FUNDAMENTALS OF FEDERAL INCOME TAXATION

CASES AND MATERIALS SEVENTEENTH EDITION

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Fundamentals of Business Enterprise Taxation Stephen A. Lind, 2005 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 Third Edition is faithful to the authors problem oriented fundamentals approach and incorporates all relevant changes made by the American Jobs Creation Act of 2004 and the Jobs and Growth Tax Relief Reconciliation Act of 2003 Important new 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 **Casenote Legal Briefs** Casenotes, 2002-09-04 The AALS Directory of Law Teachers .2007 Fundamentals of Federal Income Taxation James J. Freeland, 2002 Who's Who in the West Marguis Who's Who's who in American Law, 2007 Freeland, Lathrope, Lind, and Stephens's Fundamentals of Who,2006-06 Federal Income Taxation, 19th James Freeland, Daniel Lathrope, Stephen Lind, Richard Stephens, 2018-08-03 Casebook Plus 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 guizzes tied to this book leading study aids an outline starter and Gilbert Law Dictionary FUNDAMENTALS OF FEDERAL INCOME TAXATION JAMES J. FREELAND, STEPHEN A. LIND, 1980 Fundamentals of Federal Income Taxation James J. Freeland, Stephen A. Lind, Richard B. Stephens, 1998 The Tenth Edition of Freeland Lind Stephens Fundamentals of Federal Income Taxation incorporates changes made by 1996 1997 legislation including A new Chapter 11A dealing with the inclusion of gains on principal residences under Section 121 A new Chapter 11C dealing with Exclusions Other Tax Benefits Related to the Costs of Higher Education These include the Sections 25A Hope Lifetime Learning Credits the Section 135 Savings Bond Exclusion Provision the Section 529 Qualified State Tuition Programs the Section 530 Educational IRAs An addition to Chapter 20C to cover Roth IRAs SIMPLE retirement plans Changes in Chapter 21 dealing with Capital Gains Losses to reflect the amendments to Section 1 h other legislative changes to the taxation of capital gains losses Consideration in Chapter 27B of the Qualified Adoption Expense Credit the Child Credit Fundamentals of Federal Income Taxation James J. Freeland, Daniel J. Lathrope, Stephen A. Lind, Richard B. Stephens, 2016 Adopted at over 100 schools this casebook provides

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