

## Fundamentals Of Federal Income Taxation 17th Edition

Using the proven technique of the Examples & Explanations series, this comprehensive guide combines textual material with well-written examples, explanations, and questions to test student comprehension of the materials and provide them with practice in applying information to fact patterns. Thorough in its coverage, Examples & Explanations: Federal Income Tax, Fifth Edition, makes use of case, statutory, and regulatory analysis to provide students with a complete understanding of Federal Income Tax Law. Special attributes of this highly regarded paperback include:

- Compatibility with numerous casebooks – students can use this guide to supplement any tax casebook
- Clarity – clear and straightforward writing and logical organization style help to demystify a difficult and intimidating subject
- Lucid introductions that prepare students For The concepts that follow
- Numerous policy questions are interspersed throughout text
- Sample final examinations – the Exam Appendix includes eight actual law school exams with suggested answers
- With updated examples and explanations and added visual aids, The Fifth Edition offers:

New material on IRC amendments made by recent statutes, including the Small Business and Work Opportunity Tax Act of 2007, The Tax Relief and Health Care Act of 2006, The Pension Protection Act of 2006, The Tax Increase Prevention and Reconciliation Act of 2005, The Gulf Opportunity Zone Act of 2005, The Katrina Emergency Tax Relief Act of 2005,

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And The Energy Policy Act of 2005. New material on recent income tax cases, including Murphy, Lattera, and O'Donnabhain Expanded coverage of various topics, including the alternative minimum tax, cancellation of indebtedness income, And The tax consequences of gambling and on-line games New material on policy topics, including the federal budget outlook Give your students the extra explanations they need: Examples & Explanations: Federal Income Tax, Fifth Edition, provides an excellent supplement for any casebook and will help students understand and apply difficult concepts.

The second edition of The Fundamentals of Federal Taxation is, like the first, a problem-based, transaction-oriented treatment of the basics of federal taxation. It features a balanced approach toward tax planning and tax policy and is structured for easy accessibility through the use of forty-one chapters, each of which can readily be covered in one, or occasionally two, class sessions. The first half of the book provides students with an understanding of the overall structure of the federal income tax. This part culminates in two major review problems that assist students in integrating the knowledge gained. Thereafter, the book covers various major topics of taxation—including real estate taxation, intellectual property taxation, family taxation, tax consequences of litigation, and deferred compensation—with an emphasis on tax planning. It is designed to give students an appreciation for how the law of taxation connects with everyday events of American life. In this cogent, straightforward

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treatment of a complex subject, the topics, the selection of cases, and the design of the problems are all calculated to make tax fun and thought-provoking. A teacher's manual with complete solutions to all the problems will be available.

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.

Part of the University Casebook Series?, Fundamentals of Federal Income Taxation provides detailed information on federal income taxation, with selected cases and expanded coverage of capitalization issues. The revised and updated thirteenth edition covers the Jobs and Growth Tax Relief Reconciliation Act of 2003, including reduction in tax rates for individuals, accelerated marriage penalty relief, reduction in the capital gains rate, new rates on qualified dividend income, increased additional depreciation under Section 168(k), and liberalization of Section 179 bonus depreciation. The casebook also contains new problems and discussion of capitalization rules, such as gains on principal residences under Section 121, tax benefits of higher education,

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retirement programs, and capital gains and losses reflecting amendments to Section 1(h).

This title is a part of our CasebookPlus<sup>®</sup> offering as ISBN 9781634608886. Learn more at CasebookPlus.com. Adopted at over 100 schools, this casebook provides detailed information on federal income taxation, with specific assignments to the Internal Revenue Code, selected cases, and administrative rulings from the Internal Revenue Service. The revised and updated Eighteenth Edition retains the book's long standing format and much of its prior materials, but it is updated to reflect recent events including all legislative developments, especially the Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114-113). The new edition contains coverage of updated tax rates, the permanent extension of various tax provisions, final regulations on capitalization, the Ninth Circuit's opinion in *Voss v. Commissioner*, and IRS guidance on the tax rules for same-sex married couples. The Eighteenth Edition also features revised and reorganized coverage of: (1) the cost recovery system (including §§ 179 and 168(k)), (2) the cash and accrual methods of tax accounting, and (3) the tax treatment of original issue discount and the time value of money provisions. The Text is accompanied by an extensive Teachers' Manual containing answers to the problems, comments on cases not contained in the text, and suggestions on teaching the course. Vol. 3 also issued as rev. 3rd ed. ; rev. 3rd edition of other vols. not planned.

This full-color book of Federal Income Tax Logic Maps, which supports any classroom text, is

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designed to assist in the understanding of key provisions of the Internal Revenue Code and how those provisions interact and generally flow. Visual aids, including graphic and color cues, offer a step-by-step method to help analyze the tax consequences of many transactions of everyday consequence to taxpayers. Visual references show the interplay among rules and subparts of rules. In some cases, applicable treasury regulations, revenue rulings, and case law are also referenced. The visual format provides a comprehensive overview, allowing students to review the subject quickly prior to final exams.

