

Fundamentals Of Federal Income Taxation 17th Edition

Principles of Federal Income Taxation of Individuals Federal Income Taxation of Individuals Federal Income Taxation Principles of Federal Income Taxation Basic Federal Income Taxation of Individuals Federal Income Taxation of Individuals in a Nutshell Problems and Materials in Federal Income Taxation Federal Income Taxation Federal Income Taxation Federal Income Taxation Federal Income Taxation The Federal Income Tax Federal Income Taxation Federal Income Taxation of Business Enterprises Federal Income Taxation Federal Income Taxation of Business Enterprise The Federal Income Tax Federal Income Taxation of Individuals Federal Income Taxation of Individuals in a Nutshell Federal Income Tax Daniel Q. Posin Daniel Q. Posin Stephen B. Cohen Dennis J. Gaffney Richard A. Westin John K. McNulty Sanford M. Guerin Stanley S. Surrey Joseph Bankman Richard L. Schmalbeck William A. Klein Thomas Sewall Adams William D. Andrews Richard A. Westin William A. Klein Bernard Wolfman Roy Gillispie Blakey Boris I. Bittker John K. McNulty Joseph Bankman

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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

offers a detailed and comprehensive treatment of basic rules principles and issues relating to federal taxation overview

this 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

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

thoroughly updated to reflect recent developments in tax law problems and materials in federal income taxation seventh edition remains an excellent choice for instructors who want a problems based book that explains the complex tax code in a clear focused manner among the attributes that have made this classroom tested casebook a success clear explanations and a realistic problem solving approach lead students to a solid understanding of the intricacies of the federal income tax code distinctive organization according to the taxing formula i e the statutory formula adopted by 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 old 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

the 19th edition of federal income taxation authored by joe bankman dan shaviro kirk stark and erin scharff is the updated 2023 version of the classic casebook for law school classes in federal income taxation originally authored by boris bittker of yale law school buy a new version of this textbook and receive access to the connected ebook on casebookconnect including lifetime access to the online ebook with highlight annotation and search capabilities plus an outline tool and other helpful resources connected ebooks provide what you need most to be successful in your law school classes integrating theory and policy in an accessible format the sterling author team of federal income taxation imbues its subject with historical economic policy and international perspective problems integrated throughout the text bridge the gap between theory and practice each edition of this renowned text builds on and adds to the strengths of its predecessors new to the 19th edition updated to reflect recent legislative and regulatory developments in the tax field new materials relating to race and the federal income tax new discussion and reorganization of materials on earned income tax credit and child tax credit integrating with material on tax progressivity new materials included including recent private letter ruling on medical expenses deduction for costs relating to ivf procedures gestational surrogacy inclusion of classic supreme court case *quill v leavitt* 1992 relating to taxation of income of native american taxpayer derived from activities on tribal land professors and students will benefit from notes problems and graphs make challenging material accessible the highest integration of economics and policy analysis a terrific teacher s manual with teaching notes on every case and concept great pedigree and authorship original authors boris bittker and william a klein were eminent authorities with beautiful writing styles bankman shaviro stark and scharff are among today s leading tax scholars even with all the new material it is still one of the shortest books around making it easy to teach from

unique in its structure federal income taxation third edition 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 teachers to customize their tax course by selecting only the additional in depth materials they want to use this stellar author team with years of scholarship and teaching experience presents a core text of about 500 pages which covers the leading cases and explains the substantive tax law that is essential to a basic understanding of federal income tax law and principles self contained optional units at the end of the book cells that supplement the core text by providing additional material and treating a limited number of topics in greater detail notes and questions that provide background

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federal income taxation eleventh edition offers an unmatched mix of cases and instructive problems these two expert teachers have refined and improved their material through actual classroom use their insight into student reaction and comprehension enables them to craft a casebook that does justice to the subject without overwhelming the novice previously titled basic federal income taxation klein and bankman s casebook builds upon a traditional case based approach augmented by appropriate textual explanations and excellent problems of varying levels of difficulty noteworthy material in the eleventh edition includes new and revised problems and notes new cases including commissioner v schleier showing the application of 104 a 2 to backpay and liquidated damages under the age discrimination in employment act mckay v commissioner on allocation of damages between excludable and nonexcludable amounts ford motor company v commissioner applying 446 b to limit deduction for future obligations to present value despite apparent satisfaction of all events test expanded and updated explanation of the earned income tax credit rev rule 93 86 application of the one year rule for expenses of travel away from home rev rul 94 47 deductibility of expenses of travel between residence and work locations and rev rul 94 38 deductibility of costs incurred to clean up land and to treat groundwater contaminated with hazardous waste

this book provides teaching materials for a basic income taxation course dealing with the taxation of partnerships corporations s corporations and limited liability companies the book begins with the study of partnerships moves to c corporations then to s corporations then to limited liability companies and closes with an optional review of some unusual forms such as cooperatives regulated investment companies and real estate investment trusts

this was the first book to put the american federal income tax into its historical and political context acclaimed upon publication as a necessary

supplement to the work of seligman and seidman it is still an essential work erwin r griswald was among the first to recognize this book s value in the harvard law review he wrote t here is very little in this book that will help a lawyer win a case y et there is much of practical value a clear picture of the forest which might otherwise escape the lawyer bent on dissecting the trees he predicted correctly that t here is a mass of fact and comment that will make the book a standard work of reference for many a year to come 53 1218

using the proven effective examples explanations series pedagogy federal income tax combines textual material with examples and explanations that test and reinforce students understanding of case statutory and regulatory analysis students learn how to apply federal income tax law through realistic hypotheticals the revised sixth edition offers new and updated examples explanations with timely coverage of developing topics such as medical expenses taxation of same sex couples debt discharge income value added taxes and the federal budget features as a valuable problem supplement it is compatible with most casebooks an integrated treatment of policy questions clear and helpful introductions to each topic the exam appendix includes eight law school exams with suggested answers new to the sixth edition updates to irc amendments including the patient protection and affordable care act the american recovery and reinvestment act of 2009 the emergency economic stabilization act of 2008 current issues and important new cases such as o donnabhain

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