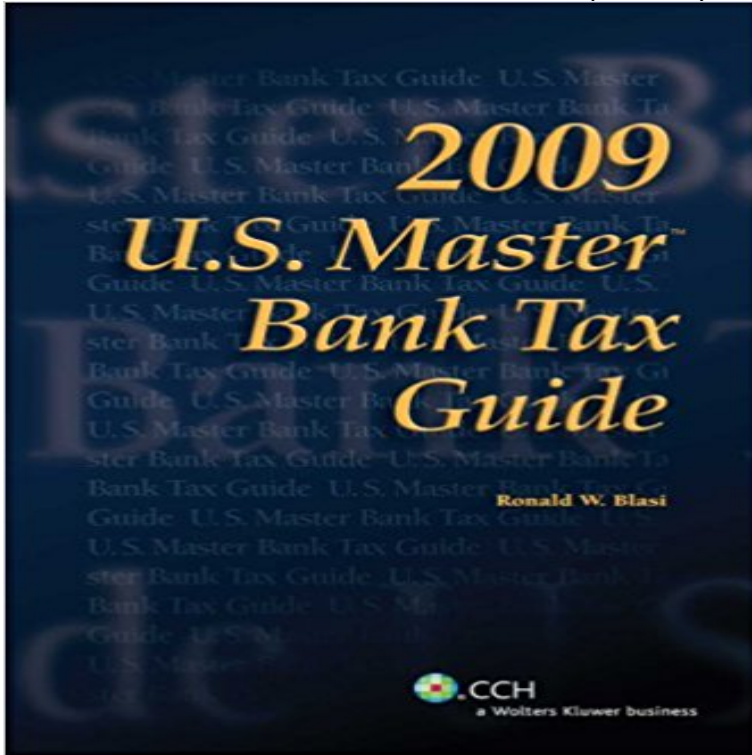


U.S. Master Bank Tax Guide (2009)



Formerly titled, the Bank Tax Guide, the new U.S. Master Bank Tax Guide (2009) by noted bank tax expert, Ronald W. Blasi, J.D., LL.M., is a comprehensive desktop reference that covers all the tax rules for financial institutions and is the only book of its kind that is completely updated each year to reflect the latest changes through press time. This is the authoritative must-have guide for professionals charged with tax compliance for financial institutions. It features special planning sections in each chapter, detailed discussions that are meticulously referenced to authority for additional research, potential IRS audit activities, and numerous practical examples that illustrate the rules and principles. The volume provides informative discussions on points of law where the courts and the IRS may not see eye-to-eye. The key tax planning suggestions offered upfront in each chapter and meticulous footnotes to show authority throughout make the Guides discussions a roadmap for further research. Helpful tables, charts, lists and examples reflect the authors penchant for illustrating the rules and principles in the most understandable way. Organized for day-to-day use, but offering a depth of discussion that readers will want to read thoroughly, the U.S. Master Bank Tax Guide reflects the authors 25+ years of banking industry experience and his proficiency at teaching in both the law school and tax professional venues. This resource not only explains the fundamental tax rules and principles that apply to banks, it also identifies and guides the reader through the many opportunities and pitfalls that may be present. From choice of entity advantages and disadvantages and treatment of start-up costs to handling ordinary and necessary expense items and acquisition and expansion considerations, the Guide offers the practical guidance that all bank tax practitioners need, value and appreciate.

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