

**A COMPLETE INTRODUCTION TO
CORPORATE TAXATION**

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This book is dedicated to my mother, Junie Momburn. Thank you for loving us so much. We miss you, you'll always be in our thoughts, we can't wait to see you again. RM

This book is also dedicated to my wonderful daughter Bianca, my wonderful and lovely wife Orissa and my family. Thank you for all your love and support and thank you for being so proud of me. RM

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PREFACE

Welcome to *A Complete Introduction to Corporate Taxation*. This book reflects the co-authors' experiences over several years of teaching and practice. One author has taught individual and corporate taxation for many years and has written several books and articles. The other practiced tax law for more than fourteen years in the IRS National Office, drafted numerous regulations, revenue rulings, revenue procedures, and articles in the corporate tax area, and has been responsible for countless private letter rulings on corporate tax. The knowledge each of us has gained should provide the reader a sound understanding of corporate taxation.

Although this book provides in-depth explanations, it cannot substitute for up-to-date research. As you learned in the individual tax course, tax laws are complex and in constant flux.

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