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offers a detailed and comprehensive treatment of basic rules principles and issues relating to federal taxation overview

in clear language posin and tobin s principles of federal income taxation explores exotic wall street techniques employed to avoid capital gains it includes analysis of cases and concepts of the leading casebooks explanations with amplified diagrams and flow charts and extensive treatment of the time value of money issues this book explains equity swaps shorting against the box swap funds and decs it presents among other high profile situations a case study of how former treasury secretary william simon and his partners made 700 million in profits on the sale of the avis car rental agency less than two years after they bought it and paid no taxes

this treatise provides expert guidance to law students and practitioners alike on this increasingly complex area of the law it provides up to date comprehensive coverage of

pertinent provisions of the internal revenue code relevant administrative guidance and appropriate case law above all it offers a unique blend of the theoretical and practical aspects of federal income taxation the authors bring to life one of the most challenging areas of the law with their expert analysis this treatise is a necessity for anyone hoping to gain a better understanding of federal income taxation

editions for 1922 25 include federal capital stock tax federal estate tax and supplement to excess profits tax procedure 1921

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