

Corporate Taxation Aspen Casebook Series

An up-to-date response to the trend toward teaching corporate tax and partnership tax in a consolidated course, the 6th edition comprehensively incorporates all relevant changes resulting from the Tax Cuts and Jobs Act signed into law on December 22, 2017. The new edition continues to use 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 6th edition incorporates all legislative changes since the prior edition and recent cases and rulings. The 6th edition includes many examples and problems. 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.

In a concise and readable format, *Nonprofit Law, 2nd Edition* provides up-to-date information about the legal issues that can arise at every turn--from inception to termination--of a Section 501(c)(3) organization. This second edition continues and builds upon the comprehensive features of the first edition, including: A reader-friendly presentation that does not assume earlier background with tax, trusts, or corporations A balanced treatment between theory and practical reality Cradle-to-grave organization of topics Notes, questions, and problems in each chapter that add context to the text All relevant statutes and regulations within the text Optional exercises for creating a virtual nonprofit, which become the basis for further hypothetical questions. Designed to satisfy the highest academic requirements for students of law, business, and public policy (and to provide an accessible, comprehensive desk reference for practicing nonprofit professionals), *Nonprofit Law, 2nd Edition* explains the corporate, tax, and other regulatory issues that all nonprofit managers, board members, and their lawyers ultimately face. Highlights of the second edition include: Examples of familiar organizations, from Catholic Dioceses to the American Red Cross, grappling with critical issues Consideration of for-profit social enterprises as alternatives to nonprofits Thorough exploration of the policy implications of nonprofit regulation An explanation of the controversies surrounding nonprofits' entrance into politics and the IRS' response.

Integrating theory and policy in an accessible, yet challenging approach, *Federal Income Taxation* features a tradition of distinguished authorship, reaching back to the original author Boris Bittker, eminent tax scholar from Yale Law. William A. Klein, who retires as of this edition, has a long-established reputation across academia, business and the federal government, and Bankman, Shaviro and Stark represent the best-known of younger tax scholars. A unique introduction lends insight to both the historical background and economic analysis of federal taxation for individuals. Problems interspersed between Notes and Questions help students comprehend the complexity of the material. The Sixteenth Edition expands the highly successful international perspective, comparing tax rules in a variety of countries. A revised discussion of progressivity against the background of current tax rate debates is completely up-to-date. An important new discussion of *Mayo Foundation for Medical Education and Research v. United States* considers the degree of judicial deference to Treasury regulations, and new material introduces recent codification of the economic substance doctrine. Hallmark features of *Federal Income Taxation: Problems* interspersed between Notes and Questions Esteemed authorship o Original author Boris Bittker, eminent tax scholar o William A. Klein

Download Free Corporate Taxation Aspen Casebook Series

(retires as of this edition), distinguished reputation in taxation o Bankman, Shaviro and Stark, among the best-known younger tax scholars Unique introduction with insightful historical background and economic analysis Theory and policy integrated throughout Accessible, yet challenging Thoroughly updated, the revised Sixteenth Edition presents: Expansion of successful international comparisons to tax rules in other countries Revised and updated discussion of progressivity against the background of current tax rate debates New discussion of Mayo Foundation for Medical Education and Research v. United States , concerning the degree of judicial deference to Treasury regulations New material on recent codification of the economic substance doctrine

Licensing Law: Theory and Application is a surprisingly accessible book that describes the applications of all aspects of licensing law in business. Real-world context gives students a framework for understanding what their clients will want to accomplish and why. Clear instruction, followed by a series of hands-on problems and drafting exercises, introduce students to the craft of advising clients and drafting a license.

