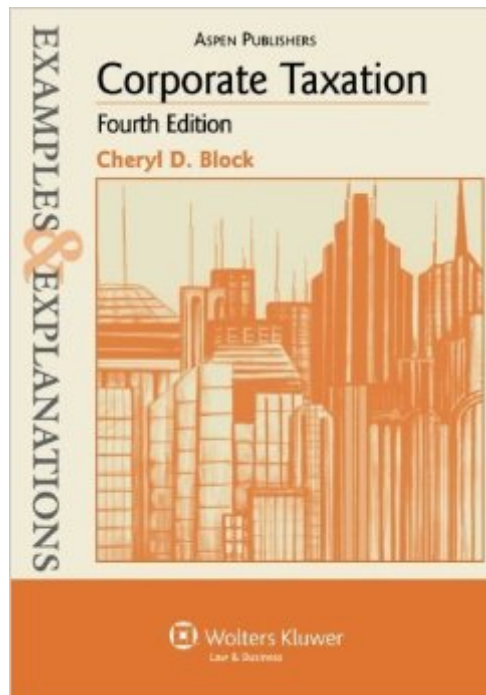


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# Examples & Explanations: Corporate Taxation, 4th Edition



## Synopsis

Examples & Explanations: Corporate Taxation offers a remarkably clear treatment of a complex area of tax law. Demystifying Subchapter C, Cheryl D. Block methodically explains all of the tax issues that arise from the formation of the corporation to liquidation. Students learn by applying the concepts in multiple problem sets and comparing their answers to Block's thorough analysis. Making complicated tax laws understandable, this straightforward introduction to the principles of corporate taxation offers: a logical cradle-to-grave organization modified by considering corporate liquidations prior to the more complex materials on tax-free reorganizations numerous diagrams that illustrate the complexities and relational aspects of corporate transactions practical skill development that will enable students to identify the details that really matter in the larger context examples and explanations that test students' understanding and provide an opportunity to apply what they have learned in each chapter a modular chapter structure that easily adapts to different teaching approaches Updated throughout, the Fourth Edition features: updated text, examples, and explanations that reflect new legislation, regulations, and rulings since publication of the Third Edition examples in Chapters 2, 3 and 11 selected coverage of Subchapter S integrated into Chapter 2 expanded coverage of capital structure planning coverage of OID, original issue discount coverage of section 362(e), regarding loss limitation rules Students who use Examples & Explanations: Corporate Taxation agree: the combination of the author's singular clarity and the Examples & Explanations problem format gets five stars.

## Book Information

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## Customer Reviews

The book is fantastic. Plain and simple. I have highlighted, written in the margins, on the covers, and in some way marked up almost every page of the book. Not only did I find it immensely useful for her class, but also used it in conjunction with Bittker & Eustice (the corp tax bible, but not for the faint of heart) for a corporate reorganization class. Using the last 1/3 of her book made slogging through the B&E book much less painful. Highly recommended.

This volume reduces into terms capable of being readily absorbed the application of Subchapter C. The examples and explanations are basic while conveying the needed concepts of various treatments of contributed property, boot, distributions, attribution rules, etc.

This is an excellent book to understand Subchapter C. The order it follows is methodical. It goes to explain all the tax issues that arise from formation of the corporation (incorporation and contributions) to midlife events (dividends, redemptions) to liquidation. It deals with taxable and non-taxable reorganizations and with such interesting issues as Section 304 transactions. It is not and cannot be a complete guide to corporate taxation. It would have to be several volumes, but it accomplishes perfectly what it is meant to do. Cheryl Block did a fantastic job. The example and explanations are very useful.

I took Corporate Tax and this book was very helpful in applying the concepts found in the book. My book (Fundamentals of Corporate Taxation) has various problems but no answers so this book provided a multitude of examples containing thorough answers and gives a better understanding of the material. Highly recommended as a supplemental source for review. The book does not cover all the case law though and depending on professor and type of exam, so material may not be contained, though all the major points are covered.

While it does not go into as much detail as I will need to know for the exam this book is a great substitute for actually paying attention in class.

This book was a great addition to the required textbook. It provided the extra information needed to really understand Corporate Taxation. I used the book during the entire course and during my studies for the final exam.

Professor Blank of New York University School of Law - the premier corporate tax teacher in the

country - recommends this book as a supplement to his Corporate Taxation class. The text simplifies the "rubik's cube" that is corporate taxation. It has substantial citations to the Code, which is useful.

Arrived on time and this book helped me get the grade I needed in Corporate Tax. For law students, I would definitely recommend getting this book. It was very helpful for me.

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