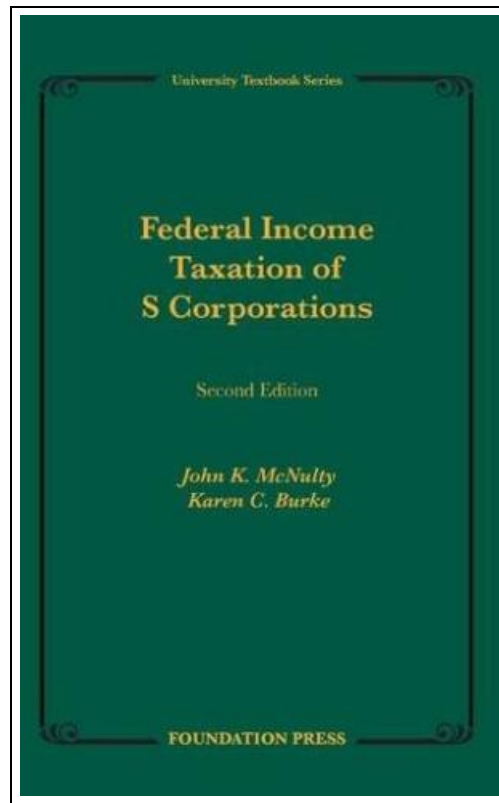


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West Academic. Paperback. Book Condition: new. BRAND NEW, Federal Income Taxation of S Corporations (2nd Revised edition), John K. McNulty, Karen C. Burke, This text provides a concise introduction to the taxation of S corporations and their shareholders. It explains the basic law and offers examples to focus the scope and application of the general principles. Topics include: electing and maintaining S status; shareholder-level taxation of income, loss, and distributions; use of shareholder debt; qualified subchapter S subsidiaries; and special taxes imposed on S corporations. More advanced topics are also addressed, including redemptions, acquisitions and dispositions, as well as the advantages and disadvantages of S corporations compared to partnerships. This second edition has been fully updated to reflect developments through June 2014.

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