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are unitary with another taxpayer for tax year 2015 and 2016. Finance Memorandum 18-3, New York City Department of Finance, March 29, 2018, ¶ 600-850. Login to read more tax news on CCH® AnswerConnect or CCH® Intelliconnect®. Not a subscriber? Sign up for a free trial or contact us for a representative.

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"... provides thorough and complete text of added, amended, or repealed Code sections with controlling committee reports and CCH's explanation and analysis of tax provisions contained in the legislation. CCH editorial staff, along with leading practitioners, provide clear and practical guidance of the impact of the law's changes, including how various taxpayer groups and situations are affected. The law is arranged in Code section sequence with italicized type used for all new language that amends previous Code sections. CCH also provides several special tables and lists to facilitate quick and thorough understanding of the new law and how it affects taxpayers. Features include an effective dates table organized by Code section, a listing by Code section of the Act sections affecting it, and a listing by Act section of the Code sections affected"--Publisher description.

Essentials of Federal Income Taxation for Individuals and Business by Linda M. Johnson features an easy-reading, straightforward forms approach that is both simple and direct without complex legal language. It introduces basic tax concepts and then fully illustrates them with clear examples and helpful filled-in forms. Organized to save time, Essentials of Federal Income Taxation builds a firm foundation on which to build students' knowledge and understanding of the tax issues which will affect them throughout their careers.

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An indispensable resource for professionals who work with multiple state tax jurisdictions, this reference offers return preparation guidance for use by taxpayers subject to corporate income or income-based taxes in more than one state.

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