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 Adopted at over 100 schools, this casebook provides detailed information on federal income taxation, with specific assignments to the Internal Revenue Code, selected cases, and administrative rulings from the Internal Revenue Service. The revised and updated Eighteenth Edition retains the book's long standing format and much of its prior materials, but it is updated to reflect recent events including all legislative developments, especially the

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Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114-113). The new edition contains coverage of updated tax rates, the permanent extension of various tax provisions, final regulations on capitalization, the Ninth Circuit's opinion in *Voss v. Commissioner*, and IRS guidance on the tax rules for same-sex married couples. The Eighteenth Edition also features revised and reorganized coverage of: (1) the cost recovery system (including §§ 179 and 168(k)), (2) the cash and accrual methods of tax accounting, and (3) the tax treatment of original issue discount and the time value of money provisions. With CasebookPlus you'll receive a print book, lifetime digital access to a downloadable eBook, 12-month online access to self-assessment quizzes tied to the casebook, leading study aids, Gilbert® Law Dictionary and an outline starter. eBook and Learning Library - Lifetime digital access to a downloadable eBook, 12-month online access to self-assessment quizzes tied to the casebook, leading study aids, Gilbert® Law Dictionary and an outline starter. Learning Library - 12-month online access to self-assessment quizzes tied to the casebook, leading study aids, Gilbert® Law Dictionary and an outline starter.

Unique in its structure, *Federal Income Taxation*, 4E, presents core materials that cover the basics of tax law and then offers "cells" at the end of the book 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, feature notes and questions that 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 theory to specific situations. Key Features: Thoroughly updated with the

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latest tax legislation Updated rate brackets, personal exemptions, standard deductions, earned income phase-outs, and eligibility for various credits and deductions, based on the IRS revenue procedure

This edition of Introduction to Taxation was originally published as Fundamentals of Federal Income Tax Law. In writing this book, the author was guided by a view that as income tax law becomes increasingly complex the best approach to its teaching is to return to basics. Thus, Part I contains a concise treatment of federal income tax law focuses on the fundamentals. References throughout to supplementary materials allow for more in-depth exploration of issues. The Fifth Edition contains more than 25 notes about statutory interpretation, reflecting that tax law is an ideal vehicle for statutory interpretation. The materials also convey two key points about the legislative process as it pertains to tax law: (a) tax law is not static, but is ever changing; and (b) tax law is strongly influenced by special interest group pressures on our legislative body. The name change for the book reflects the addition of Part II which allows professors to expand an introductory course to include survey materials on taxes other than the federal income tax. Part II addresses property taxes, the estate and gift tax, the social security payroll tax, the taxation of trusts and estates, corporate taxation, international tax issues, and multistate taxation. A Teacher's Manual is also available for professors.

Fundamentals of Federal Income TaxationCases and MaterialsCases and Materials on Fundamentals of Federal Income TaxationFundamentals of Federal Income Taxation - CasebookplusFoundation Press

This casebook explores both the technical and policy issues associated with general principles of income taxation. The book is unrivaled in scope, depth of analysis, and

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flexibility. The materials facilitate focusing on either in depth coverage or broad policy issues for any particular topic. Within units, the material moves from the straight-forward to more complex rules, thus enabling each professor to make a decision as to the level of complexity which he or she wishes to reach in the course. The text can be used in a single course covering basic income taxation or a sequence of courses dealing with income taxation at either the J.D. or LL.M. level.

The casebook provides detailed information on federal income taxation. It includes selected cases designed to illustrate the development of a body of law on a particular subject. Text and explanatory materials designed for law study accompany the cases. Adopted at over 100 schools, this casebook provides detailed information on federal income taxation, with specific assignments to the Internal Revenue Code, selected cases, and administrative rulings from the Internal Revenue Service. The revised and updated Nineteenth Edition retains the book's long standing format and much of its prior materials, but it is updated to reflect recent events including all legislative developments, especially the 2017 Tax Cuts and Jobs Act (Pub. L. 115-97). The new edition contains coverage of the provisions of the Tax Cuts and Jobs Act, including the following significant changes: (1) rate reductions for individuals, including a significant rate reduction for business income earned in pass-through entities, (2) changes liberalizing the cost recovery system (including §§ 179 and 168(k)), (3) restrictions on the home mortgage interest deduction and deduction for state and local taxes, (4) the



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elimination of the deduction for most entertainment expenditures, (5) the non-deductibility of miscellaneous itemized deductions and the effect of that change on other areas of deductions, (6) a new limitation on the deductibility of business interest, (7) a new limitation on excess business losses of noncorporate taxpayers, (8) repeal of the rules for alimony and separate maintenance payments after 2018, (9) the significant increase in the standard deduction and elimination of the exemption deduction, (10) changes in the accrual method of accounting, (11) the increase and expansion of the child tax credit, (12) a new 60% limitation applicable to cash gifts to public charities, (13) new rules limiting like-kind exchanges to real property exchanges, (14) "simplification" of the kiddie tax, and (15) increased exemption amounts under the alternative minimum tax which make the tax applicable to fewer individuals.

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