
Introduction To Federal Income Taxation In Canada 33rd Edition

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Federal Income Taxation
Foundation Press
Integrating theory and policy

April, 26 2024



in an accessible, yet challenging analysis of federal taxation for approach, Federal Income Taxation features a tradition of distinguished authorship, reaching back to the original author Boris Bittker, eminent tax scholar from Yale Law. William A. Klein, who retires as of this edition, has a long-established reputation across academia, business and the federal government, and Bankman, Shaviro and Stark represent the best-known of younger tax scholars. A unique introduction lends insight to both the historical background and economic individuals. Problems interspersed between Notes and Questions help students comprehend the complexity of the material. The Sixteenth Edition expands the highly successful international perspective, comparing tax rules in a variety of countries. A revised discussion of progressivity against the background of current tax rate debates is completely up-to-date. An important new discussion of Mayo Foundation for Medical Education and Research v.

United States considers the degree of judicial deference to Treasury regulations, and new material introduces recent codification of the economic substance doctrine. Hallmark features of Federal Income Taxation: Problems interspersed between Notes and Questions Esteemed authorship of Original author Boris Bittker, eminent tax scholar of William A. Klein (retires as of this edition), distinguished reputation in taxation of Bankman, Shaviro and Stark, among the best-known younger tax scholars

Unique introduction with insightful historical background and economic analysis Theory and policy integrated throughout Accessible, yet challenging Thoroughly updated, the revised Sixteenth Edition presents: Expansion of successful international comparisons to tax rules in other countries Revised and updated discussion of progressivity against the background of current tax rate debates New discussion of Mayo Foundation for Medical Education and Research v.

United States , concerning the degree of judicial deference to Treasury regulations New material on recent codification of the economic substance doctrine Carolina Academic Press LLC Text and other materials in this supplement reflect developments in federal income taxation. Part I presents an introduction to federal income taxation. Part II examines new developments related to gross income, including windfalls, gifts, inheritances, discharge of

indebtedness, damage awards, settlements, and insurance recoveries. Other sections deal with business deductions and credits, dual-purpose expenditures, capital gains and losses, tax shelters, timing of income deductions, the taxable unit, and alternative minimum tax.

Study guide Aspen Law & Business

This first edition casebook provides a comprehensive introduction to the law of federal income

taxation. Coverage includes foundational concepts, core statutory and regulatory provisions, and specialized terminology. Students can use Federal Income Taxation in Focus and its associated materials to build a solid knowledge base and to enhance critical lawyering skills (e.g., comprehending complex rules and presenting persuasive	text-based arguments). Because it provides thorough substantive grounding and familiarizes students with practice materials and research tools, the casebook enables students not only to make a meaningful contribution in a clinical setting but also to proceed comfortably to advanced study at the J.D. or L.L.M. level. Key Features: Student-Friendly Pedagogy	Introductory Discussion of Topics Case Previews and Post-Case Follow-Ups Real-Life Applications Chapter Summaries Application Problems Federal Income Taxation in Practice Focus on Preparing Students for Practice Embrace of Accessible, Modern-Day Authorities and Landmark Precedent Authorities, Examples, and Exercises Reflect Student, Taxpayer,
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Selection of leading cases, rulings and court opinions appropriate for introduction of law students to federal income taxation.

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Problems and Solutions
for Federal Income
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