

Federal Income Taxation Sixteenth Casebook

This title contains briefs for each major case in Bankman's casebook on federal income taxation. These briefs will help you identify, understand, and absorb the core knowledge points from each case. The briefs are followed by legal analysis, providing contextual background about each case, and connecting the case to the broader concepts developed throughout the casebook. This title also supplies case vocabulary, with definitions of new or unusual legal words found throughout the cases. Finally, to enhance you recall, there is a corresponding memory graphic for each brief that portrays a visual representation of the relevant facts or law of the case.

When you purchase a new version of this casebook from the LIFT Program, you receive 1-year FREE digital access to the corresponding Examples & Explanations in your course area. Now available in an interactive study center, Examples & Explanations offer hypothetical questions complemented by detailed explanations that allow you to test your knowledge of the topics covered in class. Starting July 1, 2017, if your new casebook purchase does not come with an access code on the inside cover of the book, please contact Wolters Kluwer customer service. The email address and phone number for customer service are on the copyright page, found within the first few pages, of your casebook. A concise text that provides students with the tools necessary to understand real estate transactions in a real-world market setting. Featuring cases and materials that reveal ethical and professional responsibility issues that allow students to see professional ethics in a real-world context. This integrated approach to explaining market and ethical constraints on transactional real estate lawyers includes clear and concise explanations on each topic. Key Features: Detailed text explaining basic elements and market factors involved in each area of law. Excellent problems that increase in difficulty with each section. Cases that illustrate key points of commercial and residential real estate and the way problems arise in practice.

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 Sixteenth 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 Health Care and Education Reconciliation Act of 2010 (Pub. L. No. 111-152) and the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (Pub. L. No. 111-312). The new edition contains coverage of changes in the cost recovery system (179 and 168 (k)), and the rules for taxing capital gains and losses. New

cases and rulings include Mayo Foundation v. United States, the United States Supreme Court's decision on the standard for sustaining an IRS regulation, and Revenue Ruling 2010-25 on the deductibility of home equity indebtedness. The material on computation of tax liability has also been updated to reflect all of the recent legislative changes. Additionally, there is coverage of the tax proposals of the Simpson-Bowles deficit reduction commission, and revised coverage of capitalization issues, amortization of intangibles, and hobby losses. Making the Modern American Fiscal State chronicles the rise of the US system of direct and progressive taxation.

Cases and Materials on Fundamentals of Federal Income Taxation

Introduction to Taxation

Federal Wealth Transfer Taxation

A Lawyer's Guide to Emerging Law and Science

High Court Case Summaries

This casebook explores both the technical and policy issues associated with general principles of income taxation. The book is unrivaled in scope, depth of analysis, and flexibility. The materials facilitate focusing on either in depth coverage or broad policy issues for any particular topic. Within units, the material moves from the straight-forward to more complex rules, thus enabling each professor to make a decision as to the level of complexity which he or she wishes to reach in the course. The text can be used in a single course covering basic income taxation or a sequence of courses dealing with income taxation at either the J.D. or LL.M. level. Ethical Problems in the Practice of Law, Concise Fourth Edition is the briefer version of Lerman and Schrag's highly successful problem-based textbook that offers a contemporary and thoughtful approach to challenging ethical dilemmas, encouraging deep analysis and lively class discussion. Key Features: Succinct and accessible explanation of lawyer law in question and answer format Numerous problems based on actual cases, in which students must analyze the ethical and strategic issues as if they were practicing lawyers Focus on issues that students are most likely to face in their early years of practice Stimulating presentation of materials, including cartoons, tables, and photos New to the Fourth Edition: Updates of countless recent developments in lawyer law, including the amendments to Rules 1.6, 1.18 and 8.4 Up-to-date discussions of how the Internet is affecting law practice, including the use of e-mail and social media Engaging two-color design New chapter on the changing legal profession Reorganized so that the chapters match the practice MPRE questions in Lerman, Schrag, and Gupta's Ethical Problems in the Practice of Law: Model Rules, State Variations and Practice Questions.