Written by a team of leading scholar/practitioners including a former Appellate Body member, PhD economist and former WTO Secretariat Lawyer, International Trade Law covers all aspects of WTO law. Appropriate for a two- to three-hour international trade course, the third edition covers trade in goods, services, and intellectual property, in 22 succinct chapters of around 30 pages, carefully excerpting leading cases, providing basic introductions, probing questions and real life problems. This book balances positive and normative perspectives, mixing legal texts and panel/Appellate Body decisions with analysis of economic and policy challenges faced by the international trading system. The Third Edition has been updated to include recent political and economic events, issues and policy debates, and supplements new developments in case law with additional questions and a revised Teacher's Manual. Hallmark features of International Trade Law: • Prepared by three leading WTO scholars – providing a balanced international and methodological perspective • Up-to-date, discriminating case selection presents both classic cases and recent doctrine • Contextualizes international trade issues with insights into key economic factors at work • Key WTO cases are edited and presented to illustrate and teach central concepts and doctrine • Illuminating introductory and explanatory material throughout • Helpful summaries of key teaching points are included in each chapter • Well-crafted questions stimulate class discussion on policy issues • Manageable length for two- and three-credit courses • Adaptable to graduate-level courses in international trade • Comprehensive Teachers Manual with answers to questions as well as teaching suggestions, tips, and supplementary material appropriate for class discussion • Complemented by a thorough and up-to-date documents supplement The Third Edition has been revised to include: • Third author added: Jennifer Hillman, former member of the WTO Appellate Body and the US International Trade Commission, now Professor at Georgetown Law • Major revision of trade remedy chapters (dumping, subsidies, safeguards) with new hands-on practical problems • Completely revised chapter on technical barriers to trade (TBT) taking account of new jurisprudence post-2012 (US – Clove Cigarettes, US - Tuna II, US – COOL, EC – Seal) • New text on post-2008 trade collapse, global value chains • Updated statistics on WTO dispute settlement, free trade agreements, developing countries • Discussion of 2015 US Trade Promotion Authority, mega-regionals including TPP and TTIP, 2014 Trade Facilitation Agreement • Includes summaries of new, major cases such as Canada – Feed-in Tariff, EC – Seal, Peru – Agricultural Products, China – Rare Earths

Business Organizations: A Transactional Approach, Second Edition teaches from a transactional perspective and shows how the legal concepts are written in the real world. It has numerous actual provisions from the various documents corporate lawyers draft and review, so that students gain a sense for what corporate lawyers do in practice. With content selected through a corporate lawyer lens, and emphasis on

Download Free Corporate Taxation Aspen Casebook Series

real-world provisions, this is the only Business Organizations casebook on the market allowing students to work with complete transactional documents (e.g., limited liability partnership agreements, LLC operating agreements, certificates of designation, warrant agreements, and shareholders agreements). Featuring numerous exercises, designed to reinforce the covered material and help students develop the planning and problem-solving skills of a corporate lawyer as well as expose students to the documents and issues at the heart of a transactional practice, the book also contains more narrative and fewer cases--legal concepts are covered in concise explanatory text instead of judicial opinions.

Be sure to examine this thorough revision before you teach your next course in real estate transactions and financing. Whether you focus on the taxation and financing aspects of a transaction or the contractual and title areas, you will find that

This first edition casebook provides a comprehensive introduction to the law of federal income taxation. Coverage includes foundational concepts, core statutory and regulatory provisions, and specialized terminology. Students can use *Federal Income Taxation in Focus* and its associated materials to build a solid knowledge base and to enhance critical lawyering skills (e.g., comprehending complex rules and presenting persuasive text-based arguments). Because it provides thorough substantive grounding and familiarizes students with practice materials and research tools, the casebook enables students not only to make a meaningful contribution in a clinical setting but also to proceed comfortably to advanced study at the J.D. or L.L.M. level. Key Features: Student-Friendly Pedagogy Introductory Discussion of Topics Case Previews and Post-Case Follow-Ups Real-Life Applications Chapter Summaries Application Problems *Federal Income Taxation in Practice Focus on Preparing Students for Practice Embrace of Accessible, Modern-Day Authorities and Landmark Precedent Authorities, Examples, and Exercises Reflect Student, Taxpayer, and Attorney Diversity*

Corporate Taxation Wolters Kluwer

Business Organizations Law in Focus, Second Edition provides a thorough introduction to the key attributes, advantages, and disadvantages of every form of for-profit business organization in the United States, including: partnerships, limited liability companies, and corporations. The practice-oriented approach of the Focus Casebook Series elucidates the legal and practical aspects of business organizations through real-world scenarios that provide numerous opportunities for students to apply theory to practice and solidify their understanding of key concepts. Clear exposition and Case Previews support independent learning and focus case analysis. New to the Second Edition: Significantly more editing of cases with an eye towards making case excerpts shorter and more accessible to students. Expanded coverage of LLCs in Chapter 12, including a newly added case and related exercises addressing the primacy of the operating agreement in LLC governance and 2019 case and associated exercises highlighting LCC dissolution standards. Newly-added cases and exercises in Chapter 9 highlighting the continued evolution of Delaware's Caremark corporate monitoring and

