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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

# Federal Taxation Comprehensive Volume Solution

## Chapter 4

**Jiyuan Zhang**



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