

Cch federal taxation 2013 study guide Ebook

cch federal taxation 2013 study guide is an essential resource for accounting students, tax professionals, and anyone preparing for federal taxation exams or seeking a comprehensive understanding of tax laws as they stood in 2013. This guide offers a detailed overview of the tax code, regulations, and practical application strategies relevant to that year. Whether you're studying for the CPA exam, preparing for a career in tax accounting, or simply seeking to refresh your knowledge, this study guide provides a structured, accessible approach to mastering federal taxation concepts.

Overview of the cch Federal Taxation 2013 Study Guide

The 2013 edition of the CCH Federal Taxation Study Guide serves as a critical tool for understanding the complexities of U.S. federal tax law as they applied in 2013. It consolidates legislative updates, regulatory changes, case law, and IRS rulings that shaped the tax landscape during that year. The guide is designed to help readers grasp fundamental principles while also providing detailed insights into specific topics such as income tax, deductions, credits, estate taxes, and more.

Key Features of the Study Guide:

- Comprehensive coverage of federal tax law as of 2013
- Clear explanations of complex topics with examples
- Practice questions and problem sets for self-assessment
- Updated regulatory and legislative references
- Summaries of recent case law and IRS rulings

Main Topics Covered in the 2013 Study Guide

The guide is divided into several major sections, each focusing on crucial aspects of federal taxation. Here's an overview:

1. Income Taxation Principles

This section lays the foundation for understanding how income is defined, calculated, and taxed.

Topics include:

- Gross income determination
- Adjusted gross income (AGI) calculations
- Taxable income computation
- Income inclusions and exclusions

2. Deductions and Credits

Understanding allowable deductions and tax credits is vital for accurate tax planning.

Topics include:

- Standard and itemized deductions
- Business expenses and deductions
- Personal exemptions
- Tax credits such as child tax credit, education credits, and energy credits

3. Business and Capital Transactions

This section covers the taxation of various business structures and capital assets.

Topics include:

- Sole proprietorships, partnerships, and corporations
- Capital gains and losses
- Depreciation and amortization
- Sale of business assets

4. Compensation and Retirement Planning

Tax treatment of compensation, retirement accounts, and employee benefits.

Topics include:

- Wages, salaries, and tips
- Retirement plan contributions and distributions
- Social Security and Medicare taxes
- Employee benefits and fringe benefits

5. Estate, Gift, and Generation-Skipping Transfers

Estate and gift tax considerations as of 2013.

Topics include:

- Estate tax exemptions and rates
- Gift tax rules
- Generation-skipping transfer tax
- Valuation of estates and gifts

6. Special Topics and Advanced Issues

Coverage of complex or less common areas of taxation.

Topics include:

- International taxation considerations
- Taxation of trusts and estates
- Alternative minimum tax (AMT)
- Tax implications of mergers and acquisitions

Legislative Updates and Regulatory Changes in 2013

The 2013 tax year was marked by significant legislative and regulatory developments, some of which are thoroughly covered in the study guide.

Key Legislative Changes

During 2013, several key pieces of legislation impacted tax law, including:

- The American Taxpayer Relief Act of 2012, which affected tax rates and estate exemptions
- Extensions of various tax credits and deductions
- Adjustments to income thresholds for various tax brackets

Regulatory Developments

IRS issued numerous regulations and rulings to clarify the application of existing laws, including:

- Clarifications on the taxation of economic substance transactions
- Guidance on the reporting of foreign financial assets
- Rules related to the Affordable Care Act's tax provisions

Study Tips for Using the cch Federal Taxation 2013 Study Guide

Maximizing the effectiveness of this guide involves strategic study approaches:

- **Understand the Big Picture:** Start by reviewing the overarching principles of federal taxation to build a solid foundation.
- **Focus on Core Topics:** Prioritize areas most relevant to your exam or professional needs, such as income tax calculations or estate tax rules.
- **Practice with Problems:** Use the included practice questions to test your understanding and identify areas needing improvement.
- **Stay Updated:** Although the guide covers 2013 laws, cross-reference with current regulations for ongoing practice or compliance.
- **Utilize Summaries and Charts:** Leverage summaries, flowcharts, and tables for quick review and retention of complex information.

