

1. Record Nr.	UNINA9910829826203321
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
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.	UNINA9911019125303321
Autore	Paine David P
Titolo	Aerial photography and image interpretation // David P. Paine, James D. Kiser
Pubbl/distr/stampa	Hoboken, : Wiley, 2012
ISBN	9786613446091 9781118112649 1118112644 9781283446099 128344609X 9781613448854 1613448856 9781118111017 111811101X 9781118110997 1118110994 9781118112625 1118112628
Edizione	[3rd ed.]
Descrizione fisica	1 online resource (658 p.)
Altri autori (Persone)	KiserJames D (James Donald)
Disciplina	778.3/5
Soggetti	Aerial photography Photographic interpretation Aerial photography in forestry
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Introduction -- Geometry of a vertical aerial photograph -- Principles of stereoscopic vision -- Scale of a vertical aerial photograph -- Horizontal measurements? : distance, bearings, and areas -- Vertical measurements -- Mapping from vertical aerial photographs -- Orthophotography -- Map projections, grid networks, and control -- The Global Positioning System -- The transfer of detail -- Geographic information systems -- Small format aerial imagery -- Films, filters, and the photographic process -- Principles and techniques of aerial

image interpretation -- Landforms and drainage patterns -- Geology, soils, and engineering applications -- Land-use planning -- Environmental monitoring -- Additional topics in natural resources management -- Forestry -- Elementary statistics and sampling techniques -- Mapping accuracy assessment -- Aerial photo mensuration -- An example photo timber cruise -- Additional characteristics of electromagnetic energy -- Radar and Lidar : active remote sensors -- Scanning remote sensors.

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Sommario/riassunto

The new, completely updated edition of the aerial photography classic Extensively revised to address today's technological advances, Aerial Photography and Image Interpretation, Third Edition offers a thorough survey of the technology, techniques, processes, and methods used to create and interpret aerial photographs. The new edition also covers other forms of remote sensing with topics that include the most current information on orthophotography (including digital), soft copy photogrammetry, digital image capture and interpretation, GPS, GIS, small format aerial photography, statistical

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