

Study Guide to Federal Income Individual Taxation 1997

Hoffman

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Federal Guide Study Taxation

JL Elias



Federal Guide Study Taxation:

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The seventh edition of Understanding Federal Income Taxation is a guide for students studying federal individual income taxation Adopting material from the authors casebook Taxation of Individual Income Thirteenth Edition the book is specifically designed for law students using other casebooks who seek supplemental material to assist them in their study of federal individual income taxation The book consists of forty two chapters with each chapter addressing a basic topic in individual income taxation e g the taxation of personal physical injury award gifts devises and inheritances the taxation of gains from the sale or exchange of property and the tax consequences of divorce Each chapter provides a detailed explanation of the interpretation and application of relevant Internal Revenue Code provision s and Treasury Regulations as well as summaries of leading cases and administrative rulings The practical application of these authorities is illustrated in the numerous examples contained in each chapter Because the provisions of the Internal Revenue Code are necessarily at the heart of tax study each chapter also includes a part or all of the Code section s pertinent to the chapter topic In summary the book provides a detailed overview of the principles policies and law underlying federal individual income taxation

Accounting Principles Underlying Federal Income Taxes, 1925 Eric Louis Kohler,1925 Federal Taxation Practice and

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