

## SWFT 2019 Essentials of Taxation

### Exercise / Problem Topic List for Chapters 1-18

Topic	Item
<b>Chapter 1</b>	
Importance (Taxation)	PR.01.01
Economics	PR.01.02
Types of Taxes	PR.01.03
Federal Income tax, History	PR.01.04
Federal Income tax, History	PR.01.05
Economics	PR.01.06
Types of Taxes	PR.01.07
Types of Taxes	PR.01.08
Types of Taxes	PR.01.09
Types of Taxes	PR.01.10
Types of Taxes	PR.01.11
Types of Taxes	PR.01.12
Types of Taxes	PR.01.13
Evolution of tax system, Tax Law Justification	PR.01.14
Types of Taxes	PR.01.15
Types of Taxes	PR.01.16
Types of Taxes	PR.01.17
Types of Taxes	PR.01.18
Types of Taxes	PR.01.19
Tax Law Administration	PR.01.20
<b>Chapter 2</b>	
Tax Law Sources	PR.02.01
Locating Sources, Tax Research Results	PR.02.02
Tax Law Sources	PR.02.03
Tax Law Sources, Tax Research Process	PR.02.04
Tax Law Sources	PR.02.05
Tax Law Sources	PR.02.06
Tax Law Sources, Tax Research Results	PR.02.07
Tax Law Sources	PR.02.08
Tax Law Sources	PR.02.09
Tax Law Sources	PR.02.10

Topic	Item
Tax Law Sources	PR.02.11
Tax Law Sources, Tax Research Process	PR.02.12
Tax Law Sources	PR.02.13
Tax Law Sources	PR.02.14
Locating Sources	PR.02.15
Locating Sources	PR.02.16
Locating Sources, Tax Law Sources	PR.02.17
Tax Research Process	PR.02.18
Tax Research Tools	PR.02.19
Tax Law Sources, Tax Research Process	PR.02.20
Tax Law Sources	PR.02.21
Tax Law Sources, Tax Research Process	PR.02.22
Tax Research Process	PR.02.23
Tax Law Sources	PR.02.24
Tax Law Sources	PR.02.25
Locating Sources	PR.02.26
Locating Sources	PR.02.27
Tax Research Process	PR.02.28
Tax Computer Research, Tax Law Sources	PR.02.29
Tax Research Memorandum, Tax Research Process	PR.02.30
<b>Chapter 3</b>	
Corporate Book Income Taxation	PR.03.01
Valuation Allowances	PR.03.02
Corporate Book Income Taxation	PR.03.03
Computing Income Tax Expenses	PR.03.04

Topic	Item
Computing Income Tax Expenses	PR.03.05
Computing Income Tax Expenses	PR.03.06
Computing Income Tax Expenses	PR.03.07
Computing Income Tax Expenses	PR.03.08
Computing Income Tax Expenses	PR.03.09
Corporate Book Income Taxation	PR.03.10
Corporate Book Income Taxation	PR.03.11
Corporate Book Income Taxation	PR.03.12
Corporate Book Income Taxation	PR.03.13
Corporate Book Income Taxation	PR.03.14
Corporate Book Income Taxation	PR.03.15
Valuation Allowances	PR.03.16
Businesses Benchmark Tax Position	PR.03.17
Businesses Benchmark Tax Position	PR.03.18
Businesses Benchmark Tax Position	PR.03.19
Businesses Benchmark Tax Position	PR.03.20
Corporate Book Income Taxation	PR.03.21
Corporate Book Income Taxation	PR.03.22
Corporate Book Income Taxation	PR.03.23
Corporate Book Income Taxation	PR.03.24
Corporate Book Income Taxation	PR.03.25

Topic	Item
Corporate Book Income Taxation	PR.03.26
Corporate Book Income Taxation	PR.03.27
Corporate Book Income Taxation	PR.03.28
Corporate Book Income Taxation	PR.03.29
Corporate Book Income Taxation	PR.03.30
Corporate Book Income Taxation	PR.03.31
Corporate Book Income Taxation	PR.03.32
Corporate Book Income Taxation	PR.03.33
Corporate Book Income Taxation	PR.03.34
Corporate Book Income Taxation	PR.03.35
Corporate Book Income Taxation	PR.03.36
Corporate Book Income Taxation	PR.03.37
Corporate Book Income Taxation	PR.03.38
Corporate Book Income Taxation	PR.03.39
Corporate Book Income Taxation	PR.03.40
Corporate Book Income Taxation	PR.03.41
Corporate Book Income Taxation	PR.03.42
Corporate Book Income Taxation	PR.03.43
Corporate Book Income Taxation	PR.03.44
Corporate Book Income Taxation	PR.03.45
Valuation Allowances	PR.03.46

Topic	Item
Valuation Allowances	PR.03.47
Financial Statements Disclosure Information	PR.03.48
Generally Accepted Accounting Principles Tax Uncertainties	PR.03.49
<b>Chapter 4</b>	
Income Tax	EX.04.01
Property Tax Consequences	EX.04.02
Debt Discharge Reporting	EX.04.03
Debt Discharge Reporting	EX.04.04
Receipt Exclusion	EX.04.05
Internal Revenue Code Provisions	EX.04.06
Gross Income Concepts	PR.04.07
Gross Income Concepts	PR.04.08
Gross Income	PR.04.09
Excludible Income	PR.04.10
Accounting Methods, Gross Income Concepts	PR.04.11
Accounting Methods, Minimizing Gross Income Tax Planning	PR.04.12
Accounting Methods, Gross Income Concepts, Minimizing Gross Income Tax Planning	PR.04.13
Gross Income Concepts	PR.04.14
Accounting Methods, Minimizing Gross Income Tax Planning	PR.04.15
Accounting Methods	PR.04.16
Accounting Methods	PR.04.17
Gross Income, Gross Income Exclusion	PR.04.18
Methods of Accounting	PR.04.19
Accounting Methods	PR.04.20
Methods of Accounting	PR.04.21

