporations at present are the largest tax filer in the United States of America This book provides in a single volume a complete guide and reference tool for the tax practitioner to solve the many problems arising in regard to S corporate taxation Code Sec 199A generally allows shareholders of an S corporation a 20% deduction on S corporate income plus special rules for tangible property acquisitions Because there were ambiguities in the statute on August 8 2018 the Treasury issued proposed regulations to interpret Code Sec 199A This 8th edition at 725 provides an extensive detailed discussion of the proposed regulations with many examples to explain the operation of Code Sec 199A While this book does not cover every single case ruling or procedure on a particular point the reader is provided with the main case or point in a particular area so that this situation can be understood quickly To assist the reader tax planning situations are presented throughout the book As an example Majestic Star Casino 2013 1 USTC 50 338 3rd Cir 2013 discussed at various points in the book held that the S election is a personal right in bankruptcy not a property right thus if the shareholders of an S corporation revoke the S election just before filing the corporation's bankruptcy petition it is not a transfer in fraud of creditors and the shareholders are not responsible for the S corporation's debts unless they personally guaranteed them In re Health Diagnostic Laboratory Inc 578 B R 552 126 AFTR 2d 2017 6736 Bankr ED Va 2017 sustained this same result in the 4th Circuit Scott Singer Installations Inc TC Memo 2016 161 discussed at 904 10 involved a case where a shareholder claimed his contributions of cash into his S corporation were loans but there was no documentation of the loans on the corporate books The contributions were made during a period of both corporate profitability and loss The Court felt that during profitable periods the contributions were loans but during losses were contributions to capital This book is organized into sixteen chapters Chapter 1 discusses the tax considerations in electing S corporate status as well as the advantages and disadvantages of S corporate taxation Chapters 2 10 detail operations of an S corporation discussing the statutory requirements to be an S corporation the types of taxpayer who can qualify as shareholders considerations that one must make before converting a C corporation to S status etc Chapter 11 sets forth income and estate planning situations for S corporations Chapter 12 covers changes which could occur in the life of an S corporation namely termination and revocation of the S corporate status sale of S corporate stock reorganization of the corporation etc Chapter 13 provides the reader with a comparison of S corporations to other business entities such as one person limited liability companies partnerships and C

corporations Chapter 14 discusses S corporation subsidiaries Chapter 15 employee stock ownership plans ESOPs for S corporations and Chapter 16 a detailed discussion of the final and proposed regulations under Code Sec 1411 The author attempts to keep this book current and up to date Thus 724 in Chapter 7 discusses the final tangible property regulations which went into effect as of January 1 2014 and as aforesaid 725 discusses in detail Code Sec 199A and its proposed regulations Further the Appendices provide practical information for the tax practitioner to utilize in his or her practice This book is not intended to apply to all circumstances and the Forms contained herein may not be applicable in every situation Further the law is constantly changing in the field of S corporations Accordingly it is strongly urged that the current status of all statutes case law rulings regulations revenue procedures announcements notices Forms and or applications thereof be confirmed before relying on the information set forth in this book It should be noted that in writing this book the author has attempted to make the table of contents read like an index The reader has three easy means to solve a problem or locate a topic the Contents Contents in Detail on page xiii and the Index In addition the author has provided a table of cases statutes treasury regulations rulings and procedures so that the reader will have an easy to use method to solve a specific problem To assist the reader in practice the Appendices supply sample language for various situations regarding S corporations This book is intended to remove some of the mystery surrounding S corporations and their complexities Because of its thoroughness multitudinous examples and tax pointers this book should provide the reader with a unique resource tool to be utilized as a major addition to a tax library

**1998 Tax Return Practice Problems for Corporation, S Corporations and Partnerships** Dalton,1999-06-01      [The S Corporation Answer Book](#) Sydney S. Traum,Judith Rood Traum,1994-01-27

This quick reference manual lets you help clients take full advantage of their S Corporation status minimize their taxes It leads you directly to authoritative information on every aspect of the S corporation enabling you to Take full advantage of the 1997 Taxpayer Relief Act Arm the S corporation against the potential tax traps hidden in the Small Business Tax Protection Act Maximize the tax benefits of S corporation status Identify dispositions that will trigger the built in gains tax Avoid added tax liability or loss of S corporation status from passive investment income Capitalize on the permissible differences in stock rights to facilitate estate planning ownership transfers Determine allocation of income losses deductions in the termination year of the S corporation Plus there are citations to the controlling rules regulations court decisions that will save you hours of research

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