

## CPA TCP 2024 Cross-References

This PDF contains the tables of contents of current textbooks that teach TCP concepts, with cross-references to the related subunits or study units in Gleim CPA TCP. As you study a particular chapter in your textbook, you can easily determine which subunit(s) to study in Gleim CPA TCP.

[Young, Nellen, Persellin, Lassar, Cuccia, and Cripe, \*South-Western Federal Taxation 2024: Individual Income Taxes\*, 47th Edition, Cengage Learning, 2024](#)

[Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, Worsham, and Outslay, \*McGraw-Hill's Taxation of Individuals\*, 2024 Edition, 15th Edition, McGraw-Hill, 2024](#)

[Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, Worsham, and Outslay, \*McGraw-Hill's Taxation of Business Entities 2024 Edition\*, 15th Edition, McGraw-Hill, 2024](#)

[Raabe, Nellen, Young, Cripe, Lassar, Persellin, and Cuccia, \*South-Western Federal Taxation 2024: Corporations, Partnerships, Estates and Trusts\*, 47th Edition, Cengage Learning, 2024](#)

[Mann and Roberts, \*Business Law and the Regulation of Business\*, 14th Edition, Cengage Learning, 2024](#)

[Smith, Harmelink, and Hasselback, \*Federal Taxation: Basic Principles \(2023\)\*, 23rd Edition, CCH Inc., 2022](#)

[Smith, Harmelink, and Hasselback, \*Federal Taxation: Comprehensive Topics \(2023\)\*, 23rd Edition, CCH Inc., 2022](#)

[Cruz, Deschamps, Niswander, Prendergast, and Schisler, \*Fundamentals of Taxation 2024 Edition\*, 17th Edition, McGraw-Hill, 2024](#)

[Cunningham and Cunningham, \*The Logic of Subchapter K, A Conceptual Guide to the Taxation of Partnerships\*, 6th Edition, West Academic Publishing, 2020](#)

[Lind, Lathrope, and Field, \*Fundamentals of Federal Income Taxation: Cases and Materials\*, 20th Edition, West Academic Publishing, 2022](#)

---

# CPA TCP 2024 Cross-References (cont.)

[Jamison, \*Essentials of Federal Income Taxation for Individuals and Business \(2023\)\*, 23rd Edition, CCH Inc., 2022](#)

[Jones, Rhoades-Catanach, Callaghan, Kubick, \*Principles of Taxation for Business and Investment Planning 2024 Edition\*, 27th Edition, McGraw-Hill, 2024](#)

[Murphy, Higgins, and Skalberg, \*Concepts in Federal Taxation 2022\*, 29th Edition, Cengage Learning, 2022](#)

[Nellen, Cuccia, Persellin, and Young, \*South-Western Federal Taxation 2024: Essentials of Taxation: Individuals and Business Entities\*, 27th Edition, Cengage Learning, 2024](#)

[Pratt, Kulsrud, and Burton, \*Corporate, Partnership, Estate and Gift Taxation\*, 2023 Edition, Van-Griner Publishing, 2022](#)

[Pratt, Kulsrud, and Burton, \*Federal Taxation\*, 2023 Edition, Van-Griner Publishing, 2022](#)

[Pratt, Kulsrud, and Burton, \*Individual Taxation\*, 2023 Edition, Van-Griner Publishing, 2022](#)

[Franklin and Richardson, \*Pearson's Federal Taxation 2024: Comprehensive\*, 37th Edition, Pearson, 2024](#)

[Richardson and Franklin, \*Pearson's Federal Taxation 2024: Corporations, Partnerships, Estates & Trusts\*, 37th Edition, Pearson, 2024](#)

[Franklin and Richardson, \*Pearson's Federal Taxation 2024: Individuals\*, 37th Edition, Pearson, 2024](#)

[Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham, \*McGraw-Hill's Essentials of Federal Taxation, 2024 Edition\*, 15th Edition, McGraw-Hill, 2024](#)

[Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham, \*McGraw-Hill's Taxation of Business Entities, 2023 Edition\*, 14th Edition, McGraw-Hill, 2022](#)

[Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, Worsham, and Outslay, \*McGraw-Hill's Taxation of Individuals and Business Entities, 2024 Edition\*, 15th Edition, McGraw-Hill, 2024](#)

[Whittenburg and Gill, \*Income Tax Fundamentals 2023\*, 41st Edition, Cengage Learning, 2023](#)

[Young, Persellin, Nellen, Maloney, Cuccia, Lassar, and Cripe, \*South-Western Federal Taxation 2024: Comprehensive Volume\*, 47th Edition, Cengage Learning, 2024](#)

## Young, Nellen, Persellin, Lassar, Cuccia, and Cripe, *South-Western Federal Taxation 2024: Individual Income Taxes*, 47th Edition, Cengage Learning, 2024