Topic	Item
Accounting Methods, Income Situations, Minimizing Gross Income Tax Planning	PR.04.22
Income Tax	PR.04.23
Income Situations	PR.04.24
Internal Revenue Code Provisions, Minimizing Gross Income Tax Planning	PR.04.25
Gross Income Interest Exclusion	PR.04.26
Excludible Income, Maximum Allowable Exclusions Tax Planning	PR.04.27
Excludible Income	PR.04.28
Excludible Income, Maximum Allowable Exclusions Tax Planning	PR.04.29
Debt Discharge	PR.04.30
Excludible Receipts	PR.04.31
Internal Revenue Code Provisions	PR.04.32
Below-Market Interest Rate Loans Tax Provisions	PR.04.33
<b>Chapter 5</b>	
Accounting Aspects of Deductions	EX.05.01
Disallowance Provisions	EX.05.02
Disallowance Provisions	EX.05.03
Alternative Tax for Research	EX.05.04
Deductible Taxes, Nondeductible Fees	EX.05.05
Modified Accelerated Cost Recovery System (MACRS)	EX.05.06
Modified Accelerated Cost Recovery System (MACRS)	EX.05.07
Section 179 Expense Election	EX.05.08

Topic	Item
Listed Property Deduction Limitations	EX.05.09
Depletion Expense	EX.05.10
Disallowance Provisions	PR.05.11
Disallowance Provisions	PR.05.12
Disallowance Provisions	PR.05.13
Deduction Disallowance Tax Planning, Deductions (Maximum Deductions), Disallowance Provisions	PR.05.14
Disallowance Provisions	PR.05.15
Corporation Taxation, Individual Taxation	PR.05.16
Corporation Taxation, Individual Taxation	PR.05.17
Disallowance Provisions	PR.05.18
Disallowance Provisions	PR.05.19
Disallowance Provisions	PR.05.20
Disallowance Provisions	PR.05.21
Disallowance Provisions	PR.05.22
Disallowance Provisions	PR.05.23
Disallowance Provisions	PR.05.24
Corporation Tax Rules	PR.05.25
Disallowance Provisions	PR.05.26
Disallowance Provisions	PR.05.27
Business Interest Expense Limitation	PR.05.28
Alternative Tax for Research	PR.05.29
Corporation Entity Forms, Corporation Taxation, Individual Taxation	PR.05.30
Corporation Entity Forms, Corporation Taxation, Individual Taxation	PR.05.31
Corporation Taxation, Individual Taxation	PR.05.32
Corporation Taxation, Individual Taxation	PR.05.33
Corporation Taxation, Individual Taxation	PR.05.34

Topic	Item
Cost Consumption Concept, Modified Accelerated Cost Recovery System (MACRS)	PR.05.35
Modified Accelerated Cost Recovery System (MACRS)	PR.05.36
Modified Accelerated Cost Recovery System (MACRS)	PR.05.37
Modified Accelerated Cost Recovery System (MACRS)	PR.05.38
Modified Accelerated Cost Recovery System (MACRS)	PR.05.39
Amortization, Cost Recovery, Depletion Tax Planning, Modified Accelerated Cost Recovery System (MACRS), Section 179 Expense Election	PR.05.40
Section 179 Expense Election	PR.05.41
Amortization, Cost Recovery, Depletion Tax Planning, Modified Accelerated Cost Recovery System (MACRS), Section 179 Expense Election	PR.05.42
Alternative Depreciation System, Modified Accelerated Cost Recovery System (MACRS)	PR.05.43
Alternative Depreciation System, Amortization, Cost Recovery, Depletion Tax Planning, Intangible Assets, Modified Accelerated Cost Recovery System (MACRS)	PR.05.44
Listed Property Deduction Limitations, Section 179 Expense Election	PR.05.45

Topic	Item
Listed Property Deduction Limitations, Section 179 Expense Election	PR.05.46
Listed Property Deduction Limitations	PR.05.47
Listed Property Deduction Limitations, Modified Accelerated Cost Recovery System (MACRS)	PR.05.48
Amortization, Cost Recovery, Depletion Tax Planning	PR.05.49
Depletion Expense	PR.05.50
Depletion Expense	PR.05.51
<b>Chapter 6</b>	
Bad Debt Deductions	EX.06.01
Bad Debt Deductions	EX.06.02
Worthless Securities	EX.06.03
Casualties, Theft Losses	EX.06.04
Casualties, Theft Losses	EX.06.05
At-Risk Limitations	EX.06.06
Passive Activity Loss Rules	EX.06.07
Real Estate Special Treatment	EX.06.09
Passive Activity Disposition Tax Treatment	EX.06.10
Bad Debt Deductions	PR.06.11
Bad Debt Deductions	PR.06.12
Bad Debt Deductions	PR.06.13
Bad Debt Deductions	PR.06.14
Bad Debt Deductions, Worthless Securities	PR.06.15
Loss Deductions Tax Planning, Worthless Securities	PR.06.16
Casualties, Deductible Losses, Loss Deductions Tax Planning, Nondeductible Losses, Theft Losses	PR.06.17

