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This study aid provides detailed explanation of the cases in Freeland's income tax casebook. The discussion of each case provides the facts, issues, holdings, and court's reasoning. This title includes cases that pertain to identification of taxable income, identification of proper taxpayer, deductions in computing deductible income, the year of inclusion or deduction, capital gains and losses, characterization of income and deductions, deferral and nonrecognition of income and deductions, converting taxable income into tax liability, and federal tax procedure.

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