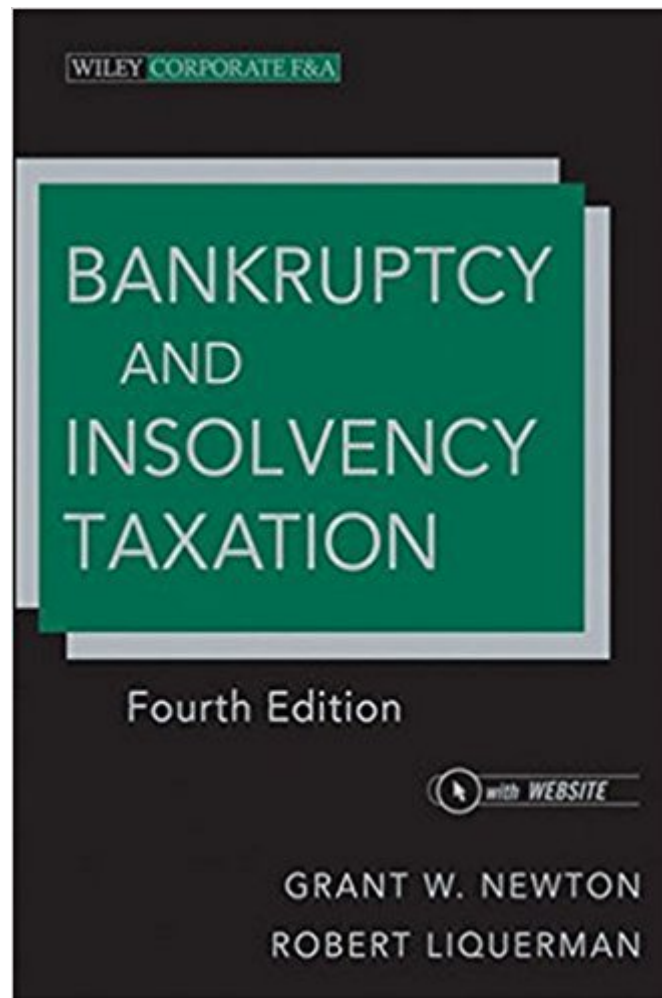




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Bankruptcy And Insolvency Taxation



Synopsis

The thousands of mergers, acquisitions, and start-ups that have characterized the past years of business have created an increasing number of corporations in financial trouble: specifically, a shortage of venture capital or quick cash. Consequently, bankruptcy protection is now viewed as a strategic move to protect corporations from their creditors and allow them to reorganize. Fully revised and updated with new case studies and the latest coverage of regulations, Bankruptcy and Insolvency Taxation, Fourth Edition provides the answers to the questions financial managers will have on the tax aspects of bankruptcy strategy.

Book Information

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Presents available bankruptcy options detailing how each one is affected by tax provisions of the IRS, Bankruptcy Codes and related cases. Answers tough questions about when to file, what to or what not to file and who is responsible for filing. This revised, expanded edition incorporates major changes in Sections 108 and 382, increased coverage of partnership bankruptcy and net operating income loss issues plus practical, how-to advice. --This text refers to an out of print or unavailable edition of this title.

The bulk of the book consists of long quotes from various relevant federal statutes, like rulings from the 10th Circuit Court, which often deals with tax matters. Relatively little of the book consists of the authors' original writings. Indeed, much of the narrative is quite disjointed. Typically, there is reference to replacing a section in the base text with an updated or corrected section in this

text.Perhaps best to think of this book as akin to an appendix or index. Not something typically read in its entirety.But given that there is little of the authors' additions, and the brevity of the book, it seems overpriced.

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