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Fundamentals of Federal Income Taxation: Cases and Materials (University Casebooks)

James J. Freeland, Daniel J. Lathrope, Stephen A. Lind

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This casebook provides detailed information on federal income taxation, with specific assignments to the Internal Revenue Code, selected cases, and administrative rulings from the Internal Revenue Service. The revised and updated Fourteenth Edition covers all recent legislation, including changes in statutory deferred compensation and medical savings accounts, personal and dependency exemptions, and charitable contributions. The book is updated to include 2006 legislative developments. The new edition of the casebook also contains coverage of the final rules on capitalization of intangibles, the Supreme Court's decision in Commissioner v. Banks, brief coverage of the report by the President's Advisory Panel on Federal Tax Reform, and substantially revised text on computation of tax liability, including classification of taxpayers, tax rates, and tax credits.

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