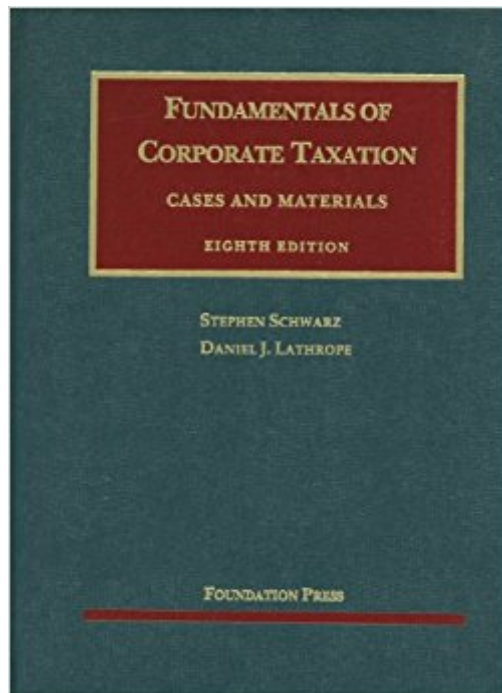




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Fundamentals Of Corporate Taxation (University Casebook Series)



Synopsis

The eighth edition of this widely used casebook continues its long tradition of teaching the fundamentals of a highly complex subject with clear and engaging explanatory text, skillfully drafted problems, and a rich mix of original source materials to accompany the Code and regulations. Important highlights of the eighth edition include: Coverage of all significant developments since the last edition, including the impact of changing tax rates on corporate-shareholder transactions; regulations on the basis consequences of dividend-equivalent redemptions, allocation of basis in various corporate-shareholder transactions, § 336(e) elections, all cash D reorganizations, and the treatment of hot stock in corporate divisions; and codification of the economic substance doctrine, the accompanying strict liability penalty, and their implications for transactional planning. A discussion of the design options and prospects for fundamental corporate tax reform. A revised chapter on capital structure with a new case and expanded coverage of hybrid instruments and a Note on the differences between financial and accounting treatment of debt and equity. Full text of a 2008 published ruling on application of the step transaction doctrine to multi-step acquisitions. Reorganized problem sets on acquisitive reorganizations and corporate divisions, with an emphasis on more efficient coverage in a transactional setting. Pruning of dated materials and some technical minutia, and more tightly edited cases, notes and problems.

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Customer Reviews

I do not find this book very helpful in understanding corporate tax concepts for my class. The areas

of law where I needed more detail due to harder concepts, this book lacked in providing the appropriate insight.

the way the authors explain things is so dry to read. I would definitely not recommend this book if you want to actually learn some stuff out of this book. The problems at the end of each chapter are not coherent to the text because the statutes used in the problem vary greatly. And there is no note or solution at the end of this book. Good luck figuring the problems out yourself.

Presents abstract questions pulled directly from cases, but does not cite the court cases in the student book. Fortunately, my professor was able to point out the way courts ruled on each of the presented questions.

This book is informative, but it would be better served if there were examples of what some of the problems are asking. It is written like a law book and asking for accounting like answers.

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