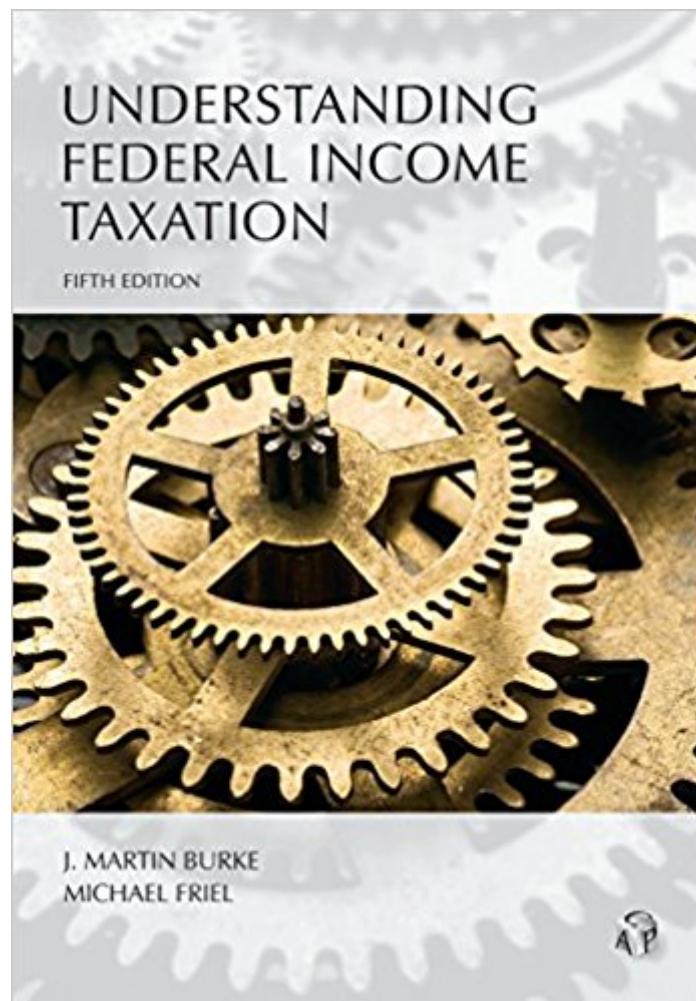


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# Understanding Federal Income Taxation



## Synopsis

Understanding Federal Income Taxation consists of forty-four chapters with each chapter addressing a basic topic in individual income taxation, e.g., the taxation of personal injury awards, the interest deduction, installment sales. Because the provisions of the Internal Revenue Code are necessarily at the heart of tax study, a part or all of the Code section(s) pertinent to the specific topic are included in each chapter. 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 2013, this new Fifth Edition of Understanding Federal Income Taxation 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 Fifth Edition incorporates recent developments in the Internal Revenue Code and 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 Fifth Edition.

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