This edition of Introduction to Taxation was originally published as Fundamentals of Federal Income Tax Law. In writing this book, the author was guided by a view that as income tax law becomes increasingly complex the best approach to its teaching is to return to

basics. Thus, Part I contains a concise treatment of federal income tax law focuses on the fundamentals. References throughout to supplementary materials allow for more in-depth exploration of issues. The Fifth Edition contains more than 25 notes about statutory interpretation, reflecting that tax law is an ideal vehicle for statutory interpretation. The materials also convey two key points about the legislative process as it pertains to tax law: (a) tax law is not static, but is ever changing; and (b) tax law is strongly influenced by special interest group pressures on our legislative body. The name change for the book reflects the addition of Part II which allows professors to expand an introductory course to include survey materials on taxes other than the federal income tax. Part II addresses property taxes, the estate and gift tax, the social security payroll tax, the taxation of trusts and estates, corporate taxation, international tax issues, and multistate taxation. A Teacher's Manual is also available for professors.

Now in its fourth edition, *Modern Trial Advocacy: Canada* is the first and last word in Canadian trial practice. This classic handbook, published by the National Institute for Trial Advocacy, gives practitioners a detailed road map for conducting a trial. Expanding on the original text written by Steven Lubet for an American audience, experienced Toronto trial lawyers Cynthia Tape and Julie Rosenthal guide the beginning advocate in developing a winning case theory through all phases of trial. They explain how to present a case as a story – and powerfully and persuasively tell that story to the jury. *Modern Trial Advocacy: Canada* provides not only Canadian case law and statutes, but also valuable insight into the specific elements of Canadian litigation practice as it presents a realistic and contemporary approach to learning and developing trial advocacy skills. This book offers a sophisticated, theory-driven approach to advocacy training that distinguishes it from other books in the field. The fourth edition has been updated with current citations to case law, statutes, and rules and the latest “best practices” for using technology in the courtroom.

Modern Trial Advocacy

Federal Income Taxation of Corporations and Partnerships

Writing and Analysis in the Law

Principles of Federal Income Taxation of Individuals

Assisted Reproductive Technology

A standard-setter in American legal education, *Writing and Analysis in the Law* provides a guide to legal writing, focusing on the importance of thoughtful, thorough analysis and clear organization in written communications. Developed as a textbook for a first-year law school course and successful in courses for foreign LLM students, the book introduces law students to analyzing and writing about legal authority in cases and statutes. It discusses the structure and persuasive techniques of effective argumentation. The book makes effective use of high-quality and illustrative examples and writing exercises. It also includes access to helpful PowerPoint slides for use in the classroom and class preparation. Lucid, compact, and up-to-date, this work consistently draws acclaim in law schools across the country. The 7th

edition has a new chapter on exam writing; a new section on the small-scale organization that focuses on case synthesis, case comparison, and counter-arguments; an expanded chapter on appellate briefs that adds material on the standard of review, theory of the case, persuasive writing techniques, and affirmative statements of law; new examples and exercises; and a new closed universe sample office memorandum and a new sample appellate brief.

On the 25th anniversary of Jeffrey Kwall's groundbreaking *The Federal Income Taxation of Corporations, Partnerships, Limited Liability Companies, and Their Owners* (now in its 6th edition), Kwall has done it again with a brand-new take on personal income tax in *The Federal Income Taxation of Individuals: An Integrated Approach*. Part of Foundation Press's forward-looking *Doctrine and Practice Series*, Kwall's book offers a modern approach to income tax designed to resonate with the current generation of law students. The book fully integrates the Tax Cuts and Jobs Act of 2017 and, in addition to the traditional cases, contains a collection of contemporary cases with provocative fact patterns that will interest all students. In that light, the book was designed to accommodate students with different learning styles by providing explanatory text and notes, detailed examples and problems, and a myriad of text boxes offering insights, discussion questions, online references, points worth noting, and applications to the practice of law. A primary goal of the book is to expose students to practical tax problems and to heighten student awareness of quality of practice issues. This goal dovetails with the book's recurring theme that economic considerations always outweigh tax considerations. The book consists of 18 Chapters. After an Introduction (Chapter 1), Chapters 2-8 focus on Gross Income. Because tax law is a foreign subject to most law students, these early chapters explore gross income in the context of familiar economic relationships (e.g., a business owner and its employees, a donor and a donee, a lender and a borrower). Chapters 9 and 10 address Deductions. In addition to focusing on allowance provisions, these chapters integrate the consequential impact of classifying deductions as section 62 deductions, miscellaneous itemized deductions, and other itemized deductions. Chapters 11-14 are focused on Timing questions with emphasis on the tax law's treatment of time value of money issues. Chapters 15 and 16 address Tax Rates and include coverage of assignment of income issues, capital gains and losses, and dividends. Chapter 17 highlights the Alternative Minimum Tax and Chapter 18 introduces the taxation of corporations and partnerships to whet students' appetites for future tax courses. The book is ideally suited for a three-credit or four-credit introductory income tax course.