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction and Basic Tax Model</b>	
Chapter 1: An Introduction to Taxation and Understanding the Federal Tax Law	SU 1
Chapter 2: Working with the Tax Law	SU 1
Chapter 3: Tax Formula and Tax Determination: An Overview of Property Transactions	SU 9
<b>Part 2: Gross Income</b>	
Chapter 4: Gross Income: Concepts and Inclusions	1.1
Chapter 5: Gross Income: Exclusions	1.1-1.2
<b>Part 3: Deductions</b>	
Chapter 6: Deductions and Losses: In General	1.2
Chapter 7: Deductions and Losses: Certain Business Expenses and Losses	1.2
Chapter 8: Depreciation, Cost Recovery, Amortization, and Depletion	1.3
Chapter 9: Deductions: Employee and Self-Employed-Related Expenses	1.4
Chapter 10: Deductions and Losses: Certain Itemized Deductions	1.2-1.4
Chapter 11: Investor Losses	N/A
<b>Part 4: Special Tax Computation Methods, Tax Credits, and Payment Procedures</b>	
Chapter 12: Alternative Minimum Tax	1.3
Chapter 13: Tax Credits and Payment Procedures	1.5
<b>Part 5: Property Transactions</b>	
Chapter 14: Property Transactions: Determination of Gain or Loss and Basis Considerations	9.2
Chapter 15: Property Transactions: Nontaxable Exchanges	9.1
Chapter 16: Property Transactions: Capital Gains and Losses	9.2
Chapter 17: Property Transactions: Section 1231 and Recapture Provisions	9.2
<b>Part 6: Accounting Periods, Accounting Methods, and Deferred Compensation</b>	
Chapter 18: Chapter 18: Accounting Periods and Methods	5.5
Chapter 19: Deferred Compensation	N/A

**Young, Nellen, Persellin, Lassar, Cuccia, and Cripe, *South-Western Federal Taxation 2024: Individual Income Taxes*, 47th Edition, Cengage Learning, 2024 (cont.)**

**Part 7: Corporations and Partnerships**

Chapter 20: Corporations and Partnerships

4.1, SUs 5-8

**Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, Worsham, and Outslay,  
McGraw-Hill's Taxation of Individuals, 2024 Edition, 15th Edition,  
McGraw-Hill, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction to Taxation</b>	
Chapter 1: An Introduction to Tax	SU 1
Chapter 2: Tax Compliance, the IRS, and Tax Authorities	N/A
Chapter 3: Tax Planning Strategies and Related Limitations	N/A
<b>Part 2: Basic Individual Taxation</b>	
Chapter 4: Individual Income Tax Overview, Dependents, and Filing Status	1.1, 1.5
Chapter 5: Gross Income and Exclusions	1.1
Chapter 6: Individual Deductions	1.2
Chapter 7: Investments	N/A
Chapter 8: Individual Income Tax Computation and Tax Credits	1.1, 1.5
<b>Part 3: Business-Related Transactions</b>	
Chapter 9: Business Income, Deductions, and Accounting Methods	2.1, 8.2
Chapter 10: Property Acquisition and Cost Recovery	N/A
Chapter 11: Property Dispositions	SU 9
<b>Part 4: Specialized Topics</b>	
Chapter 12: Compensation	1.1
Chapter 13: Retirement Savings and Deferred Compensation	3.1-3.2
Chapter 14: Tax Consequences of Home Ownership	N/A

**Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, Worsham, and Outsley,  
McGraw-Hill's Taxation of Business Entities, 2024 Edition, 15th Edition,  
McGraw-Hill, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Business Related Transactions</b>	
Chapter 1: Business Income, Deductions, and Accounting Methods	N/A
Chapter 2: Property Acquisition and Cost Recovery	N/A
Chapter 3: Property Dispositions	SU 9
<b>Part 2: Entity Overview and Taxation of C Corporations</b>	
Chapter 4: Business Entities Overview	4.1
Chapter 5: Corporate Operations	N/A
Chapter 6: Accounting for Income Taxes	6.1
Chapter 7: Corporate Taxation: Nonliquidating Distributions	4.3
Chapter 8: Corporate Formation, Reorganization, and Liquidation	4.4, 5.2, 6.1
<b>Part 3: Taxation of Flow-Through Entities</b>	
Chapter 9: Forming and Operating Partnerships	8.1
Chapter 10: Dispositions of Partnership Interests and Partnership Distributions	8.2, 8.4
Chapter 11: S Corporations	SU 7
<b>Part 4: Multijurisdictional and Transfer Taxes</b>	
Chapter 12: State and Local Taxes	6.1
Chapter 13: The U.S. Taxation of Multinational Transactions	5.6
Chapter 14: Transfer Taxes and Wealth Planning	N/A

