
Federal Taxes

Chapter 14 Section 2

Guided Reading And

Review Answers

Technical Information Release
Business Valuation and Federal Taxes
CCH Federal Taxation
Sales Taxation
State Income Taxes
Uncertainty in Planning Under the Current Law :
Hearing Before the Committee on Finance, United
States Senate, One Hundred Tenth Congress,
First Session, November 14, 2007
With Reference Tables and Index
The Official Compilation of the Rules of the City of
New York, with Annotations: Titles 19-22. Dept. of
Finance (chapters 14-43); Tax Appeals Tribunal;
Tax Commission; Banking Commission
Basis of Assets
For Preparing Your 2016 Tax Return
Understanding the Special Valuation Rules
Manual for Messes Ashore, 1962
Estate Planning & Chapter 14
J.K. Lasser's Your Income Tax 2016
Tax Law Design and Drafting, Volume 1
Individual Retirement Arrangements (IRAs).

For Use in Preparing ... Returns
The Final Regulations
Valuation Rules Under Chapter 14
Your Income Tax
Hearing Before the Committee on Ways and
Means, House of Representatives, One Hundred
First Congress, Second Session, April 24, 1990
Model Rules of Professional Conduct
For Preparing Your 2013 Tax Return
Estate and gift tax volume
Bookkeeping Workbook For Dummies
A Saturday Forum on the New Valuation Rules for
Estate Planning
United States Code
Estate Planning for the Family Business Owner
For Preparing Your 2014 Tax Return
For Preparing Your 2015 Tax Return
Understanding the Special Valuation Rules
The Study of Federal Tax Law
Individual Income Tax Act and Regulations
Estate Planning & Chapter 14
"Discussion Draft" Relating to Estate Valuation
Freezes
Individuals
A Guide to the Federal Taxation of Wealth
Transfers
Chapter 14
A Saturday Forum on Life Insurance in Estate
Planning and Chapter 14

*Federal
Taxes
Chapter 14
Section 2
Guided
Reading And
Review
Answers*

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Technical Information Release

John Wiley & Sons
America's number-one
all-time best-selling tax
guide, with 2,500
money-saving tips J.K.
Lasser's Your Income
Tax 2017 puts
America's most trusted
tax advice to work to
help you with your
2016 tax return.
Reader-friendly and
easy to use, this book
answers your most
pressing questions to
help you maximize
your tax savings. You'll
learn how the latest
tax law and IRS
changes apply to your
specific situation, and
you'll find expert

advice on sheltering
income, planning,
claiming deductions,
and more. New tax
laws, IRS rulings, court
decisions, filing
pointers, and planning
strategies are
highlighted throughout
for quick reference,
and the companion
website at jklasser.com
has an e-Supplement
that updates the text
with the latest tax
developments from the
IRS and Congress.
Using a CPA or tax
software to file? This
guide shows you what
you can do to leverage
the utmost money-
saving capabilities
these services have to
offer. Filing yourself?
This book gives you
guidance and expertise
from America's most
trusted tax resource
for over 75 years. Tax
laws are continually
evolving, and even if

your family situation and finances haven't changed in the last year, your tax-saving opportunities or liabilities may have changed because of new rules. Do you routinely stay up to date on IRS rulings and new tax legislation? J.K. Lasser does, and this book tells you everything you need to know to file your 2016 return. Maximize your tax savings with over 2,500 tax-saving tips Learn how recent tax law changes affect your 2016 filing Identify your deductions, and claim them correctly Get the answers you need quickly, from a trusted source Taxes are complex, confusing, and always changing, and it's tempting to just settle for what you're given—but why

leave money on the table? You've worked hard for it, and you're entitled to it. Cut through the complexity and file correctly, on time, for a maximized return with the trusted authoritative help of J.K. Lasser's *Your Income Tax 2017. Business Valuation and Federal Taxes* LexisNexis This first edition of *Estate and Gift Taxation*, a new addition to the LexisNexis Graduate Tax Series, fully incorporates the new exemption levels, marginal rates, and unified credit portability rules in the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The book contains 26 discrete

chapters, each containing a concise overview of the topic with specific assignments to the Internal Revenue Code and Regulations. Each chapter closes with a series of complex, practice-oriented problems that require students to spot and resolve issues in the context of realistic hypotheticals that could be encountered in an estate planning practice.

