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# U.S. Master Tax Guide (2015)



## Synopsis

The U.S. Master Tax Guide provides helpful and practical guidance on today's federal tax law. This 98th Edition reflects all pertinent federal taxation changes that affect 2014 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 explanations of federal income taxes for individuals, partnerships, corporations, estates and trusts, as well as new rules established by key court decisions and the IRS. The Master Tax 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. For added value, the U.S. Master Tax Guide is also annotated to CCH's Federal Standard Tax Reporter, Tax Research Consultant and Practical Tax Explanations for more advanced, detailed, historical and indepth research resources. The U.S. Master Tax Guide is built for speed with numerous timesaving 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 provides quick and clear answers to client questions. MTG comes complete with the popular Quick Tax Facts card that can be detached for ataglace reference to key tax figures and other often referenced amounts used in preparing 2014 income tax returns, and a special bonus CPE course supplement entitled ""Top Federal Tax Issues for 2015,"" 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 uptodate on the most important tax issues (grading fee additional). The 2015 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 and Estates Exempt Organizations Income Exclusions from Income Business Expenses NonBusiness Expenses Losses and Bad Debt Depreciation, Amortization and Depletion Tax Credits Minimum Tax Tax Accounting Basis for Gain or Loss Sales, Exchanges and Capital Gains Installment Sales/Deferred Payment Sales Securities Transactions Tax Shelters/AtRisk Rules/Passive Losses Retirement Plans Corporate Acquisitions/Reorganizations Taxation of Foreign Activities/Taxpayers Returns and Payment of Tax Withholding and Estimated Taxes Examination of Returns Collection of Tax Penalties and Interest Estate, Gift and GenerationSkipping Tax The U.S. Master Tax Guide is conveniently crossreferenced 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.

## **Book Information**

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## **Customer Reviews**

This might be a bit technical if you are not a tax or accounting type, but for the tax professional, this is just about the most concise and comprehensive summary you can get in a book this size. I buy it every year and use it to prepare returns for my family and friends. It is well anointed with references to Code & Regulations sections if you need more detail, which is rare for the returns that I do.

When you see the price of this book you wonder if it is really worth it. This book is absolutely worth it. If you do tax interviews it is the quickest way to look up anything. It is also the most thorough resource book available anywhere. It has everything: individual, trust, estate, businesses, you name it. Do not expense repairs for a rental property until you see their coverage of the new irs capitalization rules. One more bonus: it is the front end, like an index, for the huge cch research library they offer. It is a must have every year. They also make a california state tax version which is equally awesome.

I buy it each year. One of the top tax guides available but is probably more aimed at professionals than laymen. I was disappointed that so many items were still marked DRAFT this year without CCH reissuing a newer version of 2015 (for 2014).

I thought 2015 referred to 2015 taxes. It actually refers to 2014 taxes filed in the first quarter of 2015. I can use the book for most of what I need. I'm very disappointed that the information about this book didn't make the distinction.

As a CPA, I buy and utilize this book every year. It's the best quick reference, in book form, a CPA can have for tax season.

Yes, I have purchased one for the last 20 yrs and its very helpful for a quick research and finding a fast yes/no/maybe. Since it contains the IRS Code sections its very easy to go to the correct page fast.

I ordered this book for a taxation course I am taking. This book has saved my life. The tax code is very difficult to follow and navigate through this book does an excellent job in condensing it.

I have used Master Tax Guide for over 50 years and have always found it to be a wonderful tool, easy to use and very complete. Robert F. McCabe, Jr.

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