**Raabe, Nellen, Young, Cripe, Lassar, Persellin, and Cuccia, *South-Western Federal Taxation 2024: Corporations, Partnerships, Estates and Trusts*, 47th Edition, Cengage Learning, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction to Taxation and Business Entities</b>	
Chapter 1: Understanding and Working with the Federal Tax Law	SU 1
Chapter 2: The Deduction for Qualified Business Income for Noncorporate Taxpayers	N/A
<b>Part 2: Corporations</b>	
Chapter 3: Corporations: Introduction and Operating Rules	5.2
Chapter 4: Corporations: Organization and Capital Structure	5.2, 5.4
Chapter 5: Corporations: Earnings & Profits and Dividend Distributions	4.3
Chapter 6: Corporations: Redemptions and Liquidations	4.3-4.4
Chapter 7: Corporations: Reorganizations	9.5
Chapter 8: Consolidated Tax Returns	5.5
Chapter 9: Taxation of International Transactions	5.6
<b>Part 3: Flow-through Entities</b>	
Chapter 10: Partnerships: Formation, Operation, and Basis	8.1
Chapter 11: Partnerships: Distributions, Transfer of Interests, and Terminations	8.2
Chapter 12: S Corporations	SU 7
<b>Part 4: Advanced Tax Practice Considerations</b>	
Chapter 13: Comparative Forms of Doing Business	4.1
Chapter 14: Taxes in the Financial Statements	N/A
Chapter 15: Exempt Entities	4.6
Chapter 16: Multistate Corporation Taxation	6.1
Chapter 17: Tax Practice and Ethics	N/A
<b>Part 5: Family Tax Planning</b>	
Chapter 18: The Federal Gift and Estate Taxes	2.3
Chapter 19: Family Tax Planning	3.5
Chapter 20: Income Taxation of Trusts and Estates	4.5

## **Mann and Roberts, *Business Law and the Regulation of Business*, 14th Edition, Cengage Learning, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction to Law and Ethics</b>	
Chapter 1: Introduction to Law	N/A
Chapter 2: Business Ethics	N/A
<b>Part 2: The Legal Environment of Business</b>	
Chapter 3: Civil Dispute Resolution	N/A
Chapter 4: Constitutional Law	N/A
Chapter 5: Administrative Law	N/A
Chapter 6: Criminal Law	N/A
Chapter 7: Intentional Torts	N/A
Chapter 8: Negligence and Strict Liability	N/A
<b>Part 3: Contracts</b>	
Chapter 9: Introduction to Contracts	N/A
Chapter 10: Mutual Assent	N/A
Chapter 11: Conduct Invalidating Assent	N/A
Chapter 12: Consideration	N/A
Chapter 13: Illegal Bargains	N/A
Chapter 14: Contractual Capacity	N/A
Chapter 15: Contracts in Writing	N/A
Chapter 16: Third Parties to Contracts	N/A
Chapter 17: Performance, Breach, and Discharge	N/A
Chapter 18: Contract Remedies	N/A
<b>Part 4: Sales</b>	
Chapter 19: Introduction to Sales and Leases	N/A
Chapter 20: Performance	N/A
Chapter 21: Transfer of Title and Risk of Loss	N/A
Chapter 22: Product Liability: Warranties and Strict Liability	N/A



## Mann and Roberts, *Business Law and the Regulation of Business*, 14th Edition, Cengage Learning, 2024 (cont.)

Chapter 23: Sales Remedies	N/A
----------------------------	-----

### Part 5: Negotiable Instruments

Chapter 24: Form and Content	N/A
------------------------------	-----

Chapter 25: Transfer and Holder in Due Course	N/A
---	-----

Chapter 26: Liability of Parties	N/A
----------------------------------	-----

Chapter 27: Bank Deposits, Collections, and Funds Transfers	N/A
---	-----

### Part 6: Agency

Chapter 28: Relationship of Principal and Agent	N/A
---	-----

Chapter 29: Relationship with Third Parties	N/A
---	-----

### Part 7: Business Associations

Chapter 30: Formation and Internal Relations of General Partnerships	8.1
--	-----

Chapter 31: Operation and Dissolution of General Partnerships	8.2, 8.5
---	----------

Chapter 32: Limited Partnerships and Limited Liability Companies	8.1
--	-----

Chapter 33: Nature and Formation of Corporations	5.2
--	-----

Chapter 34: Financial Structure of Corporations	5.4
---	-----

Chapter 35: Management Structure of Corporations	N/A
--	-----

Chapter 36: Fundamental Changes of Corporations	N/A
---	-----

### Part 8: Debtor and Creditor Relations

Chapter 37: Secured Transactions and Suretyship	N/A
---	-----

Chapter 38: Bankruptcy	N/A
------------------------	-----

### Part 9: Regulation of Business

Chapter 39: Securities Regulation	N/A
-----------------------------------	-----

Chapter 40: Intellectual Property	N/A
-----------------------------------	-----

Chapter 41: Employment Law	N/A
----------------------------	-----

Chapter 42: Antitrust	N/A
-----------------------	-----

Chapter 43: Accountants' Legal Liability	N/A
--	-----

Chapter 44: Consumer Protection	N/A
---------------------------------	-----

**Mann and Roberts, *Business Law and the Regulation of Business*,  
14th Edition, Cengage Learning, 2024 (cont.)**

Chapter 45: Environmental Law	N/A
Chapter 46: International Business Law	5.6
<b>Part 10: Property</b>	
Chapter 47: Introduction to Property, Property Insurance, Bailments, and Documents of Title	N/A
Chapter 48: Interests in Real Property	N/A
Chapter 49: Transfer and Control of Real Property	N/A
Chapter 50: Trusts and Wills	4.5

