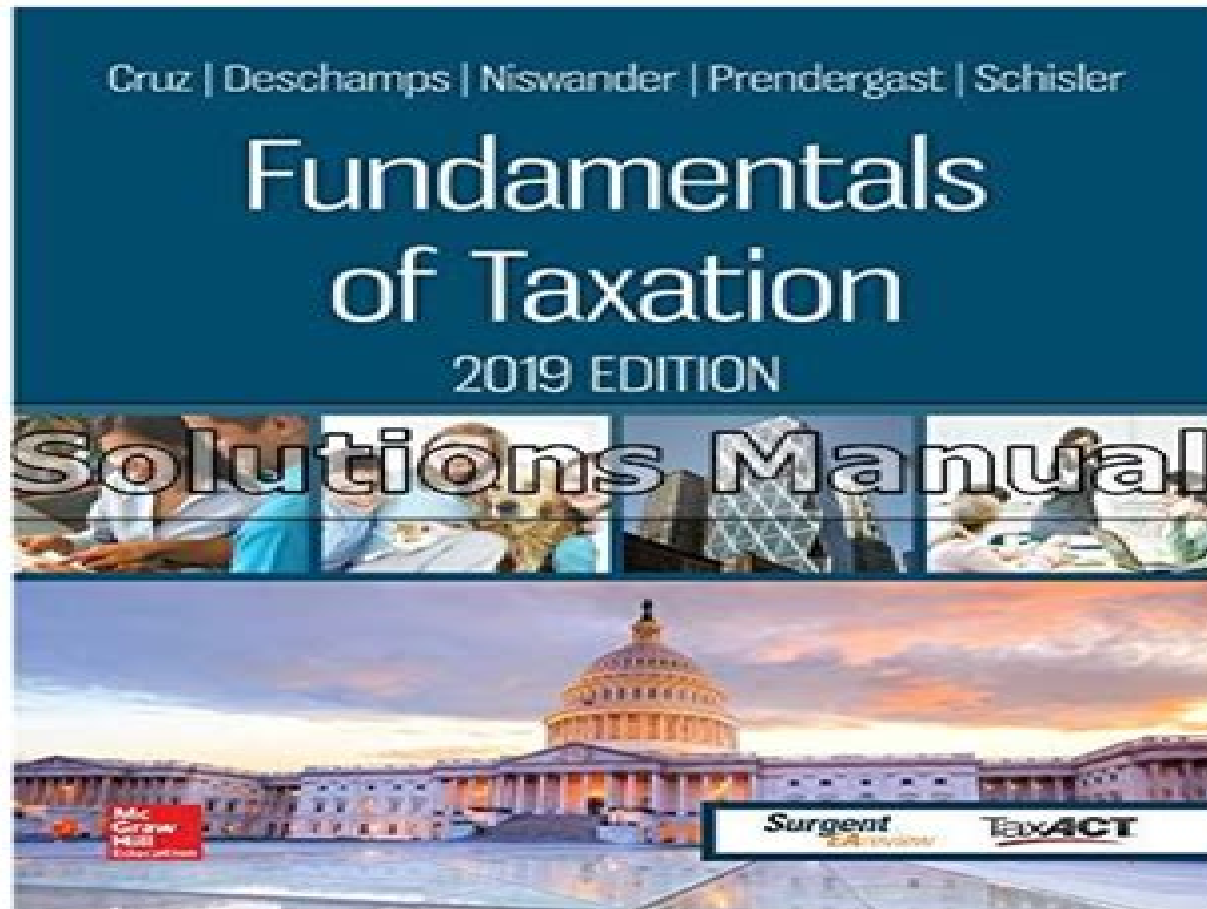


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Miller, Jeffrey A. Maine, 2017 View or download the 2018 Update Memorandum at this link The fourth edition of The Fundamentals of Federal Taxation is a problem based transaction oriented treatment of the basics of federal taxation It features a balanced approach toward tax planning and tax policy and is structured for easy accessibility through the use of forty two chapters each of which can readily be covered in one or occasionally two class sessions This edition incorporates developments in the law through January of 2017 Key developments since the third edition include changes to depreciation and capitalization the tax treatment of same sex marriage and emerging trends in the tax treatment of personal injuries This edition also further engages students by noting how tax law intersects with diverse and hot topics such as the sharing economy the legalized marijuana industry Silicon Valley job perks wrongful incarceration virtual currency and human egg donation The first half of the book provides students with an understanding of the overall structure of the federal income tax culminating 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 Also available from Carolina Academic Press is a companion book by the same authors entitled Problems and Solutions for Federal Income Taxation This is a student study aid with over four hundred problems and solutions organized with the same chapter structure as the main text The teacher who wishes to de emphasize the use of class time on the problems can simply assign this book as a companion to the main text Both books contain detailed cross reference tables for internal revenue code sections cases regulations and I R S rulings The Fundamentals of Federal Taxation is a cogent straightforward 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 In just over 600 pages the authors have made tax law come alive for students and have created an exciting vehicle for teachers and students to engage in meaningful dialogue on both the tax policy and the tax planning levels A teacher s manual with complete solutions to all of the problems is available *Fundamentals of Taxation 2020 Edition* Frederick Niswander, Dan Schisler, Michael Deschamps, Debra Prendergast, Ana M. Cruz, Dr., 2019-12-03 Fundamentals of Taxation emphasizes a hands on approach to tax education It s a Taxation textbook designed to expose beginning tax students to tax law but to also teach the practical intricacies involved in the preparation of tax forms and tax returns To train tomorrow s tax preparers to handle the complex U S tax law the Fundamentals of Taxation textbook and Connect author team have devised four primary teaching advantages Organized to closely follow the IRS tax forms Actual tax forms are incorporated throughout the text giving students the opportunity to understand the principles behind tax law while they learn how to work with clients to obtain the information they will need to complete tax forms Proper reporting of tax issues are illustrated The authors present a tax issue discuss the legal requirements illustrate the proper tax form placement and show the completed form in

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Fundamentals of Tax Preparation United States. Internal Revenue Service, 1974*

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