

Federal Taxation of Corporations Resources on Practical Law

Below is a list of essential Practical Law resources to help you get up to speed on the basics. These helpful resources include:

- [Practice Notes](#): Plain language, how-to-guides.
- [Standard Documents](#): Sample templates of pleadings, motions, and other documents that include helpful drafting notes which provide guidance and direction.
- [Checklists and Flowcharts](#): Process oriented guides to give you a quick overview of required steps for various issues.

[Taxation of Corporations – Practice Note](#)

Learn more about the US federal income tax rules that apply to US C-corporations and their US stockholders including the tax issues and rules at formation, during operations, on an asset distribution or sale, on a stock dividend, sale or redemption and on liquidation.

[Check the Box Rules for Foreign Businesses – Practice Note](#)

Learn more about how the US federal income tax classification rules that apply to foreign businesses.

[Choice of Entity: Tax Issues – Practice Note](#)

Learn more about how the US federal income tax classification rules that apply to US corporations, partnerships and LLCs.

[Joint Ventures: Tax Issues – Practice Note](#)

An overview of the key US tax considerations when structuring a US-based joint venture.

[Taxation of S-Corporations – Practice Note](#)

Learn more about how the US federal income tax rules that apply to S-corporations and their stockholders including the tax issues and rules at formation, during operations, on an asset transfer or other distribution, on a stock sale or redemption and on liquidation.

[Choosing an Entity – Comparison Chart](#)

A comparison chart that highlights the various structure, liability, tax and management differences among C-corporations, S-corporations, limited liability companies, and partnerships.

[Forming an S-Corporation – Checklist](#)

This Checklist presents questions for an attorney to consider when forming an S-corporation. It also covers important steps to take and principal issues to consider when forming an S-corporation.

[Tax Issues for In-House Corporate Counsel: Overview – Practice Note](#)

Gain an understanding of tax issues for in-house corporate counsel, including US federal and state income taxes, transfer pricing, tax considerations for acquisitions and dispositions, joint ventures, internal restructurings, state sales and use taxes and franchise taxes.

Acquisitions of a C-Corporation Versus S-Corporation: Tax Consequences – Practice Note

Compare the US federal income tax consequences for buyers, sellers and targets in taxable and tax-free acquisitions of C-corporations versus S-corporations.

Debt v. Equity: US Tax Classification of Securities – Practice Note

Gain an understanding of the relevant criteria for determining whether a particular security is classified as debt or equity for US federal income tax purposes.

Tax Issues for Startups – Practice Note

Learn more about the major US federal income tax issues that should be considered by a US startup company.

Taxation of Partnerships – Practice Note

Learn more about the US federal income tax rules that apply to partnerships and their partners including the tax issues and rules at formation, during operations, on a distribution, and on a sale of a partnership interest.

Debt v. Equity Tax Classification – Checklist

A checklist that summarizes the factors that influence whether a particular security is classified as debt or equity for US federal income tax purposes.

Establishing a Business Outside the US: Tax – Checklist

This Checklist outlines the key tax issues for a US company to consider when establishing a business outside the US. It discusses choosing a structure for foreign operations, capitalizing a foreign subsidiary, transferring assets outside the US and issues for expatriate employees.