oversight doctrine, including references to the Delaware Supreme Court's recent decision in *Marchand v. Barhill*, 212 A.3d 805, 809 (Del. 2019) reversing the dismissal of Caremark claims against an ice cream manufacturer over allegedly persistent food safety issues, and the Chancery Court's decision in *Clovis Oncology, Inc. Derivative Litig.*, C.A. No. 2017-0222-JRS, 2019 WL 4850188 (OCT. 1, 2019) denying a motion to dismiss Caremark claims involving allegedly "serial non-compliance" with FDA protocols and regulations having to do with drug approval. An additional case in Chapter 10 that asks whether the "disrespectful and unfairly disproportionate treatment of a female shareholder by the male majority in a closely held corporation constitutes corporate oppression" pursuant to New York Business Corporation Law § 1104-a (a)(1). A new case in Chapter 10 in which shareholders of AmerisourceBergen—one of the world's leading wholesale distributors of opioid painkillers—sought to exercise their inspection rights under DGCL § 200 to investigate whether the firm had engaged in wrongdoing in connection with the distribution of opioids. Additional and expanded references to Model Business Corporation Act (MBCA) standards across Chapters 8, 9, and 10, including expanded references to MBCA standards concerning director conflicting interest transactions, the corporate opportunity doctrine, and the MBCA's universal demand rule for derivative actions. A new case in Chapter 3 addressing duties of loyalty and candor in the partnership context that invokes the *Meinhard v. Salmon* standard in a manner that is more accessible to students. Updated coverage of the proxy system and proxy regulation, securities offering rules and regs, and developments in insider trading law. New cases and "spotlight" sections that address a variety of timely issues, including "unicorns" (start-up businesses with a valuation of at least \$1 billion), claims involving opioid manufacturers, and corporate governance matters involving #MeToo claims. Professors and students will benefit from: Features that engage students in applying theory to practice, such as Real-Life Applications, Application Exercises, and Applying the Concepts. Experiential exercises on drafting documents and preparing appropriate filings. An overview in Chapter One of the various forms of business organization and their key attributes, advantages, and disadvantages. An emphasis on contemporary principal cases and issues that resonate with today's students and fuel class discussion. Clear exposition of legal principles means students can absorb assigned reading on their own, and professors don't have to explain it from the lectern in class. Attention to attorney ethical issue and rules that commonly arise in the representation of business entities. The online ascii art generator can convert text to multiline text boxes. Try it now.

This book deals with the federal income tax as it bears on gratuitous transfers and with the federal wealth transfer taxes. The federal wealth transfer taxes presently consist of a partially unified estate and gift tax and a generation-skipping tax. The federal transfer tax system is separate and apart from the federal income tax. Features: Emphasis on text, statutes, and regulations, rather than cases (especially cases that involve routine application of law to facts) "Building block"

Download Free Corporate Taxation Aspen Casebook Series

organization (simple to complex estates), rather than segmented organization according to Code sections. Extensive use of questions and problems to aid students High-profile authorship in Joseph M. Dodge (a highly regarded tax specialist), Wendy C. Gerzog, and Bridget J. Crawford (both well-established in the field) The book reconstitutes the Estate and Gift tax course from the ground up in light of modern estates practice. For example, special valuation rules are treated as basic, as opposed to being just "tacked on" as other books treat them. More emphasis on valuation and use of FLPs than in other books. Valuation is introduced early on and integrated with other material Integration of related income tax materials, including income taxation of estates and trusts Relation of tax doctrine to tax planning strategies Focus on doctrine that influences the practice of estate and trust law, rather than doctrine for its own sake Reference to state law (including recent developments) as it bears on transfer tax issues, with full coverage of issues raised by community property systems

