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**BANKRUPTCY
& INSOLVENCY
TAXATION**

Third Edition

2008 CUMULATIVE SUPPLEMENT

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Bankruptcy and Insolvency Taxation Grant W. Newton, Gilbert D. Bloom, 1996-10-01 Written by a leading bankruptcy tax and accounting specialist and KPMG Tax partner from the Bankruptcy Practice Group who is also National Director of the firm's Technical Tax Services for Subchapter C Updates to chapters to reflect new cases that have been decided and pronouncements issued by the IRS An explanation on the conflict that exists among circuit courts and the IRS's position regarding the stepped up basis in stock of an S corporation resulting from cancellation of debt A discussion on regulations issued by the IRS and the Treasury dealing with continuity of shareholder interest remote continuity of interest and continuity of business enterprise solely for voting stock requirements and stock rights connected with reorganizations A discussion of modifications to the final and temporary section 1060 and section 338 B regulations and the subsequent issue of new temporary regulations effective for acquisitions on or after January 6 2000 replacing and removing previous regulations under sections B38 and 1060 **Bankruptcy and Insolvency Taxation, 2000 Cumulative Supplement** Grant W. Newton, Gilbert D. Bloom, 1999-12-29 Written by a leading bankruptcy tax and accounting specialist and KPMG Tax partner from the Bankruptcy Practice Group who is also National Director of the firm's Technical Tax Services for Subchapter C Updates to chapters to reflect new cases that have been decided and pronouncements issued by the IRS An explanation on

the conflict that exists among circuit courts and the IRS's position regarding the stepped up basis in stock of an S corporation resulting from cancellation of debt. A discussion on regulations issued by the IRS and the Treasury dealing with continuity of shareholder interest, remote continuity of interest and continuity of business enterprise solely for voting stock requirements and stock rights connected with reorganizations. A discussion of modifications to the final and temporary section 1060 and section 338 B regulations and the subsequent issue of new temporary regulations effective for acquisitions on or after January 6, 2000 replacing and removing previous regulations under sections 338 and 1060.

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