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Apportionment of personal/business expenses"; "B. Medical expenses"; "C. Charitable contributions"; "D. Home mortgage and other personal interest"; "4. The Taxpaying Unit"; "I. Introduction"; "II. The basic issue and the two main models: how should we define taxable units? individual vs. family taxation"
"A. Concrete examples of countries adopting the individual model"; "B. Concrete examples of countries adopting hybrid solutions"; "C. Concrete example of a country adopting the family model"; "III. Anti-assignment of income rules"; "A. The reason for anti-assignment of income rules"; "B. The solutions adopted by some industrialized countries: examples"; "5. Tax Accounting"; "I. The taxable period and the accounting period: general definitions"; "A. Definitions, main issues, and possible solutions"; "B. The solutions adopted by some countries: examples"
"II. Cash model versus accrual model"; "A. The accounting methods: cash versus accrual"; "B. The solutions adopted by some countries: examples"; "III. Net operating losses"; "A. Main issue and possible solutions"; "B. The solutions adopted by some countries: examples"; "6. Taxation of Capital Gains and Losses"; "I. General definitions: capital gain and losses, realization, basis"; "A. Definition of capital gain or loss"; "B. The concept of realization and recognition"; "C. The concepts of a€œbasisa€? (or fiscal value) and a€œamount realizeda€?"
"II. Nonrecognition transaction and exemption transactions"