Ethical Problems in the Practice of Law, Concise Fourth Edition is the briefer version of Lerman and Schrag's highly successful problem-based textbook that offers a contemporary and thoughtful approach to challenging ethical dilemmas, encouraging deep analysis and lively class discussion. Key Features: Succinct and accessible explanation of lawyer law in question and answer format Numerous problems based on actual cases, in which students must analyze the ethical and strategic issues as if they were practicing lawyers Focus on issues that students are most likely to face in their early years of practice Stimulating presentation of materials, including cartoons, tables, and photos New to the Fourth Edition: Updates of countless recent developments in lawyer law, including the amendments to Rules 1.6, 1.18 and 8.4 Up-to-date discussions of how the Internet is affecting law practice, including the use of e-mail and social media Engaging two-color design New chapter on the changing legal profession Reorganized so that the chapters match the practice MPRE questions in Lerman, Schrag, and Gupta's Ethical Problems in the Practice of Law: Model Rules, State Variations and Practice Questions.

This problem set is designed to accompany the McDaniel, Repetti and Caron's Federal Wealth Transfer Taxation, 6th law school casebook, although the problems can be used with any other casebook. The problems help students master the important material in each chapter, help focus classroom discussion, and provide a helpful roadmap of the course to students. This book contains over 280 problems that explore estate and gift tax issues. A detailed teacher's manual for this title will also be available.

Previous edition, 2nd, published in 1990.

Fundamentals of Business Enterprise Taxation is available as an alternative to the authors' widely used separate texts on corporate and partnership tax. It covers all the basics and offers more condensed coverage of a few advanced topics for a

Download Free Corporate Taxation Aspen Casebook Series

consolidated J.D.-level course on taxation of business enterprises. The Third Edition is faithful to the authors' problem-oriented "fundamentals" approach and incorporates all relevant changes made by the American Jobs Creation Act of 2004 and the Jobs and Growth Tax Relief Reconciliation Act of 2003. Important new highlights include: Fully integrated discussion of the impact of the reduced tax rates on qualified dividends and capital gains on transactions between business entities and their owners Policy-based explanations of new statutory rules preventing transfers and duplication of losses in the partnership and C corporation settings. Discussion of the impact of recent tax legislation on choice of business entity, including analysis of I.R.S. statistical data on contemporary trends. Updated chapters on corporate reorganizations and S corporations, reflecting the Service's evolving liberal approach to continuity of interest, multi-step acquisitions and corporate divisions, and the more permissive S corporation eligibility requirements. New published rulings on partnership mergers and terminations and corporate divisions, and discussion of all new relevant proposed and final regulations.

This casebook introduces students to the principles of estate planning and challenges them to analyze simulated client scenarios. Featuring a case-study and problems approach in which the principles of estate planning are first introduced and then demonstrated through student analysis of short exercises and simulated client situations. A forms supplement on a CD is an additional tool for giving students practice with drafting exercises.

Most law students have never had formal coursework in accounting or finance, yet these areas are integral to so many law school courses including: Business Associations, Securities Regulations, Corporate Finance, Taxation, Banking Law, Financial Regulation, and Business Planning. With math no more difficult than high school algebra, *Essential Concepts of Business for Lawyers, Third Edition* fills in those gaps with an accessible and interactive presentation of accounting, finance, and financial markets. Each stand-alone chapter provides a complete lesson that will shed light on business courses in law school, as well as business situations in legal practice. New to the Third Edition: Updates for and addition of new cases that illustrate the business concepts Addition of more examples, including information related to more companies such as Google and Uber Addition of new materials on the basic microeconomic concept of supply and demand Professors and students will benefit from: A self-contained course book that supports a 2-credit course on an overview of business concepts, including accounting, finance, valuation, financial instruments, and business strategy Lessons that go beyond the definitions of terms of art and business terminology A book written at an accessible level Edited appellate cases that connect business concepts to the law and legal practice Knowledge of the basic and most essential concepts of business Materials presented in an accessible way including the use of many examples to illustrate difficult concepts Clear explanations of difficult materials and foreign concepts

Introduction to transactional tax practice and review of basic income tax concepts -- Choice of entity -- Corporate capital structure -- Corporate formation -- Operating distributions -- Related corporations and other bailout techniques -- Complete liquidations -- Taxable acquisitions -- Tax-free acquisitive reorganizations -- Other tax-free transactions -- Consolidated returns -- S Corporations -- Survival of tax attributes

