

图书基本信息

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内容概要

内 容 提 要 本书对美国联邦税制作了简明扼要的介绍。 作者强调 税收观念而不是联邦税收的技术方法,强调保持税制长期 稳定的方方面面及共同的税收规定。

本书特点: 1.涉及问题广泛。 比其他同类书包括的税收问题厂泛 得多,其中大部分内容十分新颖并且备受关注。

2.税收案例实用。 本书提供了很多案例,使学生通过 运用税收知识制订税收最小化的行动方案。 每一章后都有 参考文献、法规、法院案例。

本书还把INTERNET运用到各章,使学生能够在 INTERNET上搜索资料,解决税收问题及进行相关研究。

适用于学生或科研人员。

主要内容: 1、联邦税法对所得税、收入扣除、企业支出的说明。

2、财产转移的问题:取得、分配与消耗。

3、税率图表与税收回报问题。





作者简介

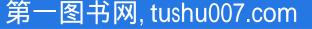


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Personal Holding Company Tax Planning Commentary Entity Distributions Sole Proprietorship Partnership Corporation S Corporation Planning Commentary Tax Planning Income Splitting Children as Employee **Family Entities** Planning Commentary Summary Key Terms Primary Tax Law Sources **Discussion Questions** Problems **Discussion Cases** Tax Planning **Ethics Discussion Case** PART TAX RESEARCH CHAPTER15 Tax Research Introduction Primary Sources of Federal Income Tax Law Legislative Sources The U.S. Constitution Internal Revenue Code of 1986 Tax Treafies Administrative Sources **Treasury Regulations** Revenue Rnlings and Procedures Acquiescence and Nonacquiescence Olher Pronouncements **Judicial Sources Trial Courts Appellate Courts** Supreme Courl Citations to Primary Authorities **Committee Reports** Code and Regulations Other IRS Pronouncements Court Decisions Secondary Sources of Federal Income Tax Law Tax Services Citators



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