



CAMPUS RECRUITING

KPMG's Classroom Tools

# Tax Technical Videos

KPMG LLP

KPMG LLP has developed two ten-minute videos to support classroom instruction of a tax technical topic. The videos feature KPMG LLP professionals discussing a technical issue they faced with a client, including an overview of the process used to resolve the issue and the outcome. Each ten-minute video is intended to reinforce the technical content presented by faculty.



### **CORPORATE TAX VIDEO**

#### **Traps and Opportunities in Section 332**

**Liquidations:** Elimination of subsidiary stock basis in a Section 332 liquidation is a potential trap, while avoidance of Section 332 may allow a worthless stock deduction.



### **PARTNERSHIP TAX VIDEO**

#### **Forming a Partnership Is Not as Simple as It Seems:**

A multitude of potential tax issues may arise in connection with even a seemingly simple transaction. These include entity classification under the check-the-box regulations, avoidance of disguised sale treatment, the effect of liability allocations on gain recognition, selection of a Section 704(c) allocation method, and compensation of key employees in a tax-efficient manner.

To view or download copies of these classroom tools, please visit KPMG's Faculty Portal ([www.kpmgfacultyportal.com](http://www.kpmgfacultyportal.com)).

You must register on the portal to have full access to the content.