

This is your new

Business Taxation Deskbook

Corporations, Partnerships, Subchapter S, and International

By Samuel C. Thompson, Jr.

Business Taxation Deskbook is a guide to a wide range of domestic and international business tax issues under the federal income tax law as it exists under the Internal Revenue Code (the Code) after the enactment of the Tax Cuts and Jobs Act of 2017 (TCAJA). The book also provides a brief introduction to state law issues in business taxation. The topics covered here are highly complex, and this book is designed to provide an introduction to the basic principles and not to be the “last word” on any of the topics.

The book contains both (1) chapters focusing on specific business tax provisions enacted by the TCAJA, and (2) chapters integrating the discussion of provisions enacted by the TCAJA into the examination of the provisions of the Code addressing:

- (1) the life cycle of the three principal business entities (that is, C corporations, partnerships, and S corporations), and
- (2) inbound and outbound cross border transactions.

After the initial introductory chapter, the book is divided into six parts:

- Part I, Introduction and TCAJA;
- Part II, C Corporations;
- Part III, Partnerships;
- Part IV, S Corporations;
- Part V, International Provisions; and
- Part VI, A Brief Introduction to State Business Taxation.

Thank you for purchasing *Business Taxation Deskbook*. If you have questions about this product, or would like information on our other products, please contact customer service at info@pli.edu or at (800) 260-4PLI.

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