This highly-acclaimed text explains the conceptual basis of federal income taxation. It is designed to help students quickly pull together the entire subject for end-of-semester review and provide perspective about where a topic fits within the federal income tax scheme. While focusing on the present income tax, the text provides an explanation of the often-discussed consumption tax and contrasts the two taxes in a note at the end of the volume. The new edition reflects developments since the thirteenth

edition, including many changes made by the Tax Cuts and Jobs Act of 2017--the most significant federal tax legislation in more than thirty years.

The second edition of *The Fundamentals of Federal Taxation* is, like the first, a problem-based, transaction-oriented treatment of the basics of federal taxation. It features a balanced approach toward tax planning and tax policy and is structured for easy accessibility through the use of forty-one chapters, each of which can readily be covered in one, or occasionally two, class sessions. The first half of the book provides students with an understanding of the overall structure of the federal income tax. This part culminates in two major review problems that assist students in integrating the knowledge gained. Thereafter, the book covers various major topics of taxation—including real estate taxation, intellectual property taxation, family taxation, tax consequences of litigation, and deferred compensation—with an emphasis on tax planning. It is designed to give students an appreciation for how the law of taxation connects with everyday events of American life. In this cogent, straightforward treatment of a complex subject, the topics, the selection of cases, and the design of the problems are all calculated to make tax fun and thought-provoking. A teacher's manual with complete solutions to all the problems will be available.

Cases and Materials

State Taxation

Law, Politics, and the Rise of Progressive Taxation, 1877–1929

Federal Income Taxation

Federal Income Tax: Doctrine, Structure, and Policy: Text, Cases, Problems

Federal Income Taxation: A Contemporary Approach uses several modern platforms to introduce students to the federal income taxation of individuals. After a general overview, the book takes two more passes through the system, each in increasing detail. This helps students see the overall structure early in their studies and gives context to new concepts as they are introduced. Helpful self-assessment questions allow students to measure their own comprehension and save valuable class time for more advanced discussions. Almost 100 detailed problems for class discussion require students to apply Code and Regulation provisions to real-life fact patterns. The book also includes links to several instructional videos with practice questions providing students with another opportunity to reinforce their understanding of the material. Like other titles in the Interactive Casebook series, the accompanying electronic version gives students immediate access to the full text of cited cases, statutes, articles, and other materials in the Westlaw database. It also contains hundreds of links to relevant videos, photos, articles, audio clips, and other sources that help make the subject come alive for students. The electronic version also allows for immediate content updates, easing the burden on instructors to prepare supplemental material.

One law school professor called the First Edition "the best book I have ever used!" The new Second Edition of this popular law school text continues its innovative "building-block" format, leading students from the basic elements of the federal income tax

In this well-rounded and student-friendly casebook, theory and policy discussions are threaded throughout the text material, which provides the basis for dealing with the problems and questions that now appear at the end of the section or subsection to which they relate. This Fourth Edition maintains the overall approach and feel of the Third Edition. It also:

- remains problem oriented;
- begins with an overview laying out the tax system's basic features and introducing students to fundamental principles and policies;
- continues to address the differences between income and consumption taxation early in the book so that students can follow this theme throughout;
- discusses the competing views of a normative income tax base: the Schanz-Haig-Simons approach and ability-to-pay realization approach;
- provides broad coverage of the federal income tax as it exists and does so in a coherent, structure-based way that facilitates student learning; and
- converts many of the questions from the Third Edition into notes and problems that are easier to engage, and simplifies the examples.

I. Defining "research"--II. Issues in study design . -- III. Harm and benefit -- IV. Voluntary informed consent -- V. Standard of care -- VI. Obligations to participants and communities -- VII. Privacy and confidentiality -- VIII. Professional ethics.

