A Practical Guide To U S Taxation Of

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from adjusted gross income to zoning and property taxes the second edition of the encyclopedia of taxation and tax policy offers the best and most complete guide to taxes and tax related issues more than 150 tax practitioners and administrators policymakers and academics have contributed the result is a unique and authoritative reference that examines virtually all tax instruments used by governments individual income corporate income sales and value added property estate and gift franchise poll and many variants of these taxes as well as characteristics of a good tax system budgetary issues and many current federal state local and international tax policy issues the new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes each essay provides the generalist with a quick and reliable introduction to many topics but also gives tax specialists the benefit of other experts best thinking in a manner that makes the complex understandable reference lists point the reader to additional sources of information for each topic the first edition of the encyclopedia of taxation and tax policy was selected as an outstanding academic book of the year 1999 by choice magazine publisher's website

the world's largest provider of tax services takes readers step by step through tax preparation includes easy to follow line by line instructions plus charts tables and

other helpful visuals

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this book presents research on how taxes affect the investment and financing decisions of multinationals the contributors examine the effects of taxation on decisions about international financial management business investment and international income shifting they consider the influence of tax rules on dividend policy decisions within multinationals the extent to which tax incentives affect the level and location of research and development across countries and the fact that foreign controlled companies operating in the united states pay lower taxes than do domestically controlled companies

this book covers a broad range of the most challenging topics in us international taxation laws before breaking into separate discussions of the issues related to both inbound and outbound taxes real examples and selected seminal cases are analysed at the end of each chapter to simplify even the most abstract tax provisions practitioners academics and advanced students specializing in specific areas of international finance will welcome this comprehensive overview of the us tax system s international laws

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