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CCH Inc. Paperback. Condition: New. 324 pages. CCHs Guidebook to Massachusetts Taxes is the perfect resource for concise explanation for practitioners working with state taxation in Massachusetts. Designed as a quick reference work, the Guidebook presents succinct discussions of state and local taxes, giving a general picture of the state tax laws and regulations and highlighting the significant cases and administrative rulings. This annual publication is useful to tax practitioners, in-state and multistate businesspersons, and those who are obligated to file Massachusetts returns or who are required to deal with Massachusetts taxes. Now in its 49th edition, this popular handbook is the one source those involved with Massachusetts taxation need for timely and accurate answers in a convenient and accessible desktop format. It presents concise coverage of the taxes of major interest: - personal income tax - corporation excise (income) tax - taxes on banks and other financial institutions - sales and use taxes - estate tax Other Massachusetts taxes are summarized, as well, with particular emphasis placed on persons or transactions subject to tax, exemptions, basis and rate of tax, and returns and payment. The Guidebook includes additional practical tips, pointers and examples to practitioners by Stephen M. Politi, Esq. , a partner of the Boston law firm, Engel and Schultz, P. C. This valuable commentary helps practitioners further apply the complex principles of Massachusetts tax law to specific practice situations. For the users convenience in determining what is new in the Massachusetts tax law, a special Highlights of Tax Changes section is included to provide at-a-glance awareness of key recent developments in the law. While this handbook focuses on the law applicable to the filing of income tax returns in 2018 for the 2017 tax year, legislative changes effective after 2017 are also noted with an indication of...

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