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# Taxation Of International Transactions: Materials, Texts And Problems, 4th (American Casebook Series)





## Synopsis

Designed for use in law schools, business schools, and schools of management, this casebook outlines the determination and administration of U.S. income tax liabilities resulting from international transactions. Textual discussion, cases, rulings, and problems guide students through the basic tax considerations that confront foreign individuals and entities participating in the U.S. economy, as well as those confronting U.S. individuals and entities seeking to derive income abroad. It covers both the U.S. tax rules applicable to international transactions and the tax policy considerations underlying those rules.

### **Book Information**

Series: American Casebook Series Hardcover: 1392 pages Publisher: West Academic Publishing; 4 edition (January 6, 2011) Language: English ISBN-10: 0314911715 ISBN-13: 978-0314911711 Product Dimensions: 1.8 x 7.8 x 10 inches Shipping Weight: 4.7 pounds (View shipping rates and policies) Average Customer Review: 3.0 out of 5 stars 8 customer reviews Best Sellers Rank: #168,101 in Books (See Top 100 in Books) #70 inà Â Books > Textbooks > Law > Tax Law #157 inà Books > Law > Tax Law #910 inà Â Books > Law > Business

#### **Customer Reviews**

This is the worst law school textbook I've had to use (out of 25 or so). I would not buy this book as a reference, for the cases do not seem to be selected very well. The professor--who goes by the books in his other classes--constantly had to supplement the book materials. Finally, the writing is very unclear, and it seems that the authors repeat themselves over and over. I have to read it several times to see if the new statement is simply a repetition of material in the intro/start of the chapter/start of the section or if it's actually a slightly nuanced version of the same. This is very annoying, and I've never seen anything like it in another law textbook. I assume most purchasers of this textbook won't have a choice, however, so good luck to you!

For a tax book, this one is really good. Some tax books are written so poorly that they are so difficult to understand. I didn't run into that issue with this book - it was written clearly and concisely and

explained difficult concepts in an easy to understand manner.

#### Great

There were some typos on the discussion about how to calculate the housing exclusion (pages 462-463). Overall a good book. Glad my professor clarified; I just thought I didn't get it (which has happened on many occasions).

great resource for studying for CPA exam

Heaven help you if you're assigned this casebook. Just go ahead and buy the Nutshell now - you'll need it (and it's very well written). There are multiple authors to this book, and their different voices come through clearly. The majority voice in the book speaks in a complicated, antiquated, elaborate style, much like reading the Code. The other voices are more approachable and direct, but those chapters are few and far between. The Nutshell explains with one or two easy sentences what this book drones on about for 4 pages. And like too many tax texts, the book spends entirely too much time going into the history of the code - like most students, I couldn't care less what the law used to be, what is it now? This book is headache-inducing. On the upside, the book is very well organized.

While I understand that this is a law book, it should have had more concrete examples for illustrative purposes. Often times I was just better off reading the code and regulations to figure out the proper way of calculating something. This book also needs to be a little more cohesive. As noted, there are too many distinctly different voices throughout the book, which generates much confusion.

Im wondering if any authors of this book actually read what the other authors wrote. It repeats itself to the point where you begin to question whether or not you've read that section twice already. Outside of that, the concepts are laid out in an easy enough format.

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