

Corporate Tax Planning

Learning Assignments & Learning Objectives

As a result of studying each assignment, you should be able to meet the objectives listed below each assignment.

ASSIGNMENT

SUBJECT

Chapter 1

Business Forms & Characteristics

At the start of Chapter 1, participants should identify the following topics for study:

- * Sole proprietorships
- * Partnerships
- * Estates & trusts
- * Unincorporated associations
- * Corporation defined
- * Subchapter S corporations
- * Ordinary "C" corporations
- * Personal service corporations
- * Corporate tax rates
- * Alternative minimum tax

Learning Objectives

After reading Chapter 1, participants will be able to:

1. List the advantages and disadvantages of sole proprietorships warning as to self-employed taxes and payment requirements and determine the characterization sole proprietorship assets upon disposition.
2. Define partnerships identifying the advantages and disadvantages, outline partnerships taxation particularly the application of the passive loss (§469) and at-risk rules (§465), and explain partnership income or loss reporting including husband and wife partnerships and limited partnerships.
3. Summarize the reporting requirements of estates, trusts and unincorporated associations, define "corporation" differentiating between subchapter S and regular corporations, identify characteristics of a personal service corporation, compute alternative minimum tax for such corporations, and identify preferences and adjustments that apply to certain types of taxpayers.

Corporate Tax Planning Learning Assignments Learning

Kermit D. Larson, Paul B. Miller



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Multistate Corporate Tax Course John C. Healy, Michael S. Schadewald, 2008 The Multistate Corporate Taxation 2009 CPE Course is a helpful resource that provides explanations of significant laws regulations decisions and issues that affect multistate tax practitioners Readers get the guidance insights and analysis on important provisions and their impact on multistate tax compliance and tax planning It s the top quality tax review and analysis that every state tax practitioner needs to keep a step ahead Towards Digitally Transforming Accounting and Business Processes Tankiso Moloi, Babu

George, 2024-01-11 This conference volume discusses the findings of the iCAB 2023 conference that took place in Johannesburg South Africa The University of Johannesburg UJ School of Accounting and Johannesburg Business School in collaboration with Alcorn State University USA Salem State University USA and Universiti Teknologi Mara Malaysia hosted the iCAB 2023 conference with the aim to bring together researchers from different Accounting and Business Management fields to share ideas and discuss how new disruptive technological developments are impacting the field of accounting The conference was sponsored by the Association of International Certified Professional Accountants AICPA CIMA Resources in Education ,1980 *Resources in Education* ,1996 **Interactive Teaching & Learning** Hans Emil Klein, 1997

Accounting, the Basis for Business Decisions Walter B. Meigs, Robert F. Meigs, 1987 Instructor s guide and answers to achievement tests and comprehensive examinations sets A B C and D *Concepts of Taxation* Ray M. Sommerfeld, Silvia A. Madeo, Kenneth E. Anderson, Betty R. Jackson, 1992 *The Practical Infant Teacher* Philip Boswood Ballard, 1929 *The National Guide to Educational Credit for Training Programs* American Council on Education, 2005 Highlights over 6 000 educational programs offered by business labor unions schools training suppliers professional and voluntary associations and government agencies **Financial Accounting** Paul B. Miller, Kermit D. Larson, 1994-12 **Financial Accounting** Kermit D. Larson, Paul B. Miller, 1992 **Business Education Forum** ,1996 Fundamental Accounting Principles Kermit D. Larson, Barbara Chiappetta, 1996 *Business Education (UBEA) Forum* ,1959 *Harvard Business Review* ,2003

Software Digest Ratings Newsletter ,1984 **Accountancy** ,1990 *Consultants and Consulting Organizations Directory* ,2004 **Federal Taxation 2001** Thomas Pope, Kenneth Anderson, John Kramer, 2000-04 **D & B Consultants Directory** ,1999

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