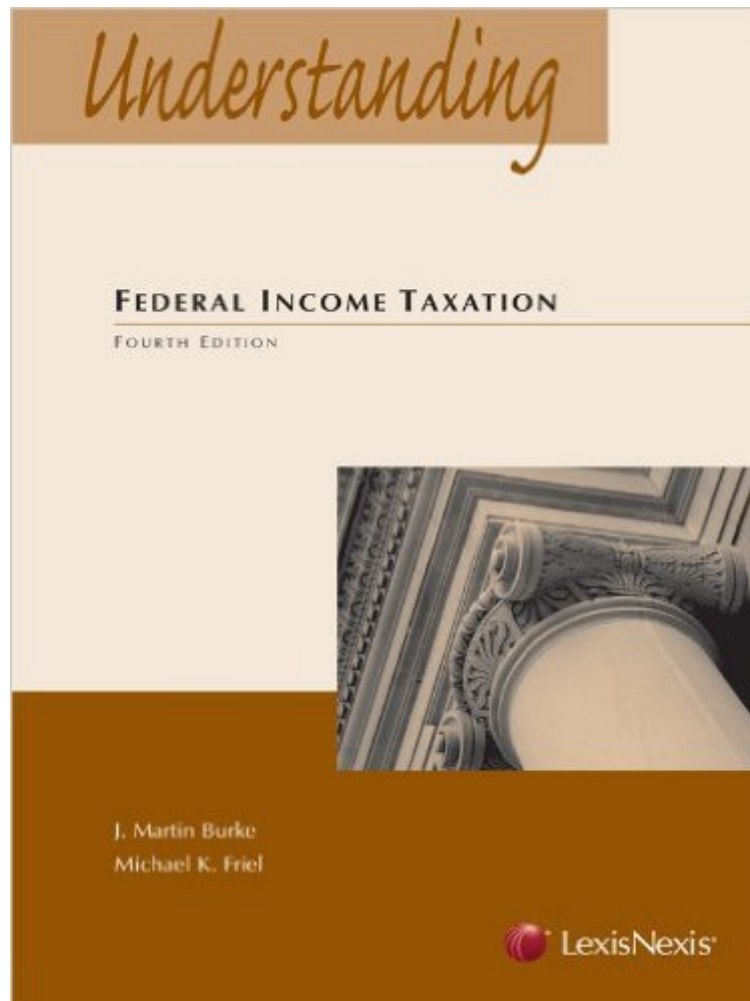


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# Understanding Federal Income Taxation



## Synopsis

This Understanding treatise is designed to supplement any federal income taxation casebook. Divided into five distinct sections, Understanding Federal Income Taxation addresses in detail the fundamental questions raised in individual income tax courses:â  
â What items of economic income or gain will be includable in gross income?  
â What items of expense will be allowable as deductions?  
â When must items of income and deduction be reported?  
â Who is the taxpayer, i.e., who will be taxed on the income and who is entitled to the deductions?  
â What is the character of the items of income and loss? Each section contains helpful overviews of all relevant topics. Throughout the overviews, the authors include numerous concrete examples demonstrating the application of specific concepts, statutes, regulations, and cases. In addition, each overview contains synopses of leading cases.

## Book Information

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Taxation

## Customer Reviews

This supplement is not helpful if you are already using the Burke textbook. It is literally the exact same thing minus a few sections.

Very helpful!!! It lays out the elements and the theory of income tax that I couldn't grasp from the

cases or in class. Extremely recommend it!

This is a very informative easy to comprehend guide to understanding the material presented in my Intro to Tax class.

Excellent tax supplement. Really breaks down 1031 tax deferred exchanges and many other challenging topics.

Super helpful book if you're taking income tax. Easy to understand and good organization.

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