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comprehensive and authoritative coverage of the relevant tax code and regulations as they pertain to the individual taxpayer as well as coverage of all major developments in federal taxation it also adheres to the recommendations of the accounting education change commission aecc and the american institute of certified public accountants aicpa visit the product website wft swlearning com

as well as volume one of this introductory taxation book provides the basis for the first course in federal taxation the book conveys the complexities of the tax concepts and individual tax codes and provides comprehensive and authoritative coverage of the relevant code and regulations all major developments in federal taxation

this is the first book to address the special rules that apply to the taxation of all property and casualty insurance companies including life insurance companies with property casualty insurance operations it covers the special rules that apply to the taxation of captive insurance companies in addition to the general rules that are usually applicable to a captive insurance company at the same time it examines the fact that many healthcare organizations are now considered to be insurance companies and will be taxed as such under all the various healthcare reform proposals includes a sample tax return for property and casualty insurance companies form 1120pc and guidance on how to read and review a property and or casualty company annual report

aims to help readers learn tax legislation this book provides coverage of c corporations flow through entities and family tax planning it emphasises on the importance of careful tax planning and integrated tax planning applications and suggestions it also offers coverage of how taxation is affected by international concerns

considers legislation to submit state and local bonds and salaries to federal taxation and government securities and salaries to state taxation

no other tax book conveys the complexities of tax concepts and individual tax codes as clearly

this combined and abridged version of the individuals and corporations volumes provides a comprehensive introduction to taxation for the less research oriented course with less attention to minute detail see hoffman et al wft corporations for further description this text is also available in a loose leaf format for instructors only and in a cd rom version

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

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