Topic	Item
Casualties, Deductible Losses, Nondeductible Losses, Theft Losses	PR.06.18
Net Operating Losses	PR.06.19
At-Risk Limitations	PR.06.20
At-Risk Limitations	PR.06.21
At-Risk Tax Shelter Problems, Passive Activity Loss Limitations, Passive Activity Loss Rules	PR.06.22
Investment Interest Limitation Tax Planning, Net Investment Tax Planning, Passive Activity Loss Rules, Passive Activity Loss Tax Planning	PR.06.23
Passive Activity Loss Rules	PR.06.24
Passive Activity Loss Rules	PR.06.25
Passive Activity Loss Rules	PR.06.26
Investment Interest Limitation Tax Planning, Material Participation Tests, Net Investment Tax Planning, Passive Activity Loss Tax Planning	PR.06.27
At-Risk Limitations, Material Participation Tests, Passive Activity Loss Rules	PR.06.28
At-Risk Limitations, At-Risk Loss Limitations, Investment Interest Limitation Tax Planning, Net Investment Tax Planning, Passive Activity Loss Limitations, Passive Activity Loss Rules, Passive Activity Loss Tax Planning	PR.06.29

Topic	Item
At-Risk Limitations, At-Risk Loss Limitations, Investment Interest Limitation Tax Planning, Net Investment Tax Planning, Passive Activity Loss Limitations, Passive Activity Loss Rules, Passive Activity Loss Tax Planning	PR.06.30
At-Risk Limitations, At-Risk Loss Limitations, Passive Activity Loss Limitations, Passive Activity Loss Rules	PR.06.31
At-Risk Limitations, At-Risk Loss Limitations, Material Participation Tests, Passive Activity Loss Limitations, Passive Activity Loss Rules	PR.06.32
At-Risk Limitations, At-Risk Loss Limitations, Material Participation Tests, Passive Activity Loss Limitations, Passive Activity Loss Rules	PR.06.33
At-Risk Limitations, At-Risk Loss Limitations, Passive Activity Loss Limitations, Passive Activity Loss Rules	PR.06.34
At-Risk Limitations, At-Risk Loss Limitations, Passive Activity Loss Limitations, Passive Activity Loss Rules	PR.06.34.Algo
At-Risk Limitations, At-Risk Loss Limitations, Passive Activity Loss Limitations, Passive Activity Loss Rules	PR.06.35
Investment Interest Limitation Tax Planning, Net Investment Tax Planning, Passive Activity Loss Rules, Passive Activity Loss Tax Planning, Real Estate Special Treatment	PR.06.36

Topic	Item
Passive Activity Loss Rules, Real Estate Special Treatment	PR.06.37
Passive Activity Loss Rules, Real Estate Special Treatment	PR.06.38
Real Estate Special Treatment	PR.06.39
Passive Activity Disposition Tax Treatment	PR.06.40
Net Operating Losses	PR.06.41
<b>Chapter 7</b>	
Asset Acquisition Basis	EX.07.01
Asset Acquisition Basis	EX.07.02
Disallowance Provisions	EX.07.03
Disallowance Provisions	EX.07.04
Disallowance Provisions	EX.07.05
Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	EX.07.06
Asset Acquisition Basis	EX.07.07
Disallowance Provisions	EX.07.08
Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.09
Realized and Recognized Gains, Realized and Recognized Losses, Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.10
Realized and Recognized Gains, Realized and Recognized Losses, Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.11

Topic	Item
Asset Acquisition Basis, Realized and Recognized Gains, Realized and Recognized Losses, Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.12
Asset Acquisition Basis	PR.07.13
Asset Acquisition Basis, Realized and Recognized Gains, Realized and Recognized Losses, Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.14
Asset Acquisition Basis, Realized and Recognized Gains, Realized and Recognized Losses, Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.15
Asset Acquisition Basis, Property Transactions Tax Planning, Realized and Recognized Gains, Realized and Recognized Losses, Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.16
Asset Acquisition Basis	PR.07.17
Asset Acquisition Basis	PR.07.18
Asset Acquisition Basis, Disallowance Provisions	PR.07.19

Topic	Item
Asset Acquisition Basis, Disallowance Provisions, Realized and Recognized Gains, Realized and Recognized Losses, Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.20
Disallowance Provisions, Property Transactions Tax Planning	PR.07.21
Disallowance Provisions, Realized and Recognized Gains, Realized and Recognized Losses, Realized Gain Computation on Property Dispositions, Realized Loss Computation on Property Dispositions	PR.07.22
Disallowance Provisions, Property Transactions Tax Planning	PR.07.23
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.24
Nonrecognition for Involuntary Conversion of Property	PR.07.25
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.26
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.27
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.28
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.29
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.30

Topic	Item
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.31
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.32
Nonrecognition Provisions for Like-Kind Exchanges, Nonrecognition Tax Planning	PR.07.33
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.34
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.35
Nonrecognition Provisions for Like-Kind Exchanges	PR.07.36
Nonrecognition for Involuntary Conversion of Property	PR.07.37
Nonrecognition for Involuntary Conversion of Property	PR.07.38
Nonrecognition for Involuntary Conversion of Property	PR.07.39
Nonrecognition for Involuntary Conversion of Property	PR.07.40
Permanent Exclusion of Personal Residence Gain	PR.07.41
<b>Chapter 8</b>	
Capital Assets	EX.08.01
Capital Gains, Capital Losses	EX.08.02
Capital Gains, Capital Losses	EX.08.03
Capital Gains Tax Treatment for Noncorporations, Capital Losses Tax Treatment for Noncorporations	EX.08.04

