

Highlights to the 2025-2026 Edition

New features and recent developments in the 2025-2026 Edition, issued December 2025, include updates to the following sections:

- Choice of Business Entity §§ 3:26, 3:29, 3:33, 3:40, 3:52, 3:56, 3:75, 3:76
- Special Tax Problems of Family Partnerships §§ 7:10, 7:59
- Operational Aspects of the Family Corporation and Other Family Entities §§ 9:7, 9:21
- Selected Tax Aspects of S Corporations §§ 11:10, 11:12, 11:13