Legal and Policy Issues for the Property Tax in the United States

The Fundamentals of Federal Taxation

Real Estate Transactions

A Good Tax

Analysis and Practice, Canadian Fourth Edition

The 5th Edition explores the federal income taxation of corporations and their shareholders and can be used in a variety of courses covering corporate taxation at either the J.D. or LL.M. level. Numerous important revisions to the statutory structure over the past few decades--the changing magnitude of the capital gain preference, the preferential rate for dividends, the 2017 reduction to the corporate tax rate, a maximum individual rate now substantially higher than the maximum corporate rate, and repeal of the General Utilities rule providing nonrecognition of gain upon the distribution of property by a corporation--have changed dramatically the important issues. Most chapters and sections of chapters are introduced by a textual discussion or outline of the basic issues and structure of the statute governing treatment of the particular item or transaction covered in the chapter or section. This is followed by a principal case reading, generally a judicial decision but sometimes an IRS ruling or legislative history excerpt. A Detailed Analysis follows the principal case reading and is intended to facilitate the professor's ability to tailor the class to the needs of a particular course through selecting portions of that analysis. Class Discussion Problems are incorporated directly into the text. In selecting and organizing the materials, we have attempted to maximize the usefulness of these materials for whatever approach the professor wishes to adopt--an intensive technical analysis, a problem-oriented method, a consideration of the policies that underlie the technical tax structure, or a survey of the principal elements of the federal income taxation of corporations.

The Sixth Edition continues the comprehensive, yet flexible, presentation of prior editions. It explores both the technical and policy issues associated with wealth transfer taxation. It is adaptable for use in a single course covering basic wealth transfer taxation or a sequence of courses dealing with wealth transfer taxation at either the J.D. level or LL.M. level, while presenting selected in-depth coverage of advanced issues. Within each section, the book moves from the straightforward to the more complex rules associated with the topic so that each professor can decide the level of complexity he or she wishes to reach in the course. The Sixth Edition thoroughly integrates all relevant amendments to the Code enacted through January 1, 2009. This casebook is unrivaled in scope and depth of analysis and in its flexibility for use in different courses using any teaching technique. In A Good Tax, tax expert Joan Youngman skillfully considers how to improve the operation of the property tax and supply the information that is often missing in public debate. She analyzes the legal, administrative, and political challenges to the property tax in the United States and offers recommendations for its improvement. The book is accessibly written for policy analysts and public officials who are dealing with specific property tax issues and for those concerned with property tax issues in general.

Black Letter Outlines are designed to help a law student recognize and understand the basic principles and issues of law covered in a law school course. Black Letter Outlines can be used both as a study aid when preparing for classes and as a review of the subject matter when studying for an examination. Each Black Letter Outline is written by experienced law school professors who are recognized national authorities in their subject area.

Making the Modern American Fiscal State

Ethical Problems in the Practice of Law

An Integrated Approach

Options to Improve Tax Compliance and Reform Tax Expenditures

A Contemporary Approach

Buy a new version of this Connected Casebook and receive access to the online e-book, practice questions from your favorite study aids, and an outline tool on CasebookConnect, the all in one learning solution for law school students. CasebookConnect offers you what you need most to be successful in your law school classes - portability, meaningful feedback, and greater efficiency. This looseleaf version of the Connected Casebook does not come with a binder. Unique in its structure, Federal Income Taxation, Fourth Edition presents core materials that cover the basics of tax law and then offers "cells" at the end of the book that are self-contained units with more in-depth discussion of certain topics. This flexible structure allows professors to customize their tax course by selecting only the additional in-depth materials they want to use. The stellar author team, with years

of scholarship and teaching experience, feature notes and questions that provide background information and place the cases and statutes in context. More than 150 problems are interspersed throughout the core text and the cells that challenge students to apply theory to specific situations. A detailed Teacher's Manual provides comments and suggestions for teaching both the core and the cell material as well as answers to all of the questions and problems in the casebook. Key Features: Thoroughly updated with the latest tax legislation Updated rate brackets, personal exemptions, standard deductions, earned income phase-outs, and eligibility for various credits and deductions, based on the IRS revenue procedure Buy anew version of this Connected Casebook and receive access to the online e-book, practice questions from your favorite study aids, and an outline tool on CasebookConnect, the all in one learning solution for law school students. CasebookConnect offers you what you need most to be successful in your law school classes - portability, meaningful feedback, and greater efficiency.

