



# U.S. Master Tax Guide--Hardbound Edition (2016)

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## U.S. Master Tax Guide--Hardbound Edition (2016) CCH Tax Law Editors

CCH's U.S. Master Tax Guide - Hardbound Edition 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 explanation of federal income taxes for individuals, partnerships, corporations, estates and trusts, as well as new rules established by key court decisions and the IRS. Significant new tax developments are conveniently highlighted and concisely explained for quick reference and understanding. The guide's 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. This 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 answer client questions. U.S. Master Tax Guide 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 Guide's updated explanations cover: - Highlights of New Tax Developments - Tax Rates and Tax Tables - Individuals - Corporations - S Corporations - Partnerships - Trusts -- Estates - Exempt Organizations - Income - Exclusions from Gross Income - Business Expenses - Nonbusiness Expenses - Losses -- Passive Activity Losses - Depreciation, Amortization and Depletion - Tax Credits - Alternative Minimum Tax - Tax Accounting - Basis for Gain or Loss - Sales and Exchanges -- Capital Gains - Installment Sales -- Deferred Payments - Securities Transactions - Health and Employee Benefits - Retirement and Benefits - Corporate Acquisitions -- Reorganizations -- Liquidations - Special Corporate Status - Foreign Income and Transactions - Returns -- Payment of Tax - Withholding -- Estimated Taxes - Examination of Returns -- Collection of Tax - Penalties -- Interest - Estate, Gift and Generation-Skipping Tax The U.S. Master Tax Guide is conveniently cross-referenced to the Internal Revenue Code, Income Tax Regulations, certain other important tax law sources, and CCH's Standard Federal Tax Reports for further research. This reliable reference is a must for anyone involved with federal taxation.

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