

Corporate Taxation Problems Solutions And Explanations

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29 Common Problem Solutions - Tax Problems Solved Dan Pilla

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This impossibility to define a corporate taxpayer in a satisfactory manner relates to deeper corporate tax problems, which are explored further in this book. It guides the reader through the historical development of corporate taxation, with specific emphasis on the concepts of economic double taxation and the ability to pay.

Conceptual Problems of the Corporate Tax - IBFD

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Professor Michael Troege of ESCP Business School discusses the current pro-debt bias of corporate taxation and the instability this imbalance causes. He suggests a solution which would align the taxation of equity and debt in order to fix the problem.

INSIGHT: How Companies Could Benefit from Ending the Pro ...

Problem (a) p.327 Liquidation Distribution FACTS: A owns 100 shares of Humdrum Corp. purchased for \$10,000 (i.e., tax basis). Humdrum has \$12,000 accumulated E&P. Humdrum distributes \$20,000 to A in exchange for A's stock in its liquidation. Result: \$10,000 LTCG under §331. (\$20,000 received less \$10,000 basis).

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The United States corporate tax system is in desperate need of reform, and there are many sources of discontent. The U.S. raises less corporate tax revenue than peer countries do, and the system ...