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Niswander, Debra Prendergast, Dan Schisler, ISBN10: 1259969622, ISBN13: 9781259969621. Table of Contents. Ch. 1 Introduction to Taxation, the Income Tax Formula, and Form 1040 Ch. 2 Expanded Tax Formula, Form 1040, and Basic Concepts

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1. The Individual Income Tax Return. 2. Gross Income and Exclusions. 3. Business Income and Expenses, Part I. 4. Business Income and Expenses, Part II. 5. Itemized Deductions and Other Incentives. 6. Credits and Special Taxes. 7. Accounting Periods and Methods and Depreciation. 8. Capital Gains and Losses. 9. Withholding, Estimated Payments, and Payroll Taxes. 10.

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Her Schedule C net income is \$36,600 for the year, and Joanne also had a part-time job and earned \$4,400 that was subject to FICA tax. Joanne received taxable dividends of \$1,110 during the year, and she had capital gain on the sale of stock of \$9,100.

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