



Federal Tax Accounting, 2nd Edition

Michael B. Lang, Elliott Manning, Mona L. Hymel

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This new edition of *Federal Tax Accounting*, part of the Graduate Tax Series, has been updated with new problems, discussions, commentary, analysis, and additional coverage of many topics. Chapters 1 and 7 have been substantially revised and reorganized. Chapters 5, 6, and 7 have expanded text with more examples and few but more focused problems. Other changes include:

- Revised and expanded discussion of "taxable year" with problems, now in the first chapter
- Expanded discussion of tax accounting vs. financial accounting
- Discussion of Section 409A regulations, with a new problem
- Expanded discussion of inventories, with additional problems
- Additional commentary on accrual of income of doubtful collectability and bad debts, including *Trinity Indus. v. Commissioner* and *Rendall v. Commissioner*
- Updated discussion of Section 448(d) (5) regulations on non-accrual experience method
- New problem dealing with trade discounts, in light of *Westpac Pacific Foods v. Commissioner* and the Advance Trade Discount Method of Rev. Proc. 2007-53
- Updated material on proposed regulations on capitalization of tangible property expenditures
- Expanded treatment of advertising expenditures
- Expanded discussion of investment interest, prepaid interest and personal interest, including Chief Counsel Adv. 2009-11-007, applying qualified residence interest limitation per residence as well as per taxpayer
- Expanded explanation of original issue discount and market premium with examples
- Commentary on gifts of the use of property in light of the *Dickman* decision and the Section 7872 regulations
- Extensive additional text and explanation, with examples, of various aspects of installment reporting, with fewer, more focused problems;
- A new section on installment sales coupled with a like-kind exchange with boot, with example and problem
- Expanded discussion of NOL carryovers, including the text of Rev. Rul. 81-88 and commentary
- Comment on accrual method issues similar to those in *United States v. Lewis*
- Expanded detailed analysis and discussion of Section 1341, with the text of Rev. Rul. 68-153, *Zadoff v. United States*, and *Barrett v. Commissioner*

The sophisticated realistic problems with a transactional focus are an integral part of **Federal Tax Accounting**. These problems require careful analysis and application of the code and regulation provisions, administrative pronouncements, case law, and other relevant sources. Perhaps more important for a graduate tax program, the problems not only require careful analysis, but the application requires dealing with situations in which the most careful reading of the materials does not supply the answer.

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