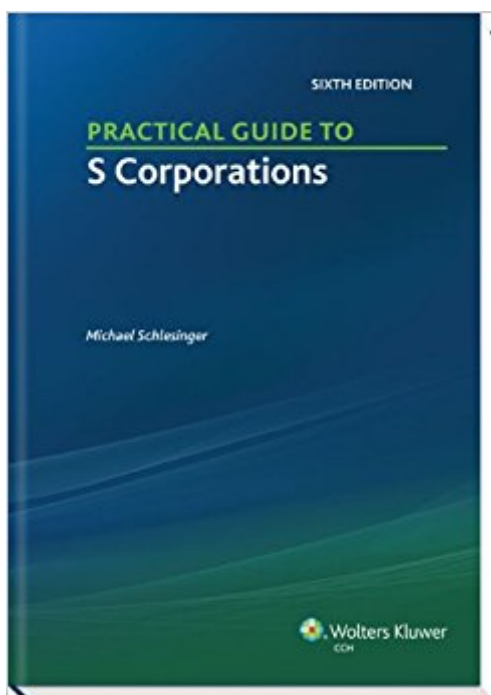


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Practical Guide To S Corporations (6th Edition)



Synopsis

Practical Guide to S Corporations (Sixth Edition) is written by noted practitioner, author and lecturer Michael Schlesinger. This new Sixth Edition contains extensive discussion of all recent changes in S Corporation law and practice since the publication of the Fifth Edition in 2011. It includes Treasury regulations related to the Code Sec. 199 manufacturing deduction, as well as cases, rulings and pronouncements issued since the Fifth Edition. Comprised of fifteen chapters, this book starts by considering the tax advantages of electing S corporation status. The middle chapters, Chapters 2-12, detail the operations of S corporations, discussing statutory requirements, taxpayers who qualify as shareholders, and considerations when converting a C corporation to S status.

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Michael Schlesinger, J.D., LL.M., is an attorney who practices in New York with more than 40 years of tax practice experience. He is the author of several books and numerous articles on taxation. He has been frequently quoted in various national publications such as the New York Times, Fortune Small Business and Smart Money. Additionally, Mr. Schlesinger authored several tax columns in national publications including Variety and The Practical Accountant. He has also taught courses on business entities for 11 years at Pace University School of Law.

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