

FUNDAMENTALS OF FEDERAL INCOME TAXATION

**CASES AND MATERIALS
SEVENTEENTH EDITION**

JAMES J. FREELAND

DANIEL J. LATHROP

STEPHEN A. LIND

RICHARD B. STEPHENS

FOUNDATION PRESS

Fundamentals Of Federal Income Taxation 17th Edition

James J. Freeland



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Fundamentals of Federal Income Taxation James J. Freeland, Daniel J. Lathrope, Stephen A. Lind, Richard B. Stephens, 2013 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 17th 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

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sections on the American Opportunity Tax Credit the Making Work Pay Credit and the First Time Homebuyer Credit The material on computation of tax liability has also been updated to consider some of the changes contained in President Obama's 2009 Budget Message The problems have been updated and recent cases and rulings have been selectively added to the text 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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