Advantages of the cch Federal Taxation 2013 Study Guide

This guide offers several benefits to its users, making it a preferred resource for many:

- **Comprehensive Content:** Covers all major aspects of federal taxation relevant to 2013, reducing the need for multiple sources.
- **Clarity and Accessibility:** Written in a clear, straightforward manner suitable for both students and practitioners.
- **Practical Focus:** Includes real-world examples and problem-solving exercises to aid understanding.
- **Regulatory and Legislative Context:** Contextualizes laws within their legislative history and regulatory framework.
- **Preparation Tool:** Excellent resource for exam prep, professional review, or as a reference in practice.

How to Access the cch Federal Taxation 2013 Study Guide

Given its importance, knowing how to access the guide is essential:

- Purchase through CCH or Wolters Kluwer: The publisher offers printed editions and digital versions.
- Library Access: Many university and law libraries carry copies of the study guide.
- Online Platforms: Digital platforms that host CCH materials may provide access with subscription plans.
- Second-Hand Markets: Older editions may be available through online marketplaces for budget-conscious learners.

Conclusion

The **cch federal taxation 2013 study guide** remains a valuable resource for understanding the intricacies of U.S. federal tax law as it applied in 2013. Its comprehensive coverage, practical focus, and clarity make it an ideal study companion for students, professionals, and anyone interested in the historical context of U.S. taxation. By leveraging this guide effectively, users can deepen their understanding of tax principles, stay informed about legislative changes, and enhance their ability to analyze and apply tax laws accurately.

Whether preparing for exams, updating your knowledge, or referencing specific tax topics, this guide provides a solid foundation for mastering federal taxation concepts relevant to 2013.

CCH Federal Taxation 2013 Study Guide: An In-Depth Review

In the realm of tax education and professional preparation, resources that offer comprehensive, accurate, and accessible information are invaluable. Among these, the CCH Federal Taxation 2013 Study Guide has garnered attention for its detailed coverage of the complex landscape of federal taxation as it stood in 2013. This article aims to critically examine the study guide's content, structure, pedagogical approach, and its role within the broader context of tax education and practice.

Understanding the Context and Significance of the CCH Federal Taxation 2013 Study Guide

The CCH Federal Taxation 2013 Study Guide was developed as a supplemental resource for students, professionals, and educators navigating the intricacies of federal income taxation. Published by CCH, a reputable provider of tax and accounting information, the guide aligns with the tax laws, regulations, and rulings relevant to the 2013 tax year.

The significance of this study guide lies in its role as a bridge between theoretical tax principles and practical application. It aims to provide clarity on statutory provisions, IRS rulings, and case law, thereby equipping users with the knowledge necessary for exams, certifications, or real-world tax preparation.

Structural Composition and Content Coverage

A comprehensive review of the CCH Federal Taxation 2013 Study Guide reveals a meticulously organized structure designed to facilitate progressive learning.

Major Sections and Topics

The guide is divided into several key sections, each addressing vital areas of federal taxation:

- Introduction to Taxation Principles

Foundations of income taxation, statutory authority, and tax policy.

- Gross Income and Exclusions

Definition of income, taxable vs. nontaxable income, statutory exclusions.

- Deductions and Credits

Business deductions, itemized deductions, tax credits, and their strategic application.

- Property Transactions

Gain or loss recognition, basis, depreciation, and amortization.

- Entity Taxation

Tax treatment of sole proprietorships, partnerships, corporations, and S corporations.

- Specialized Topics

Taxation of estates and trusts, international considerations, and retirement plans.

- Tax Procedure and Practice

Filing requirements, audits, penalties, and IRS procedures.

Depth and Detail

The guide delves into specific statutory provisions, such as IRC Sections relevant to each topic, and incorporates recent (as of 2013) IRS rulings and case law. Notably, it provides detailed examples, practice questions, and problem-solving exercises designed to reinforce understanding.

Pedagogical Approach and User Engagement

The effectiveness of the CCH Federal Taxation 2013 Study Guide hinges on its pedagogical strategies.

Clarity and Accessibility

Written in clear, precise language, the guide aims to demystify complex tax concepts. It employs a logical progression from fundamental principles to more advanced topics, allowing users to build knowledge incrementally.

Use of Visuals and Tables

The guide incorporates numerous tables, flowcharts, and diagrams to illustrate tax computations, filing statuses, and decision trees. These visual aids serve to enhance comprehension and retention.