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 Nineteenth 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 2017 Tax Cuts and Jobs Act (Pub. L. 115-97). The new edition contains coverage of the provisions of the Tax Cuts and Jobs Act, including the following significant changes: (1) rate reductions for individuals, including a significant rate reduction for business income earned in pass-through entities, (2) changes liberalizing the cost recovery system (including §§ 179 and 168(k)), (3) restrictions on the home mortgage interest deduction and deduction for state and local taxes, (4) the elimination of the deduction for most entertainment expenditures, (5) the non-deductibility of miscellaneous itemized deductions and the effect of that change on other areas of deductions, (6) a new limitation on the deductibility of business interest, (7) a new limitation on excess business losses of noncorporate taxpayers, (8) repeal of the rules for alimony and separate maintenance payments after 2018, (9) the significant increase in the standard deduction and elimination of the exemption deduction, (10) changes in the accrual method of accounting, (11) the increase and expansion of the child tax credit, (12) a new 60% limitation applicable to cash gifts to public charities, (13) new rules limiting like-kind exchanges to real property exchanges, (14) "simplification" of the kiddie tax, and (15) increased exemption amounts under the alternative minimum tax which make the tax applicable to fewer individuals.

Describes proposals to to reduce the size of the Federal tax gap by curtailing tax shelters, closing unintended

loopholes, addressing other areas of noncompliance with current tax law, and reforming certain areas of tax expenditures.

A return to coverage of partnerships & limited liability companies highlights the Third Edition of **FEDERAL INCOME TAXATION OF CORPORATIONS AND PARTNERSHIPS**. With more of the extremely effective problems that gained it such widespread praise, this flexible casebook is now completely updated for use in a wide variety of course offerings. To simplify the intricacies of the taxation of business enterprises, the authors: use problems & examples in almost every chapter -in addition to cases & notes illustrate typical commercial transactions emphasize major themes of policy & practice keep the book flexible enough to be used in two-, three-, or four-credit courses offer an extensive Teacher's Manual **FEDERAL INCOME TAXATION OF CORPORATIONS AND PARTNERSHIPS**, Third Edition, is logically organized into three main parts: Corporations S Corporations Partnerships The Third Edition reflects recent developments in corporate & partnership taxation: 10 full chapters on partnership taxation including new materials that address the explosive growth of limited liability companies & hybrid entities new debt/equity limitations in corporate formations & reorganizations anti-abuse redemption provisions covering stock options & sales between related corporations the Anti-Morris Trust changes to tax-free spin-offs new elective classification regulations liberalization of Subchapter S shareholder restrictions & changes to timing of Subchapter S distributions, & Qualified Subchapter S Subsidiaries Give your students a firm foundation in the means & methods of corporate taxation & partnership today.

Keyed to Freeland's Casebook on Federal Income Taxation, 16th Edition. Federal income taxation

Federal Income Taxation of Corporations

Problems, Cases, and Materials

Legal Issues in Property Valuation and Taxation

Problems and Solutions for Federal Income Taxation

As more people turn to assisted reproduction, the legal issues surrounding it have become increasingly complex. Beyond representing patients or clinics, numerous legal problems are arising from the technology's application. Disputes in divorce are the most common, but this technology impacts the law in other areas, including personal injury, insurance, criminal law, and estate planning. Drawing from multiple legal sources, this book presents complex information in a direct, balanced and fair manner. It includes glossary, sample forms and checklists, and bibliography.

In addition to the wide range of quality textbooks specially created for paralegal programs, Aspen Law & Business also offers a number of law school resources that you may find suitable for use in your course area. Each book in this popular series offers a