Topic	Item
Capital Gains Tax Treatment for Noncorporations, Capital Losses Tax Treatment for Noncorporations	EX.08.05
Section 1245 Recapture	EX.08.06
Section 1245 Recapture	EX.08.07
Disposition of Business Assets, Section 1231 Assets, Section 1245 Recapture	EX.08.08
Section 1250 Recapture	EX.08.09
Section 1245 Considerations, Section 1250 Considerations	EX.08.10
Section 1245 Considerations, Section 1250 Considerations	EX.08.11
Capital Assets	PR.08.12
Capital Asset Holding Periods, Capital Assets	PR.08.13
Capital Assets	PR.08.14
Capital Assets	PR.08.15
Capital Assets	PR.08.16
Capital Assets	PR.08.17
Capital Assets	PR.08.18
Capital Assets, Capital Gains, Capital Losses	PR.08.19
Capital Gains, Capital Losses	PR.08.20
Capital Asset Holding Periods, Capital Assets Sales Tax Planning, Capital Gains, Capital Losses	PR.08.21
Capital Gains, Capital Losses	PR.08.22
Capital Gains, Capital Losses	PR.08.23
Capital Asset Holding Periods	PR.08.24



Topic	Item
Capital Gains Tax Treatment for Noncorporations, Capital Losses Tax Treatment for Noncorporations	PR.08.25
Capital Gains Tax Treatment for Noncorporations, Capital Losses Tax Treatment for Noncorporations	PR.08.26
Capital Gains Tax Treatment for Noncorporations, Capital Losses Tax Treatment for Noncorporations	PR.08.27
Capital Gains Tax Treatment for Corporations, Capital Losses Tax Treatment for Corporations	PR.08.28
Capital Gains, Capital Gains Tax Treatment for Noncorporations, Capital Losses, Capital Losses Tax Treatment for Noncorporations	PR.08.29
Capital Gains, Capital Gains Tax Treatment for Noncorporations, Capital Losses, Capital Losses Tax Treatment for Noncorporations	PR.08.30
Capital Asset Holding Periods, Capital Assets, Capital Gains Tax Treatment for Noncorporations, Capital Losses Tax Treatment for Noncorporations	PR.08.31

Topic	Item
Capital Assets, Capital Assets Sales Tax Planning, Capital Gains, Capital Losses	PR.08.32
Section 1231 Assets	PR.08.33
Section 1231 Assets	PR.08.34
Section 1231 Assets	PR.08.35
Section 1231 Assets, Section 1231 Tax Planning, Section 1245 Tax Planning, Section 1250 Tax Planning	PR.08.36
Disposition of Business Assets, Section 1231 Assets, Section 1245 Recapture	PR.08.37
Section 1231 Assets, Section 1245 Recapture	PR.08.38
Section 1231 Assets, Section 1245 Recapture, Section 1250 Recapture	PR.08.39
Section 1231 Assets, Section 1245 Recapture, Section 1250 Recapture	PR.08.40
Section 1231 Assets, Section 1245 Recapture, Section 1250 Recapture	PR.08.41
<b>Chapter 9</b>	
Taxable Income	EX.09.01
Taxable Income	EX.09.02
Taxable Income	N/A
Filing Status Requirements	EX.09.03
Tax Liability Determination	EX.09.04
Tax Liability Determination	EX.09.05
Unearned Income Tax Situations	EX.09.06
Federal Income Tax Formula, Filing Status Requirements	PR.09.07
Federal Income Tax Formula	PR.09.08

Topic	Item
Federal Income Tax Formula	PR.09.09
Federal Income Tax Formula	PR.09.10
Dependency Exemptions, Federal Income Tax Formula, Personal Exemptions, Taxable Income	PR.09.11
Dependency Exemptions, Federal Income Tax Formula, Personal Exemptions, Taxable Income	PR.09.12
Dependency Exemptions, Federal Income Tax Formula, Personal Exemptions, Taxable Income	PR.09.13
Taxable Income	PR.09.14
Filing Status Requirements, Personal Exemptions, Taxable Income	PR.09.15
Taxable Income	PR.09.16
Dependency Exemptions	PR.09.17
Dependency Exemptions	PR.09.18
Dependency Exemptions, Personal Exemptions	PR.09.19
Dependency Exemptions	PR.09.20
Taxable Income, Unearned Income Tax Situations	PR.09.21
Dependency Exemptions	PR.09.22
Dependency Exemptions, Federal Income Tax Formula, Tax Liability Determination	PR.09.23

Topic	Item
Dependency Exemptions, Federal Income Tax Formula, Filing Status Requirements, Personal Exemptions, Tax Liability Determination, Taxable Income	PR.09.24
Filing Status Requirements	PR.09.25
Filing Status Requirements	PR.09.26
Filing Status Requirements, Tax Liability Determination	PR.09.27
Tax Liability Determination	PR.09.28
Federal Income Tax Formula, Personal Exemptions, Unearned Income Tax Situations	PR.09.29
<b>Chapter 10</b>	
Internal Revenue Code Provisions	EX.10.01
Excludible Income	EX.10.02
Excludible Income	EX.10.03
State and Local Tax Treatment	EX.10.04
Investor Deductibility Restrictions	EX.10.05
Interest Deductions	EX.10.06
Charitable Contributions	EX.10.07
Medical Expense Deductions	EX.10.08
Interest Deductions	EX.10.09
Individual Tax Credits	EX.10.10
Individual Tax Credits	EX.10.11
Individual Tax Credits	EX.10.12
Internal Revenue Code Provisions, Minimizing Gross Income Tax Planning	PR.10.13

