Federal Income Tax



BOOK DETAILS

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BOOK SYNOPSIS

This highly-acclaimed text explains the conceptual basis of federal income taxation. It is designed to help students quickly pull together the entire subject for end-o-semester review and provide perspective about where a topic fits within the federal income tax scheme. While focusing on the present income tax, the text provides an explanation of the often-discussed consumption tax and contrasts the two taxes in a note at the end of the volume. The new edition reflects legislative, judicial, and administrative developments since the twelfth edition (including the 2012 tax rate increases and the Supreme Courts Windsor decision), and increases the number of end-of-chapter problems by almost 60%.

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