winning combination of text, examples, and explanations as it guides students to a more thorough understanding of the subject at hand. Buy a new version of this Connected Casebook and receive access to the online e-book, practice questions from your favorite study aids, and an outline tool on CasebookConnect, the all in one learning solution for law school students. CasebookConnect offers you what you need most to be successful in your law school classes—portability, meaningful feedback, and greater efficiency. Integrating theory and policy in an accessible format, the sterling author team of Federal Income Taxation, Eighteenth Edition imbues its subject with historical, economic, policy, and international perspective. Problems integrated throughout the text bridge the gap between theory and practice. Each edition of this renowned text builds on and adds to the strengths of its predecessors. New to the Eighteenth Edition: Fully updated to reflect changes made by the Tax Cuts and Jobs Act of 2017 Professors and students will benefit from: Notes, problems, and graphs that make challenging material accessible The highest integration of economics and policy analysis Great pedigree and authorship: Original authors Boris Bittker and William A. Klein were eminent authorities (with beautiful writing styles). Bankman, Shaviro, Stark, and Kleinbard are among today's leading tax scholars. A manageable length: Even with the new material, Federal Income Taxation is still one of the shortest books around. CasebookConnect features: ONLINE E-BOOK Law school comes with a lot of reading, so access your enhanced e-book anytime, anywhere to keep up with your coursework. Highlight, take notes in the margins, and search the full text to quickly find coverage of legal topics. PRACTICE QUESTIONS Quiz yourself before class and prep for your exam in the Study Center. Practice questions from Examples & Explanations, Emanuel Law Outlines, Emanuel Law in a Flash flashcards, and other best-selling study aid series help you study for exams while tracking your strengths and weaknesses to help optimize your study time. OUTLINE TOOL Most professors will tell you that starting your outline early is key to being successful in your law school classes. The Outline Tool automatically populates your notes and highlights from the e-book into an editable format to accelerate your outline creation and increase study time later in the semester. The purchase of this Kindle edition does not entitle you to receive access to the online e-book, practice questions from your favorite study aids, and outline tool available through CasebookConnect.

This "go-to" book for lawyers, law students, and policy makers brings together important legal cases and materials on the fundamental legal issues concerning valuation, tax policy, and the property tax.

Concise Edition

Federal Income Taxation of Individuals

Fundamentals of Federal Income Taxation - Casebookplus

Black Letter Outline on Federal Income Taxation

Intelligence Community Legal Reference Book

In clear language, Posin and Tobin's Principles of Federal Income Taxation explores exotic Wall

Street techniques employed to avoid capital gains. It includes analysis of cases and concepts of the leading casebooks, explanations with amplified diagrams and flow charts, and extensive treatment of the time value of money issues. This book explains equity swaps, shorting against the box, swap funds, and DECS. It presents, among other high-profile situations, a case study of how former Treasury Secretary William Simon and his partners made \$700 million in profits on the sale of the Avis car rental agency less than two years after they bought it and paid no taxes. CCH's Federal Income Tax: Code and Regulations--Selected Sections provides a selection of the Internal Revenue Code and Treasury Regulations pertaining to income tax. This popular volume reflects the collective judgment of seven distinguished tax teachers and provides an effective mix of official materials for individual and business undergraduate and graduate tax courses offered in law and business schools. It provides in one volume, the provisions most commonly addressed in income tax courses. The book's highly readable 7-1/2 x 10 oversized page format make it easy to read for both professor and student. The book is an attractive alternative to the full text of the multi-volume Internal Revenue Code and Income Tax Regulations. Integrating theory and policy in an accessible, yet challenging approach, Federal Income Taxation features a tradition of distinguished authorship, reaching back to the original author Boris Bittker, eminent tax scholar from Yale Law. William A. Klein, who retires as of this edition, has a long-established reputation across academia, business and the federal government, and Bankman, Shaviro and Stark represent the best-known of younger tax scholars. A unique introduction lends insight to both the historical background and economic analysis of federal taxation for individuals. Problems interspersed between Notes and Questions help students comprehend the complexity of the material. The Sixteenth Edition expands the highly successful international perspective, comparing tax rules in a variety of countries. A revised discussion of progressivity against the background of current tax rate debates is completely up-to-date. An important new discussion of Mayo Foundation for Medical Education and Research v. United States considers the degree of judicial deference to Treasury regulations, and new material introduces recent codification of the economic substance doctrine. Hallmark features of Federal Income Taxation: Problems interspersed between Notes and Questions Esteemed authorship o Original author Boris Bittker, eminent tax scholar o William A. Klein (retires as of this edition), distinguished reputation in taxation o Bankman, Shaviro and Stark, among the best-known younger tax scholars Unique introduction with insightful historical background and economic analysis

Theory and policy integrated throughout Accessible, yet challenging Thoroughly updated, the revised Sixteenth Edition presents: Expansion of successful international comparisons to tax rules in other countries Revised and updated discussion of progressivity against the background of current tax rate debates New discussion of Mayo Foundation for Medical Education and Research v. United States , concerning the degree of judicial deference to Treasury regulations New material on recent codification of the economic substance doctrine

Cases, Problems & Materials

Examples and Explanations

Federal Income Tax: Code and Regulations--Selected Sections (2020-2021)

Federal Income Tax

Principles and Policies