## Smith, Harmelink, and Hasselback, *Federal Taxation: Basic Principles (2023)*, 23rd Edition, CCH Inc., 2022

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Federal Taxation and Understanding the Federal Tax Law	SU 1
Chapter 2: Tax Research, Practice and Procedure	N/A
Chapter 3: Individual Taxation – An Overview	SU 1
Chapter 4: Gross Income	1.1
Chapter 5: Gross Income – Exclusions	1.1
Chapter 6: Deductions: General Concepts and Trade or Business Deductions	1.2
Chapter 7: Deductions: Business/Investment Losses and Passive Activity Losses	1.2, 2.1
Chapter 8: Deductions: Itemized Deductions	1.2
Chapter 9: Tax Credits, Prepayments, and Alternative Minimum Tax	1.3, 1.5
Chapter 10: Property Transactions: Determination of Basis and Gains and Losses	9.2
Chapter 11: Property Transactions: Nonrecognition of Gains and Losses	9.2, 9.4
Chapter 12: Property Transactions: Treatment of Capital and Section 1231 Assets	9.5
Chapter 13: Tax Accounting	5.3
Chapter 14: Deferred Compensation and Education Savings Plans	N/A
Chapter 15: Partnerships, Corporations and S Corporations	SUs 5–8
Chapter 16: Federal Estate Tax, Federal Gift Tax and Generation-Skipping Transfer Tax	SU 2
Chapter 17: Income Taxation of Trusts and Estates	4.5

## Smith, Harmelink, and Hasselback, *Federal Taxation: Comprehensive Topics (2023)*, 23rd Edition, CCH Inc., 2022

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Federal Taxation and Understanding the Federal Tax Law	SU 1
Chapter 2: Tax Research, Practice and Procedure	N/A
Chapter 3: Individual Taxation – An Overview	SU 1
Chapter 4: Gross Income	1.1
Chapter 5: Gross Income – Exclusions	1.1
Chapter 6: Deductions: General Concepts and Trade or Business Deductions	1.2
Chapter 7: Deductions: Business/Investment Losses and Passive Activity Losses	1.2
Chapter 8: Deductions: Itemized Deductions	1.2
Chapter 9: Tax Credits, Prepayments, and Alternative Minimum Tax	1.3, 1.5
Chapter 10: Property Transactions: Determination of Basis and Gains and Losses	9.2
Chapter 11: Property Transactions: Nonrecognition of Gains and Losses	9.1, 9.4
Chapter 12: Property Transactions: Treatment of Capital and Section 1231 Assets	9.5
Chapter 13: Tax Accounting	5.3
Chapter 14: Taxation of Corporations – Basic Concepts	5.5
Chapter 15: Corporate Nonliquidating Distributions	4.3
Chapter 16: Corporate Distributions in Complete Liquidations	4.4
Chapter 17: Corporate Reorganizations	7.1
Chapter 18: Accumulated Earnings and Personal Holding Company Taxes	N/A
Chapter 19: Partnerships - Formation and Operation	SU 8
Chapter 20: Partnerships – Distributions, Sales, and Exchanges	8.1, 8.4–8.5
Chapter 21: PS Corporations	SU 7
Chapter 22: Federal Estate Tax, Federal Gift Tax, and Generation-Skipping Transfer Tax	2.2-2.3
Chapter 23: PIncome Taxation of Trusts and Estates	4.5
Chapter 24: PDeferred Compensation and Education Savings Plans	N/A

**Cruz, Deschamps, Niswander, Prendergast, and Schisler, *Fundamentals of Taxation 2024 Edition, 17th Edition, McGraw-Hill, 2024***

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: Introduction to Taxation, the Income Tax Formula, and Form 1040	SU 1
Chapter 2: Expanded Tax Formula, Form 1040, and Basic Concepts	SU 1
Chapter 3: Gross Income: Inclusions and Exclusions	1.1
Chapter 4: Adjustments for Adjusted Gross Income	1.1
Chapter 5: Itemized Deductions	1.2
Chapter 6: Self-Employed Business Income (Line 3 of Schedule 1 and Schedule C)	N/A
Chapter 7: Capital Gains and Other Sales of Property (Schedule D and Form 4797)	9.2
Chapter 8: Rental Property, Royalties, and Income from Flow-Through Entities (Line 5, Schedule 1, Schedule E)	N/A
Chapter 9: Tax Credits (Form 1040, Lines 19, 20, 27 through 29, and 31, Schedule 3, Lines 1 through 14)	1.5
Chapter 10: Payroll Taxes	N/A
Chapter 11: Retirement and Other Tax-Deferred Plans and Annuities	3.1–3.2
Chapter 12: Special Property Transactions	9.5
Chapter 13: At-Risk/Passive Activity Loss Rules and the Individual Alternative Minimum Tax	2.1
Chapter 14: Partnership Taxation	8.2
Chapter 15: Corporate Taxation	5.5