Practice and Self-Assessment

A significant feature is the inclusion of practice questions, case studies, and problem sets that mirror real-world scenarios. These exercises are vital for exam preparation and practical application, enabling learners to test their understanding.

Critical Evaluation of the Guide's Strengths

Several strengths make the CCH Federal Taxation 2013 Study Guide a noteworthy resource:

- **Comprehensiveness:** Covering a wide array of topics with sufficient depth, the guide functions as both an introductory primer and an advanced reference.
- **Authoritative Content:** Its foundation in current statutes, IRS rulings, and case law ensures

accuracy and relevance.

- Practical Orientation: The inclusion of sample problems and practice questions enhances real-world applicability.
- Structured Learning Path: Its logical organization facilitates step-by-step mastery of complex concepts.
- Supplemental Materials: Often accompanied by online resources, updates, and instructor support, augmenting its utility.

Limitations and Challenges

Despite its strengths, the guide exhibits certain limitations:

- Dated Content for 2013: Laws and regulations evolve rapidly. While the guide is aligned with 2013 statutes, users seeking current knowledge must supplement it with updated resources.
- Complexity for Beginners: The detailed legal references and technical language may pose challenges for those new to tax law.
- Lack of Interactive Elements: As a print or static digital resource, it lacks interactive features that modern e-learning tools offer.
- Potential for Overwhelm: The extensive detail, while comprehensive, can be daunting, requiring dedicated study time.

Role Within Tax Education and Professional Development

The CCH Federal Taxation 2013 Study Guide functions as an essential tool within several contexts:

Academic Settings

Used as a core textbook or supplementary resource in university tax courses, it helps bridge

classroom instruction with practical application.

CPA and EA Examination Preparation

Candidates preparing for the CPA, EA, or other tax-related certifications often rely on this guide for in-depth understanding and practice.

Practicing Tax Professionals

Tax preparers and consultants utilize the guide as a reference for complex cases, ensuring compliance with current law and best practices.

Conclusion: Evaluating Its Long-Term Value

While the CCH Federal Taxation 2013 Study Guide was tailored to the tax laws of that period, its detailed explanations, structured approach, and practical exercises continue to serve as a valuable educational resource. For students, educators, and practitioners, it offers a thorough exploration of federal taxation principles, with the caveat that users must stay informed about subsequent legislative changes.

In an era where tax laws are continually evolving, resources like this guide exemplify the importance of comprehensive, authoritative materials in mastering complex subjects. For those studying or practicing tax law in or around 2013, the guide stood as a robust foundation; for current applications, it underscores the necessity of supplementing foundational knowledge with the latest updates.

In summary, the CCH Federal Taxation 2013 Study Guide exemplifies a high-quality, detailed, and pedagogically sound resource that has significantly contributed to tax education and professional preparation during its time. Its strengths in depth, clarity, and practical orientation make it a noteworthy reference, even as the field continues to evolve beyond its publication date.

Question What are the key topics covered in the CCH Federal Taxation 2013 Study Guide? The study guide covers federal income taxation, including individual and business taxation, tax planning, tax credits, deductions, and recent legislative changes up to 2013. How can the CCH Federal Taxation 2013 Study Guide assist in CPA exam preparation? It provides comprehensive explanations, practice questions, and case studies that align with exam content, helping candidates understand complex tax concepts and improve their exam readiness. What are the recent tax law changes included in the 2013 edition of the CCH Study Guide? The 2013 edition covers tax law updates such as the American Taxpayer Relief Act provisions, changes to itemized deductions, and adjustments to tax rates introduced around that time. Is the CCH Federal Taxation 2013 Study Guide suitable for beginners or advanced practitioners? It is designed to cater to both beginners seeking foundational knowledge and advanced practitioners needing detailed explanations of

complex tax issues. Does the study guide include practice questions that mimic real exam scenarios? Yes, it contains numerous practice questions and case studies that simulate the types of problems encountered on the CPA and other tax-related exams. Can I use the CCH Federal Taxation 2013 Study Guide for self-study? Absolutely, it is structured to support self-study, offering clear explanations, summaries, and review questions to reinforce learning. What are the benefits of using the CCH Federal Taxation 2013 Study Guide over online resources? The guide provides authoritative, comprehensive, and structured content from a trusted publisher, ensuring accurate and reliable information that is often more detailed than online summaries. How frequently should I review the CCH Federal Taxation 2013 Study Guide to retain the material? Regular review sessions, such as weekly or bi-weekly, combined with practice questions, can help reinforce understanding and retention of key tax concepts. Are there updates or supplementary materials available for the 2013 edition of the CCH Study Guide? While the 2013 edition is fixed, supplementary materials like errata, online updates, and instructor resources may be available to enhance your study experience. Where can I purchase the CCH Federal Taxation 2013 Study Guide? You can purchase it through professional bookstores, online retailers like Amazon, or directly from CCH's official website or authorized distributors.

