Record Nr. UNINA9910826620603321 Autore Vasavada Nevandu P Titolo Taxation of US investment partnerships and hedge funds: accounting policies, tax allocations and performance presentation / / Navendu P. Vasavada Hoboken, NJ,: Wiley, 2010 Pubbl/distr/stampa **ISBN** 0-470-64258-0 1-282-70781-7 9786612707810 0-470-64256-4 Edizione [1st ed.] Descrizione fisica 1 online resource (302 p.) Wiley professional advisory services Collana 332.645240973 Disciplina 336.2070973 Soggetti Hedge funds - Taxation - United States Investment clubs - Taxation - United States Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Includes index. Note generali 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

Sommario/riassunto

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

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