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S corporations, at present, are the largest tax filer in the United States of America. This book provides, in a single volume, a complete guide and reference tool for the tax practitioner to solve the many problems arising regarding S corporate taxation. Code Sec. 199A generally allows shareholders of an S corporation a 20% deduction on S corporation income with special rules for tangible property acquisitions.

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The S corporation is the most popular entity for closely held businesses, but the rules that regulate S corporations and make them a popular choice are complex, confusing and in a state of flux. CCH's popular S Corporation Taxation (2018) offers an in-depth and comprehensive analysis of S corporation taxation and uses extensive examples to illustrate both simple and complex situations.

[S Corporation Taxation \(2018\) - Wolters Kluwer](#)

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