Related keywords: cch federal taxation 2013, tax study guide, federal tax laws, tax preparation, IRS regulations, tax planning, tax research, tax code, tax return preparation, taxation textbook

foundations in taxation Iso june december 2013

Foundations in Taxation LSO June December 2013: An In-Depth Analysis

Foundations in taxation LSO June December 2013 serves as a significant milestone for students and professionals aiming to grasp the fundamental principles and practical applications of taxation. This period, encapsulated within the Learning and Skills Organisation (LSO) framework, offers a comprehensive overview of core taxation concepts, legislative frameworks, and ethical considerations essential for a robust understanding of tax systems. The following article provides an in-depth exploration of key topics covered during this session, including the theoretical foundations of taxation, types of taxes, tax planning, compliance, and contemporary issues faced by tax authorities and taxpayers alike.

Theoretical Foundations of Taxation

Definition and Purpose of Taxation

- Taxation is the process by which governments impose financial charges on individuals and entities to fund public expenditure.
- The primary purposes include revenue generation, redistribution of wealth, regulation of economic activities, and influence on behavior.
- Taxation acts as a vital tool for economic development and social stability.

Principles of Taxation

Understanding the fundamental principles ensures that taxes are fair, efficient, and effective. The key principles include:

- **Equity:** Taxes should be fair to all taxpayers, considering their ability to pay.
- **Certainty:** Taxpayers should have clarity about when, how, and how much they are to pay.
- **Convenience:** The process of paying taxes should be straightforward and accessible.
- **Economy:** The cost of tax collection should be minimal relative to revenue generated.

Types of Taxation Systems

Taxation systems can be categorized based on several criteria:

- **Progressive, Proportional, and Regressive Taxation:**
 - **Progressive:** Tax rate increases with income (e.g., income tax).
 - **Proportional:** Same rate applied regardless of income level (e.g., flat tax).
 - **Regressive:** Tax rate decreases as income increases (e.g., sales tax).
- **Direct and Indirect Taxes:**
 - **Direct Taxes:** Levied directly on individuals or entities (e.g., income tax, corporate tax).
 - **Indirect Taxes:** Levied on goods and services, passed onto consumers (e.g., VAT, sales tax).

Tax Legislation and Regulatory Framework

Key Tax Laws and Regulations

The legislative environment forms the backbone of taxation systems. Key laws include:

- **Income Tax Act:** Governs taxation of individual and corporate income.
- **Value Added Tax (VAT) Act:** Regulates indirect tax on goods and services.
- **Tax Administration Act:** Defines procedures for tax collection, compliance, and enforcement.
- **Double Taxation Agreements (DTAs):** Bilateral treaties to prevent double taxation and tax evasion.

Tax Authorities and Their Roles

Effective tax administration relies on various agencies and their responsibilities:

- **Tax Collection:** Ensuring timely and efficient collection of taxes.
- **Taxpayer Education:** Informing taxpayers about their rights and obligations.
- **Compliance Enforcement:** Detecting and penalizing tax evasion and fraud.
- **Policy Implementation:** Developing and implementing tax policies aligned with national goals.

Tax Planning and Compliance

Principles of Tax Planning

Tax planning involves arranging financial affairs to minimize tax liabilities within the legal framework. Essential principles include:

- **Legality:** All arrangements must comply with existing laws.
- **Efficiency:** Methods should optimize tax benefits without undue risk.
- **Timeliness:** Planning should be done in a manner that maximizes benefits within legal timelines.

Common Tax Planning Strategies

- Utilization of tax allowances, deductions, and credits.
- Timing income and expenditure to optimize tax liabilities.
- Structuring transactions to benefit from favorable tax treatment.
- Choosing appropriate business structures (e.g., sole proprietorship, partnership, corporation).

