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*Federal Income Tax* Joseph M. Dodge,Francine J. Lipman,J. Clifton Fleming (Jr.),Robert J. Peroni,2019-08 To view or download the 2022 Supplement to this book click here This student friendly casebook contains theory and policy discussions that provide the basis for answering problems and questions that appear at the end of each section The fifth edition fully integrates all significant developments since the prior edition including the 2017 Tax Cuts and Jobs Act It presents an overview of the tax system s basic features and introduces students to fundamental principles and policies The book addresses the differences between income and consumption taxation early on so that students can follow this theme and its relationship to deferral and the time value of money throughout      Federal Income Tax Joseph M. Dodge,J. Clifton Fleming (Jr.),Robert J. Peroni,2012 To view or download the 2018 Cumulative Supplement to this book click here 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 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 An extensive Teacher s Manual is available to professors This book also is

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