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# INTERNATIONAL INCOME TAXATION: Code And RegulationsSelected Sections (20142015 Edition)



## Synopsis

Compiled by a team of distinguished law professors, the 2014/2015 edition of *INTERNATIONAL INCOME TAXATION: Code and Regulations Selected Sections* serves both students and practitioners in accessing the laws and regulations for U.S. international tax. For students, the *INTERNATIONAL INCOME TAXATION: Code and Regulations Selected Sections* is a popular companion to an international tax coursebook for use in undergraduate or graduate courses in law and business schools. For practitioners, the book is an exclusive convenient desk reference. Unlike the full multivolume Internal Revenue Code and Income Tax Regulations, this single volume reference travels well between home and office and between classroom and dorm. The book features a readerfriendly large 7 1/4" x 10" format with new larger type fonts for enhanced readability. Includes CD of entire contents of book. In this comprehensive and easy to use volume, Professors Richard C. Pugh, Charles H. Gustafson, and Robert J. Peroni have selected provisions of the Internal Revenue Code and Income Tax Regulations directly related to the U.S. taxation of foreign entities and the U.S. taxation of domestic entities that have income from sources outside the country. Code and Regulations sections included are those deemed to be essential to International Tax teachers, students and practitioners. The 2014/2015 edition of *INTERNATIONAL INCOME TAXATION: Code and Regulations Selected Sections* reflects all legislation and regulations enacted or adopted on or before June 1, 2014. ABOUT THE EDITORS: This authoritative volume is edited by a team of highly regarded professors: Robert J. Peroni, Coordinating Editor; Parker C. Fielder, Regents Professor of Law, University of Texas; Richard C. Pugh, Contributing Editor; Distinguished Professor of Law, University of San Diego; Charles H. Gustafson, Contributing Editor; Professor of Law, Georgetown University. FOR ADOPTING TEACHERS: Should significant tax legislation be enacted in 2014, CCH is committed to assisting adopting teachers in incorporating tax changes into courses. CCH will send adopting teachers complimentary desk copies of CCH's Law, Explanation and Analysis book for major tax legislation occurring after the volume's June 2014 press time and authorization for adopting teachers to use materials from the book for class use.

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