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SECOND EDITION

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VOLUMES 33, 34, AND 34A CONTAIN A MODERN COMPREHENSIVE TEXTUAL STATEMENT OF THE FEDERAL TAX LAW. VOLUMES 33 AND 34 CONSIST OF MATERIAL FOUND IN THE 1992 EDITION OF THE TAX GUIDE PREPARED BY THE TAX EXPERTS ON THE STAFF OF THE RESEARCH INSTITUTE OF AMERICA, INC. VOLUME 34A CONSISTS OF MATERIAL DERIVED FROM THE ESTATE PLANNING & TAXATION COORDINATOR (EPTC) OF THE RESEARCH INSTITUTE OF AMERICA, INC.

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Volume 33

FEDERAL TAXATION

Scope of Topic: This article discusses, in three volumes, the field of federal taxation, including federal income taxes; federal estate taxes imposed on the transfer of property from a decedent to his beneficiaries; federal taxes imposed on the transfer by a living person of money or other property by gift; federal excise taxes imposed on the sale and use of certain articles, such as those used in the transportation field, tobacco, and the like; and taxes on firearms. Further included is a detailed discussion, with respect to federal taxes generally, of the administrative procedures for the processing and examination of tax returns and for the settlement of disagreements between taxpayers and the government; claims for tax refunds; court procedures, particularly in the Tax Court of the United States; interest on unpaid tax liabilities; and the special rules applicable to the collection of taxes from taxpayers who have resorted to debtor relief proceedings.

Treated elsewhere are the subjects of federal tax enforcement, including collections from unwilling or defaulting taxpayers, federal tax liens, and federal tax offenses and prosecutions (see 35 Am Jur 2d, FEDERAL TAX ENFORCEMENT); federal customs duties (see 21A Am Jur 2d, CUSTOMS DUTIES AND IMPORT REGULATIONS); federal social security taxes or contributions (see 70A Am Jur 2d, SOCIAL SECURITY AND MEDICARE); federal assistance for state unemployment compensation purposes (see 76 Am Jur 2d, UNEMPLOYMENT COMPENSATION); and state and local taxes (see 71, 72 Am Jur 2d, STATE AND LOCAL TAXATION and particular articles referred to therein).

PRELIMINARY ANALYSIS OF CONTENTS OF VOLUMES 33, 34

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* Estate, gift, and generation-skipping taxes, are now discussed in volume 34A.