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| 1. Record Nr. | UNINA9910824160903321 |
| Titolo | Agricultural finance and credit [[electronic resource] /] / Jonathan M. Bishoff, editor |
| Pubbl/distr/stampa | New York, : Nova Science Publishers, c2008 |
| ISBN | 1-60876-615-2 |
| Edizione | [1st ed.] |
| Descrizione fisica | 1 online resource (120 p.) |
| Altri autori (Persone) | BishoffJonathan M |
| Disciplina | 332.7/10973 |
| Soggetti | Agriculture - United States - Finance Agricultural credit - United States Agriculture - United States - Accounting |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Note generali | Description based upon print version of record. |
| Nota di bibliografia | Includes bibliographical references and index. |
| Nota di contenuto | Estate and gift taxes: economic issues / Jane G. Gravelle and Steven Maguire -- Estate taxes and family businesses: economic issues / Jane G. Gravelle and Steven Maguire -- Calculating estate tax liability: 2001 to 2011 and beyond / Nonna A. Noto -- Capital gains taxes: an overview / Jane G. Gravelle -- Agricultural credit: institutions and issues / Jim Monke -- Farm Credit Services of America ends attempt to leave the Farm Credit System / Jim Monke -- Farm Credit System / Jim Monke -- Chapter 12 of the U.S. Bankruptcy Code: reorganization of a family farmer or fisherman / Robin Jeweler -- Economic issues surrounding the estate and gift tax: a brief summary / Jane G. Gravelle. |