**Cunningham and Cunningham, *The Logic of Subchapter K, A Conceptual Guide to the Taxation of Partnerships*, 6th Edition, West Academic Publishing, 2020**

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: Choice of Entity: What is a Partnership for Tax Purposes?	4.1
Chapter 2: Partnership Formation: The Basics	4.1
Chapter 3: Partnership Operations: The Basics	4.1
Chapter 4: Financial Accounting and Maintenance of Capital Accounts	N/A
Chapter 5: Partnership Allocations: Substantial Economic Effect	N/A
Chapter 6: The Allocation of Nonrecourse Deductions	8.3
Chapter 7: Contributions of Property: Sections 704(c) and Section 704(c) Principles	N/A
Chapter 8: Partnership Liabilities	8.3
Chapter 9: Transactions (Other than Sales) Between a Partnership and Its Partners	8.4-8.5
Chapter 10: The Sale of a Partnership Interest	4.2
Chapter 11: Distributions: The Basics	7.3
Chapter 12: Optional Basis Adjustment: Section 734(b)	N/A
Chapter 13: Disproportionate Distributions	N/A
Chapter 14: Retirement and Death of a Partner	8.5
Chapter 15: Disguised Sales and Exchanges	N/A
Chapter 16: The Partnership Anti-Abuse Rules	N/A

## **Lind, Lathrope, and Field, *Fundamentals of Federal Income Taxation: Cases and Materials*, 20th Edition, West Academic Publishing, 2022**

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction</b>	
Chapter 1: Orientation	N/A
<b>Part 2: Identification of Income Subject to Taxation</b>	
Chapter 2: Gross Income: The Scope of Section 61	1.1
Chapter 3: The Exclusion of Gifts and Inheritances	2.2–2.3
Chapter 4: Employee Benefits	3.1
Chapter 5: Awards	3.4
Chapter 6: Gain from Dealings in Property	9.2
Chapter 7: Life Insurance Proceeds and Annuities	3.1, 3.5
Chapter 8: Discharge of Indebtedness	N/A
Chapter 9: Damages and Related Receipts	N/A
Chapter 10: Separation and Divorce	N/A
Chapter 11: Other Exclusions from Gross Income	1.1
<b>Part 3: Identification of the Proper Taxpayer</b>	
Chapter 12: Assignment of Income	N/A
Chapter 13: Income Producing Entities	4.1
<b>Part 4: Deductions in Computing Taxable Income</b>	
Chapter 14: Business Deductions	N/A
Chapter 15: Deductions for Profit-Making, Nonbusiness Activities	N/A
Chapter 16: Deductions Not Limited to Business or Profit-Seeking Activities	N/A
Chapter 17: Restrictions on Deductions	N/A
Chapter 18: Deductions for Individuals Only	1.2
<b>Part 5: The Year of Inclusion or Deduction</b>	
Chapter 19: Fundamental Timing Principles	N/A
Chapter 20: How Ineluctable Is the Integrity of the Taxable Year?	N/A

**Lind, Lathrope, and Field, *Fundamentals of Federal Income Taxation: Cases and Materials*, 20th Edition, West Academic Publishing, 2022 (cont.)****Part 6: The Characterization of Income and Deductions**

Chapter 21: Capital Gains and Losses 9.2

Chapter 22: Characterization on the Sale of Depreciable Property 9.2

Chapter 23: Deductions Affected by Characterization Principles N/A

**Part 7: Deferral and Nonrecognition of Income and Deductions**

Chapter 24: The Interrelationship of Timing and Characterization N/A

Chapter 25: Disallowance of Losses 9.4–9.5

Chapter 26: Nonrecognition Provisions 9.5

**Part 8: Converting Taxable Income into Tax Liability**

Chapter 27: Computations N/A

**Part 9: Federal Tax Procedure and Professional Responsibility**

Chapter 28: Federal Tax Procedure SU 1

Chapter 29: Professional Responsibility Issues N/A



**Jamison, *Essentials of Federal Income Taxation for Individuals and Business* (2023), 23rd Edition, CCH Inc., 2022**

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: Overview of the Tax Structure	SU 1, 4.1
Chapter 2: Tax Determination, Payments and Reporting Procedures	1.5, SU 4
Chapter 3: Gross Income Inclusions	1.1
Chapter 4: Gross Income Exclusions and Deductions for AGI	1.1-1.2
Chapter 5: Personal Itemized Deductions	1.2
Chapter 6: Depreciation and Amortization	1.2
Chapter 7: Self-Employment	N/A
Chapter 8: Self-Employed Retirement Plans and Qualified Business Income (QBI) Deduction	1.5
Chapter 9: Rental Activities	N/A
Chapter 10: Property: Basis and Nontaxable Exchanges	9.1
Chapter 11: Property: Capital Gains and Losses, and Depreciation Recapture	9.2
Chapter 12: NOLs, EBLs, AMT, and Business Tax Credits	1.3
Chapter 13: Payroll Taxes and Tax Compliance	1.5
Chapter 14: C Corporations	SUs 5-6
Chapter 15: Partnerships	SU 8
Chapter 16: S Corporations	SU 7

