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# Fundamentals of Federal Income Taxation

CASES AND MATERIALS

TWENTIETH EDITION

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# Federal Income Taxation Fundamentals 5th Edition Solutions

**James J. Freeland**



## **Federal Income Taxation Fundamentals 5th Edition Solutions:**

Cases and Materials on Fundamentals of Federal Income Taxation James J. Freeland, Stephen A. Lind, Richard B. Stephens, 1994      **Fundamentals of Federal Income Taxation** James J. Freeland, 2000 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      **The Cumulative Book Index** , 1984 A world list of books in the English language      *Fundamentals of Corporate Taxation* , 2005 Clear concise and engaging Fundamentals of Corporate Taxation teaches the fundamentals of a highly complex subject with skillfully drafted problems explanatory text and a selective mix of original source materials The coursebook incorporates all relevant changes from recent acts including the American Jobs Creation Act of 2004 and the Jobs and Growth Tax Relief Reconciliation Act of 2003 Important new highlights include discussions on the impact of reduced tax rates on qualified dividends new rules limiting the transfer or importation of built in losses and the response by courts and the Internal Revenue Service to corporate tax shelters The sixth edition also contains new material on corporate reorganizations and S corporations rulings on Section 351 control requirements and corporate divisions and more permissive eligibility requirements and other new statutory rules      *Catalog of Copyright Entries. Third Series* Library of Congress. Copyright Office, 1960 Includes Part 1 Number 2 Books and Pamphlets Including Serials and Contributions to Periodicals July December

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