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Your Federal Income Tax for Individuals Your Federal Income Tax for Individuals FUNDAMENTALS OF FEDERAL INCOME TAXATION Your Federal Income Tax for Individuals Principles of Federal Income Taxation Essentials of Federal Income Taxation for Individuals and Business Basic Federal Income Taxation A Managerial Analysis of Federal Income Redistribution Mechanisms Fundamentals of Federal Income Taxation The Federal Income Tax Federal Income Taxation Federal Income Tax Laws Correlated and Annotated Federal Income Tax ... The Law of Federal Income Taxation Principles of Federal Income Taxation of Individuals Fundamentals of Federal Income Taxation Federal Income Tax, Including Tax on Undistributed Net Income, Capital Stock Tax, and War Excess Profits Tax Cases and Materials on Fundamentals of Federal Income Taxation Package X Tax Withholding and Estimated Tax A New Income Tax Manual Federal Income Taxation The Law of Federal Income Taxation The Federal Income Tax in Relation to Housing Community Property and the Federal Income Tax Federal Income Taxation of Banks and Financial Institutions Federal Income Taxation of Individuals Fundamentals of Federal Income Taxation The Federal Income Tax Federal Income Taxation of Individuals Federal Income Taxation in Focus Federal Income Tax Problems --1922 The Federal Income Tax Explained The Federal Income Tax (Classic Reprint) Federal Income Taxation Federal Income Tax Federal Income Tax Federal Income Tax, War-profits and Excess-profits Taxes The Federal Income Tax Burden on Households Federal Income Taxation of Intellectual Properties and Intangible Assets

The Tenth Edition of Freeland, Lind & Stephens' Fundamentals of Federal Income Taxation incorporates changes made by 1996 & 1997 legislation including: * A new Chapter 11A dealing with the inclusion of gains on principal residences under Section 121 * A new Chapter 11C dealing with Exclusions & Other Tax Benefits Related to the Costs of Higher Education. These include the Sections 25A Hope & Lifetime Learning Credits, the Section 135 Savings Bond Exclusion Provision, the Section 529 Qualified State Tuition Programs & the Section 530 Educational IRAs * An addition to Chapter 20C to cover Roth IRAs & SIMPLE retirement plans * Changes in Chapter 21 dealing with Capital Gains & Losses to reflect the amendments to Section 1(h) & other legislative changes to the taxation of capital gains & losses * Consideration in Chapter 27B of the Qualified Adoption Expense Credit & the Child Credit The latest edition of this classic casebook continues to integrate theory with policy, making the study of Federal Income Taxation challenging but accessible. Both students and instructors will appreciate how the authors cover a wealth of new material--and all the fundamentals of individual taxation--in a manageable length. Federal Income Taxation, Thirteenth Edition,

retains the strengths that have made it such a highly regarded casebook: - problems interspersed with notes and questions, to reinforce the text and hold student interest - built on the foundation established by original author Boris Bittker, with the current author team among the best scholars of the present day - unique introduction provides insightful historical background and some brief economic analysis - integration of theory and policy throughout the text makes the book intellectually stimulating while demonstrating real-world applications Scrupulously updated for its Thirteenth Edition, the book now includes: - the 2001 Tax Act, and other major legislation that will have long-term effects on the code - new developments in corporate tax shelters - the reversal of the Compaq case, a setback to IRS efforts to crack down on corporate tax shelters - major new cases: - *Chamales v. Commissioner*, *Henderson v. Commissioner*, and *Wayne Baseball, Inc. v. Commissioner* on personal deductions, exemptions, and credits - *Popov v. Commissioner* on allowances for mixed business and personal outlays - *PNC Bancorp v. Commissioner*, *Exacto Spring Corp. v. Commissioner*, *Kenseth v. Commissioner* on deductions for the costs of earning income - fully revised Teacher's Manual with sample syllabi and a transition guide For a subject as important as Federal Income Taxation, be sure to consider the casebook that has demystified taxation for generations of students. Examine Federal Income Taxation, Thirteenth Edition, before you select materials for your next course. Federal Income Taxation in Focus, Second Edition Unique in its structure, Federal Income Taxation presents core materials that cover the basics of tax law and also offers "cells" at the end of each chapter that are self-contained units with more in-depth discussion of certain topics. This flexible structure allows professors to customize their tax course by selecting only the additional in-depth materials they want to use. The stellar author team, with years of scholarship and teaching experience, presents a core text that covers the leading cases and explains the substantive tax law that is essential to a basic understanding of federal income tax law and principles. The self-contained, optional units at the end of the book — "cells" — supplement the core text by providing additional material and treat a limited number of topics in greater detail. Notes and questions provide background information and place the cases and statutes in context. More than 150 problems are interspersed throughout the core text and the cells that challenge students to apply the Code, regulations, and income tax theory to specific situations. A detailed Teacher's Manual provides comments and suggestions for teaching both the core and the cell material as well as answers to all of the questions and problems in the casebook. New to the 6th Edition: Legislative developments, including tax provisions contained in the 2020 Coronavirus Aid, Relief, and Economic Security Act, the 2021 American Rescue Plan Act, and the 2022 Inflation Reduction Act. New cases reflecting developments

