

<<美国联邦税制>>

图书基本信息

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## <<美国联邦税制>>

### 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广泛

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。



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