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Prentice Hall's Federal Taxation 2012: Corporations, 25e. Prentice Hall's Federal Taxation 2012: Corporations, 25e (Pope/Anderson/Kramer) Chapter C2 Corporate Formations and Capital Structure. 1) A sole proprietor is required to use the same reporting period for both business and individual tax information. Answer: TRUE.

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through September 30, 2012. The corporation must file a short-period tax return for its first tax year.³ From then on, its tax returns will cover a full 12-month period. The last year of a corporation's life, however, also may be a short period covering the period from the beginning of the last tax year through the date the corporation ceases to exist.

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Naturally, tax laws and amounts vary year to year, however, I did not find the 2013 worth the 4x or more premium over the 2012 edition. All in all, the Prentice Hall's Federal Taxation 2013 text is comprehensive and a great "go to" reference for future use.

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small firms and structured a framework including taxation, labor market, regulation, social security and income polic y (S torey, 1999). Macro-economic policies can promote or provide

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