

FUNDAMENTALS OF FEDERAL INCOME TAXATION

**CASES AND MATERIALS
SEVENTEENTH EDITION**

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Tax Law and Racial Economic Justice Andre L. Smith, 2015-06-03 No study of Black people in America can be complete without considering how openly discriminatory tax laws helped establish a racial caste system in the United States how they were designed to exclude blacks from lucrative markets and the voting franchise and how tax laws extracted and redistributed vast sums of black wealth Not only was slavery nearly a 100% tax on black labor so too was Jim Crow apartheid and tax laws specified the peculiar institution as negro slavery The first instances of affirmative action in the United States were tax laws designed to attract white men to the South The nineteenth century Federal Tariff indirectly redistributed perhaps a majority of the profits from slavery from the South to the North and is the principle reason the Confederate states seceded The only constitutional amendment obtained by the Civil Rights Movement is the Twenty Sixth Amendment abolishing poll taxes in federal elections Blending traditional legal theory neoclassical economics and a pan African view of history these six interrelated essays on race and taxes demonstrate that even in today s supposedly post racial society there is no area of human activity where racial dynamics are absent *Genealogy of Azariah Lathrop (1772-1864) and His Wife Esther Lewis (1772-1858) of Wells, Vermont, and Belvidere, Illinois* ,2009 *Freeland, Lathrope, Lind, and Stephens's Fundamentals of Federal Income Taxation, 19th* James Freeland, Daniel Lathrope, Stephen Lind, Richard Stephens, 2018-08-03 CasebookPlus Hardbound New hardbound print book includes lifetime digital access to an eBook with the ability to highlight and take notes and 12 month access to a digital Learning Library that includes self assessment quizzes tied to this book leading study aids an outline starter and Gilbert Law Dictionary **Fundamentals of Business Enterprise Taxation** Stephen A. Lind, 2008 Fundamentals of Business Enterprise Taxation is available as an alternative to the authors widely used separate texts on corporate and partnership tax It covers all the basics and offers more condensed coverage of a few advanced topics for a consolidated J D level course on taxation of business enterprises The Fourth Edition is faithful to the authors problem oriented fundamentals approach Important highlights include Fully integrated discussion of the impact of the reduced tax rates on qualified dividends and capital gains on transactions between business entities and their owners Policy based explanations of new statutory rules preventing transfers and duplication of losses in the partnership and C corporation settings Discussion of the impact of recent tax legislation on choice of business entity including analysis of I R S statistical data on contemporary trends Updated chapters on corporate reorganizations and S corporations reflecting the Service s evolving liberal approach to continuity of interest multi step acquisitions and corporate divisions and the more permissive S corporation eligibility requirements New published rulings on partnership mergers and terminations and corporate divisions and discussion of all new relevant proposed and final regulations **The AALS Directory of Law Teachers** ,2003 **Fundamentals of Partnership Taxation** Stephen A. Lind, 2005 Teaches the fundamentals of a highly complex subject through clear and lively explanatory text skillfully drafted problems and a selective mix of original source

materials Highlights include Coverage of all significant developments since the last edition including proposed regulations interpreting the 706 varying interest rule and defining interest in a limited partnership for purposes of the 469 passive loss limitations A fresh perspective on choice of entity including employment tax considerations New author s text discussing series LLCs and partnership debt for equity exchanges Revised text on special allocations under 704 b An update on the partnership carried interest controversy Pruing of dated materials and more tightly edited cases notes and orpblesms

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