



# Essentials of Federal Income Taxation for Individuals and Business (2016)

Ph.D., CPA Linda M. Johnson

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Essentials of Federal Income Taxation for Individuals and Business by Linda M. Johnson features an easyreading, straightforward forms approach that is both simple and direct without complex legal language. It introduces basic tax concepts and then fully illustrates them with clear examples and helpful filled-in forms. Organized to save time, Essentials of Federal Income Taxation builds a firm foundation on which to build students' knowledge and understanding of the tax issues which will affect them throughout their careers. Features include: - Concise presentation that covers all the basic material required for an introductory tax course. - Organization that clearly focuses student attention on key concepts and important learning objectives for better overall comprehension. - Use of IRS forms, schedules and worksheets that develop realworld tax preparation skills and illustrate specific reporting requirements. - Filled-in forms that support the explanatory material, so students see actual tax compliance, in practice. - Tax Tips throughout the text that offer tax-planning guidance, so students see how to minimize tax liability and avoid costly taxpayer mistakes. - End of Chapter Questions and Problems that reinforce the salient points presented, as well as key skills required in tax prep. - Special Comprehensive Problems that integrate the major concepts from several chapters to help students ""put the pieces together"" and prepare for examination. To speed course preparation and to help teachers make the transition from other textbooks, a comprehensive Instructor's Guide is available to adopting teachers. The CCH Classroom Essentials CD includes: 1) An electronic file of the entire Instructor's Guide, so teachers can access all the great information contained in the print Instructor's Guide at their office/home PC or on their laptop. 2) Respondus-ready and Microsoft® Word files of the Testbank questions created by the textbook authors for all chapters in the book. These files allow instructors to customize their own tests. 3) CCH's Computer Slide Presentations for each chapter that help enhance and facilitate class lectures and discussion. In addition, a one-year subscription to the CCH Essentials Internet Tax Research Library (EPIG) is available free to teachers who adopt 10 or more copies of Essentials of Federal Income Taxation textbook for the classroom. Teachers can use their free subscription for classroom presentations to demonstrate live tax research, or in their accounting lab/library for researching specific issues in depth. ABOUT THE AUTHOR: Linda M. Johnson, Ph.D., CPA, received her Bachelor of Science degree in Accountancy from the University of Illinois, Urbana-Champaign and her doctorate from Arizona State University. In her over 20 years of collegiate teaching of graduate and undergraduate tax courses, Professor Johnson has received over a dozen departmental, college, and university teaching awards, including the university's top teaching award while on the faculty at Northern Illinois University, and as a teaching assistant at Arizona State University. In addition to being the author of Essentials, Professor Johnson is the coordinating editor of CCH's Federal Tax Course. Her professional experience includes working in the tax department for three years at Arthur Young & Co. in Houston, Texas and as a faculty intern with Crowe Chizek & Co. at the Oakbrook, Illinois office. Professor Johnson has published several articles on topics in taxation at various professional journals, including the Journal of Accountancy, Taxes The Tax Magazine, The CPA Journal and The Tax Advisor.

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