

# The Complete Anatomy of a Qualified Subchapter S Election

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With contributions from more than 435 of the world's leading tax practitioners, including former Internal Revenue Service and Department of Treasury officials, the 31-volume The Corporate Tax Practice Series is the definitive resource on corporate tax.

The treatise begins with a "General Overview and Strategies in Representing Sellers," written by Series Editor Louis S. Freeman, and continues with in-depth coverage of cutting-edge corporate tax strategies and issues, from Section 355 divisive strategies to the exposures created by the Foreign Account Tax Compliance Act (FATCA). Important historical perspectives on tax legislation, rules, regulations and case law are discussed to provide context for the topics.

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