CCH Federal Taxation

West Academic
Publishing

Pt. I. Introduction --
chapter 1. The nature
of sales taxation --
chapter 2. The sales
tax and the distribution
of real income --
chapter 3. The
rationale of sales
taxation -- pt. II.
Review of sales tax
experience : the

multiple stage taxes --
chapter 4. The
turnover tax in
Germany -- chapter 5.
The turnover taxes of
Austria, Luxembourg,
and the Netherlands --
chapter 6. The Belgian
and Italian multiple-
stage taxes -- pt. III.
The value-added tax --
chapter 7. Sales
taxation in France and
the value-added tax --
pt. IV. The single-stage
sales taxes -- chapter
8. The manufacturers
sales tax: Canada and
Finland -- chapter 9.
The wholesale sales
tax: Switzerland,
Australia and New
Zealand -- chapter 10.
The British purchase
tax -- chapter 11.
General excise tax
systems in countries
not imposing sales
taxes -- chapter 12.
Retail sales taxation:
Norway -- chapter 13.
Retail sales taxation:

the Canadian provinces -- chapter 14. State retail sales taxation in the United States -- chapter 15. Municipal sales taxation -- chapter 16. Sales taxation in other countries -- pt. V. Questions of sales tax structure -- chapter 17. The optimum type of sales tax -- chapter 18. Other problems of the structure of a sales tax.

Sales Taxation

LexisNexis

Written by nationally recognized tax educators, this series provides a hands-on, definitive guide to federal income taxation concepts and applications. The Pope/Anderson/Kramer series are available in 1) traditional hardback, 2) 3-hole punched, shrink-wrapped formats, or 3) custom versions (see

www.prenhall.com/custombusiness for guidelines). The accompanying website at

www.prenhall.com/phtax contains a rich assortment of current issues, a study guide, and cases. On-line courses, an IR CD-ROM for faculty (contains all print and technology resources), and a special offer with TaxACT software (only \$7.50 net when packaged with new texts) are available.

State Income Taxes

John Wiley & Sons

The FAO Yearbook of Fishery and Aquaculture Statistics contains all the most updated data on capture production, aquaculture production and commodities. In this new presentation, the complete yearbook package for each of

these categories - all the key information and statistical tables - are contained on one CD-ROM, inserted in a booklet that includes general notes, concepts and classifications, and summary tables as well as a pull-out map of FAO major fishing areas. From the CD-ROM, you can download, consult, share and store all the data previously provided in print only. This volume presents world fishery statistics for recent years ending in 2010.

Uncertainty in Planning Under the Current Law : Hearing Before the Committee on Finance, United States Senate, One Hundred Tenth Congress, First Session, November

14, 2007 John Wiley & Sons
Praise for Business Valuation and Federal Taxes Procedure, Law, and Perspective Second Edition "The Honorable David Laro and Dr. Shannon Pratt present a comprehensive primer on federal tax valuation controversies that will benefit both tax practitioners (attorneys and CPAs) and valuation practitioners. . . . It serves as a valued reference source and an introductory text for legal and valuation training." —Roger J. Grabowski, Duff & Phelps Corp. from the Foreword "[I]t is refreshing to see these two close observers of valuation issues collaborate on this intriguing volume. What the reader gets is

something like a mural—depicting the life of a business appraisal from conception to preparation to the occasional ultimate use by a trier of fact."

