



Corporate Taxation (Aspen Casebook Series)

George K. Yin, Karen C. Burke

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A concise, tightly-edited casebook that focuses on core principles and policies so students can learn the major patterns and themes of corporate taxation.

Features:

- **Focuses student attention on core principles and policies** to enable students to learn the major patterns and themes of corporate tax
- **Encourages students to learn the law from the basic source material** --the Code and regulations--as supplemented by concise explanations when needed
- **Many problems, questions, and examples** help lead students through the challenging material
- **An organizational structure that bridges concepts** learned in the introductory income tax course and those presented in advanced tax classes. The text begins with subchapter S--an area of growing, practical significance--which serves to link individual and separate entity taxation
- Presents the taxation of transactions using a **"building-block" approach** from basic to complex transactions. This approach helps students to grasp that many complex transactions are merely combinations of simpler ones, and that a given transaction may be structured in different ways to achieve different tax consequences
- **Cases and other source materials are edited** concisely and note material is kept to a manageable length
- **Completely up-to-date.** The organizational structure and text are fully integrated to reflect current developments, including codification of the economic substance doctrine; impact of corporate tax shelters and application of substance-over-form doctrine; increased importance of passthrough tax principles; comparable treatment of dividends and long-term capital gain; recent changes affecting acquisitive and divisive reorganizations; and policy implications of current corporate tax reform options

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