

1. Record Nr.	UNINA9910270941703321
Autore	Tunnell Larry
Titolo	Advanced tax strategies for LLC's and partnerships // by Larry Tunnell, Robert Ricketts
Pubbl/distr/stampa	Durham, North Carolina : , : AICPA, , 2017 ©2017
ISBN	1-119-51241-7 1-119-51240-9 1-119-51238-7
Edizione	[1st edition]
Descrizione fisica	1 online resource (262 pages) : illustrations
Disciplina	341.753
Soggetti	Partnership - Taxation Private companies - Taxation Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Allocation of Partnership and LLC Income Under Section 704(b) -- Allocations With Respect to Contributed Property: Section 704(c)(1)(a) -- Allocation of Partnership Recourse Liabilities Under Section 752 -- Allocation of Partnership Nonrecourse Liabilities and Related Deductions Under Sections 752 and 704(b) -- Advanced Distribution Rules -- Adjustments to the Basis of Partnership or LLC Assets -- Sale of an Interest in a Partnership or LLC.
Sommario/riassunto	What works best for clients? Learn the pros and cons of the LLC, general partnership, limited partnership, and limited liability partnership by focusing on planning and potential tax traps. This title offers a review of distinct advantages of these entities coupled with an examination of the risk members and partners face if they do not have a solid tax plan to minimize their exposure. In addition, the authors explore some of the more intricate rules and regulations of these entities so you can move your working knowledge of partnership and LLC taxation beyond the basics. This book prepares the reader to do the following: Analyze a partnership or LLC agreement to determine whether any special allocations in the agreement will be allowed under

Code Section 704(b) Identify the potential economic consequences of special allocations to a partner or LLC member Identify the potential tax consequences when a partner or LLC member has a negative balance in his or her capital account Recognize the relationship between partnership and LLC allocations of profit and loss and the allocation of the risks and rewards of entity operations Distinguish between the requirements for substantiality and those for economic effect under the regulations Distinguish between "book" allocations required under Section 704(b) and "tax" allocations required under Section 704(c) Recognize the three methods described in the Section 704(c) regulations to make special allocations with respect to contributed property Determine when a non-contributing partner or LLC member will or will not be protected by required allocations under Section 704 (c) Calculate the gain that can result from reallocation of liabilities when a partner joins a partnership Calculate a partner's or member's share of recourse liabilities of a partnership or LLC Distinguish between recourse and nonrecourse liabilities of a partnership or LLC Analyze the impact of a partner or LLC member's guarantee of a recourse or nonrecourse liability of the entity Recognize when to treat a liability as a recognized versus contingent liability and understand how to account for partnership or LLC contingent liabilities Calculate the basis of each property received by a partner receiving multiple properties in a liquidating vs. non-liquidating distribution from a partnership or LLC Recognize which properties will receive a step-up or step-down in basis when multiple properties are received from a partnership or LLC Allocate ...

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2. Record Nr.	UNISALENTO991000925739707536
Autore	Mouton, Jean
Titolo	Les intermittences du regard chez l'écrivain : La Bruyere, J. J. Rousseau, Stendhal, Marcel Proust, André Gide, Paul Claudel
Pubbl/distr/stampa	[Paris] : Desclée De Brouwer, c1973
Descrizione fisica	249 p. ; 20 cm
Disciplina	848.509
Soggetti	Stendhal - Proust, Marcel - Rousseau, Jean Jacques - Gide, André - Claudel, Paul
Lingua di pubblicazione	Francese
Formato	Materiale a stampa
Livello bibliografico	Monografia