



## Fundamentals of Federal Income Taxation (Hardback)

By James Freeland, Daniel Lathrope, Stephen Lind

West Academic, United States, 2013. Hardback. Book Condition: New. 17th Revised edition. 262 x 198 mm. Language: English . Brand New Book. Adopted at over 100 schools, this casebook provides detailed information on federal income taxation, with specific assignments to the Internal Revenue Code, selected cases, and administrative rulings from the Internal Revenue Service. The revised and updated Seventeenth Edition retains the book's long standing format and much of its prior materials, but it is updated to reflect recent events including all legislative developments, especially the American Taxpayer Relief Act of 2012 (Pub. L. 112-240). The new edition contains coverage of revised tax rates, changes in the cost recovery system (§ 179 and 168(k)), revised regulations on capitalization, extension of expiring tax provisions, restoration of indirect rate increases through the phase out of itemized deductions and personal exemptions, and the new Medicare tax on unearned income (§ 1411). The Text is accompanied by an extensive Teachers Manual containing answers to the problems, comments on cases not contained in the text, and suggestions on teaching the course.



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