

Introduction to Federal Income Taxation in Canada

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gains from the sale or exchange of property and the tax consequences of divorce Each chapter provides a detailed explanation of the interpretation and application of relevant Internal Revenue Code provisions and Treasury Regulations as well as summaries of leading cases and administrative rulings The practical application of these authorities is illustrated in the numerous examples contained in each chapter Because the provisions of the Internal Revenue Code are necessarily at the heart of tax study each chapter also includes a part or all of the Code sections pertinent to the chapter topic In summary the book provides a detailed overview of the principles policies and law underlying federal individual income taxation

Prentice Hall's Federal Taxation 2004 Thomas R. Pope, Kenneth Edward Anderson, John L. Kramer, Prentice-Hall, Inc, 2004 **2000 Federal Taxation Refresher Course** Edward C. Foth, CCH Incorporated, 1999

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