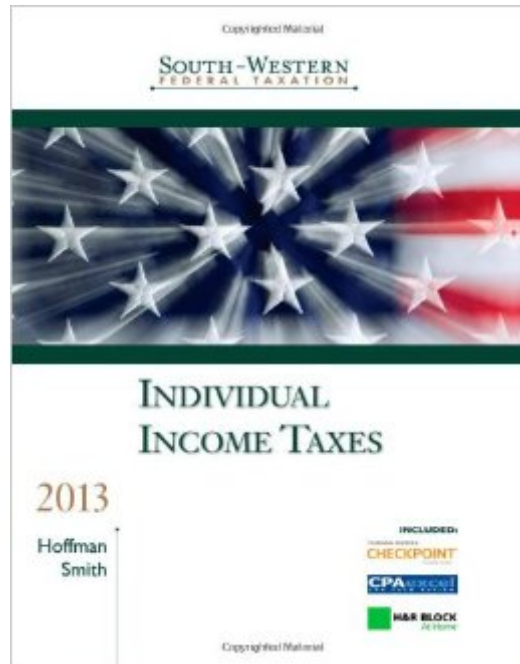


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# South-Western Federal Taxation: Individual Income Taxes 2013



## Synopsis

Clearly introduce individual income tax concepts and today's ever-changing tax legislation with Hoffman/Smith's SOUTH-WESTERN FEDERAL TAXATION 2013: INDIVIDUAL INCOME TAXES, 36E. Renowned for its understandable, time-tested presentation, this book remains the most effective solution for helping students thoroughly grasp individual taxation concepts with even more coverage of tax planning in this edition. This book reflects the latest tax legislation for individual taxpayers at the time of publication, while continuous online updates keep your course current with additional tax law changes as they take effect. This edition now incorporates more specific learning outcomes with Bloom's Taxonomy added to the outcomes assessment criteria. New and proven learning features, such as additional "Big Picture" examples and tax scenarios help clarify concepts and provide opportunities to sharpen students' critical-thinking, writing skills, and online research skills. Chapter-opening "Framework 1040: Tax Formula for Individuals" features highlight how topics relate to the 1040 form. In addition to complete instructor support, each new book provides leading H&R Block At Home software. Trust SOUTH-WESTERN FEDERAL TAXATION 2013: INDIVIDUAL INCOME TAXES for the most thorough coverage of individual income taxation available today.

--This text refers to an out of print or unavailable edition of this title.

## Book Information

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## Customer Reviews

This is the wordiest, most unclear textbook I've ever had the displeasure of using. It would be easier to memorize the tax code verbatim than to try to wade through the literal claptrap that is this book.

Do not buy.

The information is scattered, as already mentioned. The authors will use wordy descriptions of rates instead of straightforward tables of tax rates with comments. As you can imagine, this leads to MANY unintelligible paragraphs. Worse, they often included technical exceptions to the rules without adequately demonstrating the standard rates and classifications. You literally have to google to get the standard, underlying rates of each component of the tax system. They are almost always bombarding you with highly technical exceptions to the rules (which one assumes they want you to memorize on the spot). The basic framework of individual tax law is something you will have to learn by working backwards from all the exceptions they throw at you. Maybe this is an highly experimental way to get you to learn by reading multiple sources, but I doubt it. It just seems like these authors have no clue how to teach and put almost no effort into breaking down individual taxation into a unified system, other than making statements that it's a unified system. If you have wikipedia, google, and tax interpretation sources to tell you the standard framework (you know, principles) of basic tax ideas like Dividends, Gifts, Exemptions, and their tax rates, you can decipher the authors' ramblings, exceptions, expansions, and multitude of tax law citations. But then, why not simply use those other (more understandable) sources of information? If you are required to use this book for an online class, try to drop for a refund. Otherwise, make sure you communicate with your professor very well, to see exactly what he wants you to know, because the authors seem to have no idea what they want you to know in any given chapter.

You can tell that this textbook was written by a bunch of tax guys. Somehow this book manages to do a worse job than the IRS website. I'm also taking Intermediate Accounting and the textbook (Kieso) is much clearer. Part of the problem with this text is that you often can't find the info you need all in one place. Instead, pieces are spread out over the chapter, or in different chapters. Not very helpful when you're trying to do homework problems. I usually end up just Googling the problem.

I had trouble finding anything redeeming about this text. It seems to jump around a little bit on certain subjects, and it doesn't really get into the nuts and bolts of some of the calculations and how and why they're made. There's really very little context for much of the subjects covered - the authors do an okay job of describing parts of the tax code, but there is very little application given in the book. However, the test banks for this text include plenty of application questions and problems, so you're left to bridge that gap for yourself.

This book confirmed what my tax professor said in class one fine day. That the tax code makes no sense (he's been practicing for 40 years) and that it was written by special interests and/or people who wanted to avoid paying taxes.

The other reviewers are right, it's better to google for answers or use the IRS web site than use this text. The IRS web site is much clearer. This text gives tons of examples that are exceptions to the rules, but does not lay out a clear foundation and structure for the rules. Lots of wordy explanations that could be much shorter and better demonstrated in a table or pictorial form.

This book was half the price of what it was going for from my school's book store, AND it came with a disc. It came quickly, and although it stated it was used, the book was in pristine condition. I will be reselling this book, I hope someone who buys it from me is as pleased as I was!

Extremely wordy and the examples provided were not much of a help. It's either a hundred years old or written by a hundred year old man, lol. Even the IRS website was more clear at explaining concepts better than this book. HR Block software is complicating and inferior to other tax softwares in the market. Several peers also commented negatively on the effectiveness of this particular textbook. Proved to be more of a hindrance than a learning mechanism. Thank goodness for online resources which supplanted the utility of this book.

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