



California Income Tax Manual (2009)

Kathleen K. Wright

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CCH's California Income Tax Manual is a comprehensive, single-source guide to income taxes for individuals, businesses, and estates and trusts in California. It provides clear, straightforward guidance on complex issues and provides numerous examples, tips and suggestions to illustrate how to apply the California income tax law to taxpayer situations. The author, Kathleen Wright, is a well-known California practitioner, CPE presenter and Professor at California State University at Fullerton. This annually published resource is thoroughly tested and modified by classroom, CPE and consulting use feedback. The book describes and reflects new income tax developments, with an in-depth focus on the problem of conformity. California Income Tax Manual is presented in easy-to-read and easy-to-understand language and it focuses on the practical implications of the topics and concepts discussed, making it a great tool for reference, review and staff training on California income taxation. Important state tax issues, such as nexus, allocation and apportionment, and unitary group reporting (including combined reporting) all get substantial treatment in the book and special consideration is given to California rules that differ from federal rules throughout this extensive manual.

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