—Ronald D. Aucutt, Esq. McGuireWoods LLP, from the Foreword
"This offering from Judge David Laro and Dr. Shannon Pratt fills in some persistent gaps in the business valuation literature, as well as a surprisingly fresh treatment of perennial themes."

—John A. Bogdanski, Professor of Law Lewis & Clark Law School, from the Foreword
Straightforward guidance and perspective on business valuation from two of the nation's top authorities
Written by Senior Judge David Laro and

Shannon Pratt, both leading experts on the subject, *Business Valuation and Federal Taxes, Second Edition* provides a comprehensive overview of business valuation procedures. The new edition offers: Insightful perspectives of personal versus enterprise goodwill
New materials on transfer pricing and customs valuations and how recent markets have affected both the income and market approaches
Timely coverage of FAS 157 and its many changes to penalties and sanctions affecting both taxpayers and appraisers
Exploration of new court cases
Presenting knowledge and guidance to those who perform valuations as well as those who are affected by them,

Business Valuation and Federal Taxes, Second Edition is the essential guide to federal taxes and valuation, and specifically valuations relating to business interests.

With Reference Tables and Index CCH

Incorporated Estate Planning & Chapter 14 highlights the transfers that are exempt from the application of 2701 covering the transfer tax treatment of accumulated qualified payments; transfers that are exempt from the application of 2702 covering transfers of interest in trusts; adjustments that can be made under 2701 to avoid double taxation; and types of transfers under 2702 that minimize the risk of double taxation.

The Official

Compilation of the Rules of the City of New York, with Annotations: Titles 19-22. Dept. of Finance (chapters 14-43); Tax Appeals Tribunal; Tax Commission; Banking Commission LexisNexis
The Most Trusted Name in TaxFor over 60 years, more than 38 million Americans have trusted J.K. Lasser to help them save money at tax timeNow withUSABLE FORMSFREE ONLINE BONUSGUIDANCE FOR ALL YOUR TAX NEEDSCOVERS ALL 2004 TAX LAW CHANGESBasics of Filing (Chap. 1) including:Which form to file 150; Chap. 1 Filing as Head of Household 150; Chap. 1 Filing for your children 150; Chap. 1 Filing for married couples 150; Chap.

1 What Must You Report as Income? (Chaps. 2-11) including: Dividends & Interest 150; Chap. 4 Capital gains & losses 150; Chap. 5 Traditional & Roth IRAs 150; Chap. 8 Rental income 150; Chap. 9 What Deductions Can You Claim? (Chaps. 12-21) including: Moving expenses 150; Chap. 12 Medical expense deductions 150; Chap. 17 Charitable deductions 150; Chap. 14 Who is a dependent? 150; Chap. 21 How Much Tax Do You Owe? (Chaps. 22-27) including: The AMT 150; Chap. 23 Your child's tax 150; Chap. 24 Personal tax credits 150; Chap. 25 Estimated taxes 150; Chap. 27 Strategies to Save You Taxes (Chaps. 28-39) including: Tax free residence sales 150; Chap. 29 Investing in securities 150; Chap. 30 Armed forces rules 150; Chap. 35 Tax breaks for education 150; Chap. 38 Planning Ideas for Your Business (Chaps. 40-45) including: Home office deduction 150; Chap. 40 First year expensing 150; Chap. 42 Auto expenses 150; Chap. 43 Self-employment tax 150; Chap. 45 Now That You're Done (Chaps. 46-49) including: Electronic filing 150; Chap. 46 Filing extensions 150; Chap. 46 IRS Audits 150; Chap. 48 Amended returns 150; Chap. 49 Easy-to-Use Format Explains Complex Tax Laws

FILING TIPS and FILING INSTRUCTIONS help you prepare your 2004 return

PLANNING REMINDERS highlight

year-end tax strategies for 2004 and planning opportunities for 2005 and later years. CAUTIONS point out potential pitfalls to avoid and areas where you might expect IRS opposition. LAW ALERTS indicate recent changes in the tax law and pending legislation before Congress. COURT DECISIONS highlight key rulings from the Tax Court and other federal courts. IRS ALERTS highlight key rulings and announcements from the IRS.

