



Multistate Tax Guide to Pass-Through Entities (2008)

Robert Jamison, William N. Kulsrud, Linda Ethridge Curry, Teresa Stephenson

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The Multistate Tax Guide to Pass-Through Entities is an authoritative, practice-tested reference tool for accountants, attorneys, corporate tax departments, and other practitioners who need accurate, timely information concerning the operation of multistate or single state S corporations, partnerships, limited liability companies, and limited liability partnerships in all 50 states. This publication is essentially divided into two parts. The first portion contains jurisdictional coverage where materials relating to each individual state (plus the District of Columbia and New York City) are brought together at one location. Each chapter contains contact information for the particular state plus individual and C Corporation tax rates. Each chapter then discusses S Corporations, Limited Liability Companies, Partnerships, and Limited Liability Partnerships providing information as to entity organization, filing requirements and taxation. Fees, reporting requirements and compliance issues are also discussed. Each chapter also has a brief summary of the appeals process for each state that imposes an income tax. The book also contains several multistate chapters and charts that allow for easy state by state comparison. All the material contains citations to the applicable statutes. Thus, a user who needs more information knows what statute to look for and the web site where the search for additional information can begin.

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