Topic	Item
Internal Revenue Code Provisions, Minimizing Gross Income Tax Planning	PR.10.14
Internal Revenue Code Provisions	PR.10.15
Accounting Methods, Internal Revenue Code Provisions	PR.10.16
Excludible Income	PR.10.17
Excludible Income	PR.10.18
Medical Expense Deductions	PR.10.19
Medical Expense Deductions	PR.10.20
Medical Expense Deductions	PR.10.21
State and Local Tax Treatment	PR.10.22
Investment Interest Limitation Tax Planning, Investor Deductibility Restrictions, Net Investment Tax Planning, Passive Activity Loss Tax Planning	PR.10.23
Investor Deductibility Restrictions	PR.10.24
Itemized Deductions Tax Planning	PR.10.25
Charitable Contributions, Itemized Deductions Tax Planning	PR.10.26
Charitable Contributions	PR.10.27
Charitable Contributions, Deductible Taxes, Interest Deductions, Itemized Deductions Limitations, Medical Expense Deductions, Miscellaneous Business Deductions, Miscellaneous Personal Deductions, Nondeductible Fees, State and Local Tax Treatment	PR.10.28

Topic	Item
Individual Tax Credits	PR.10.29
Individual Tax Credits	PR.10.30
Individual Tax Credits	PR.10.31
Individual Tax Credits, Tax Credit Tax Planning, Tax Payment Tax Planning	PR.10.32
Individual Tax Credits	PR.10.33
Individual Tax Credits, Tax Credit Tax Planning, Tax Payment Tax Planning	PR.10.34
<b>Chapter 11</b>	
Excludible Income	EX.11.01
Excludible Income	EX.11.02
Deduction for Qualified Business Income	EX.11.03
Deductible Transportation Expenses	EX.11.04
Travel Expenses Treatment	EX.11.05
Travel Expenses Treatment	EX.11.06
Moving Expense Deduction	EX.11.07
Education Expenses	EX.11.08
Self Employed Tax Payment Procedures	EX.11.09
Individual Retirement Accounts	EX.11.10
Individual Retirement Accounts	EX.11.11
Employee Status, Self Employed (Contractor) Status	PR.11.12
Excludible Income	PR.11.13
Excludible Income, Maximum Allowable Exclusions Tax Planning	PR.11.14
Excludible Income	PR.11.15
Excludible Income	PR.11.16
Excludible Income	PR.11.17
Excludible Income, Maximum Allowable Exclusions Tax Planning	PR.11.18

Topic	Item
Excludible Income, Maximum Allowable Exclusions Tax Planning	PR.11.19
Excludible Income	PR.11.20
Excludible Income	PR.11.21
Excludible Income	PR.11.22
Excludible Income, Maximum Allowable Exclusions Tax Planning	PR.11.23
Excludible Income	PR.11.24
Travel Expenses Treatment	PR.11.25
Deductible Transportation Expenses, Travel Expenses Treatment	PR.11.26
Deductible Transportation Expenses, Education Expenses	PR.11.27
Deductible Transportation Expenses	PR.11.28
Moving Expense Deduction	PR.11.29
Moving Expense Deduction	PR.11.30
Travel Expenses Treatment	PR.11.31
Entertainment Expenses	PR.11.32
Education Expenses	PR.11.33
Individual Retirement Accounts, Qualified Plans Limitations	PR.11.34
Individual Retirement Accounts	PR.11.35
Individual Retirement Accounts, Keogh Plan, Qualified Plans, Qualified Plans Limitations	PR.11.36
Keogh Plan, Qualified Plans Limitations	PR.11.37
Disallowance Provisions	PR.11.38
<b>Chapter 12</b>	
Business Incorporation Tax Consequences	EX.12.01
Business Incorporation Tax Consequences	EX.12.02

Topic	Item
Corporate Liabilities Special Rules	EX.12.03
Corporate Liabilities Special Rules	EX.12.04
Corporation Basis Issues, Shareholder Basis Issues	EX.12.05
Debt and Equity Investment Tax Differences	EX.12.06
Corporation Tax Rules	EX.12.07
Corporation Tax Rules	EX.12.08
Corporation Tax Rules	EX.12.09
Business Tax Treatments, Corporation Taxation, Individual Taxation	PR.12.10
Business Tax Treatments, Corporation Taxation, Individual Taxation	PR.12.11
Business Tax Treatments, Corporation Taxation, Individual Taxation	PR.12.12
Business Tax Treatments, Corporation Taxation, Individual Taxation	PR.12.13
Business Tax Treatments, Corporation Taxation, Individual Taxation	PR.12.14
Corporate Organization Tax Planning	PR.12.15
Business Incorporation Tax Consequences, Corporation Basis Issues, Shareholder Basis Issues	PR.12.16
Business Incorporation Tax Consequences, Corporation Basis Issues, Shareholder Basis Issues	PR.12.17
Business Incorporation Tax Consequences, Corporate Organization Tax Planning	PR.12.18

Topic	Item
Business Incorporation Tax Consequences	PR.12.19
Business Incorporation Tax Consequences	PR.12.20
Business Incorporation Tax Consequences, Corporate Organization Tax Planning	PR.12.21
Business Incorporation Tax Consequences, Corporate Liabilities Special Rules, Corporation Basis Issues, Shareholder Basis Issues	PR.12.22
Business Incorporation Tax Consequences, Corporate Liabilities Special Rules, Corporation Basis Issues, Shareholder Basis Issues	PR.12.23
Business Incorporation Tax Consequences, Corporation Basis Issues, Shareholder Basis Issues	PR.12.24
Business Incorporation Tax Consequences, Corporate Liabilities Special Rules, Corporation Basis Issues, Shareholder Basis Issues	PR.12.25
Business Incorporation Tax Consequences	PR.12.26
Asset Transfer Tax Consequences	PR.12.27
Business Incorporation Tax Consequences, Corporation Basis Issues, Shareholder Basis Issues	PR.12.28
Business Incorporation Tax Consequences, Corporation Basis Issues, Shareholder Basis Issues	PR.12.29

