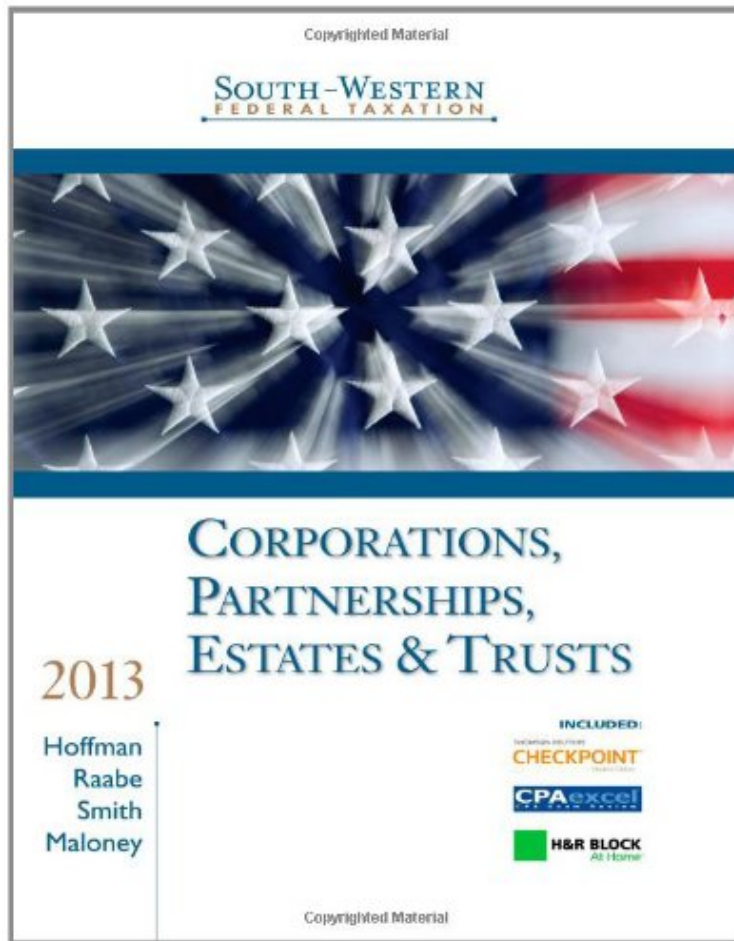


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Study Guide for Hoffman/Raabe/Smith/Maloney's South-Western Federal Taxation 2013: Corporations, Partnerships, Estates and Trusts, 36th

William H. Hoffman, William A. Raabe, James E. Smith, David M. Maloney
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Give your students the additional tools and resources to master federal tax concepts and succeed in class with this edition's complete Study Guide. Students find additional practice problems, review opportunities, and learning assistance to expand on class concepts and refine their skills. Contains Learning Objectives, Key Terms, a Chapter Outline, and tests for self-evaluation with complete, explanatory answers and solutions keyed to chapter page references.

About the Author Dr. William H. Hoffman, Jr., earned his B.A. and J.D. degrees from the University of Michigan and M.B.A. and Ph.D. degrees from The University of Texas. He is a licensed CPA and attorney in Texas. Recognized for his teaching excellence, Dr. Hoffman's academic experience includes The University of Texas (1957-1961), Louisiana State University (1961-1967), and the University of Houston (1967-1999). A frequently requested professional speaker, Dr. Hoffman has addressed many tax institutes and conferences and has published extensively in academic and professional journals. His articles appear in *The Journal of Taxation*, *The Tax Adviser*, *Taxes - The Tax Magazine*, *The Journal of Accountancy*, *The Accounting*, and *Taxation for Accountants*. William A. Raabe, Ph.D., CPA, was the Wisconsin Distinguished Professor of Taxation. He taught at Ohio State, Arizona State, the Capital University (OH) Law School, and the Universities of Wisconsin--Milwaukee and Whitewater. Dr. Raabe also writes the PricewaterhouseCoopers Tax Case Studies. He has written extensively about book-tax differences in financial reporting. Dr. Raabe has been a visiting tax faculty member for a number of public accounting firms, bar associations, and CPA societies. He has received numerous teaching awards, including the Accounting Educator of the Year award from the Wisconsin Institute of CPAs. He has been the faculty adviser for student teams in the Deloitte Tax Case Competition (national finalists at three different schools) and the PricewaterhouseCoopers Extreme Tax policy competition (national finalist). For more information about Dr. Raabe, visit BillRaabeTax.com and [BillRaabeTax](https://www.youtube.com/channel/UC...) on YouTube and Twitter. Dr. James E. Smith is the John S. Quinn Professor of Accounting at the College of William and Mary. He has been a member of the accounting faculty for more than 30 years. He received his Ph.D. from the University of Arizona. Dr. Smith has served as a discussion leader for Continuing Professional Education programs for the American Institute of Certified Public Accountants (AICPA), Federal Tax Workshops, and various state CPA societies. He has conducted programs in more than 40 states for approximately 25,000 CPAs. Dr. Smith has received the AICPA's Outstanding Discussion Leader Award and the American Taxation Association/Arthur Andersen Teaching Innovation Award. Other awards include the Virginia Society of CPAs' Outstanding Accounting Educator Award and the James Madison University's Outstanding Accounting Educator Award. He was the president of the Administrators of Accounting Programs Group (AAPG) in 1991-1992. Dr. Smith also served as faculty adviser for the William and Mary teams that received first place in the Andersen Tax Challenge for five years and placed first in the Deloitte Tax Case Study Competition for five years. David M. Maloney, Ph.D., CPA, is the Carman G. Blough Professor of Accounting Emeritus at the University of Virginia's McIntire School of Commerce. He completed his undergraduate work at the University of Richmond and his graduate work at the University of Illinois at Urbana-Champaign. Upon joining the Virginia faculty in January 1984, Dr. Maloney taught federal taxation in the graduate and undergraduate programs and was a recipient of major research grants from the Ernst Young and KPMG Foundations. Dr. Maloney has published work in numerous professional journals, including *Journal of Taxation*, *The Tax Adviser*, *Tax Notes*, *Corporate Taxation*, *Accounting Horizons*, *Journal of Taxation of Investments*, and *Journal of Accountancy*.