



Federal Income Taxation of Business Organizations (University Casebook Series)

Paul McDaniel, Martin McMahon Jr, Daniel Simmons

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The Fourth Edition explores in depth in a single volume both the technical and policy issues associated with taxation of partnerships, C corporations, and S corporations. It is specifically designed for a course focusing on comparison of partnerships, C corporations, and S corporations, while presenting selected in-depth coverage of advanced issues. Adaptable for use in a wide variety of courses or sequence of courses dealing with taxation of business organizations at either the J.D. or LL.M level, it can be used to teach partnership taxation, basic corporate taxation, or corporate reorganizations. Arrangement of both the subdivisions within the chapters and the detailed illustrative material following the principal cases facilitates assignment of selected portions of the material on any particular topic to suit the individual instructor's choice of method and scope of coverage. Within each section, the book moves from the straight-forward to the more complex rules associated with the topic. Materials on acquisitions and reorganizations are organized to facilitate selective coverage in survey courses.

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