

# Download 2015 Federal Taxation Cch Study Guide

This four CPE hour course provides an overview of U.S. international tax rules, including defining U.S. and foreign persons, determining sourcing of income, then looking at outbound and inbound compliance issues. This course gives an overview of the consolidation guidance prescribed within ASC 810, along with the significant amendments to the guidance from ASU 2015-02. Income taxes in the United States are imposed by the federal, most state, and many local governments. The income taxes are determined by applying a tax rate, which may increase as income increases, to taxable income, which is the total income less allowable deductions. Income is broadly defined. Individuals and corporations are directly taxable, and estates and trusts may be taxable on ... Tim was named to the 2013 and 2014 Upstate New York Super Lawyers Rising Stars lists and the Upstate New York Super Lawyers 2017 and 2018 lists. In 2017, his Noonan's Notes Blog was listed among "Best Tax Blogs 2017" on Credit Donkey.com. Tim received the 2004 Burton Award for Excellence in Legal Writing for his co-authorship of "Executive Compensation and Employer Withholding," Journal of ...