Topic	Item
Business Incorporation Tax Consequences, Corporation Basis Issues, Shareholder Basis Issues	PR.12.30
Business Incorporation Tax Consequences, Corporation Basis Issues, Shareholder Basis Issues	PR.12.30
Corporate Capital Structure Tax Aspects	PR.12.31
Debt and Equity Investment Tax Differences, Shareholder Debt Tax Treatment, Stock Losses Tax Treatment	PR.12.32
Corporation Tax Rules	PR.12.33
Corporation Tax Rules	PR.12.34
Corporation Tax Rules	PR.12.35
Corporation Tax Rules	PR.12.36
Corporate Tax Computation Rules	PR.12.37
Corporation Reporting Process	PR.12.38
Corporation Reporting Process	PR.12.39
Corporation Reporting Process	PR.12.40
Corporation Reporting Process	PR.12.41
Corporation Reporting Process	PR.12.42
Corporation Reporting Process	PR.12.43
<b>Chapter 13</b>	
Distribution Tax Treatments	EX.13.01
Corporate Distribution and Taxable Dividends	EX.13.02
Property Dividends Tax Impact	EX.13.03

Topic	Item
Property Dividends Tax Impact	EX.13.04
Stock Redemptions	EX.13.05
Stock Redemptions	EX.13.06
Stock Redemptions	EX.13.07
Stock Redemptions Tax Impact	EX.13.08
Distribution Tax Treatments, Individual Shareholders Dividends Tax Treatment	PR.13.09
Corporate Earnings and Profits Distribution Tax Treatments	PR.13.10
Corporate Earnings and Profits	PR.13.11
Corporate Distribution and Taxable Dividends, Corporate Earnings and Profits, Distribution Tax Treatments	PR.13.12
Corporate Earnings and Profits	PR.13.13
Corporate Distribution and Taxable Dividends, Distribution Tax Treatments	PR.13.14
Corporate Distribution and Taxable Dividends, Distribution Tax Treatments	PR.13.15
Corporate Distribution and Taxable Dividends, Distribution Tax Treatments	PR.13.16
Corporate Earnings and Profits, Distribution Tax Treatments	PR.13.17
Corporation's Earnings and Profits	PR.13.18

Topic	Item
Corporate Distribution and Taxable Dividends, Distribution Tax Treatments	PR.13.19
Corporate Distribution and Taxable Dividends, Distribution Tax Treatments	PR.13.20
Corporate Distribution and Taxable Dividends, Distribution Tax Treatments	PR.13.21
Distribution Tax Treatments, Property Dividends Tax Impact	PR.13.22
Distribution Tax Treatments, Property Dividends Tax Impact	PR.13.23
Property Dividends Tax Impact	PR.13.24
Corporate Distribution and Taxable Dividends, Corporate Earnings and Profits, Distribution Tax Treatments, Individual Shareholders Dividends Tax Treatment, Property Dividends Tax Impact	PR.13.25
Corporate Earnings and Profits, Distribution Tax Treatments, Property Dividends Tax Impact	PR.13.26
Constructive Dividends and Taxes	PR.13.27
Corporate Distributions, Individual Shareholders Dividends Tax Treatment	PR.13.28
Shareholder Stock Tax Implications	PR.13.29
Shareholder Stock Tax Implications	PR.13.30

Topic	Item
Shareholder Stock Tax Implications	PR.13.31
Shareholder Stock Tax Implications	PR.13.32
Stock Redemptions	PR.13.33
Stock Redemptions	PR.13.34
Stock Redemptions	PR.13.35
Stock Redemptions	PR.13.36
Stock Redemptions	PR.13.37
Stock Redemptions	PR.13.38
Stock Redemptions	PR.13.39
Stock Redemptions, Stock Redemptions Tax Impact	PR.13.40
Stock Redemptions, Stock Redemptions Tax Impact	PR.13.41
Complete Liquidation Tax Consequences, Stock Redemptions, Stock Redemptions Tax Impact	PR.13.42
Constructive Dividends and Taxes, Corporate Distributions	PR.13.43
<b>Chapter 14</b>	
Partnership Formation Tax Effects	EX.14.01
Partnership Formation Tax Effects	EX.14.02
Partnership Formation Tax Effects	EX.14.03
Partnership Interest Basis	EX.14.04
Partnership Elections and Tax Treatments	EX.14.05
Nonliquidating Distribution Tax Treatments	EX.14.06
Liquidating Distribution Tax Treatments	EX.14.07
Partnership Formation Tax Effects	PR.14.08
Partnership Formation Tax Effects	PR.14.09

Topic	Item
Partnership Advantages, Partnership Formation Tax Effects	PR.14.10
Partnership Formation Tax Effects	PR.14.11
Partnership Advantages, Partnership Formation Tax Effects, Partnership Interest Basis	PR.14.12
Partnership Advantages, Partnership Formation Tax Effects	PR.14.13
Partnership Elections and Tax Treatments	PR.14.14
Partnership Formation Tax Effects, Partnership's Income Calculation, Partnership's Taxable Income	PR.14.15
Partnership Interest Basis, Partnership Liabilities, Partnership's Taxable Income	PR.14.16
Partnership's Income Calculation, Partnership's Taxable Income	PR.14.17
Capital Account Roll forward	PR.14.18
Partnership's Tax Year	PR.14.19
Partnership Formation Tax Effects	PR.14.20
Partnership Advantages, Partnership Interest Basis, Partnership Liabilities, Partnership Losses Deductions	PR.14.21
Partnership Advantages, Partnership Interest Basis, Partnership Liabilities, Partnership Losses Deductions	PR.14.22