Download Free Corporate Taxation Aspen Casebook Series

An innovative Property casebook that re-imagines the law school casebook format and covers all the major topics included in a basic 1L Property course, *Property Law, Second Edition* borrows some pedagogical features commonly found in undergraduate textbooks, making use of sidebars, illustrations, and other design devices to present material more clearly. The authors present concepts simply, then move the discussion toward complexity—the opposite of the approach taken by many current texts. Clear yet sophisticated, the casebook is the perfect choice for all skill levels. Including problems that students can and should be able to do on their own, explanatory answers, and skills-based exercises, this casebook is both professor-friendly and student-friendly. Themes that run through the course are highlighted throughout the book, resulting in a casebook that clearly presents the fundamentals of property law. This allows students to develop an understanding of basic concepts on their own while allowing professors to assist their students in developing an advanced understanding of property law. The authors of *Property Law* are experts on the property coverage on the bar exam, and while this casebook goes far beyond test-only material, students will benefit from their expertise and will learn every topic they are likely to see on the bar exam. New to the Second Edition: Additional text on racial discrimination and other critical issues in a subtle way, giving instructors the choice of how deeply to explore those issues. Revisions to Chapter 9 to include *Murr v. Wisconsin*, the Supreme Court's most recent regulatory takings case. A Revised Chapter 10 that includes new material on Intellectual Property and Property Theory. Minor corrections and refinements throughout the casebook. Professors and students will benefit from: A text that starts from simplicity and moves to complexity: The book first provides text that explains the basic doctrine, then presents a simple case example, and finally moves to more complex issues. Cases that are introduced with explanatory text discussing the law and issues surrounding the case. This radically different approach from most other casebooks allows students to have a better grasp of the concepts and themes before they even read the case. Problems and exercises that students can complete on their own, with explanatory answers included in an appendix. An innovative design that aids student learning, with sidebars, diagrams, charts, and illustrations that make concepts clearer to students. Cases that are used as examples, not introductions to legal rules. Many topics in the book feature introductory text, illustrations, and problem sets before a single case is introduced, to aid in students' legal learning. The inclusion of sample documents, helping students to understand core concepts. A book perfect for a four-credit course but also features a modular design that can be used in courses of varying credit size. More comprehensive bar exam topic coverage than any competing book. This well-regarded textbook continues its fundamental approach of clear explanations, pervasive examples, and comprehensive problem sets throughout. Utilizing a problems-based approach, *Federal Income Taxation of Corporations and Partnerships, Sixth Edition* by Howard E. Abrams and Don Leatherman covers taxation of the three major categories of business entities: Corporations, S Corporations, and Partnerships. New to the Sixth Edition: The text has been updated to reflect the 2017 Tax Cut and Jobs Act. The chapter on taxable acquisitions has been modified to be more complete yet easier to understand. The chapter on tax-free acquisitive reorganizations has been modified to include more problems as well as a section on the substance-over-form doctrine. The Partnership Taxation presentation has been updated to include integration with new bonus depreciation rules,

Download Free Corporate Taxation Aspen Casebook Series

modernization of section 751(b), elimination of technical terminations, and expansion of substantial built-in loss. Professors and students will benefit from: Clarification of the intricacies of the taxation of business enterprises Problems and examples in addition to cases and notes to cover all aspects of the subject Illustrations of typical commercial transactions An emphasis on major themes of policy and practice A book that is flexible enough to be used in two-, three-, or four-credit courses Stand-alone coverage of C corporations, S corporations, and partnerships

"Casebook for law students in a Wills, Trusts, and Estates course"--

The authors of *International Business Transactions: Problems, Cases, And Materials* have compiled multi-lateral agreements, model codes, and U.S. statutory law in a Documents Supplement that supports and enriches the study of this dynamic field of law. The supplement features multilateral agreements from various United Nations Conventions, the International Chamber of Commerce, the World Trade Organization, and other leading international organizations. Selected provisions from the Uniform Commercial Code and various international treaties are included, along with guidelines for multinational business enterprises for organizations such as the World Bank and the Organization for Economic Co-Operation and Development (OECD). New to the Fourth Edition: TThe 2017 amended version of the World Trade Organization Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPs) (1995) Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on Jurisdiction and the Recognition and Enforcement of Judgements in Civil and Commercial Matters (Recast) (Recast Regulation) The 2018 revised versions of: Alien Tort Claims Act (Alien Tort Statute) (ACTA, ATS) Carriage of Goods by Sea Act (COGSA), 46 U.S.C.A. § 30701 hist. n. Foreign Corrupt Practices Act (FCPA): Anti-Bribery and Books & Records Provisions (Selected Provisions) The 2011 revised version of the OECD Guidelines for Multinational Enterprises

