Mindluster Platform

About the course Taxation of Business Entities

Business entities are either not taxed at all, or they are taxed at a corporate rate. If a business entity is classified as a pass-through tax entity, it does not pay income taxes. Rather, the business owners pay taxes on any business profits.How are business entities taxed? Business entity tax obligations Partnerships are pass-through tax entities. The business itself does not pay income taxes. The tax liability skips, or â€œpasses through,â€ the business and falls onto the partners. Generally, partners pay taxes on business income based on how much of the business they own.

Business Category's Courses

Course Lesson(54)

Lesson 1 : **The 3 Sources of Federal Tax Law in the U S**

Lesson 2 : **The Different Types of Business Entities in the U S**

Lesson 3 : **Comparing Business Entity Types**

Lesson 4 : **Sole Proprietorships | Advantages and Disadvantages**

Lesson 5 : **Partnerships | Advantages and Disadvantages**

Lesson 6 : **C Corporations | Advantages and Disadvantages**

Lesson 7 : **S Corporations | Advantages and Disadvantages**

Lesson 8 : **LLCs | Advantages and Disadvantages**

Lesson 9 : **Section 351 Transaction U S Corporate Tax**

Lesson 10 : **Section 351 Transaction with the Transfer of Services U S Corporate Tax**

Lesson 11 : **Section 351 Transaction with Boot U S Corporate Tax**

Lesson 12 : **Section 351 transaction with Section 357 liabilities U S Corporate Tax**

Lesson 13 : **How to Calculate Transferor s Basis Section 351 U S Corporate Tax**

Lesson 14 : **How to Allocate Basis to Multiple Classes of Stock Section 351 U S Corporate Tax**

Lesson 15 :
How to Determine Holding Period of Stock in a Section 351 Transaction U S Corporate Tax

Lesson 16 : **How to Calculate Corporation s Basis in a Section 351 Transaction U S Corporate Tax**

Lesson 17 :
How to Calculate Corporation s Basis per Section 351 with a Built in Loss U S Corporate Tax

Lesson 18 : **The 3 Accounting Methods for Corporate Tax Returns U S Corporate Tax**

Lesson 19 : **3 Tax Advantages of Debt U S Corporate Tax**

Lesson 20 : **4 Tax Advantages of Using Equity U S Corporate Tax**

Lesson 21 : **After tax Cost of Debt vs Equity U S Corporate Tax**

Lesson 22 : **The 5 Factors of Section 385 for Classifying as Debt or Equity U S Corporate Tax**

Lesson 23 : **Earnings Stripping U S Corporate Tax**

Lesson 24 : **Section 1244 Stock U S Corporate Tax**

Lesson 25 : **Junk Bonds and Taxes The AHYDO Rules U S Corporate Tax**

Lesson 26 : **E P Earnings and Profits U S Corporate Tax**

Lesson 27 : **Current E P vs Accumulated E P U S Corporate Tax**

Lesson 28 : **How to Allocate E P to Multiple Distributions U S Corporate Tax**

Lesson 29 : **Section 301 Nonliquidating Distribution U S Corporate Tax**

Lesson 30 : **Qualified Dividends vs Ordinary Dividends U S Tax**

Lesson 31 : **Constructive Dividends U S Tax**

Lesson 32 : **Limitations on the Dividends Received Deduction U S Corporate Tax**

Lesson 33 : **Dividends Received Deduction U S Corporate Tax**

Lesson 34 : **Section 305 Taxability of Stock Dividends U S Corporate Tax**

Lesson 35 : **Section 302 Redemptions U S Corporate Tax**

Lesson 36 : **Redemptions vs Dividends U S Corporate Tax**

Lesson 37 : **Taxable Acquisitions in U S Corporate Tax**

Lesson 38 : **Tax Free Reorganizations in U S Corporate Tax**

Lesson 39 : **Type A Tax Free Reorganizations U S Corporate Tax**

Lesson 40 : **Forward Triangular Merger Type A Tax Free Reorganization U S Corporate Tax**

Lesson 41 : **Reverse Triangular Merger Type A Tax Free Reorganization U S Corporate Tax**

Lesson 42 : **Type B Tax Free Reorganization U S Corporate Tax**

Lesson 43 : **Type C Tax Free Reorganizations U S Corporate Tax**

Lesson 44 : **Type D Acquisitive Tax Free Reorganization U S Corporate Tax**

Lesson 45 : **Spin offs Split offs and Split ups U S Corporate Tax**

Lesson 46 : **Type D Divisive Reorganizations U S Corporate Tax**

Lesson 47 : **Consolidated Tax Return Requirements U S Tax**

Lesson 48 : **5 Advantages of Filing a Consolidated Tax Return U S Tax**

Lesson 49 : **5 Disadvantages of Filing a Consolidated Tax Return U S Tax**

Lesson 50 : **Excess Loss Account | Section 1502 U S Tax**

Lesson 51 : **Introduction to International Tax | U S Taxation**

Lesson 52 : **Subpart F Income of Controlled Foreign Corporations | U S Taxation**

Lesson 53 : **GILTI Global Intangible Low taxed Income | U S Taxation**

Lesson 54 : **Base Erosion Anti abuse Tax BEAT | U S Taxation**

Related courses

Business Entrepreneurship

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