**Jones, Rhoades-Catanach, Callaghan, Kubick, *Principles of Taxation for Business and Investment Planning 2024 Edition, 27th Edition, McGraw-Hill, 2024***

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part One: Exploring the Tax Environment</b>	
Chapter 1: Taxes and Taxing Jurisdictions	N/A
Chapter 2: Policy Standards for a Good Tax	N/A
<b>Part Two: Fundamentals of Tax Planning</b>	
Chapter 3: Taxes as Transaction Costs	N/A
Chapter 4: Maxims of Income Tax Planning	N/A
Chapter 5: Tax Research	N/A
<b>Part Three: The Measurement of Taxable Income</b>	
Chapter 6: Taxable Income from Business Operations	2.1, 4.1
Chapter 7: Property Acquisitions and Cost Recovery Deductions	N/A
Chapter 8: Property Dispositions	SU 9
Chapter 9: Nontaxable Exchanges	9.1
<b>Part Four: The Taxation of Business Income</b>	
Chapter 10: Sole Proprietorships, Partnerships, LLCs, and S Corporations	SUs 7-8
Chapter 11: The Corporate Taxpayer	5.2
Chapter 12: The Choice of Business Entity	4.1
Chapter 13: Jurisdictional Issues in Business Taxation	5.6
<b>Part Five: The Individual Taxpayer</b>	
Chapter 14: The Individual Tax Formula	SU 1
Chapter 15: Compensation and Retirement Planning	3.1-3.2
Chapter 16: Investment and Personal Financial Planning	SU 3
Chapter 17: Tax Consequences of Personal Activities	SUs 1-3
<b>Part Six: The Tax Compliance Process</b>	
Chapter 18: The Tax Compliance Process	1.5

## Murphy, Higgins, and Skalberg, *Concepts in Federal Taxation 2022*, 29th Edition, Cengage Learning, 2022

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Conceptual Foundations of the Tax Law</b>	
Chapter 1: Federal Income Taxation – An Overview	SU 1
Chapter 2: Income Tax Concepts	SU 1
<b>Part 2: Gross Income</b>	
Chapter 3: Income Sources	1.1
Chapter 4: Income Exclusions	1.1
<b>Part 3: Deductions</b>	
Chapter 5: Introduction to Business Expenses	N/A
Chapter 6: Business Expenses	N/A
Chapter 7: Losses – Deductions and Limitations	N/A
Chapter 8: Taxation of Individuals	SU 1
<b>Part 4: Property Transactions</b>	
Chapter 9: Acquisitions of Property	N/A
Chapter 10: Cost Recovery on Property: Depreciation, Depletion, and Amortization	N/A
Chapter 11: Property Dispositions	SU 9
Chapter 12: Nonrecognition Transactions	9.1
<b>Part 5: Income Tax Entities</b>	
Chapter 13: Choice of Business Entity – General Tax and Nontax Factors/Formation	4.1
Chapter 14: Choice of Business Entity – Operations and Distributions	4.1
Chapter 15: Choice of Business Entity – Other Considerations	4.1
<b>Part 6: Tax Research</b>	
Chapter 16: Tax Research	N/A

**Nellen, Cuccia, Persellin, and Young, *South-Western Federal Taxation 2024: Essentials of Taxation: Individuals and Business Entities*, 27th Edition, Cengage Learning, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: The World of Taxation</b>	
Chapter 1: Introduction to Taxation	SU 1
Chapter 2: Working with the Tax Law	N/A
Chapter 3: Taxes in the Financial Statements	N/A
<b>Part 2: Structure of the Federal Income Tax</b>	
Chapter 4: Gross Income	1.1
Chapter 5: Business Deductions	1.2
Chapter 6: Losses and Loss Limitations	2.1
<b>Part 3: Property Transactions</b>	
Chapter 7: Property Transactions: Basis, Gain and Loss, and Nontaxable Exchanges	9.1–9.2
Chapter 8: Property Transactions: Capital Gains and Losses, Section 1231, and Recapture Provisions	9.2, 9.5
<b>Part 4: Taxation of Individuals</b>	
Chapter 9: Individuals as Taxpayers	SU 1
Chapter 10: Individuals: Income, Deductions, and Credits	1.1–1.3
Chapter 11: Individuals as Employees and Proprietors	N/A
<b>Part 5: Business Entities</b>	
Chapter 12: Corporations: Organization, Capital Structure, and Operating Rules	4.1
Chapter 13: Corporations: Earnings & Profits and Distributions	4.2–4.4
Chapter 14: Partnerships and Limited Liability Entities	SU 8
Chapter 15: S Corporations	SU 7
<b>Part 6: Special Business Topics</b>	
Chapter 16: Multijurisdictional Taxation	5.6, 6.1
Chapter 17: Business Tax Credits and the Alternative Minimum Tax	1.3
Chapter 18: Comparative Forms of Doing Business	4.1

## **Pratt, Kulsrud, and Burton, *Corporate, Partnership, Estate and Gift Taxation*, 2023 Edition, Van-Griner Publishing, 2022**