This well-regarded textbook continues its fundamental approach of clear explanations, pervasive examples, and comprehensive problem sets throughout. Key Features of New Edition: New cases on disguised corporate dividends and disguised partnership sales Increased treatment of affiliated corporations A substantial increase in the number of problems A modest reorganization of Chapter 2 on incorporations to better identify the discrete topics as well as full integration of the equalization of the tax rate on qualifying dividends and long-term capital gains Fully updated to reflect changes in the law through June 2013

Buy a new version of this Connected Casebook and receive access to the online e-book, practice questions from your favorite study aids, and an outline tool on CasebookConnect, the all in one learning solution for law school students. CasebookConnect offers you what you need most to be successful in your law school classes—portability, meaningful feedback, and greater efficiency. Integrating theory and policy in an accessible format, the sterling author team of *Federal Income Taxation, Eighteenth Edition* imbues its subject with historical, economic, policy, and international perspective. Problems integrated throughout the text bridge the gap between theory and practice. Each edition of this renowned text builds on and adds to the strengths of its predecessors. New to the Eighteenth Edition: Fully updated to reflect changes made by the Tax Cuts and Jobs Act of 2017 Professors and students will benefit from: Notes, problems, and graphs that make challenging material accessible The highest integration of economics and policy analysis Great pedigree and authorship: Original authors Boris Bittker and William A. Klein were eminent authorities (with beautiful writing styles). Bankman, Shaviro, Stark, and Kleinbard are among today's leading tax scholars. A manageable length: Even with the new material, *Federal Income Taxation* is still one of the shortest books around.

CasebookConnect features: ONLINE E-BOOK Law school comes with a lot of reading, so access your enhanced e-book anytime, anywhere

Download Free Corporate Taxation Aspen Casebook Series

to keep up with your coursework. Highlight, take notes in the margins, and search the full text to quickly find coverage of legal topics. PRACTICE QUESTIONS Quiz yourself before class and prep for your exam in the Study Center. Practice questions from Examples & Explanations, Emanuel Law Outlines, Emanuel Law in a Flash flashcards, and other best-selling study aid series help you study for exams while tracking your strengths and weaknesses to help optimize your study time. OUTLINE TOOL Most professors will tell you that starting your outline early is key to being successful in your law school classes. The Outline Tool automatically populates your notes and highlights from the e-book into an editable format to accelerate your outline creation and increase study time later in the semester.

Using the proven technique of the Examples & Explanations series, this comprehensive guide combines textual material with well-written examples, explanations, and questions to test student comprehension of the materials and provide them with practice in applying information to fact patterns. Thorough in its coverage, Examples & Explanations: Federal Income Tax, Fifth Edition, makes use of case, statutory, and regulatory analysis to provide students with a complete understanding of Federal Income Tax Law. Special attributes of this highly regarded paperback include: Compatibility with numerous casebooks – students can use this guide to supplement any tax casebook Clarity – clear and straightforward writing and logical organization style help to demystify a difficult and intimidating subject Lucid introductions that prepare students For The concepts that follow Numerous policy questions are interspersed throughout text Sample final examinations – the Exam Appendix includes eight actual law school exams with suggested answers With updated examples and explanations and added visual aids, The Fifth Edition offers: New material on IRC amendments made by recent statutes, including the Small Business and Work Opportunity Tax Act of 2007, The Tax Relief and Health Care Act of 2006, The Pension Protection Act of 2006, The Tax Increase Prevention and Reconciliation Act of 2005, The Gulf Opportunity Zone Act of 2005, The Katrina Emergency Tax Relief Act of 2005, And The Energy Policy Act of 2005. New material on recent income tax cases, including Murphy, Lattera, and O'Donnabhain Expanded coverage of various topics, including the alternative minimum tax, cancellation of indebtedness income, And The tax consequences of gambling and on-line games New material on policy topics, including the federal budget outlook Give your students the extra explanations they need: Examples & Explanations: Federal Income Tax, Fifth Edition, provides an excellent supplement for any casebook and will help students understand and apply difficult concepts.

