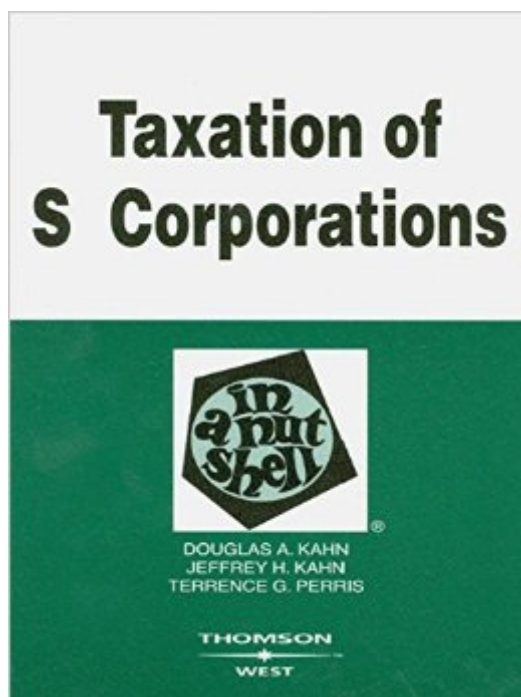


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# Kahn, Kahn, And Perris's Taxation Of S Corporations In A Nutshell



## Synopsis

This book covers the following topics: the qualification requirements for a subchapter S election, the allocation of tax items among the shareholders, the effect of those allocations on a shareholder's basis in stock and debt, the limitations on the deduction of pass-through items, the treatment of corporate distributions, the voluntary and involuntary termination of subchapter S status, the treatment of the year in which a subchapter S election is terminated, the limited availability of certain subchapter S provisions after a subchapter S election is terminated, and the taxation of an S corporation's passive investment income and built-in gains.

## Book Information

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## Customer Reviews

This nutshell is a consistent representation of the other tax nutshell references. It is organized well and contains everything you need to know about taxation of an S Corporation. There could be more strategic planning tips with S Corporations to make the book even better, but it is very useful as it stands. Great reference tool for your library.

This book will continue to help me as I plan my purchases towards S-Corp taxes.

Very detailed and helpful

I got this book hoping to understand the ins and outs of taxes as they relate to an S corporation. Unfortunately, this book added nothing to my knowledge. It talks more about the history of the tax code and never really gets into how to manage things to minimize taxes.

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