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Nota di contenuto	The association of paid income tax return preparers with horizontal equity / Peter J. Westort, Richard Cummings -- Acquiring international tax knowledge / Jennifer L. Fecowycz, Ernest R. Larkins, Gary A. McGill, Thomas M. Porcano -- An analysis of dividend and capital gains tax rate differentials and their effect on the structure of corporate payouts / Teresa Lightner -- The effect of Internal Revenue Code section 162 (m) on the issuance of stock options / Steven Balsam, David Ryan -- Dividend taxes and security prices : the reaction of dividend-paying stocks to the jobs and growth tax relief reconciliation act of 2003 / Teresa Lightner, Robert Ricketts, Brett R. Wilkinson -- Bonus depreciation incentives : the impact on general aviation aircraft / Karen C. Miller, J. Riley Shaw, Tonya K. Flesher.
Sommario/riassunto	This title addresses various aspects of taxation, including tax policy issues at the federal, state, local, and international levels. This series covers topics of compliance, computer usage, education, legal, and planning, or policy issues.