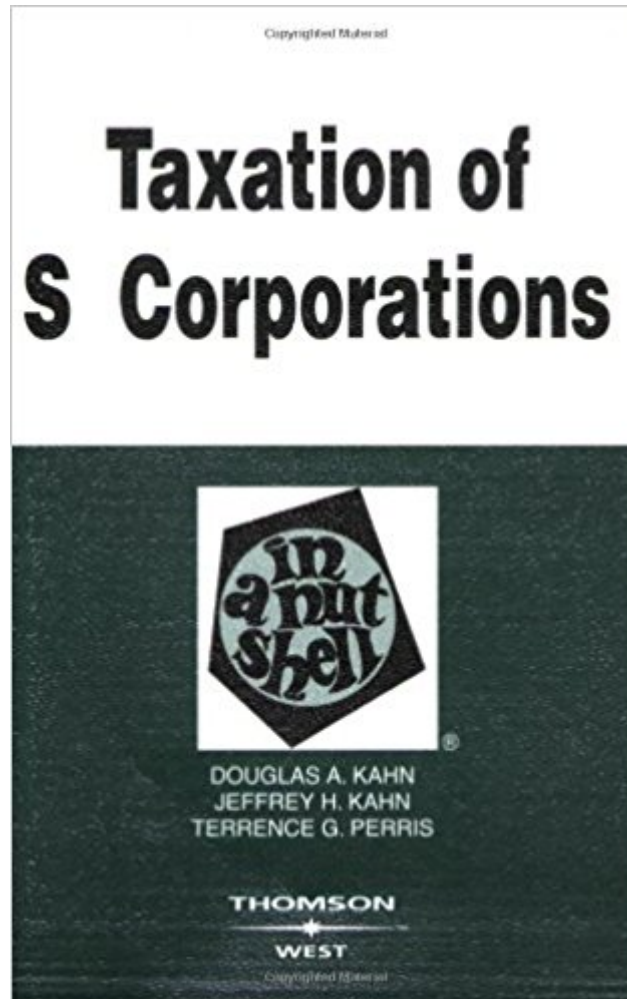


The book was found

# Taxation Of S Corporations In A Nutshell



## Synopsis

The Subchapter S rules are complex. This book describes the basic rules that apply to S corporations and their shareholders with sufficient detail to alert the reader to potential pitfalls. The topics covered include: (1) the qualification requirements for a Subchapter S election, (2) the allocation of tax items among the shareholders, (3) the effect of those allocations on a shareholder's basis in stock and debt, (4) the limitations on the deduction of pass through items, (5) the treatment of corporate distributions, (6) the voluntary and involuntary termination of Subchapter S status, (7) the treatment of the year in which a Subchapter S election is terminated, (8) the limited availability of certain Subchapter S provisions after a Subchapter S election is terminated, and (9) the taxation of an S corporation's passive investment income and built-in gains. The discussion of these issues is supplemented by numerous examples.

## 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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