

Essentials Of Federal Income Taxation Textbok

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corporate tax laws have changed radically most importantly due to the tax reform act of 1986 this treatise is aimed at generalists who need a comprehensive overview of corporate tax doctrine and tax laws specialists who need a way to synthesize the relevant authorities on a particular question and students who want a discursive text to read along with their casebook discusses the crucial issues of corporate taxation this book provides a comprehensive understanding of the field enhance law student performance on exams and also provides a useful guide for attorneys practicing in this area

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long esteemed as a leader among tax casebooks the sixth edition of basic federal income taxation represents a thorough updating and a complete revitalization of an old favorite with the

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understanding federal income taxation consists of forty four chapters with each chapter addressing a basic topic in individual income taxation e g the taxation of personal injury awards the interest deduction installment sales because the provisions of the internal revenue code are necessarily at the heart of tax study a part or all of the code section s pertinent to the specific topic are included in each chapter likewise the chapters contain summaries of leading cases and relevant administrative rulings as well as numerous examples explaining the application of the law like the prior edition published in 2013 this new fifth edition of understanding federal income taxation is a valuable resource for students studying the tax law for the first time and for general practitioners handling transactions with individual income tax concerns the fifth edition incorporates recent developments in the internal revenue code and addresses important recent income tax cases as well as revised regulations and other new administrative materials many of these tax law changes are illustrated in new and revised examples included in the fifth edition

largest selling book since 1964 and over the last 56 years of its existence the book has established a reputation for itself as the most definitive work on the subject of income tax incorporating the provisions of the finance act 2019 the finance no 2 act 2019 the taxation laws amendment act 2019 and the finance act 2020 as applicable to assessment year 2020 21 provisions of the taxation and other laws relaxation of certain provisions ordinance 2020 dated 31 3 2020 have been incorporated in the book in the chapter of deduction of tax at source and collection of tax at source new reduced rates by 25 w e f 14 5 2020 have been included a simplified systematic approach to the understanding of a complex subject written in a unique simple and easy to understand language each topic after a theoretical exposition is followed by illustrations to facilitate the students to master the practical application of income tax law user friendly examination oriented style facilitating easy comprehension of each topic solved illustrations and questions for exercise are largest in number in comparison to other books on

income tax unsurpassed for over 56 years the book is trusted and relied upon for accuracy and reliability mistakeless printing on paper of superior quality at moderate price questions from latest examination papers of various universities have been included in the revised edition of the book at the end of each chapter short answer objective type and short numerical questions have been added with answers a unique feature of the revised edition is that section wise index has been incorporated

in clear language posin and tobin s principles of federal income taxation explores exotic wall street techniques employed to avoid capital gains it includes analysis of cases and concepts of the leading casebooks explanations with amplified diagrams and flow charts and extensive treatment of the time value of money issues this book explains equity swaps shorting against the box swap funds and decs it presents among other high profile situations a case study of how former treasury secretary william simon and his partners made 700 million in profits on the sale of the avis car rental agency less than two years after they bought it and paid no taxes

the theory of taxation and public economics presents a unified conceptual framework for analyzing taxation the first to be systematically developed in several decades an original treatment of the subject rather than a textbook synthesis the book contains new analysis that generates novel results including some that overturn long standing conventional wisdom this fresh approach should change thinking research and teaching for decades to come building on the work of james mirrlees anthony atkinson and joseph stiglitz and subsequent researchers and in the spirit of classics by a c pigou william vickrey and richard musgrave this book steps back from particular lines of inquiry to consider the field as a whole including the relationships among different fiscal instruments louis kaplow puts forward a framework that makes it possible to rigorously examine both distributive and distortionary effects of particular policies despite their complex interactions with others to do so various reforms ranging from commodity or

estate and gift taxation to regulation and public goods provision are combined with a distributively offsetting adjustment to the income tax the resulting distribution neutral reform package holds much constant while leaving in play the distinctive effects of the policy instrument under consideration by applying this common methodology to disparate subjects the theory of taxation and public economics produces significant cross fertilization and yields solutions to previously intractable problems

in global perspectives on income taxation law avi yonah covers basic corporate and international tax law from a comparative perspective the book both supplements readings in u s tax law courses and serves as a textbook for a comparative tax law class

view or download the free 2018 online supplement for this book taxation of individual income is a leading casebook that employs a unique problem method which many past students have found to be highly effective stimulating challenging and enjoyable students are provided material that allow them to arrive at their own conclusions about income tax concepts rather than the text merely setting out such concepts for them each chapter begins with a set of problems with learning objectives and a list of relevant terms without definitions these features are then followed by a detailed overview relevant cases administrative rulings and legislative history after reading the materials students return to the beginning of the chapter to address the problems and define the vocabulary terms a teacher s manual is available to professors this book also is available in a three hole punched alternative loose leaf version printed on 8 5 x 11 inch paper with wider margins and with the same pagination as the hardbound book the ebook version of this title features links to lexis advance for further legal research options

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