

Federal Income Taxation Sixteenth Casebook

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January 10, 2015. Format: Hardcover Verified Purchase. The authors clearly attempted to write this in a way that is readable, but organization is terribly lacking. For example, the first section of the book is income, which seems logical enough. Unfortunately, there are a ton of "missing pieces" throughout.

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This title contains briefs for each major case in Bankman's casebook on federal income taxation. These briefs will help you identify, understand, and absorb the core knowledge points from each case. The briefs are followed by legal analysis, providing contextual background about each case, and connecting the case to the broader concepts developed throughout the casebook. This title also supplies case vocabulary, with definitions of new or unusual legal words found throughout the cases. Finally, to enhance you recall, there is a corresponding memory graphic for each brief that portrays a visual representation of the relevant facts or law of the case.

Unique in its structure, Federal Income Taxation, 4E, presents core materials that cover the basics of tax law and then offers "cells" at the end of the book that are self-contained units with more in-depth discussion of certain topics. This flexible structure allows professors to customize their tax course by selecting only the additional in-depth materials they want to use. The stellar author team, with years of scholarship and teaching experience, feature notes and questions that provide background information and place the cases and statutes in context. More than 150 problems are interspersed throughout the core text and the cells that challenge students to apply theory to specific situations. Key Features: Thoroughly updated with the latest tax legislation Updated rate brackets, personal exemptions, standard deductions, earned income phase-outs, and eligibility for various credits and deductions, based on the IRS revenue procedure

Where To Download Federal Income Taxation Sixteenth Casebook

Integrating theory and policy in an accessible, yet challenging 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 analysis of federal taxation for 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

Adopted at over 100 schools, 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 Nineteenth Edition retains the book's long standing format and much of its prior materials, but it is updated to reflect recent events including all legislative developments, especially the 2017 Tax Cuts and Jobs Act (Pub. L. 115-97). The new edition contains coverage of the provisions of the Tax Cuts and Jobs Act, including the following significant changes: (1) rate reductions for individuals, including a significant rate reduction for business income earned in pass-through entities, (2) changes liberalizing the cost recovery system (including §§ 179 and 168(k)), (3) restrictions on the home mortgage interest deduction and deduction for state and local taxes, (4) the elimination of the deduction for most entertainment expenditures, (5) the non-deductibility of miscellaneous itemized deductions and the effect of that change on other areas of deductions, (6) a new limitation on the deductibility of business interest, (7) a new limitation on excess business losses of noncorporate taxpayers, (8) repeal of the rules for alimony and separate maintenance payments after 2018, (9) the significant increase in the standard deduction and elimination of the exemption deduction, (10) changes in the accrual method of accounting, (11) the increase and expansion of the child tax credit, (12) a new 60% limitation applicable to cash gifts to public charities, (13) new rules limiting like-kind exchanges to real property exchanges, (14) "simplification" of the kiddie tax, and (15) increased exemption amounts under the alternative minimum tax which make the tax applicable to fewer individuals.

Where To Download Federal Income Taxation Sixteenth Casebook

A return to coverage of partnerships & limited liability companies highlights the Third Edition of FEDERAL INCOME TAXATION OF CORPORATIONS AND PARTNERSHIPS. With more of the extremely effective problems that gained it such widespread praise, this flexible casebook is now completely updated for use in a wide variety of course offerings. To simplify the intricacies of the taxation of business enterprises, the authors: use problems & examples in almost every chapter -in addition to cases & notes illustrate typical commercial transactions emphasize major themes of policy & practice keep the book flexible enough to be used in two-, three-, or four-credit courses offer an extensive Teacher's Manual FEDERAL INCOME TAXATION OF CORPORATIONS AND PARTNERSHIPS, Third Edition, is logically organized into three main parts: Corporations S Corporations Partnerships The Third Edition reflects recent developments in corporate & partnership taxation: 10 full chapters on partnership taxation including new materials that address the explosive growth of limited liability companies & hybrid entities new debt/equity limitations in corporate formations & reorganizations anti-abuse redemption provisions covering stock options & sales between related corporations the Anti-Morris Trust changes to tax-free spin-offs new elective classification regulations liberalization of Subchapter S shareholder restrictions & changes to timing of Subchapter S distributions, & Qualified Subchapter S Subsidiaries Give your students a firm foundation in the means & methods of corporate taxation & partnership today.

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 Sixteenth Edition retains the book's long standing format and much of its prior materials, but it is updated to reflect recent events including all legislative developments, especially the Health Care and Education Reconciliation Act of 2010 (Pub. L. No. 111-152) and the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (Pub. L. No. 111-312). The new edition contains coverage of changes in the cost recovery system (179 and 168 (k)), and the rules for taxing capital gains and losses. New cases and rulings include Mayo Foundation v. United States, the United States Supreme Court's decision on the standard for sustaining an IRS regulation, and Revenue Ruling 2010-25 on the deductibility of home equity indebtedness. The material on computation of tax liability has also been updated to reflect all of the recent legislative changes. Additionally, there is coverage of the tax proposals of the Simpson-Bowles deficit reduction commission, and revised coverage of capitalization issues, amortization of intangibles, and hobby losses.

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