



The Federal Income Taxation of Corporations, Partnerships, LLCs, and Their Owners (University Casebook Series)

Jeffrey Kwall

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An up-to-date response to the trend toward teaching corporate tax and partnership tax in a consolidated course, this book uses a unique mix of cases and rulings focusing on tax issues in a business planning context. The creative, student-friendly structure includes many examples and problems. The material can be taught in either an integrated manner or entity-by-entity.

The 5th edition incorporates all legislative changes since the prior edition and recent cases and rulings. The 5th edition includes many examples and problems and a comprehensive teacher's manual with solutions to all problems and answers to all questions posed in the text.

Parts I-IV are designed for an intermediate three or four credit course on C Corporations, S Corporations and partnerships. The material can be taught in either an integrated manner or entity by entity.

Parts V-VI are designed for an advanced, two or three credit course in asset and stock sales, corporate reorganizations and spin-offs.

The casebook is also appropriate for a three or four credit intermediate corporate tax course by omitting the partnership chapters. The book is suitable for both the J.D. and LL.M levels.

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