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Title, Corporate, Partnership, Estate and Gift Taxation 2000. Authors, James W. Pratt, William N. Kulsrud. Publisher, ARC Publishing Company, 2000. ISBN, 192904500X, 9781929045006. Subjects. Law. > Corporate · Law / Corporate · Law / Estates & Trusts. Export Citation, BiBTeX EndNote RefMan.

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Louis Vlahos. Lou Vlahos is a partner and leads the firm's tax practice. He has extensive experience in all aspects of corporate, individual and partnership income taxation, and in estate and gift taxation, including tax planning, transactions, ruling requests, and tax controversy. Lou has lectured extensively and has written for.

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Amazon.com: Corporate, Partnership, Estate and Gift Taxation with Turbo Tax Business (9781426627262): James W. Pratt, William N. Kulsrud: Books.

For S corporations,. IRD includes income received by the Scor- poration that would be IRD if received by an individual or estate directly.¹³ The IRD rules also apply to certain payments to deceased partners in the context of LLCs or partner- ships.¹⁴ The fair-market value of the remaining expected future income that would.

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corporations for Federal estate tax purposes. United. States. Treasury. Regulations under section 7701 of the Internal Revenue Code now permit the owners of certain “business entities” that are not automatically classified as corporations to elect to be treated as an association taxable as a corporation or a partnership (if it.

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13 Nov 2017 . Like the House bill, the Senate bill will also double the exemption from estate, gift and generation-skipping transfer taxes beginning in 2018. . The Senate bill provides that for income from S corporations and partnerships, this deduction is limited to 50 percent of the taxpayer's W-2 income from these.

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He counsels individuals and businesses on ERISA and employee benefits law, corporate, partnership and business law/taxation and estate planning in connection with . He presently serves on ACTEC's Board of Regents, is the Chair of ACTEC's New Fellows Steering Committee and is on ACTEC's Estate and Gift, Asset.

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Title, Corporate, Partnership, Estate and Gift Taxation, 1993. Irwin taxation series. Authors, James W. Pratt, William N. Kulsrud. Publisher, Prentice Hall Law & Business, 1992. ISBN, 0256108420, 9780256108422. Length, 1120 pages. Export Citation, BiBTeX EndNote RefMan.

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Mr. Miller is a partner in the Boston office of Burns & Levinson LLP where he is the co-chair of the Tax Practice Group. His practice focuses on taxation, gift and estate tax and estate planning, corporate and partnership tax matters, international taxation, stockbroker/customer disputes, and investment fraud. Mr. Miller has.

Taught taxation at the Kelley School of Business from 1979-2014; Chaired Master of Science

in Accounting (MSA) and Master of Science in Taxation (MST) programs. Author and editor of three texts on taxation: Individual Taxation; Corporate, Partnership and Estate and Gift Taxation; and Federal Taxation (Cengage).

Pope, Rupert, and Anderson, Pearson's Federal Taxation 2018: Corporations, Partnerships, Estates & Trusts, 31st Edition, Pearson, 2017. Pope, Rupert, and Anderson, Pearson's Federal Taxation 2018: Individuals, 31st Edition, Pearson, 2017. Pratt and Kulsrud, Corporate, Partnership, Estate and Gift Taxation, 2018.

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return to home page. SYLLABUS. ACTG 3361. Winter 1998. Professor: Leaman Office: BA 337. Telephone: 871-2079. Office Hours: Monday 2:00 p.m. - 3:30 p.m.. Wednesday 2:00 p.m. - 3:30 p.m. and by appointment. Required Materials: Corporate, Partnership, Estate and Gift Taxation 1998 Edition, Pratt and Kulsrud

Corporate, Partnership, Estate, and Gift Taxation 1995: James W. Pratt, William N. Kulsrud: Amazon.com.au: Books.

30 Jun 2009 . One purpose of fixing a value on an interest in a closely held business is to determine gift and estate tax liability. CPAs called upon . These two appeals court victories give taxpayers a strong position for taking 100% of BIG taxes into account in valuing C corporation stock by the net asset valuation method.

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