Topic	Item
Partnership Advantages, Partnership Interest Basis, Partnership Liabilities, Partnership Losses Deductions	PR.14.23
Partnership Accounting Methods, Partnership Elections and Tax Treatments, Partnership Formation Tax Effects	PR.14.24
Partnership Formation Tax Effects	PR.14.25
Partner and Partnership Transactions	PR.14.26
Partnerships Taxable Income	PR.14.27
Partnership Interest Basis, Partnership's Income Calculation, Partnership's Taxable Income	PR.14.28
Partnership Losses Deductions	PR.14.29
Partnership Advantages, Partnership Formation Tax Effects	PR.14.30
Partnership Formation Tax Effects, Partnership Interest Basis, Partnership Liabilities, Partnership's Taxable Income	PR.14.31
Partnership Formation Tax Effects, Partnership Interest Basis, Partnership Liabilities, Partnership's Taxable Income	PR.14.32
Partnership Taxable Income, Partnership Transaction Tax Laws	PR.14.33
<b>Chapter 15</b>	
S Corporation Shareholders	EX.15.01
S Corporation Shareholders	EX.15.02

Topic	Item
S Corporation Shareholders	EX.15.03
S Corporation Shareholder Taxation	EX.15.04
Loss Tax Effects	EX.15.05
S Election Qualification	PR.15.06
S Election Qualification	PR.15.07
S Election Qualification	PR.15.08
S Election, S Election Qualification	PR.15.09
S Corporation Shareholder Stock Basis, S Corporation Shareholders	PR.15.10
S Corporation Shareholder Stock Basis	PR.15.11
S Corporation Stock, Tax Effects of Losses	PR.15.12
Loss Tax Effects, S Corporation Shareholder Stock Basis, S Corporation Shareholders	PR.15.13
Nonseparately Stated Income, S Corporation Shareholders, Separately Stated Income	PR.15.14
Nonseparately Stated Income, S Corporation Shareholders, Separately Stated Income	PR.15.15
Nonseparately Stated Income, S Corporation Shareholders, Separately Stated Income	PR.15.16
Shareholder Allocation	PR.15.17
Nonseparately Stated Income, S Corporation Shareholders, Separately Stated Income	PR.15.18
S Corporation Shareholder Stock Basis, S Corporation Shareholder Taxation, S Corporation Shareholders	PR.15.19



Topic	Item
Loss Tax Effects, S Corporation Shareholder Stock Basis, S Corporation Shareholders, S Corporation Tax Planning	PR.15.20
S Corporation Shareholder Taxation	PR.15.21
Loss Tax Effects, Nonseparately Stated Income, S Corporation Shareholder Stock Basis, S Corporation Shareholders, Separately Stated Income	PR.15.22
S Corporation Shareholder Taxation, S Corporation Stock, Shareholder Allocation	PR.15.23
S Corporation Shareholders	PR.15.24
S Corporation Shareholder Stock Basis, S Corporation Shareholders	PR.15.25
Loss Tax Effects	PR.15.26
Loss Tax Effects, S Corporation Shareholder Stock Basis, S Corporation Shareholders, S Corporation Tax Effects, S Corporation Tax Planning	PR.15.27
Income Penalty Taxes, S Corporation Shareholders	PR.15.28
S Corporation Tax Planning	PR.15.29
S Corporation Tax Effects, S Corporation Tax Planning	PR.15.30
S Corporation Stock, Tax Effects of Losses	PR.15.31
<b>Chapter 16</b>	
Foreign Source Income Tax Provisions	EX.16.01
Foreign Source Income Tax Provisions	EX.16.02

Topic	Item
Allocation and Apportionment, Payroll Apportionment, Property Apportionment, Sales Apportionment	EX.16.03
Allocation and Apportionment	EX.16.04
Payroll Apportionment, Property Apportionment, Sales Apportionment	EX.16.05
Unitary Method of State Income Taxation	EX.16.06
Foreign Currency Exchange Tax Consequences, Foreign Source Income Tax Provisions	PR.16.07
Foreign Currency Exchange Tax Consequences, Foreign Source Income Tax Provisions	PR.16.08
Foreign Currency Exchange Tax Consequences, Foreign Source Income Tax Provisions	PR.16.09
Foreign Income and Deduction Categories, U.S. Income and Deduction Categories	PR.16.10
Foreign Income and Deduction Categories, U.S. Income and Deduction Categories	PR.16.11
Foreign Income and Deduction Categories, U.S. Income and Deduction Categories	PR.16.12
Foreign Source Income Tax Provisions	PR.16.13
Foreign Source Income Tax Provisions	PR.16.14

Topic	Item
Foreign Source Income Tax Provisions	PR.16.15
Foreign Source Income Tax Provisions	PR.16.16
Foreign Source Income Tax Provisions	PR.16.17
Foreign Source Income Tax Provisions	PR.16.18
Foreign Source Income Tax Provisions	PR.16.19
Foreign Source Income Tax Provisions	PR.16.20
Foreign Source Income Tax Provisions	PR.16.21
Foreign Source Income Tax Provisions	PR.16.22
Foreign Corporation U.S. Tax Provisions, Nonresident Alien U.S. Tax Provisions	PR.16.23
Foreign Source Income Tax Provisions	PR.16.24
Foreign Source Income Tax Provisions	PR.16.25
U.S. Operations Tax Effects	PR.16.26
Foreign Corporation U.S. Tax Provisions, Nonresident Alien U.S. Tax Provisions	PR.16.27
U.S. Operations Tax Effects	PR.16.28
Foreign Corporation U.S. Tax Provisions, Nonresident Alien U.S. Tax Provisions	PR.16.29
Multistate Corporation Tax Liabilities	PR.16.30
Multistate Corporation Tax Liabilities	PR.16.31
Multistate Corporation Tax Liabilities	PR.16.32