since the previous edition All materials updated to reflect regulatory and other developments since the previous edition interpreting, responding to, or otherwise relating to, the 2017 Tax Cuts and Jobs Act changes. Professors and students will benefit from: New cases reflecting developments since the previous edition. Core text (about 500 pages) that covers the leading cases and explains the substantive tax law that is essential to a basic understanding of federal income tax law and principles. Novel "Cells," self-contained, optional units at the end of each chapter that supplement the core text by presenting additional material and treating a limited number of topics in greater detail. Notes and questions providing background information and placing the cases and statutes in context. More than 150 problems throughout the core text and cells that challenge students to apply theory to specific situations. An annual "inflation supplement" that provides updated problems and answers to reflect inflation adjustments for the upcoming year, as well as updated tables where relevant. 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. Excerpt from The Federal Income Tax The taxation of income is a relatively new phenomenon in American fiscal life. Only within a decade has the Federal Constitution been amended SO as to make a national income tax possible; and this amendment came in the nick of time. It is appalling to think of the situation into which we should have been plunged had we not been in a position to alimnt our revenues during the Great War from this source. The very newness, combined with the hugeness, of this fresh device has, however, naturally engendered all sorts of difficulties from which we are slowly trying to extricate ourselves. About the Publisher Forgotten Books publishes

hundreds of thousands of rare and classic books. Find more at www.forgottenbooks.com This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the original format whilst repairing imperfections present in the aged copy. In rare cases, an imperfection in the original, such as a blemish or missing page, may be replicated in our edition. We do, however, repair the vast majority of imperfections successfully; any imperfections that remain are intentionally left to preserve the state of such historical works. On the 25th anniversary of Jeffrey Kwall's groundbreaking *The Federal Income Taxation of Corporations, Partnerships, Limited Liability Companies, and Their Owners* (now in its 6th edition), Kwall has done it again with a brand-new take on personal income tax in *The Federal Income Taxation of Individuals: An Integrated Approach*. Part of Foundation Press's forward-looking *Doctrine and Practice Series*, Kwall's book offers a modern approach to income tax designed to resonate with the current generation of law students. The book fully integrates the Tax Cuts and Jobs Act of 2017 and, in addition to the traditional cases, contains a collection of contemporary cases with provocative fact patterns that will interest all students. In that light, the book was designed to accommodate students with different learning styles by providing explanatory text and notes, detailed examples and problems, and a myriad of text boxes offering insights, discussion questions, online references, points worth noting, and applications to the practice of law. A primary goal of the book is to expose students to practical tax problems and to heighten student awareness of quality of practice issues. This goal dovetails with the book's recurring theme that economic considerations always outweigh tax considerations. The book consists of 18 Chapters. After an Introduction (Chapter 1), Chapters 2-8 focus on Gross Income. Because tax law is a foreign subject to most law students, these early chapters explore gross income in the context of familiar economic relationships (e.g., a business owner and its employees, a donor and a donee, a lender and a borrower). Chapters 9 and 10 address Deductions. In addition to focusing on allowance provisions, these chapters integrate the consequential impact of classifying deductions as section 62 deductions, miscellaneous itemized deductions, and other itemized deductions. Chapters 11-14 are focused on Timing questions with emphasis on the tax law's treatment of time value of money issues. Chapters 15 and 16 address Tax Rates and include coverage of assignment of income issues, capital gains and losses, and dividends. Chapter 17 highlights the Alternative Minimum Tax and Chapter 18 introduces the taxation of corporations and partnerships to whet students' appetites for future tax courses. The book is ideally suited for a three-credit or four-credit introductory income tax course. 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. Softbound - New, softbound print book. CAMDEN - SUBSCRIPTION CANCELLED 12/10. This perennially popular book offers the most intellectual depth of any tax casebook. Regarded as the most insightful, policy-oriented, and coherent treatment of the field, *Basic Federal Income Taxation* includes more of the classic, foundational cases than most other tax casebooks and provides the best available coverage of capital gains. This eighth edition, the first since the death of original author William D. Andrews in 2017, aims to update a classic while preserving its distinctive attributes. The style of the book has been retained, with its focus on cases and tax policy. New to the 8th Edition: A comprehensively revised Chapter 1, designed to equip students with the conceptual framework and policy themes they can deploy to structure thinking and assist understanding throughout the course. A reworked organization, with return of capital timing issues now addressed immediately before capital appreciation (realization and recognition); gifts, taxation of the family, and assignment of income issues have been grouped together to highlight common themes; losses and tax shelter limitations have been folded into one chapter, and the leverage and leasing materials trimmed. Numerous changes to reflect new developments—legislative, administrative, and judicial—since the publication of the last edition. The pervasive influence of the Tax Cuts and Jobs Act of 2017 is reflected throughout the book. Starting with Chapter 1, this edition emphasizes the distribution of individual income tax burdens across the income spectrum, from the earned income tax credit and child tax credits to the impact of capital gain rates on high-end progressivity. Benefits for professors and students: The book was developed and refined by Professor William D. Andrews, whose work initiated serious policy analysis of progressive consumption taxes and brought to light the hybrid nature of the existing federal income tax system, which is replete with compromises between accessions and consumption tax features. When law students come to appreciate that tax is concerned with fundamental issues of distributive justice—addressing who should be required to contribute to the support of our society, and in what proportions—many become engaged by the subject in a way that would have shocked their former selves. Detailed knowledge of current tax law rules is frequently rendered obsolete (sometimes before law students can graduate) by Congress's penchant for regular extensive amendment of the Internal Revenue Code. The book gives students a conceptual foundation that is durable rather than evanescent. Understanding tensions between the tax policy criteria and partisan differences in their evaluation makes each new round of tax Code re-jiggering, if not predictable, at least readily comprehensible. Teasing meaning out of an inordinately complex statute demands more than careful reading assisted by application of default norms of construction—it requires an appreciation of objectives. The book's exploration of history and purposes gives students the tools necessary to inform statutory interpretation,

equipping them to supply valuable practical guidance to clients and courts.

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