Unique in its structure, Federal Income Taxation, Fifth Edition presents core materials that cover the basics of tax law and then offers supplemental "cells" at the end of the book that are self-contained units with more in-depth discussion of certain topics. Professors and students will benefit from: A thoroughly updated text that incorporates the extensive changes to the Code enacted by the Tax Cuts and Jobs Act of 2017 New cases reflecting developments since the previous edition. A new cell on the taxation of Bitcoin and other cryptocurrency. Core text (about 500 pages) that covers the leading cases and explains the substantive tax law that is essential to a basic understanding of federal income tax law and principles. Novel "Cells," self-contained, optional units at the end of the book that supplement the core text by presenting additional material and treating a limited number of topics in greater detail. Notes and questions providing background information and placing the cases and statutes in context. More than 150 problems throughout the core text and cells that challenge students to apply theory to specific situations. An annual "inflation supplement" issued every December that provides updated problems and answers to reflect inflation adjustments for the upcoming year, as well as updated tables where relevant.

Unique in its structure, Federal Income Taxation, 4E, presents core materials that cover the basics of tax law and then offers "cells" at the end of the book that are self-contained units with more in-depth discussion of certain topics. This flexible structure allows professors to

Download Free Corporate Taxation Aspen Casebook Series

customize their tax course by selecting only the additional in-depth materials they want to use. The stellar author team, with years of scholarship and teaching experience, feature notes and questions that provide background information and place the cases and statutes in context. More than 150 problems are interspersed throughout the core text and the cells that challenge students to apply theory to specific situations. Key Features: Thoroughly updated with the latest tax legislation Updated rate brackets, personal exemptions, standard deductions, earned income phase-outs, and eligibility for various credits and deductions, based on the IRS revenue procedure

A concise, tightly-edited casebook that focuses on core principles and policies so students can learn the major patterns and themes of partnership taxation. Completely-up-to date in organizational structure and text to fully integrate current developments relating to partnership liabilities, transfers of compensatory partnership interests, mandatory basis adjustments, the look-through approach to sales of partnership interests, and the partnership anti-abuse rules. Includes expanded discussion of the economic substance doctrine, target allocations, series entities, definition of a limited partner interest, the new tax on net investment income, disguised sales, and debt-equity exchanges; also includes recent shelter cases, an overview of the TEFRA partnership audit rules, and legislative changes made in January 2013.

Business Organizations, Second Edition is a pedagogically rich book that recaptures student engagement in the course without sacrificing basic rigor. The traditional coverage of most books in the field is retained, but modernized in reflecting the importance of unincorporated entities and small business counseling problems. Transaction-oriented problems put the student in the practice role of advising a variety of businesses. An expository approach provides clear context for cases. Features include flowcharts, connections boxes, self-testing exercises, an interspersed series of exercises on ethics for business lawyers, a glossary of terms, and sidebars on numerical concepts and skills. Through the use of side-bar explanations or otherwise, the chapters or major sections of chapters in the book stand alone, facilitating teaching in almost any order. An online supplement includes a “business concepts for lawyers” module to be assigned as an instructor desires, as well as a variety of sample documents to show students the actual materials that lawyers work with every day. New to the Second Edition: Major revisions to incorporate important statutory modifications: Book-wide revisions to incorporate 2016 Model Business Corporations Act amendments Book-wide revisions to incorporate amendments to the Revised Uniform Partnership Act and amendments to several other ALI model statutes for unincorporated entities, including the revisions made under the ALI’s “harmonization project” Revisions to reflect significant changes in the exemptions from registration under the Securities Act of 1933 Updates to reflect the 2017 Tax Cuts and Jobs Act New cases, including *Alexander v. FedEx* and *O’Connor v. Uber* (dealing with the agency relationship of delivery companies and their drivers); *Browning-Ferris Indus.* (addressing the possibility of joint-employer status in situations involving temp agencies); and *Salman v. U.S.* (new decision of the Supreme Court having to do with insider trading) Newly written substantive materials, including an entirely new section on the “gig” economy, added to Ch. 4; and new material on the ability of shareholders to adopt bylaws affecting the management of business Shorter cases to bring down page length and respond to adopter requests Improved integration of the text and its online companion material Professors and students will benefit from: Modularity—achieved by keeping chapters short and self-contained—so that the book can be adapted to professors’ different priorities Substantial material provided for free in an online supplement, to reduce overall student costs, including: A set of complete edited codes to support all readings in the casebook; and A module comprising a “business concepts for lawyers” guide, covering tax, accounting, financial and economic topics keyed directly to the book. Detailed, problem-focused treatment of unincorporated entity issues and special transactional problems in counseling small businesses Visual and pedagogical elements (including teaching and learning aids such as flow-charts and self-testing devices) that are designed to engage a generation of students and teachers

