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does a business have nexus in a particular jurisdiction with the rate of change you can't afford to be out of date with your knowledge of this critical tax area spotlighting updates on the latest on state tax reforms and the wayfair decision this guide will help you to develop a working knowledge of both multistate tax compliance and related planning opportunities so you can skillfully guide your clients through the maze of multistate corporate tax codes key topics covered include constitutional limits and p 186 272 nexus auditpa mtc calculation of state taxable income filing methods for multistate taxpayers apportionment and allocation multistate income tax planning audit defense strategies

part of the university casebook series fundamentals of federal income taxation provides detailed information on federal income taxation with selected cases and expanded coverage of capitalization issues the revised and updated thirteenth edition covers the jobs and growth tax relief reconciliation act of 2003 including reduction in tax rates for individuals accelerated marriage penalty relief reduction in the capital gains rate new rates on qualified dividend income increased additional depreciation under section 168 k and liberalization of section 179 bonus depreciation the casebook also contains new problems and discussion of capitalization rules such as gains on principal residences under section 121 tax benefits of higher education retirement programs and capital gains and losses reflecting amendments to section 1 h

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