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Corporate Taxation</b>	
Chapter 1: Income Taxation of Corporations	5.1
Chapter 2: Corporate Formation and Capital Structure	5.2
Chapter 3: Corporate Distributions: Cash, Property, and Stock Dividends	5.3
Chapter 4: Corporate Distributions: Stock Redemptions and Partial Liquidations	4.4
Chapter 5: Complete Liquidations	4.4
Chapter 6: Penalty Taxes on Corporate Accumulations	N/A
<b>Part 2: Advanced Corporate Tax Topics</b>	
Chapter 7: Corporate Reorganizations	4.3
Chapter 8: Consolidated Tax Returns	5.5
<b>Part 3: Flow-Through Entities</b>	
Chapter 9: Taxation of Partnerships and Partners	SU 8
Chapter 10: Partnership Distributions, Dispositions of Partnership Interests, and Partnership Terminations	8.4-8.5
Chapter 11: S Corporations: General Rules Applicable to All S Corporations	7.1
Chapter 12: S Corporations: Former C Corporations, Sales and Purchases of Stock, Comparison of Entities	7.1-7.2
<b>Part 4: Multijurisdictional Taxation</b>	
Chapter 13: International Taxation	5.6
Chapter 14: State and Local Taxation	6.1
<b>Part 5: Family Tax Planning</b>	
Chapter 15: Estate and Gift Taxation	2.2-2.3
Chapter 16: Income Taxation of Estates and Trusts	4.5
Chapter 17: Family Tax Planning	SU 3
<b>Part 6: Tax Research and Tax Practice</b>	
Chapter 18: Sources and Applications of Federal Tax Law	N/A
Chapter 19: Tax Practice and Procedure	N/A

## Pratt, Kulsrud, and Burton, *Federal Taxation*, 2023 Edition, Van-Griner Publishing, 2022

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction to the Federal Tax System</b>	
Chapter 1: An Overview of Federal Taxation	N/A
Chapter 2: Tax Practice and Research	N/A
Chapter 3: Taxable Entities; Tax Formula; Introduction to Property Transactions	4.1
Chapter 4: Personal and Dependency Exemptions; Filing Status; Determination of Tax for an Individual; Filing Requirements	1.5
<b>Part 2: Gross Income</b>	
Chapter 5: Gross Income	1.1
Chapter 6: Gross Income: Inclusions and Exclusions	1.1
<b>Part 3: Deductions and Losses</b>	
Chapter 7: Overview of Deductions and Losses	1.2
Chapter 8: Employee Business Expenses	N/A
Chapter 9: Capital Recovery: Depreciation, Amortization, and Depletion	N/A
Chapter 10: Certain Business Deductions and Losses	1.2
Chapter 11: Itemized Deductions	1.2
Chapter 12: Deductions for Certain Investment Expenses and Losses	N/A
<b>Part 4: Alternative Minimum Tax and Tax Credits</b>	
Chapter 13: The Alternative Minimum Tax and Tax Credits	1.3
<b>Part 5: Property Transactions</b>	
Chapter 14: Property Transactions: Basis Determination and Recognition of Gain or Loss	9.2
Chapter 15: Nontaxable Exchanges	9.1
Chapter 16: Property Transactions: Capital Gains and Losses	9.2
Chapter 17: Property Transactions: Dispositions of Trade or Business Property	SU 9
<b>Part 6: Employee Compensation and Retirement Plans</b>	
Chapter 18: Employee Compensation and Retirement Plans	3.1-3.2

**Pratt, Kulsrud, and Burton, *Federal Taxation*, 2023 Edition, Van-Griner Publishing, 2022 (cont.)****Part 7: Corporate Taxation**

Chapter 19: Corporations: Formation and Operation	5.2
Chapter 20: Corporate Distributions, Redemptions and Liquidations	5.3
Chapter 21: Taxation of Corporate Accumulations	N/A

**Part 8: Flow-Through Entities**

Chapter 22: Taxation of Partnerships and Partners	8.2
Chapter 23: S Corporations	SU 7

**Part 9: Family Tax Planning**

Chapter 24: The Federal Transfer Taxes	N/A
Chapter 25: Income Taxation of Estates and Trusts	4.5
Chapter 26: Family Tax Planning	2.3, SU 3

