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THIRD EDITION



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Basic Federal Income Taxation of Individuals Richard A. Westin, Beverly Moran, Herwig Schlunk, 2013-12 The subject of this book is the Federal Income Taxation of individuals meaning human beings It briefly touches on the taxation of partnerships trusts and corporations largely for the purpose of enhancing your understanding of how individuals are taxed when they own interests in such entities The Federal Income Tax on individuals provides the great preponderance of the federal government s revenues The other primary sources of government revenue aside from borrowing money and Social Security taxes are corporate income taxes transfer taxes imposed on gifts and the estates of decedents and so called excise taxes The latter are usually in the nature of sales taxes on particular items such as gasoline and diesel fuel and some are just penalties under a gentler name This book is limited to taxation of U S citizens who reside in the United States subject to some sideways glances at the implications of departing the United States or coming to it as an alien This book is traditional in nature and has many of the usual landmark cases on the subject It contains numerous study problems and requires selected readings of the Internal Revenue Code and the Treasury Regulations [Essentials of Federal Income Taxation for Individuals and Business and U. S. Master Tax Guide Book Bundle \(2013\)](#) CCH Tax Law Editors-Staff, Linda M. Johnson, 2012-12-01 **The Federal Income Tax Explained** John Melville Gould, George Fox Tucker, 1894

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Federal Income Tax Issues Arising in Connection with Proposals to Restructure the Electric Power Industry, 1997 *Federal Income Tax* Samuel A. Donaldson, Donald B. Tobin, 2014 Federal Income Taxation A Contemporary Approach uses several modern platforms to introduce students to the

federal income taxation of individuals After a general overview the book takes two more passes through the system each in increasing detail This helps students see the overall structure early in their studies and gives context to new concepts as they are introduced Helpful self assessment questions allow students to measure their own comprehension and save valuable class time for more advanced discussions Almost 100 detailed problems for class discussion require students to apply Code and Regulation provisions to real life fact patterns The book also includes links to several instructional videos with practice questions providing students with another opportunity to reinforce their understanding of the material Like other titles in the Interactive Casebook series the accompanying electronic version gives students immediate access to the full text of cited cases statutes articles and other materials in the Westlaw database It also contains hundreds of links to relevant videos photos articles audio clips and other sources that help make the subject come alive for students The electronic version also allows for immediate content updates easing the burden on instructors to prepare supplemental material

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The Law of Federal Income Taxation Joshua David Rosenberg, Dominic L. Daher, 2008 This treatise provides expert guidance to law students and practitioners alike on this increasingly complex area of the law It provides up to date comprehensive coverage of pertinent provisions of the Internal Revenue Code relevant administrative guidance and appropriate case law Above all it offers a unique blend of the theoretical and practical aspects of federal income taxation The authors bring to life one of the most challenging areas of the law with their expert analysis This treatise is a necessity for anyone hoping to gain a better understanding of federal income taxation

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Congress to calculate taxable income and final tax liability helps students develop a clear understanding of each level of taxation numerous problems reinforce fundamental concepts a Teacher s Manual that includes answers to every problem New To The Seventh Edition Adam Rosenzweig Associate Professor at Washington University School of Law with both instructional and practice experience joins the team as a co author bringing a new perspective To The casebook revised and expanded discussions of the role of debt in the tax laws including OID deferred income inclusions and character issues throughout the book to reflect its increasing significance To The law in this area significant updating of the taxation of property transactions including the role of debt and timing issues in deferred sales updating of the discussions of the taxable unit including assignment of income issues in Chapter 4 and marriage penalty relief provisions in the standard deduction section of Chapter 8 And The marriage penalty discussion in Chapter 10 an expanded discussion of the Alternative Minimum Tax AMT in Chapter 10 to reflect its increasing importance as ordinary income tax rates have been reduced revised Chapter 5 to reflect significant changes in the tax treatment of deferred compensation including an expanded discussion of OID principals and changes as a result of the enactment of Section 409A Chapter 11 has been eliminated and its contents incorporated throughout the remaining chapters If you aren t already using this classic casebook be sure to examine a copy of Problems and Materials in Federal Income Taxation Seventh Edition before you teach your next tax course

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