Topic	Item
Multistate Corporation Tax Liabilities	PR.16.33
Unitary Method of State Income Taxation	PR.16.34
Unitary Method of State Income Taxation	PR.16.35
Unitary Method of State Income Taxation	PR.16.36
Unitary Method of State Income Taxation	PR.16.37
Unitary Method of State Income Taxation	PR.16.38
Unitary Method of State Income Taxation	PR.16.39
Unitary Method of State Income Taxation	PR.16.40
Nexus, Payroll Apportionment, Property Apportionment, Sales Apportionment, Tax Liability Tax Planning	PR.16.41
Foreign Source Income Tax Provisions	PR.16.42
<b>Chapter 17</b>	
Nonrefundable Tax Credits, Refundable Tax Credits	EX.17.01
Business Related Tax Credits	EX.17.02
Business Related Tax Credits	EX.17.03
Business Related Tax Credits	EX.17.04
Alternative Minimum Tax for Individuals Adjustments	EX.17.05
Alternative Minimum Tax for Individuals Adjustments	EX.17.06

Topic	Item
Alternative Minimum Tax for Individuals Adjustments	EX.17.07
Alternative Minimum Tax for Individuals Calculation	EX.17.08
Nonrefundable Tax Credits, Refundable Tax Credits	PR.17.09
Nonrefundable Tax Credits, Refundable Tax Credits	PR.17.10
Nonrefundable Tax Credits, Refundable Tax Credits	PR.17.11
Business Related Tax Credits, Tax Credit Tax Planning, Tax Payment Tax Planning	PR.17.12
Business Related Tax Credits, Tax Credit Tax Planning, Tax Payment Tax Planning	PR.17.13
Business Related Tax Credits	PR.17.14
Business Related Tax Credits, Tax Credit Tax Planning, Tax Payment Tax Planning	PR.17.15
Business Related Tax Credits	PR.17.16
Business Related Tax Credits	PR.17.17
Alternative Minimum Tax Formula for Individuals	PR.17.18
Alternative Minimum Tax Formula for Individuals	PR.17.19
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax Planning	PR.17.20

Topic	Item
Alternative Minimum Tax for Individuals Adjustments	PR.17.21
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax Planning	PR.17.22
Alternative Minimum Tax for Individuals Adjustments	PR.17.23
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax Planning	PR.17.24
Alternative Minimum Tax for Individuals Adjustments	PR.17.25
Alternative Minimum Tax for Individuals Adjustments	PR.17.26
Alternative Minimum Tax for Individuals Adjustments	PR.17.27
Alternative Minimum Tax for Individuals Adjustments	PR.17.28
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax Planning	PR.17.29
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax for Individuals Calculation	PR.17.30
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax Planning	PR.17.31

Topic	Item
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax Planning	PR.17.32
Alternative Minimum Tax Formula for Individuals	PR.17.33
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax for Individuals Calculation, Alternative Minimum Tax Formula for Individuals	PR.17.34
Alternative Minimum Tax for Individuals Adjustments, Alternative Minimum Tax for Individuals Calculation, Alternative Minimum Tax Planning	PR.17.35
Alternative Minimum Tax and Form 6251, Alternative Minimum Tax Formula for Individuals	PR.17.36
<b>Chapter 18</b>	
Entity Treatments	EX.18.01
Entity Treatments	EX.18.02
Entity Treatments	EX.18.03
Entity Treatments	PR.18.04
Legal Organizational Forms	PR.18.05
Alternative Organizational Forms, Double Taxation of Business Income	PR.18.06
Double Taxation of Business Income, Legal Organizational Forms	PR.18.07
Alternative Organizational Forms, Double Taxation of Business Income, Legal Organizational Forms	PR.18.08

Topic	Item
Double Taxation, Nontax Factors for Business Entities, Double Taxation, Single Taxation	PR.18.09
Double Taxation, Single Taxation	PR.18.10
Double Taxation, Single Taxation	PR.18.11
Double Taxation, Double Taxation Avoidance, Entity Treatments, Nontax Factors for Business Entities, Single Taxation	PR.18.12
Double Taxation Avoidance	PR.18.13
Double Taxation Avoidance	PR.18.14
Entity Treatments	PR.18.15
Entity Treatments	PR.18.16
Entity Tax Treatment	PR.18.17
Entity Tax Treatment	PR.18.18
Entity Tax Treatment	PR.18.19
Entity Treatments	PR.18.20
Entity Treatments	PR.18.21
Entity Treatments	PR.18.22
Entity Treatments	PR.18.23
Entity Treatments	PR.18.24
Entity Treatments	PR.18.25
Double Taxation Avoidance	PR.18.26
Double Taxation Avoidance	PR.18.27
Double Taxation Avoidance	PR.18.28
Double Taxation Avoidance	PR.18.29
Double Taxation Avoidance	PR.18.30
Double Taxation Avoidance	PR.18.31
Double Taxation Avoidance	PR.18.32
Double Taxation Avoidance	PR.18.33
Double Taxation Avoidance	PR.18.34
Entity Treatments	PR.18.35
Entity Treatments	PR.18.36
Business Disposition, Business Entities	PR.18.37
Business Disposition, Business Entities	PR.18.38

Topic	Item
Business Disposition, Business Entities	PR.18.39
Business Disposition, Business Entities	PR.18.40
Alternative Organizational Forms, Avoiding Double Taxation, Conducting Business Forms, Conducting Business Forms Tax Consequences, Double Taxation of Business Income, Entity Tax Treatment, Legal Organizational Forms	PR.18.41