

FEDERAL INCOME TAXATION

A LAW STUDENT'S GUIDE
TO THE LEADING CASES
AND CONCEPTS

REVISED EIGHTH EDITION

MARVIN A. CHIRELSTEIN

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William C. Siegel



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Federal Income Taxation MARVIN A. ZELENAK CHIRELSTEIN (LAWRENCE.), Lawrence Zelenak, 2018-06-11 This highly acclaimed text explains the conceptual basis of federal income taxation It is designed to help students quickly pull together the entire subject for end of semester review and provide perspective about where a topic fits within the federal income tax scheme While focusing on the present income tax the text provides an explanation of the often discussed consumption tax and contrasts the two taxes in a note at the end of the volume The new edition reflects developments since the thirteenth edition including many changes made by the Tax Cuts and Jobs Act of 2017 the most significant federal tax legislation in more than thirty years Federal Income Taxation Marvin A. Chirelstein, 1981 **Federal Income Taxation** William A. Klein, Joseph Bankman, 1997 FEDERAL INCOME TAXATION Eleventh Edition offers an unmatched mix of cases and instructive problems These two expert teachers have refined and improved their material through actual classroom use Their insight into student reaction and comprehension enables them to craft a casebook that does justice To The subject without overwhelming the novice Previously titled Basic Federal Income Taxation Klein and Bankman s casebook builds upon a traditional case based approach augmented by appropriate textual explanations and excellent problems of varying levels of difficulty Noteworthy material in the eleventh edition includes new and revised problems and notes new cases including Commissioner v Schleier showing the application of 104 a 2 to backpay and liquidated damages under the Age Discrimination in Employment Act McKay v Commissioner on allocation of damages between excludable and nonexcludable amounts Ford Motor Company v Commissioner applying 446 b to limit deduction for future obligations to present value despite apparent satisfaction of all events test expanded and updated explanation of the Earned Income Tax Credit Rev Rule 93 86 application of the one year rule for expenses of travel away from home Rev Rul 94 47 deductibility of expenses of travel between residence and work locations and Rev Rul 94 38 deductibility of costs incurred to clean up land and to treat groundwater contaminated with hazardous waste **Reports of the United States Tax Court** United States. Tax Court, 1999

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