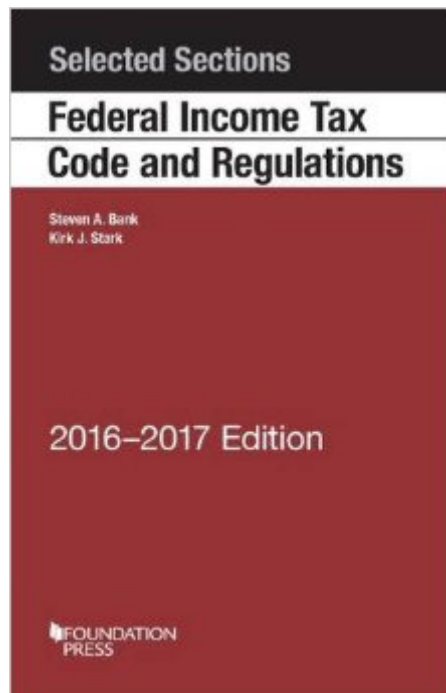


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# Selected Sections Federal Income Tax Code And Regulations (Selected Statutes)



## Synopsis

This statutory supplement contains key provisions of the Internal Revenue Code and Treasury regulations pertaining to federal income taxation. It is designed to offer maximum flexibility and ease-of-use for law school courses. Updated annually, it accounts for recent legislative and regulatory developments.

## Book Information

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Average Customer Review: 4.5 out of 5 stars [See all reviews](#) (10 customer reviews)

Best Sellers Rank: #34,354 in Books (See Top 100 in Books) #8 in [Books > Textbooks > Law > Tax Law](#) #21 in [Books > Law > Tax Law](#) #84 in [Books > Law > Business](#)

## Customer Reviews

Overall, I thought this amazing homage to Nietzsche and Proust was dead on the mark. The realism with which Bank and Stark both seek to prop up and to tear down the corporate state really reminded me of Ayn Rand's earlier works. The section 1.704-2 regulations really effused with irony and brought home an amazing dichotomy between the partner as an entity and the partnership as aggregate form. Additionally, the 1.368-1 continuity of enterprise regulations really hammered home the basic questions: why are we here, is our enterprise truly a continuity or merely the sum of its discrete parts, and has a significant portion of the taxpayer's historic business assets been utilized by the qualified group? Some concerns with the work: I wish the section 302(c) constructive ownership of stock had been a little more finely tuned to show the reader that indeed the need to pass on the self to future generations is not merely a need to transcend the self but also to step aside and let the future run its course. Other recommended reading includes Stark's postbellum look at driving forces for neoimperialism in the western world, which really at heart posits the most basic question: when does a realization event also call for recognition (ISBN 0735578095). Definitely worth a read overall, but potential readers beware: you may find dark parts of yourself when you read it

that you were not ready to discover.

Not the best, not the worst. It was the required book in my class so I bought it. However if you buy this and the E&E, then that is a good complement.

This book has most of the major corporate and partnership statutes, as advertised, with few substantive exceptions.

This was a new book so there were no markings but the Regulations were very useful esp for Partnership Tax

Most exciting read ever! Just kidding, but I had to post this.

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