Download Free Corporate Taxation Aspen Casebook Series

accustomed to variety and visual appeal Special cross-referencing aids to emphasize connections among related topics An expository approach providing clear context for the traditional case material that also appears Easy-to-digest sidebar content intended to develop student numeracy strength in tax, accounting and other relevant concepts The purchase of this Kindle edition does not entitle you to receive access to the online e-book, practice questions from your favorite study aids, and outline tool available through CasebookConnect. The extraordinary authorship of William T. Allen and Reinier Kraakman provides a unique real-world perspective to Commentaries and Cases on the Law of Business Organization. Logical and flexible organization allows for chapters to be taught in any order to accommodate alternative teaching approaches. Rich commentary in the form of explanatory notes facilitates teaching and understanding. Careful case selection and editing presents both classic and important recent cases. An economic-analysis perspective is made accessible through clear and consistent explanatory text. Examples, hypotheticals, and diagrams illustrate conceptual and theoretical models. The text can easily be used in a Business Organization course with a focus on corporate law. Features: New chapter on basic finance and valuation concepts that updates materials from earlier editions Extensively revised chapter on the corporate voting system which addresses the success of several governance reforms Updated discussion of the duty of loyalty including Delaware benefit corporations and the demise of Emerald Partners II Up-to-date and authoritative commentary on the Delaware case law A presentation centered on the principal-agent problem, which gives students a functional framework for understanding both statutory law and judicial decisions

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

Marijuana Law, Policy, and Authority is a first-of-its-kind law school casebook in a rapidly-emerging and exciting new field. The accessible, comprehensive, and engaging material guides students through the competing approaches to regulating marijuana, the purposes and effects of those approaches, and the legal authorities for choosing among them. The helpful organization intersperses these issues of substantive law, policy, and authority throughout the discussion of users, suppliers, and third parties. Substantive law materials cover either prohibitions or regulations targeting users, suppliers, or third parties. Policy materials cover the goals of marijuana law and policy as well as the research on the impact of different marijuana policies. Authority materials address the different levels of government—federal, state, and local. Notes, questions, and numerous problems in each chapter provide additional thought-provoking material and help to reinforce student learning.

Download Free Corporate Taxation Aspen Casebook Series

Current, news-headlining cases keep the discussion interesting and lively. Key Features: Internationally renowned author Robert Mikos is the premier authority on marijuana law. He draws upon nearly a decade of professional experience teaching, lecturing, consulting, and writing about marijuana law and policy. Three distinct but inter-woven topics are covered: the substantive law governing marijuana; the policy rationales behind and outcomes produced by different approaches to regulating the drug; and the legal authority to regulate the drug. Students are guided through the multi-faceted legal and policy issues now confronting lawyers, lawmakers, judges, and policy analysts working in this emerging field. Written in a style that is familiar to law students, but also accessible to a much broader audience, including graduate and upper level undergraduate students in courses in policy studies, political science, and criminology. Cutting-edge issues are included that are intellectually engaging for students and professors alike—e.g., how are conflicts between state/ federal law resolved? What are the roles of courts and executive officers in terms of policy? Dives deeply into classic legal issues: contract enforceability and powers of court, Congress, and the state. Notes and Questions following cases offer stimulating fodder for discussion.

A perennially popular book with highly regarded authorship. Features: Addition of a new co-author, Peter J. Wiedenbeck of Washington University in St. Louis. Thorough updating throughout. Shortened to accommodate today's typical 3-credit, 13-week course. Some long cases are edited down to their central points.

[Copyright: cfd414eee1f0b8508b01d6f76816dcf2](#)