



# Fundamentals of Federal Income Taxation, 15th Edition (University Casebook Series)

*James J. Freeland, Daniel J. Lathrope, Stephen A. Lind, Richard B. Stephens*

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**Fundamentals of Federal Income Taxation, 15th Edition (University Casebook Series)** James J. Freeland, Daniel J. Lathrope, Stephen A. Lind, Richard B. Stephens

This casebook provides detailed information on federal income taxation, with specific assignments to the Internal Revenue Code, selected cases, and administrative rulings from the Internal Revenue Service. The revised and updated Fifteenth Edition retains the book's long standing format and much of its prior materials, but it is updated to reflect recent events including all legislative developments, especially the American Recovery and Reinvestment Act of 2009. The new edition contains coverage of changes in the cost recovery system, the rules related to principal residences, and personal tax credits. Coverage of personal tax credits has been substantially revised to include sections on the American Opportunity Tax Credit, the Making Work Pay Credit, and the First-Time Homebuyer Credit. The material on computation of tax liability has also been updated to consider some of the changes contained in President Obama's 2009 Budget Message. The problems have been updated and recent cases and rulings have been selectively added to the text.

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