



# MP Fundamentals of Taxation 2015 with TaxAct

*Ana Cruz, Michael Deschamps, Frederick Niswander, Debra Prendergast, Dan Schisler, Jinhee Trone*

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FOR 2015 EDITION! Connect has been enhanced with SmartBook, Learnsmart and NEW Auto-gradable Tax Forms for select chapters!

Emphasizing a *hands-on approach* to tax education, every concept introduced in *Fundamentals of Taxation* includes meaningful exercises that allow students to reinforce what they are learning. This book is designed to not only expose beginning tax students to tax law, but to also teach the practical intricacies involved in the preparation of a tax return.

To train tomorrow's tax preparers to handle the complex U.S. tax law, *Fundamentals of Taxation's* author team has devised four primary teaching advantages:

1. **The text is organized closely to follow the IRS tax forms.** The authors introduce students to standard IRS forms early and reinforce their use throughout the text. Actual tax forms are incorporated throughout the text, giving students the opportunity to understand the principles behind tax law while they learn how to work with clients to obtain the information they will need to complete tax forms.
2. **Proper reporting of tax issues are illustrated.** The authors present a tax issue, discuss the legal requirements, illustrate the proper tax form placement, and show the completed form in the text. By effectively leading the student through each issue, the authors demonstrate how tax form preparation is the result of a careful process that balances legal knowledge with practical experience.
3. **Integration of an individual income tax software package (TaxACT).** The authors instruct students how to use the software to complete returns using sample "taxpayers" who appear from chapter to chapter.
4. The authors supplement the text with **citations of relevant tax authorities** such as the Internal Revenue Code, Treasury Regulations, Revenue Rulings, Revenue Procedures, and court cases. These citations are almost always provided in **footnotes**. Thus, you and your students can easily use, or not use, the footnote material.

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