



# Introduction To United States International Taxation, Sixth Edition (Aspen Student Treatise)

*Paul R. McDaniel, James R. Repetti, Diane M. Ring*

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Introduction to United States International Taxation, Sixth Edition, presents the basic principles and rules of the United States international tax system in brief and manageable form. This title is a joint publication with Kluwer Law International (KLI).

## Key Features:

- Introduces the application of U.S. income and wealth transfer tax systems with regard to taxpayers investing or transacting business in the U.S. and other countries
- Includes overview of the U.S. income tax system
- Gives references to the Internal Revenue Code provisions under discussion, and to the Treasury Regulations issued interpreting the statutory rules
- Highlights significant administrative announcements of the Internal Revenue Service (revenue rulings and revenue procedures), as well as case law
- Covers in detail the important changes made by the 2004 Jobs Act

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