

***TheTaxReview* Corporate Formalities**

Learning Objectives / Table of Contents

Learning Objective

A Learning Objective A

Recognize characteristics of a corporation.

B Learning Objective B

Identify actions necessary to maintain the integrity of the corporate structure.

C Learning Objective C

Recognize activities which could jeopardize the corporate liability veil.

D Learning Objective D

Analyze factors involved in determining reasonable compensation for corporate shareholders.

E Learning Objective E

Identify ways in which the IRS may reclassify payments to shareholders if corporate formalities are not followed.