



# Basic Federal Income Taxation of Partnerships and s Corporations (American Casebook Series)

*Samuel Thompson*

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## **Basic Federal Income Taxation of Partnerships and s Corporations (American Casebook Series)**

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Introduces the basic structure for taxing C corporations, partnerships, and S corporations, and reviews several fundamental concepts in dealing with problems in business taxation, such as the Crane rule involving transfers of property subject to liabilities, and the like-kind exchange provision. Most major topics are introduced by a textual discussion of the basic tax factors involved followed by a summary problem that requires reading relevant sections of the Internal Revenue Code of 1986 and Treasury Regulations. Cases, rulings, notes, and problems that deal with more esoteric issues are then presented. The book contains many of the most significant cases and rulings on each major topic.

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