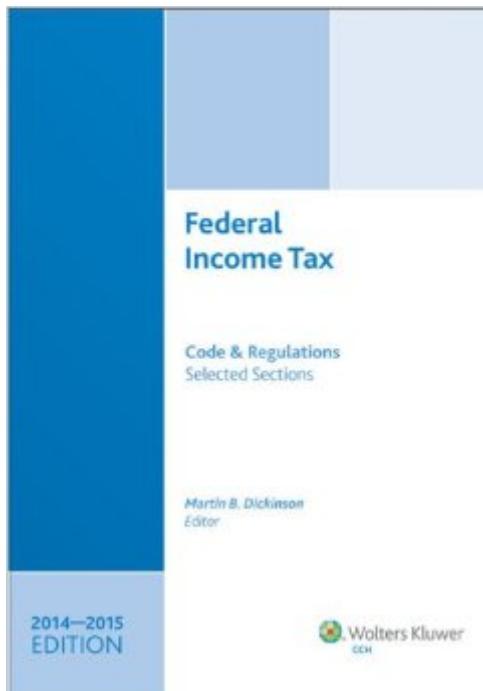


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Federal Income Tax: Code And Regulations--Selected Sections (2014-2015)



Synopsis

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 easier 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. Special features of this volume include: - Convenient shortcut table for computation of corporation income taxes - All Code sections that are indexed for inflation are flagged and cross-referenced to material providing the CPI-adjusted numbers for 2013 - Many Regulations sections that have not been updated by the Treasury to reflect later legislation are flagged - Every Code section page carries a footer indicating the specific Code subsection carried on the page--for example, Sec. 271(e) - Every Regulations section page carries a footer indicating the specific Regulation subparagraph carried on the page--for example, Reg. Sec. 1.706-1(c)(3) - Includes CD of entire contents of the book The 2013-2014 Edition is completely revised to reflect all legislation and regulations enacted or adopted on or before June 1, 2013 and other significant developments that took place throughout the year. It is edited by Martin B. Dickinson, the Robert A. Schroeder Professor of Law at the University of Kansas, and it reflects the tradition of CCH accuracy and completeness. Copies will be published and shipped to arrive at school bookstores and adopters by early August 2013. Editorial Board Martin B. Dickinson, Coordinating Editor, Robert A Schroeder Distinguished Professor of Law, University of Kansas Anne L. Alstott, Jacquin D. Bierman Professor of Taxation, Yale Law School Karen C. Burke, Warren distinguished Professor of Law, University of San Diego Regis W. Campfield, Professor of Law and Marilyn Jeanne Johnson Distinguished Law Fellow, Southern Methodist University Charles H. Gustafson, Professor of Law, Georgetown University Robert J. Peroni, James A. Elkins Centennial Chair in Law, University of Texas William J. Turnier, Mangum Professor of Law, University of North Carolina **FOR ADOPTING TEACHERS:** As an exclusive CCH benefit, teachers who adopt this volume for classroom use in quantities of 10 or more will receive our unabridged two-volume Internal Revenue Code and six-volume Income Tax Regulations free of charge, upon request. And, should significant tax legislation be enacted in 2013, CCH is committed to assisting adopting teachers in incorporating tax changes into courses. CCH will send adopting teachers complimentary desk copies of CCH's Law, Explanation and Analysis book for major tax

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Book Information

Perfect Paperback: 1776 pages

Publisher: CCH Inc.; 2014-2015 ed. edition (July 2, 2014)

Language: English

ISBN-10: 0808038052

ISBN-13: 978-0808038054

Product Dimensions: 7.1 x 2.3 x 10 inches

Shipping Weight: 3.6 pounds (View shipping rates and policies)

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