



Problems & Materials in Federal Income Taxation, Eighth Edition (Aspen Casebook)

Sanford Michael Guerin, Philip F. Postlewaite, Adam H. Rosenzweig

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Problems and Materials in Federal Income Taxation is respected for its distinctive explanation of the intricacies of the federal income tax code. Its realistic, problem-solving approach helps clarify material in an often frustrating course. Organized according to the taxing formula (i.e., the different tax rates), the text leads students to a clear understanding of each level of taxation. Numerous problems reinforce fundamental concepts.

The **Eighth Edition** features substantially revised and updated material on medical expenses, including recent case law on the deductibility of cosmetic surgery expenses as well as the impact of the Affordable Care Act on exclusions from gross income and medical expense deductions. Updated, revised, and significantly longer, the discussion of constitutional and historical issues relating to the taxing power shows their impact on the modern debate over its scope. The current debate over fundamental tax reform and deficit reduction is included in an updated and revised final chapter.

Hallmark features:

Clear explanation of the intricacies of the federal income tax code

Realistic problem-solving approach to a potentially frustrating course

Organized according to the **taxing formula (different tax rates)**

o students develop a clear understanding of **each level of taxation**

fundamental concepts through **numerous problems**

Thoroughly updated, the revised Eight Edition presents:

Substantially revised and updated sections related to **medical expenses**

o recent case law on the **deductibility of cosmetic surgery expenses**

o impact of the **Affordable Care Act** on exclusions from gross income and medical expense deductions

Updated, revised, and substantially longer discussion of **constitutional and historical issues relating to the taxing power**

o shows impact on modern debate over the scope of taxing power

New material on current debate over **fundamental tax reform and deficit reduction**

o shows ways to structure and teach problems in 3-credit and 4-credit courses

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