Tax Compliance and Filing Procedures

Adhering to compliance requirements ensures smooth operations and avoids penalties. The typical process includes:

- Registration with tax authorities.
- Maintaining accurate financial records.
- Preparing and submitting tax returns within deadlines.
- Paying taxes due on time.
- Responding to audits and inquiries promptly.

Contemporary Issues in Taxation (as of 2013)

Tax Evasion and Avoidance

Tax evasion remains a significant challenge, undermining government revenue. Strategies to combat this include:

- Strengthening audit and enforcement mechanisms.
- Enhancing transparency through information sharing.
- Implementing stricter penalties for non-compliance.

Globalization and Taxation

International economic integration complicates taxation, especially regarding:

- Transfer pricing issues.
- Tax havens and offshore banking.
- Double taxation concerns and the importance of DTAs.

Technological Advances and Tax Administration

Advances in technology during 2013 have impacted tax administration through:

- Electronic filing systems.
- Data analytics for compliance monitoring.
- Online taxpayer portals for better engagement.

Tax Reforms and Policy Debates

Reforms during this period focused on:

- Broadening the tax base.
- Adjusting rates to stimulate economic growth.
- Addressing inequalities through progressive taxation.

Conclusion

The "Foundations in Taxation LSO June December 2013" encapsulate a broad spectrum of principles, laws, and contemporary issues that underpin effective tax systems. Understanding the theoretical basis?such as the purposes and principles of taxation?is crucial for designing fair and efficient tax policies. Equally important are the legislative frameworks, compliance mechanisms, and ethical considerations that ensure transparency and accountability. As global economic dynamics evolve, so too do the challenges faced by tax authorities, necessitating adaptive strategies such as technological innovations and international cooperation. For students and professionals alike, mastering these foundational elements is vital for contributing to sustainable fiscal policies and fostering equitable economic development. The knowledge gained from this period remains relevant, offering insights into both the complexities and opportunities inherent in taxation systems worldwide.

Foundations in Taxation LSO June December 2013 stands as a pivotal resource for students and professionals seeking a comprehensive understanding of the fundamental principles, concepts, and frameworks that underpin taxation systems. This publication, often referenced in academic circles and by practitioners, offers an in-depth exploration of the core theories, legal structures, and practical applications that form the backbone of taxation law and policy. Its detailed approach makes it an essential guide for those aiming to grasp the complexities of tax systems, whether in the context of national legislations or international tax environments.

Introduction to Foundations in Taxation

The publication sets the stage by outlining the importance of taxation as a vital element of any economic system. It emphasizes the role of taxation in funding government expenditures, redistributing income, influencing economic behavior, and maintaining fiscal stability. The introductory chapters clarify the objectives of taxation, including economic efficiency, equity, simplicity, and revenue sufficiency. Understanding these foundational principles is crucial for analyzing how tax laws are formulated and implemented.

Core Principles of Taxation

Tax Equity and Fairness

The text discusses two primary notions of equity:

- Horizontal Equity: Individuals with similar income or circumstances should pay similar taxes.
- Vertical Equity: Those with greater ability to pay should contribute more.

The book explores how these principles influence tax policy, highlighting debates around progressive versus proportional taxation.

Taxability and Jurisdiction

An essential component of the foundation is understanding what constitutes taxable income and the jurisdictional scope of taxation. The material explains concepts like residence-based taxation versus source-based taxation, and how jurisdictions determine their taxing rights.

Features:

- Clarification of tax residence concepts.
- Differentiation between worldwide income and territorial tax systems.

Legal Framework and Tax Laws

The publication emphasizes the importance of statutory laws, regulations, and judicial decisions in shaping taxation. It discusses the hierarchy of tax laws and the role of administrative agencies.

Pros:

- Provides a clear overview of legal sources.
- Explains the importance of precedents in tax law interpretation.

Cons:

- Can be complex for beginners without prior legal background.

Tax Structures and Types

The book categorizes taxes into various types, such as income tax, corporate tax, value-added tax (VAT), and property tax. Each is examined in terms of its purpose, calculation methods, and policy considerations.

Income Tax

The section covers the principles of income taxation, including gross income, deductions, credits, and tax rates. It elaborates on the distinction between personal and corporate income taxation.

Features:

- Examples illustrating calculation methods.
- Discussion on tax avoidance and evasion.

