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On the 25th anniversary of Jeffrey Kwall's groundbreaking *The Federal Income Taxation of Corporations, Partnerships, Limited Liability Companies, and Their Owners* (now in its 6th edition),

Kwall has done it again with a brand-new take on personal income tax in *The Federal Income Taxation of Individuals: An Integrated Approach*. Part of Foundation Press's forward-looking Doctrine and Practice Series, Kwall's book offers a modern approach to income tax designed to resonate with the current generation of law students. The book fully integrates the Tax Cuts and Jobs Act of 2017 and, in addition to the traditional cases, contains a collection of contemporary cases with provocative fact patterns that will interest all students. In that light, the book was designed to accommodate students with different learning styles by providing explanatory text and notes, detailed examples and problems, and a myriad of text boxes offering insights, discussion questions, online references, points worth noting, and applications to the practice of law. A primary goal of the book is to expose students to practical tax problems and to heighten student awareness of quality of practice issues. This goal dovetails with the book's recurring theme that economic considerations always outweigh tax considerations. The book consists of 18 Chapters. After an Introduction (Chapter 1), Chapters 2-8 focus on Gross Income. Because tax law is a foreign subject to most law students, these early chapters explore gross income in the context of familiar economic relationships (e.g., a business owner and its employees, a donor and a donee, a lender and a borrower). Chapters 9 and 10 address Deductions. In addition to focusing on allowance provisions, these chapters integrate the consequential impact of classifying deductions as section 62 deductions, miscellaneous itemized deductions, and other itemized deductions. Chapters 11-14 are focused on Timing questions with emphasis on the tax law's treatment of time value of money issues. Chapters 15 and 16 address Tax Rates and include coverage of assignment of income issues, capital gains and losses, and dividends. Chapter 17 highlights the Alternative Minimum Tax and Chapter 18 introduces the taxation of corporations and partnerships to whet students' appetites for future tax courses. The book is ideally suited for a three-credit or four-credit introductory income tax course. Written by nationally recognized tax educators, this series provides a hands-on, definitive guide to federal income taxation concepts

and applications. The Pope/Anderson/Kramer series are available in 1) traditional hardback, 2) 3-hole punched, shrink-wrapped formats, or 3) custom versions (see [www.prenhall.com/custombusiness](http://www.prenhall.com/custombusiness) for guidelines). The accompanying website at [www.prenhall.com/phtax](http://www.prenhall.com/phtax) contains a rich assortment of current issues, a study guide, and cases. On-line courses, an IR CD-ROM for faculty (contains all print and technology resources), and a special offer with TaxACT software (only \$7.50 net when packaged with new texts) are available. Buy a new version of this Connected Casebook and receive access to the online e-book, practice questions from your favorite study aids, and an outline tool on CasebookConnect, the all in one learning solution for law school students. CasebookConnect offers you what you need most to be successful in your law school classes - portability, meaningful feedback, and greater efficiency. Unique in its structure, Federal Income Taxation, Fourth Edition presents core materials that cover the basics of tax law and then offers "cells" at the end of the book that are self-contained units with more in-depth discussion of certain topics. This flexible structure allows professors to customize their tax course by selecting only the additional in-depth materials they want to use. The stellar author team, with years of scholarship and teaching experience, feature notes and questions that provide background information and place the cases and statutes in context. More than 150 problems are interspersed throughout the core text and the cells that challenge students to apply theory to specific situations. A detailed Teacher's Manual provides comments and suggestions for teaching both the core and the cell material as well as answers to all of the questions and problems in the casebook. Key Features: Thoroughly updated with the latest tax legislation Updated rate brackets, personal exemptions, standard deductions, earned income phase-outs, and eligibility for various credits and deductions, based on the IRS revenue procedure Buy a new version of this Connected Casebook and receive access to the online e-book, practice questions from your favorite study aids, and an outline tool on CasebookConnect, the all in one learning solution for law school students. CasebookConnect offers you what you

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