



Understanding Federal Income Taxation

J. Martin Burke, Michael K. Friel

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Likewise, the chapters contain summaries of leading cases and relevant administrative rulings as well as numerous examples explaining the application of the law. Like the prior edition published in 2008, this new Fourth Edition of Understanding Federal Income Tax is a valuable resource for students studying the tax law for the first time and for general practitioners handling transactions with individual income tax concerns. The Fourth Edition incorporates recent developments in the Internal Revenue Code, including new and amended provisions enacted as part of the American Taxpayer Relief Act of 2012. In addition, this new edition addresses important recent income tax cases as well as revised regulations and other new administrative materials. Many of these tax law changes are illustrated in new and revised examples included in the Fourth Edition.



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