

1. Record Nr.	UNINA9910148844603321
Autore	Pierre Royer Pierre
Titolo	Impôts et Planification 2016
Pubbl/distr/stampa	Québec : , : Beliveau Editeur, , 2016 ©2016
ISBN	9782890928060 2890928063
Descrizione fisica	1 online resource (645 pages)
Altri autori (Persone)	James DrewJames
Soggetti	Taxation - Canada Tax planning
Lingua di pubblicazione	Francese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Page légale -- Préface -- Avant-propos -- Principales abréviations utilisées -- Sommaire -- Liste des tableaux et schémas -- 1. Cadre fiscal du contribuable -- Fardeau fiscal des résidents canadiens -- Revenus budgétaires des gouvernements -- Assujettissement à l'impôt sur le revenu -- Assises juridiques de l'impôt -- Interprétation des lois de l'impôt -- 2. Administration et planification fiscales -- Notions de base -- Droits et obligations du contribuable et des autorités fiscales -- Étapes dans le calcul de l'impôt -- Taux progressifs et planification fiscale -- 3. Revenu d'un emploi -- Définitions -- Avantages imposables et non imposables reçus de l'employeur -- Déductions du revenu brut d'emploi -- Remboursement de la TPS et de la TVQ à un employé -- 4. Revenu d'un bien -- Définitions -- Revenu d'intérêt et de dividende de sources canadiennes et étrangères -- Dividendes déterminés et ordinaires -- Prêt et avantage à un actionnaire -- Frais déductibles des revenus d'un bien -- Revenus de location -- Règles d'attribution
Sommario/riassunto	This book, authored by Pierre Royer and James Drew, focuses on the complexities of the Canadian tax system, particularly highlighting the differences between federal and Quebec legislation. It aims to educate Canadians, especially Quebecers, on navigating the fiscal landscape to optimize tax planning. The authors emphasize understanding tax laws

to minimize tax burdens legally and offer strategies such as income splitting, RRSPs, and setting up trusts. Intended for students, tax advisors, and professionals, the book serves as a comprehensive guide to staying informed about tax regulations and planning effectively for both personal and business finances.

2. Record Nr.	UNINA9910969729303321
Autore	Lindenstrauss Joram <1936->
Titolo	Fréchet differentiability of Lipschitz functions and porous sets in Banach spaces // Joram Lindenstrauss, David Preiss, Jaroslav Tiser
Pubbl/distr/stampa	Princeton, : Princeton University Press, 2012
ISBN	9786613379955 9781283379953 1283379953 9781400842698 1400842697
Edizione	[Course Book]
Descrizione fisica	1 online resource (436 p.)
Collana	Annals of mathematics studies ; ; no. 179
Classificazione	SI 830
Altri autori (Persone)	PreissDavid TiserJaroslav <1957->
Disciplina	515/.88
Soggetti	Banach spaces Calculus of variations Functional analysis
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 indexes.
Nota di contenuto	Frontmatter -- Contents -- Chapter One: Introduction -- Chapter Two: Gâteaux differentiability of Lipschitz functions -- Chapter Three: Smoothness, convexity, porosity, and separable determination -- Chapter Four: -Fréchet differentiability -- Chapter Five: -null and n-null sets -- Chapter Six: Fréchet differentiability except for -null sets -- Chapter Seven: Variational principles -- Chapter Eight: Smoothness and asymptotic smoothness -- Chapter Nine: Preliminaries to main results -- Chapter Ten: Porosity, n- and -null sets -- Chapter Eleven: Porosity and -Fréchet differentiability -- Chapter Twelve: Fréchet

differentiability of real-valued functions -- Chapter Thirteen: Fréchet differentiability of vector-valued functions -- Chapter Fourteen: Unavoidable porous sets and nondifferentiable maps -- Chapter Fifteen: Asymptotic Fréchet differentiability -- Chapter Sixteen: Differentiability of Lipschitz maps on Hilbert spaces -- Bibliography -- Index -- Index of Notation

Sommario/riassunto

This book makes a significant inroad into the unexpectedly difficult question of existence of Fréchet derivatives of Lipschitz maps of Banach spaces into higher dimensional spaces. Because the question turns out to be closely related to porous sets in Banach spaces, it provides a bridge between descriptive set theory and the classical topic of existence of derivatives of vector-valued Lipschitz functions. The topic is relevant to classical analysis and descriptive set theory on Banach spaces. The book opens several new research directions in this area of geometric nonlinear functional analysis. The new methods developed here include a game approach to perturbational variational principles that is of independent interest. Detailed explanation of the underlying ideas and motivation behind the proofs of the new results on Fréchet differentiability of vector-valued functions should make these arguments accessible to a wider audience. The most important special case of the differentiability results, that Lipschitz mappings from a Hilbert space into the plane have points of Fréchet differentiability, is given its own chapter with a proof that is independent of much of the work done to prove more general results. The book raises several open questions concerning its two main topics.