Indirect Taxes and Consumption Taxes

VAT and sales taxes are analyzed, with attention to their regressive nature and economic impact.

Pros:

- Insight into the administrative ease of collection.
- Emphasis on transparency and compliance issues.

Tax Policy and Planning

This segment delves into how taxation influences economic decisions and behavior. It discusses the principles of tax planning, tax incentives, and the economic effects of various tax policies.

Tax Avoidance and Evasion

The text distinguishes between legal tax avoidance and illegal tax evasion, providing case studies and legal considerations.

Features:

- Strategies used by taxpayers.
- Legal boundaries and penalties.

International Taxation

The book explores issues relating to cross-border taxation, double taxation treaties, transfer pricing, and tax havens.

Pros:

- Clear explanations of complex international tax concepts.
- Relevance to globalized economies.

Cons:

- Limited coverage of recent developments beyond 2013.

Critical Analysis of Taxation Principles

The publication offers a critical perspective on foundational principles, questioning their practical application and fairness in real-world scenarios. It discusses challenges such as tax avoidance strategies, the complexity of tax law, and the balance between revenue collection and economic growth.

Pros and Cons of Different Approaches

- Progressive Taxation
 - Pros: Promotes equity, reduces income inequality.
 - Cons: Can discourage high earners, administrative complexity.
- Flat Tax Systems
 - Pros: Simplicity, ease of administration.
 - Cons: Potentially regressive, less equitable.

Features and Strengths of the Publication

- Comprehensive Coverage: The publication covers a broad spectrum of taxation topics, from theoretical foundations to practical applications.
- Educational Value: Its detailed explanations, case studies, and examples facilitate learning and understanding.
- Legal and Policy Integration: Combines legal analysis with policy considerations, offering a holistic view.
- Structured Approach: Clear chapter divisions and logical progression aid navigation and comprehension.

Limitations:

- The depth of legal analysis might be overwhelming for non-lawyers.
- Some topics, especially international tax issues, may lack updates post-2013, limiting relevance to current developments.

Impact and Relevance

Despite being rooted in the context of 2013, the principles outlined remain foundational to understanding modern taxation. The concepts of equity, efficiency, and legality continue to underpin tax policy debates worldwide. The publication's emphasis on legal frameworks and policy considerations makes it a valuable resource for students, academics, and practitioners interested in the conceptual underpinnings of taxation.

Conclusion

Foundations in Taxation LSO June December 2013 offers an extensive and insightful exploration of the fundamental principles that govern taxation systems. Its strengths lie in its comprehensive coverage, clarity, and integration of legal and policy perspectives. While some areas could benefit from more recent updates, the core concepts remain relevant and essential for anyone seeking a deep understanding of taxation. The publication effectively balances theoretical foundations with practical implications, making it a vital reference for those involved in or studying the field of taxation. Its detailed approach not only enhances knowledge but also encourages critical thinking about the fairness, efficiency, and legality of tax systems worldwide.

QuestionAnswer What are the key principles of taxation covered in the Foundations in Taxation course for June/December 2013? The course covers principles such as equity, neutrality, certainty, convenience, and efficiency, which form the basis for understanding various tax policies and their implementation. How does the Foundations in Taxation syllabus from June/December 2013 address income tax calculation? It provides detailed guidance on determining taxable income, allowable deductions, exemptions, and the computation of income tax liability for individuals and corporations. What are the main types of taxes discussed in the June/December 2013 Foundations in Taxation syllabus? The syllabus covers direct taxes like income tax and corporate tax, as well as indirect taxes such as value-added tax (VAT) and excise duties. How are tax planning and compliance emphasized in the June/December 2013 Foundations in Taxation curriculum? The curriculum highlights the importance of legal tax planning strategies, understanding tax laws, timely filing, and maintaining proper documentation to ensure compliance and optimize tax liabilities. What are some recent developments or updates in taxation law included in the June/December 2013 Foundations in Taxation material? The material discusses changes in tax rates, new tax incentives, amendments to tax legislation, and evolving international tax treaties relevant during that period.

Related keywords: taxation fundamentals, tax laws 2013, income tax basics, taxation principles, taxation exams june 2013, taxation syllabus december 2013, tax regulations 2013, tax planning

strategies, financial accounting for taxation, tax preparation tips

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