Basis of Assets

International Monetary Fund
Prepare your 2015 taxes with ease! J.K. Lasser's Your Income Tax 2016: For Preparing Your 2015 Tax Return is a bestselling tax reference that has

been trusted by taxpayers for over seventy-five years. Updated to reflect the changes to the 2015 tax code, this authoritative text offers step-by-step instructions that guide you through the worksheets and forms you need to file your taxes according to the best tax strategy for your financial situation. Approachable yet comprehensive, this highly-regarded resource offers tax-saving advice on maximizing deductions and sheltering income, and provides hundreds of examples of how up to date tax laws apply to individual taxpayers. Additionally, special features inserted throughout the text highlight important concepts, such as new tax laws, IRS rulings,

court decisions, filing pointers, and planning strategies. Tax laws change each year, and it is critical that you choose a trusted reference when updating your understanding of current tax codes. This highly-regarded text features the updated information you are looking for, as well as the fundamental best practices you need to confidently and accurately file your taxes in 2016. Review the most recent tax law changes, ensuring that your tax preparation strategy is in line with legal requirements Explore over 2,500 tax-saving tips that maximize your return by making the most of available deductions, sheltering income, and more Access free

supplemental materials encompassing the tax forms you need to file Leverage a comprehensive topic index and quick reference section to quickly pinpoint specific information and expedite the tax preparation process J.K. Lasser's Your Income Tax 2016: For Preparing Your 2015 Tax Return is an essential text that guides you in preparing and filing your tax return with confidence. *For Preparing Your 2016 Tax Return* International Monetary Fund Fully updated for a UK audience Bookkeeping Workbook For Dummies is the easiest way to get up to speed in all the basics of bookkeeping: from setting up a bookkeeping system

and recording transactions to managing payroll, preparing profit and loss statements, tackling tax and filing month and year end reports finances. Expert author Jane Kelly guides you step-by-step through every aspect of financial record and offers quick tips to help you work through the interactive exercises and practical problems encouraging you to find your own route to a solution and sharpen your skills along the way. Whether you're studying on a bookkeeping course or balancing the books in a small business this book is the fastest way to get started. Bookkeeping Workbook For Dummies, UK Edition includes: Part I: Exploring Bookkeeping

Basics Chapter 1: Deciphering the Basics Chapter 2: Designing Your Bookkeeping System Chapter 3: Sorting Out Your Business Road Map Part II: Putting it All on Paper Chapter 4: Looking at the Big Picture Chapter 5: Journaling — The Devil's in the Details Chapter 6: Designing Controls for Your Books, Your Records, and Your Money Part III: Tracking Day-to-Day Business Operations with Your Books Chapter 7: Purchasing Goods and Tracking Your Purchases Chapter 8: Calculating and Monitoring Sales Chapter 9: Employee Payroll and Benefits Part IV: Getting Ready for Year's (Or Month's) End Chapter 10: Depreciating Your Assets Chapter 11:

Paying and Collecting Interest Chapter 12: Checking Your Books Chapter 13: Checking and Correcting Your Books Part V: Reporting Results and Starting Over Chapter 14: Developing a Balance Sheet Chapter 15: Producing a Profit and Loss Statement Chapter 16: Reporting for Not-For-Profit Organizations Chapter 17: Doing Your Business Taxes Chapter 18: Completing Year-End Payroll and Reports Chapter 19: Getting Ready for a New Bookkeeping Year Part VI: The Part of Tens Chapter 20: Top Ten Checklist for Managing Your Cash Chapter 21: Top Ten Accounts You Should Monitor Chapter 22: Top Ten Problems You Should Practice *Understanding the*

