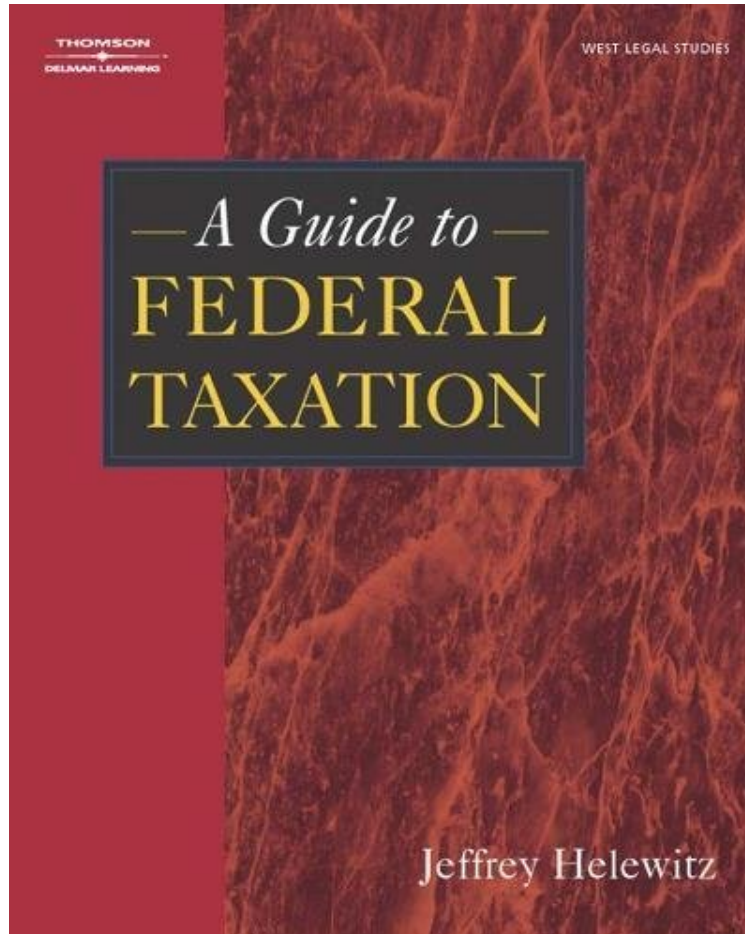


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A Guide to Federal Taxation

Jeffrey A. Helewitz

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A Guide to Federal Income Taxation successfully integrates law and tax policy, providing students with a basic theoretical understanding of federal taxation in the major areas that would arise in most small practices. It also gives students insight into the workings of the Internal Revenue Service, and guides them, line by line, through all of the

federal tax forms that a law office will encounter in daily practice. This guide does an exceptional job of bridging the gap between law and taxation to give future legal professionals the knowledge and skills needed to represent clients effectively in all areas of practice. Divided into seven chapters, the text is arranged to take the student from basic tax law and policy- including the elements of tax law research- through individual taxation, the taxation of all the various business formats, and, finally, the taxation of trusts and estates.

Chapter One: Overview of Federal Tax Law and Tax Research. Chapter Two: Federal Income Taxation of Individuals. Chapter Three: Federal Income Taxation of Sole Proprietorships. Chapter Four: Federal Income Taxation of Partnerships. Chapter Five: Federal Income Taxation of Corporations and LLCs. Chapter Six: Federal Estate Taxation. Chapter Seven: Federal Income Taxation of Estates and Trusts. About the Author Jeffrey A. Helewitz received his J.D. and LL.M. in International Business and Trade from Georgetown University Law Center and an M.B.A. in Finance from New York University. He has worked for the National Office of the Internal Revenue Service and was in private practice for several years. Currently, Mr. Helewitz is a Court Attorney for a Civil Court Judge in New York. Mr. Helewitz is the author of twenty texts designed for paralegals and lawyers, as well as numerous articles. He has taught law at both C.U.N.Y. School of Law and Touro College Law Center, and is an active C.L.E. lecturer.