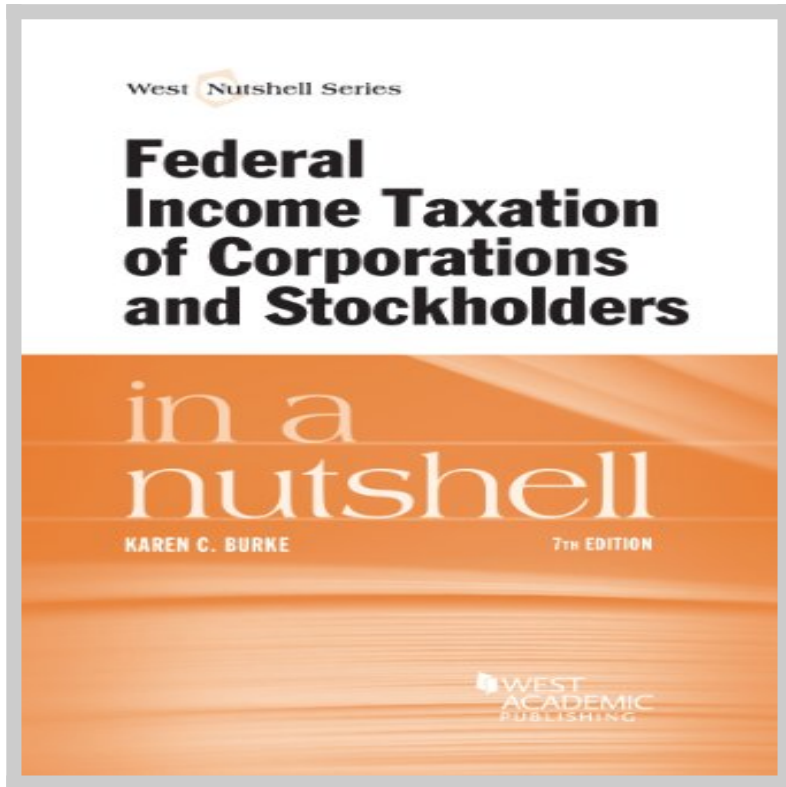


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This edition has been completely revised to reflect developments in the Code, regulations, and case law through October 2013. The text focuses on the corporation as a taxable entity and tracks the corporate life cycle from incorporation through complete liquidation. It includes discussion on nonliquidating distributions, redemptions, and stock dividends. It also addresses advanced problems in corporate taxation, such as taxable acquisitions, tax-free reorganizations and corporate divisions, and carryover of corporate tax attributes.

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