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Comprehensive Topics

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Classification of Deductions There are 4 categories of tax deductions allowed to individual taxpayers. 1. Trade or business deductions are generally deductible FOR AGI. 2. Deductions incurred for the production of income are generally not deductible, with the exception of expenses incurred in rental real estate activities, which are deductible ...

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2021 CCH Comp Topics Ch06.ppt - Chapter 6 Deductions ...
CCH Federal Taxation Comprehensive Topics 9 of 54 Definition of
a Corporation ¶ Legal entity owing its existence to state laws in
which it is incorporated. ¶ State laws define all legal relationships of
corporation. ¶ Some other businesses or entities may be able to elect
to be taxed as a corporation under the ¶check-the-box¶ system. ¶
DELAWARE Chapter 14, Exhibit 4

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Comprehensive Topics introduces students to the complex and
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of partnerships and corporations become the focus.

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Federal Taxation: Comprehensive Topics (2021) (U.S.)

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Federal Taxation: Comprehensive Topics (2016): Smith ...

The edition of CCH Federal Topics has been prepared to ensure that all material presented is complete and reflects all tax acts, issued regulations, and case developments through March 2017.

Comprehensive Topics is designed to be used either in a class or in a sequence.

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Comprehensive Topics by Smith, Harmelink, and Hasselback 2014
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