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The casebook also contains new problems and discussion of capitalization rules such as gains on principal residences under Section 121 tax benefits of higher education retirement programs and capital gains and losses reflecting amendments to Section 1 h *Income Tax Fundamentals 2004* Gerald E. Whittenburg, Martha Altus-Buller, 2003-01-16 *Income Tax Fundamentals* has led the market for more than twenty years with concise practical and current coverage of individual income tax preparation Whittenburg and Altus Buller s text workbook format presents material in easy to digest sections with self checks online quizzes and activities multiple examples and review problems *Income Tax Fundamentals* is the perfect text for a hands on approach to tax in many class settings including four year colleges community colleges or career schools

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