

1. Record Nr.	UNINA9910458810503321
Autore	Vasavada Nevandu P
Titolo	Taxation of US investment partnerships and hedge funds [[electronic resource]] : accounting policies, tax allocations and performance presentation // Navendu P. Vasavada
Pubbl/distr/stampa	Hoboken, NJ, : Wiley, 2010
ISBN	0-470-64258-0 1-282-70781-7 9786612707810 0-470-64256-4
Descrizione fisica	1 online resource (302 p.)
Collana	Wiley professional advisory services
Disciplina	332.645240973 336.2070973
Soggetti	Hedge funds - Taxation - United States Investment clubs - Taxation - United States Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Taxation of U.S. Investment Partnerships and Hedge Funds: Accounting Policies, Tax Allocations and Performance Presentation; Contents; Preface; Chapter 1: The Arcane World of Hedge Funds and Investment Partnerships; Chapter 2: The Structure of Hedge Funds; Chapter 3: Hedge Fund Fees; Chapter 4: Hedge Fund Accounting and Tax Filing; Chapter 5: Partner Tax Allocations in U.S. Partnerships; Chapter 6: Tax Allocations of Realized Gains by Layering; Chapter 7: Partial and Full Netting Methods; Chapter 8: Comparative Tax Consequences of Layering and Netting Methods Chapter 9: Tax Efficiency of Hedge Funds Chapter 10: Hedge Fund Performance and Risk Presentation; Chapter 11: Mutual Funds and Venture Funds Compared to Hedge Funds; Chapter 12: Epilogue; Appendix 1: Excerpts of Key U.S. Statutes Discussed in Chapter 1 That Govern U.S. and Offshore Hedge Funds and Venture Funds; Appendix 2: Methodology and Implementation Example of Full Netting; Appendix 3: Methodology and Implementation Example of Partial Netting; Appendix

4: Nonabusive Tilting of Tax Allocations According to Tax Preferences

Appendix 5: Eliminating Layering Entirely, by Allocating Dividends, Interest, Capital Gains, and Expenses in One Step Index

Sommario/riassunto

A new, lucid approach to the formulation of accounting policies for tax reporting Unraveling the layers of complexity surrounding the formulation of accounting policies for tax reporting, Taxation of US Investment Partnerships and Hedge Funds: Accounting Policies, Tax Allocations and Performance Presentation enables your corporation to implement sound up-front accounting and tax policies in order to reduce the overall cost of CFO and legal functions within a U.S. Investment partnership.Understand the pitfalls and optimize across legitimate policies that are consistent