

Federal Income Tax

Sixth Edition

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Wolters Kluwer
Law & Business

Examples Explanations Federal Income Taxation 6th Edition

William Miller Collier



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Cases, Text, and Problems on Federal Income Taxation Alan Gunn,Larry D. Ward,1992 **Federal Income Tax** Joseph Bankman,Thomas D. Griffith,Katherine Pratt,2011 Using the proven effective Examples Explanations series pedagogy Federal Income Tax combines textual material with examples and explanations that test and reinforce students understanding of case statutory and regulatory analysis Students learn how to apply federal income tax law through realistic hypotheticals The revised Sixth Edition offers new and updated examples explanations with timely coverage of developing topics such as medical expenses taxation of same sex couples debt discharge income value added taxes and the federal budget Features as a valuable problem supplement it is compatible with most casebooks an integrated treatment of policy questions clear and helpful introductions to each topic the Exam Appendix includes eight law school exams with suggested answers New to the Sixth Edition updates to IRC amendments including The patient Protection and Affordable Care Act The American Recovery and Reinvestment Act of 2009 The Emergency Economic Stabilization Act of 2008 current issues and important new cases such as O Donnabhain **The United States Catalog** Mary Burnham,Carol Hurd,1928 **Reports of the Tax Court of the United States** United States. Tax Court,1994 **Current Publications in Legal and Related Fields** ,2009 *Reports of the United States Tax Court* United States. Tax Court,1994 **Federal Income Tax** Joseph Bankman,Thomas D. Griffith,Katherine Pratt,2002 In addition to the wide range of quality textbooks specially created for paralegal programs Aspen Law Business also offers a number of law school resources that you may find suitable for use in your course area Each book in this popular series offers a winning combination of text examples and explanations as it guides students to a more thorough understanding of the subject at hand *Credit Method Compatibility and Constraints under EU Law* Rita Julien,2022-01-13 As European Union EU Member States seek to counteract base erosion and profit shifting BEPS practices while avoiding new obstacles to the EU s internal market such as double taxation the credit method also known as the foreign tax credit is one of the essential tools in this balancing act yet it is one that has given rise to various EU law challenges and questions This invaluable book the first in depth study of the EU law constraints on designing the credit method delineates the EU law boundaries within which the Member States must operate when they implement this method of tax relief For the first time the Court of Justice of the European Union CJEU cases that may affect directly or indirectly the credit method and its main components are systematically identified and analysed in order to extract the legal findings and

principles that define the contours within which the Member States can manoeuvre when considering EU compatible approaches to the credit method To this end among others this book offers an extensive study of the historical legal developments of the credit method an overview of the key design features of the credit method considering the optional variable components such as the credit limitation maximum creditable amount that tailor it to different legal and policy considerations an analysis of the legal constraints on the key features of the credit method flowing from CJEU case law on the fundamental freedoms considering the impact of landmark cases and concepts e g Schumacker neutralization the EU law implications based on the type of credit method direct indirect imputation and the feature of the credit method e g credit limitation credit carryforward and examples to clearly and concisely illustrate the basic operation of the credit method and some of the main calculation and EU law issues The author s doctoral dissertation on which the book is based was awarded the Wolfgang Gassner Science Prize 2020 and the European Doctoral Tax Thesis Award 2020 As a timely comprehensive and practical study of the relationship between the credit method and EU law this book will be welcomed by lawyers and other professionals working with taxation matters as well as by tax policymakers and academics in the fields of international and European tax law

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Federal Income Taxation of Corporations Richard L. Doernberg,1994 Announcing the long awaited revision of noted tax expert Bill Andrews corporate tax casebook New co author Alan Feld joins Professor Andrews in meticulously updating FEDERAL INCOME TAXATION OF CORPORATE TRANSACTIONS to reflect the latest statutory changes through 1993 As well as new cases and developments in corporate tax The Third Edition features more international cases such as Gulf Oil Corp v Commissioner affording more opportunities to explore complex transactions numerous new cases selected for currency and pedagogy discussion of leveraged buyouts and related trends of the 1980s put into perspective thorough treatment of the important new rate advantage for long term capital gains especially with regard to discussion of redemption transactions This new edition maintains the overall organization of previous editions The authors begin with a general introduction that deals with early stock dividend cases And The repeal of the General Utilities doctrine They then consider reorganization and related non recognized provisions before examining distributions to shareholders and corporate taxable income This very effective approach immerses students early in the interplay of complex transactions statutes and unpredictable interpretations introduces court made doctrines in their original setting and gives students a realistic context for studying corporate tax concepts For skillful analysis of corporate tax policy adopt FEDERAL INCOME TAXATION OF CORPORATE TRANSACTIONS Third Edition Its insightful Teacher s Manual completes a truly outstanding teaching package

Federal Income Taxation of Corporations and Shareholders Boris I. Bittker,1995 U S federal income taxation of corporations and shareholders with reference to case law Focuses on complete corporate transactions and provides interrelated documents dealing with the

various aspects of a specific transaction The types of transaction covered include corporate organizations cash and stock dividends stock redemptions partial liquidations complete liquidations spin offs and tax free reorganizations Collier on Bankruptcy William Miller Collier,1996 Rutgers Law Journal ,1997 **New Mexico Law Review** ,2001 *The AALS Directory of Law Teachers* ,2007 **Forthcoming Books** Rose Arny,2002 Tax Policy Stephen Utz,1993 Guide to contemporary tax policy analysis Part One surveys changing styles of tax theory and analyzes different approaches to the subject Part Two overviews classic debates that shape the culture of income taxation here and abroad Part Three includes short studies of the debate over income versus consumption taxation plus the interaction of public debt and the taxing function Part Four discusses goals and shortcomings of classic corporate taxation problems of international taxation and local taxation in national and federal states Part Five explains use of economic models in testing viability and social justice of broad types of tax regime **American Book Publishing Record** ,2002 **Law Books, 1876-1981** R.R. Bowker Company,1981

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