Special Valuation Rules Practising Law Institute Federal Transfer Taxes?Code and Regulations contains the full Code provisions and Regulations of the Federal Estate Tax, the Federal Gift Tax, the Federal Generation-Skipping Transfer Tax, the Special Valuation Rules of new Chapter 14, and pertinent Income Tax and Regulatory Provisions (including all of Subchapter J). Temporary and proposed regulations are included. The book also contains selected Administration and Procedure provisions and regulations. This publication is designed to relieve the frustration of Code books that are hard to read or jumbled up with extraneous information separating

the Code from the Regulations. The Code and Regulations in this long-standing publication are set forth in easy-to-read type, and each Code provision is followed by the Regulations interpreting that provision, presented in double columns.

Manual for Messes Ashore, 1962 Your Federal Income Tax for Individuals United States Code Basis of Assets For Use in Preparing ...

Returns Model Rules of Professional Conduct The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases,

disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule's purpose and provide suggestions for its practical application. The Rules will help you identify proper conduct in a variety of given situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

Estate Planning & Chapter 14 The Stationery Office Estate Planning & Chapter 14 highlights the transfers that are exempt from the

application of 2701 covering the transfer tax treatment of accumulated qualified payments; transfers that are exempt from the application of 2702 covering transfers of interest in trusts; adjustments that can be made under 2701 to avoid double taxation; and types of transfers under 2702 that minimize the risk of double taxation.

J.K. Lasser's Your Income Tax 2016

John Wiley & Sons America's bestselling tax guide for over seventy-five years, updated for 2014 taxes J.K. Lasser's Your Income Tax 2015 is the most trusted tax guide on the market, updated for 2014 tax returns. With full coverage of all changes and adjustments to the tax

laws—including new deductions and credits—this book provides clear, plain-English explanations that help you decipher the tax code and reduce what you owe. Step-by-step instructions help you navigate forms and worksheets with ease, and over 2,500 money-saving strategies show you what to claim and how to claim it to maximize tax savings. You also get access to the book's companion website, which features up-to-the-minute tax news and tax law changes, tax-planning strategies including help for small business owners, and much more. For over seventy-five years, American taxpayers have made the J.K. Lasser guide the bestselling tax

resource on the market. With the perfect blend of expert advice, up to date information, and clear, jargon-free explanations, this book helps the average taxpayer successfully navigate the filing process. A comprehensive topic index and quick reference section help you quickly find the answers you need, while in-depth insight and timely advice help you take control of your taxes. Understand recent tax law changes and the changes now taking effect Pinpoint your biggest money-saving deductions, and learn how to claim them Learn how to communicate with your CPA or claim all the tax benefits you are entitled to when using tax-preparation

software File correctly, on time, without paying too much or too little Every year, millions of Americans overpay their taxes simply because the laws are confusing, complex, and constantly changing. The average American has neither the time nor the inclination to wade through volumes of tax code, so J.K. Lasser does it for you. J.K. Lasser's *Your Income Tax 2015* provides the latest information, instruction, and strategies that save you time, money, and headaches when tax season comes around. [Tax Law Design and Drafting, Volume 1](#) American Bar Association In this 2018 edition of *Divorce Taxation*, author Brian C. Vertz

explores the sweeping changes ushered in by the Tax Cuts & Jobs Act of 2017, enacted by Congress on December 22, 2017. One of the most substantial and unexpected changes is a permanent repeal of the alimony tax deduction under I.R.C. § 71 and 215, effective December 31, 2018. Other significant changes in the tax law that will impact your family law practice include: New limitations on the tax deductions for qualified residence mortgage interest and real estate taxes (as well as state and local income tax) will mean that fewer taxpayers will itemize their deductions. [Chapter 2] In 2018, lawyers will be anticipating and planning for the post-2018 repeal of the

