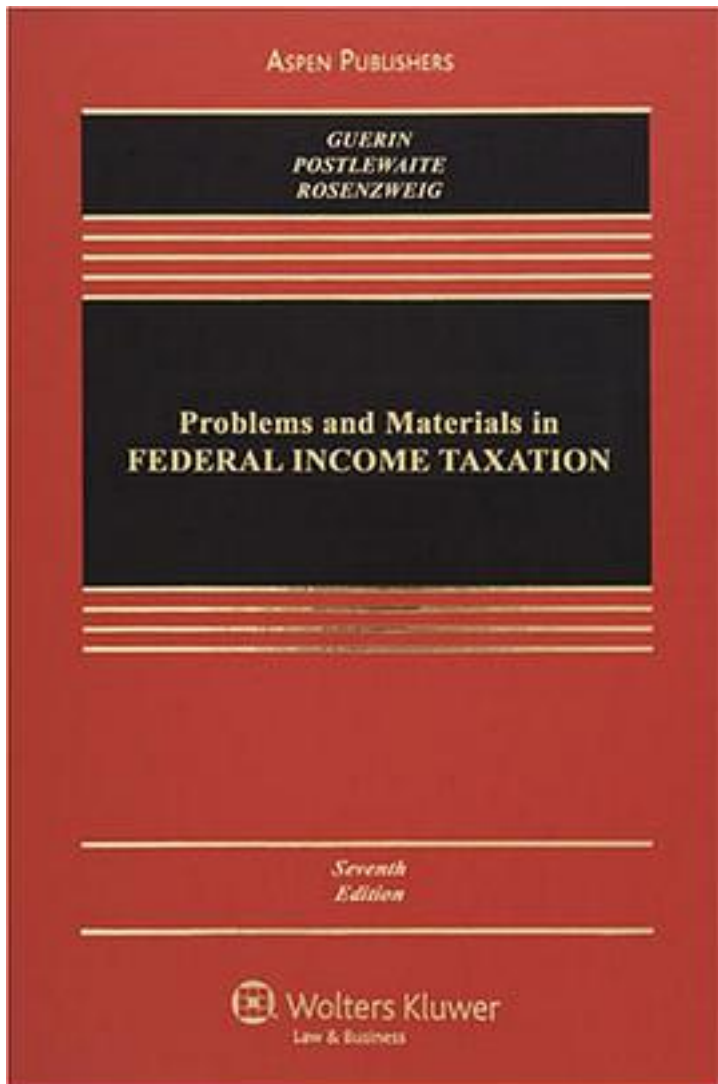


Problems and Materials in Federal Income Taxation



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出版者:

出版时间:2008-4

装帧:

isbn:9780735565470

Thoroughly updated to reflect recent developments in tax law, *Problems and Materials in Federal Income Taxation*, Seventh Edition, remains an excellent choice for instructors who want a problems-based book that explains the complex tax code in a clear, focused manner.

Among the attributes that have made this classroom tested casebook a success:

clear explanations and a realistic problem-solving approach lead students to a solid understanding of the intricacies of the federal income tax code.

distinctive organization according to the taxing formula (i.e., the statutory formula adopted by Congress to calculate taxable income and final tax liability) helps students develop a clear understanding of each level of taxation.

numerous problems reinforce fundamental concepts.

a Teacher's Manual that includes answers to every problem.

New to the Seventh Edition:

Adam Rosenzweig, Associate Professor at Washington University School of Law, with both instructional and practice experience, joins the team as a co-author, bringing a new perspective to the casebook.

revised and expanded discussions of the role of debt in the tax laws, including OID, deferred income inclusions and character issues, throughout the book to reflect its increasing significance to the law in this area.

significant updating of the taxation of property transactions, including the role of debt and timing issues in deferred sales,

updating of the discussions of the taxable unit, including assignment of income issues in Chapter 4, and marriage penalty relief provisions in the standard deduction section of Chapter 8 and the marriage penalty discussion in Chapter 10.

an expanded discussion of the Alternative Minimum Tax (AMT) in Chapter 10 to reflect its increasing importance as ordinary income tax rates have been reduced.

revised Chapter 5 to reflect significant changes in the tax treatment of deferred compensation, including an expanded discussion of OID principals and changes as a result of the enactment of Section 409A

Chapter 11 has been eliminated and its contents incorporated throughout the remaining chapters.

If you aren't already using this classic casebook, be sure to examine a copy of *Problems and Materials in Federal Income Taxation*, Seventh Edition, before you teach your next tax course.

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目录:

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