



Global Issues in Income Taxation

By Daniel J. Lathrope

West Academic. Paperback. Book Condition: new. BRAND NEW, Global Issues in Income Taxation, Daniel J. Lathrope, This concise book is designed to provide professors teaching an introductory federal income taxation course with supplementary materials to introduce students to comparative and international tax topics. The book is accessible to students early in the course. An introductory chapter covers the structure of global tax systems and income taxes, as well as the various concepts of "income" employed by different tax systems. Coverage also includes chapters exploring the comparative tax treatment of in-kind benefits, gifts and inheritances, deductions, the taxable unit and income splitting rules, and capital gains. A separate chapter explores the issues raised when income is earned in international transactions. Basic international tax coverage includes an introduction to taxation based on source or residence/citizenship, avoidance of double taxation, tax deferral, transfer pricing, and tax treaties. The book includes both domestic and foreign cases, authorities, and statutes, as well as explanatory text. Because of its coverage, this text also is an excellent vehicle for exploring tax policy issues. For more information visit the companion site .



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