

Chapter 14 Federal Taxation Solutions

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this book provides guidance and orientation by emphasizing the purpose structure and principal effects of the internal revenue code it offers explanations of the complex realm of the code and regulations examines the ambiguities and gaps in the legislative scheme and points out usable rules and guideposts

this volume covers the federal taxes on estates gifts generation skipping transfers and income it sets out principles of substantive law analyzes them and then shows the operation of those principles with hypothetical illustrations

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