

# 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.