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2011 updated reprint updated annually singapore tax guide

strategic business tax planning second edition is the definitive handbook on business tax planning skipping the unnecessary and minute taxation details and focusing instead on the big picture in taxes organized around business processes this reader friendly guide shows you how to optimally put tax management principles to work in your business

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in the united states how a business is taxed at the federal level is partly dependent on how it is organized publicly traded corporations known as subchapter c corporations are taxed once at the corporate level according to the corporate tax system and then a second time at the individual shareholder level according to the individual tax system when corporate dividend payments are made or capital gains are realized this leads to the so called double taxation of corporate profits businesses that choose any other form of organization are in general taxed only once at the individual level that is the income of certain businesses passes through to the individual business owners and is taxed according to the individual income tax system examples of these alternative pass through forms of organization include sole proprietorships partnerships subchapter s corporations and limited liability companies this book summarizes the general tax treatment of corporate and pass through businesses and analyzes the most recent business data from the internal revenue service irs

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