



# Federal Corporate Taxation (Concepts & Insights)

*Howard E. Abrams, Richard L. Doernberg*

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Find complete, updated coverage of the recent changes in corporate taxation: the debt/equity limitations "non-qualified preferred stock" in corporate formations and reorganizations; anti-abuse redemption provisions covering stock options and sales between related corporations; Anti-Morris Trust changes to tax-free spin-offs; elective classification "check-the-box" regulations; liberalization of Subchapter S shareholder restrictions; and changes to the timing of Subchapter S distributions.

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