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## Solution and Answer Guide

YOUNG, PERRELLI, NELLEN, MALONEY, CUCCIA, LASSAR, CRIPÉ, SWFT COMPREHENSIVE  
VOLUME 2025, 9780357988817; CHAPTER 2: WORKING WITH THE TAX LAW

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### DISCUSSION QUESTIONS

1. (LO 1) Determining the intent of Congress is a large part of tax research. Reviewing the Committee Reports generated by the House Ways and Means Committee, the Senate Finance Committee, and the Joint Conference Committee (if convened) will assist in determining intent.
2. (LO 1) The many gray areas, the complexity of the tax laws, and the possibility of different interpretations of the tax law create the necessity of alternatives for structuring a business transaction.
3. (LO 1) Federal tax legislation generally originates in the House of Representatives, where it is first considered by the House Ways and Means Committee.
4. (LO 2, 5)

SWFT, LLP  
5191 Natorp Boulevard  
Mason, OH 45040

October 16, 2024

Ms. Sonja Bishop  
T&E, Inc.  
100 International Drive  
Tampa, FL 33620

Dear Ms. Bishop:

This letter is in response to your request about information concerning a conflict between a U.S. treaty with Spain and a section of the Internal Revenue Code (IRC). The major reasons for treaties between the United States and certain foreign countries is

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**Eugene Willis, William H.  
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Eugene Willis, William H. Hoffman, James H. Boyd, David M. Maloney, 2004-04 Combining the number one Individual tax text with the number one Corporations text West Federal Taxation Comprehensive Volume 2005 Edition is a true winner An edited version of the first two WFT textbooks this book offers a thorough and balanced treatment of relevant tax Code and regulations as applied to individuals and corporations Ideal for undergraduate or graduate levels this text works for either a one semester course in which an instructor wants to integrate coverage of individual and corporate taxation or for a two semester sequence in which the use of only one book is desired      Instr Guide Wft Comp 2003

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