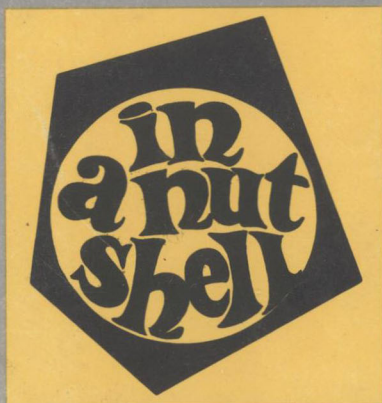


Federal Income Taxation of Corporations and Stockholders



JONATHAN SOBELOFF

**FEDERAL
INCOME TAXATION
OF
CORPORATIONS
AND
STOCKHOLDERS
IN A NUTSHELL**

By

JONATHAN SOBELOFF

Professor of Law

Georgetown University Law Center

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To my daughters
Judy, Debbie and Susan

PREFACE

The scope of this book is described in Chapter 1.

The author acknowledges with appreciation the assistance of others in the writing of this work. Helpful comments were furnished by Louis Tiger, Jr., Esquire, of the District of Columbia Bar, who read the manuscript and Professor Peter P. Weidenbruch, Jr. of Georgetown University Law Center, who read particularly the chapter on Redemptions. Valuable research and editorial assistance was rendered by then Georgetown law students: Wayne Barlin, John Foster, Robert King, Russell Love, A. Wyckliff Nisbet, Jr. and Marvin Rys. Members of the law school's Secretariat typed and proofread the manuscript and prepared portions of it for distribution in my corporate tax classes: Cathy Allred, Leslie Allred, Janice Fones, Renae Gibson, June Green, Mary Green, Karen Harvey and Chris Springer.

JONATHAN SOBELOFF

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