alimony tax deduction, effective December 31, 2018. Pre-2019 divorce instruments will preserve the alimony tax deduction, even for most post-2018 modifications. Family lawyers will have to adapt their strategies. [Chapters 3 & 4] An increased standard deduction and child tax credit might (in some, but not all, cases) make up for the suspension of personal and dependency exemptions and miscellaneous itemized deductions for tax years 2018 through 2025. Your mileage may vary. [Chapter 5] With the suspension of miscellaneous itemized deductions, legal fees incurred to produce or collect alimony will not be tax-deductible. [Chapter 7] The kiddie tax is no longer based

upon parents' marginal income tax rates, but now is tied to the trust and estate income tax brackets. [Chapter 8] New tax brackets and enhanced standard deductions might mean that getting "head of household" filing status is more important than ever. [Chapter 9] The U.S. Supreme Court decision that affects military servicemembers' pensions may have created a "leaky bucket" for their former spouses. [Chapter 14] Is a prenuptial agreement capable of preserving the alimony tax deduction for a future divorce? Many say "no," but perhaps there's an argument to be made. [Chapter 18] *Individual Retirement Arrangements (IRAs)*.

John Wiley & Sons
Your Federal Income Tax for
Individuals United States Code Basis of Assets For Use in Preparing ...
Returns Model Rules of Professional Conduct American Bar Association
For Use in Preparing ... Returns Section of Real Property Probate & Trust Law
America's number one bestselling tax guide offers the best balance of thoroughness, organization, and usability For over half a century, more than 39 million Americans have turned to J.K. Lasser for easy-to-follow, expert advice and guidance on planning and filing their taxes. Written by a team of tax specialists, J.K. Lasser's *Your Income Tax 2014* includes all the

outstanding features that have made this book the nation's all-time top-selling tax guide. It covers some of the most important topics associated with your taxes, from what must you report as income and strategies that will save you on taxes to how much tax do you actually owe and what deductions can you claim. As an added value, you can gain direct access to bonus materials through jklasser.com, including links to the latest tax forms from the IRS, up-to-the-minute tax law changes, small business help, and much more. Filled with in-depth insights and timely advice, this is the guide of choice for today's serious taxpayer. Contains over 2,500 easy-to-use

tax planning tips and strategies and easy-to-understand coverage of the year's tax law changes Includes filing tips and instructions to help you prepare your 2013 return Comprised of a quick reference section that highlights what's new for 2013 as well as a topic index to help pinpoint the biggest money-saving deductions Offers instruction for customers who use software or CPAs to file their taxes Filled with practical tax guidance you can't find anywhere else, J.K. Lasser's *Your Income Tax 2014* will help you plan and file your 2013 tax return in the most efficient way possible.

The Final Regulations John Wiley & Sons

The book describes the difficulties of the

current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for

example under the Inclusive Framework at the OECD, and potential radical reform ideas developed by academics.

Valuation Rules Under Chapter 14 Practising Law Institute

The Logic of the Transfer Taxes: A Guide to the Federal Taxation of Wealth Transfers offers a broad survey of the federal transfer tax system. It thoroughly covers all of the fundamental rules of the gift, estate and generation skipping transfer taxes and provides numerous illustrative examples. It also offers a glimpse of some popular tax planning techniques, including FLPs, GRATS and IDGT'S, and the Special Valuation Rules of Chapter 14. It is appropriate for use as

a coursebook for a two or three credit JD or LLM course, or as a reference for newcomers to the area. The Second Edition incorporates changes to the law made by the Tax Cuts and Jobs Act of 2017. Urbana : University of Illinois Press

"Appraisal Fees" --
 "Corrosive Drywall Damage" -- "Identity Theft" -- "Identity Theft and Tax Relief" --
 "Hurricanes Harvey and Irma Relief" --
 "CHAPTER 14: Your Job" -- "Job-Hunting Expenses" -- "Dues to Unions and Professional Associations" -- "Work Clothes and Uniforms" -- "Subscriptions to Professional Journals, Newsletters, and Podcasts" -- "Work Tools and Equipment" -
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