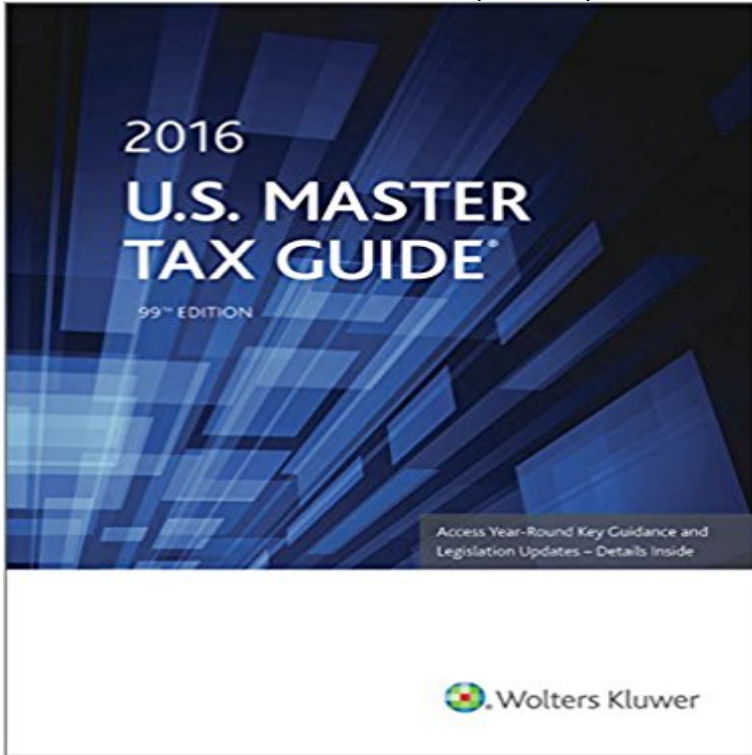


U.S. Master Tax Guide (2016)



The U.S. Master Tax Guide provides helpful and practical guidance on today's federal tax law. This 99th Edition reflects all pertinent federal taxation changes that affect 2015 returns and provides fast and reliable answers to tax questions affecting individuals and business income tax. The U.S. Master Tax Guide contains timely and precise explanations of federal income taxes for individuals, partnerships, corporations, estates and trusts, as well as new rules established by key court decisions and the IRS. The Master Tax Guides' explanations are meticulously researched and footnoted to provide tax practitioners with the most accurate and legally sound guidance to help them understand, apply and comply with today's complex federal tax laws. For added value, the U.S. Master Tax Guide is also annotated to CCH's Federal Standard Tax Reporter, Tax Research Consultant and Practical Tax Explanations for more advanced, detailed, historical and in-depth research resources. The U.S. Master Tax Guide is built for speed with numerous time-saving features, including a tax calendar, lists of average itemized deductions, selected depreciation tables, rate tables, checklists of income, deduction and medical expense items, and more. These features help users quickly and easily determine how particular tax items and situations should be treated and provides quick and clear answers to client questions. MTG comes complete with the popular Quick Tax Facts card that

can be detached for at-a-glance reference to key tax figures and other often referenced amounts used in preparing 2015 income tax returns, and a special bonus CPE course supplement entitled Top Federal Tax Issues for 2016, which focuses in on the most significant and thorniest new tax developments affecting practitioners for the year. The Top Federal Tax Issues Course allows professionals to earn CPE credit while keeping up-to-date on the most important tax issues (grading fee additional). The 2016 U.S. Master Tax Guides updated explanations cover:

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- Sales, Exchanges and Capital Gains
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- Corporate Acquisitions -- Reorganizations -- Liquidations
- Special Corporate Status
- Foreign Income and Transactions
- Returns -- Payment of Tax
- Withholding and Estimated Taxes
- Examination of Returns -- Collection of Tax
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- Estate, Gift and Generation-Skipping Tax
- Topical Index

The U.S. Master Tax Guide is conveniently cross-referenced to the Internal Revenue Code, Income Tax Regulations, certain other

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