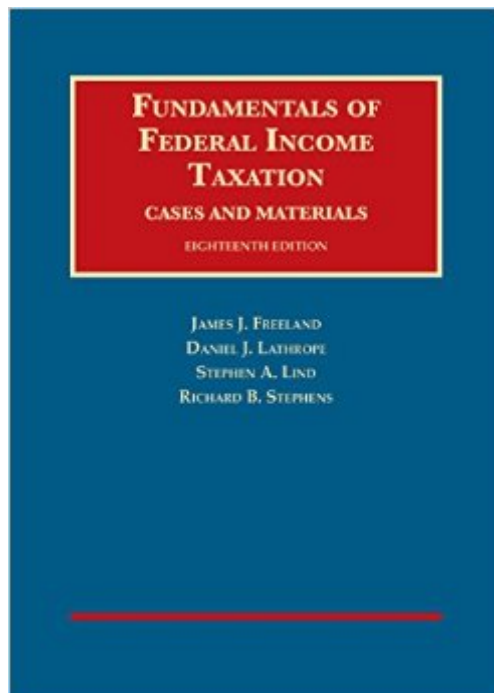


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# Fundamentals Of Federal Income Taxation (University Casebook Series)



## Synopsis

This title is a part of our CasebookPlus<sup>®</sup> offering as ISBN 9781634608886. Learn more at CasebookPlus.com. 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 Eighteenth 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 Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114-113). The new edition contains coverage of updated tax rates, the permanent extension of various tax provisions, final regulations on capitalization, the Ninth Circuit's opinion in *Voss v. Commissioner*, and IRS guidance on the tax rules for same-sex married couples. The Eighteenth Edition also features revised and reorganized coverage of: (1) the cost recovery system (including  $\S$  179 and 168(k)), (2) the cash and accrual methods of tax accounting, and (3) the tax treatment of original issue discount and the time value of money provisions. The Text is accompanied by an extensive Teachers' Manual containing answers to the problems, comments on cases not contained in the text, and suggestions on teaching the course.

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