

Basic Income Tax Course Manual

The Cumulative Book Index 1922

The Balance Sheet 1924

Self-instructional Guide to Federal Income Taxation Albert J. Schneider 1969

College Blue Book Macmillan Publishing Company Staff 1979-09

Regulation of Income Tax Return Preparers United States. Congress. House. Committee on Government Operations. Legal and Monetary Affairs Subcommittee 1972

Federal Income Tax Douglas A. Kahn 2011
This textbook is a concise, single-volume work which explains the technical workings, Code, regulatory provisions, administrative interpretations and common law tax rules and principles that apply to individual taxpayers. Numerous illustrations are provided to help the reader understand the application of the tax rules. The text suggests rationales and underlying policies for many of the tax areas covered in a basic tax course. Designed for students taking a basic course in income taxation and those taking advanced tax courses who desire an accessible explanation of a personal income tax doctrine relating to their studies.

Problems, Cases and Materials on Federal Income Taxation Laurie L. Malman 1994

Catalog of Copyright Entries. Part 1. [B] Group 2. Pamphlets, Etc. New Series Library of Congress. Copyright Office 1921

The National Income Tax Magazine 1926

The National Public Accountant 1971

The College Blue Book 2010

Catalog of Copyright Entries. Third Series Library of Congress. Copyright Office 1974

Master Federal Tax Manual 1987

Regulation of Income Tax Return Preparers United States. Congress. House. Government Operations 1972

Books in Series 1985 Vols. for 1980- issued in three parts: Series, Authors, and Titles.

Federal Income Taxation of Business Enterprises Richard A. Westin 1995 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.

Federal Income Taxation of Individuals Samuel A. Donaldson 2007 One law school professor called the First Edition "the best book I have ever used!" The new Second Edition of this popular law school text continues its innovative "building-block" format, leading students from the basic elements of the federal income tax *Books and Pamphlets, Including Serials and Contributions to Periodicals* Library of Congress. Copyright Office 1977-07

Professional Development of Estate & Gift Tax Examiners Harry J. Donnelly 1968

Federal Income Tax Douglas A. Kahn 2016
This book is designed for students taking a course in federal income tax, or for students in an advanced tax course who seek an explanation of an area in the basic income tax system that they had not learned or had forgotten. The authors provide clear concise explanations of the tax principles that underlie the tax system. For example, the doctrines of anticipatory assignment of income, anticipation of income, realization and nonrecognition are discussed in detail. Other important concepts such as substance versus form, economic substance, and the recission doctrine are explained. While the book does not discuss every statutory provision of the Code, many are examined and explained. For example, the operation of the capital gains provisions, the quasi-capital asset provision of section 1231, the medical expense provision, the nonrecognition provisions of sections 108, 1031 and 1033 are examined in detail. Not only is section 108 examined, but the larger topic of cancellation of indebtedness is discussed. The authors devote significant attention to sections 1031 and 1033 because those provisions are typical of nonrecognition statutes and prepare a student for the complex nonrecognition

provisions the student will encounter in an advanced tax course. Depreciation and recapture of depreciation are examined in detail and their underlying principles are described. In addition to textual discussion of statutes and basic tax concepts and principles, the authors have provided a number of illustrations to show how the various provisions of the Code operate. There is discussion of the tax policies that underlie statutory provisions and how the knowledge of those policies can help arrive at a proper construction and application of the statutes.

Basic Income Tax Course Manual

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