

April 1961

Masthead Volume 63, Issue 3

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Recommended Citation

Masthead Volume 63, Issue 3, 63 W. Va. L. Rev. (1961).

Available at: <https://researchrepository.wvu.edu/wvlr/vol63/iss3/1>

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West Virginia Law Review

Published by the College of Law of West Virginia University. Official
publication of The West Virginia Bar Association.

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STUDENT NOTES

The Income Tax Aspects of Real Estate Developments by Multiple Corporations

For the purposes of this note the following factual situation may be assumed: a group of business men wish to develop Black-acre for residential purposes and they seek information as to the advisability of using multiple corporations to accomplish this purpose. This note will deal with the advantages and disadvantages of such incorporations with particular emphasis upon the possible tax consequences involved in light of two recent cases in the area.¹

The term multiple corporations encompasses the carrying on of a business through several small corporations rather than one

¹ James Realty Co. v. United States, 176 F. Supp. 306 (D.C. Minn. 1959); Aldon Homes, 33 T.C. 582 (1959).