## Pratt, Kulsrud, and Burton, *Individual Taxation*, 2023 Edition, Van-Griner Publishing, 2022

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction to the Federal Tax System</b>	
Chapter 1: An Overview of Federal Taxation	N/A
Chapter 2: Tax Practice and Research	N/A
Chapter 3: Taxable Entities; Tax Formula; Introduction to Property Transactions	4.1, 9.2
Chapter 4: Personal and Dependency Exemptions; Filing Status; Determination of Tax for an Individual; Filing Requirements	1.5
<b>Part 2: Gross Income</b>	
Chapter 5: Gross Income	1.1
Chapter 6: Gross Income: Inclusions and Exclusions	1.1
<b>Part 3: Deductions and Losses</b>	
Chapter 7: Overview of Deductions and Losses	1.2
Chapter 8: Employee Business Expenses	N/A
Chapter 9: Capital Recovery: Depreciation, Amortization, and Depletion	N/A
Chapter 10: Certain Business Deductions and Losses	1.2
Chapter 11: Itemized Deductions	1.2
Chapter 12: Deductions for Certain Investment Expenses and Losses	N/A
<b>Part 4: Alternative Minimum Tax and Tax Credits</b>	
Chapter 13: The Alternative Minimum Tax and Tax Credits	1.3
<b>Part 5: Property Transactions</b>	
Chapter 14: Property Transactions: Basis Determination and Recognition of Gain or Loss	9.2
Chapter 15: Nontaxable Exchanges	9.1
Chapter 16: Property Transactions: Capital Gains and Losses	9.2
Chapter 17: Property Transactions: Dispositions of Trade or Business Property	9.2
<b>Part 6: Employee Compensation and Taxation of Business Forms</b>	
Chapter 18: Employee Compensation and Retirement Plans	3.1–3.2
Chapter 19: Taxation of Business Forms and Their Owners	4.1



**Franklin and Richardson, *Pearson's Federal Taxation 2024: Comprehensive, 37th Edition*, Pearson, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: An Introduction to Taxation	1.1
Chapter 2: Determination of Tax	N/A
Chapter 3: Gross Income: Inclusions	1.1
Chapter 4: Gross Income: Exclusions	1.1
Chapter 5: Property Transactions: Capital Gains and Losses	9.2
Chapter 6: Deductions and Losses	1.2
Chapter 7: Business Expenses and Deferred Compensation	N/A
Chapter 8: Itemized Deductions	1.2
Chapter 9: Losses and Bad Debts	8.2
Chapter 10: Depreciation, Cost Recovery, Amortization, and Depletion	N/A
Chapter 11: Accounting Periods and Methods	N/A
Chapter 12: Property Transactions: Nontaxable Exchanges	9.1
Chapter 13: Property Transactions: Section 1231 and Recapture	9.5
Chapter 14: Special Tax Computation Methods, Tax Credits, and Payment of Tax	1.5

**Richardson and Franklin, *Pearson's Federal Taxation 2024: Corporations, Partnerships, Estates & Trusts*, 37th Edition, Pearson, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: Tax Research	N/A
Chapter 2: Corporate Formations and Capital Structure	4.1
Chapter 3: The Corporate Income Tax	N/A
Chapter 4: Corporate Nonliquidating Distributions	4.3
Chapter 5: Other Corporate Tax Levies	N/A
Chapter 6: Corporate Liquidating Distributions	4.4
Chapter 7: Corporate Acquisitions and Reorganizations	5.1
Chapter 8: Consolidated Tax Returns	5.5
Chapter 9: Partnership Formation and Operation	SU 8
Chapter 10: Special Partnership Issues	8.4-8.5
Chapter 11: S Corporations	SU 7
Chapter 12: The Gift Tax	2.2-2.3
Chapter 13: The Estate Tax	N/A
Chapter 14: Income Taxation of Trusts and Estates	4.5
Chapter 15: Administrative Procedures	N/A

**Franklin and Richardson, *Pearson's Federal Taxation 2024: Individuals*, 37th Edition, Pearson, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: An Introduction to Taxation	SU 1
Chapter 2: Determination of Tax	1.1, 1.5
Chapter 3: Gross Income: Inclusions	1.1
Chapter 4: Gross Income: Exclusions	1.1
Chapter 5: Property Transactions: Capital Gains and Losses	9.2
Chapter 6: Deductions and Losses	1.2
Chapter 7: Business Expenses and Deferred Compensation	N/A
Chapter 8: Itemized Deductions	1.2
Chapter 9: Losses and Bad Debts	N/A
Chapter 10: Depreciation, Cost Recovery, Amortization, and Depletion	N/A
Chapter 11: Accounting Periods and Methods	N/A
Chapter 12: Property Transactions: Nontaxable Exchanges	9.1
Chapter 13: Property Transactions: Section 1231 and Recapture	9.5
Chapter 14: Special Tax Computation Methods, Tax Credits, and Payment of Tax	1.3, 1.5
Chapter 15: Tax Research	N/A
Chapter 16: Corporations	SUs 5-6
Chapter 17: Partnerships and S Corporations	SUs 7-8
Chapter 18: Taxes and Investment Planning	N/A

**Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham, *McGraw-Hill's Essentials of Federal Taxation, 2024 Edition, 15th Edition, McGraw-Hill, 2024***

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction to Taxation</b>	
Chapter 1: An Introduction to Tax	SU 1
Chapter 2: Tax Compliance, the IRS, and Tax Authorities	N/A
Chapter 3: Tax Planning Strategies and Related Limitations	2.3, SU3
<b>Part 2: Individual Taxation</b>	
Chapter 4: Individual Income Tax Overview, Dependents, and Filing Status	1.5
Chapter 5: Gross Income and Exclusions	1.1
Chapter 6: Individual For AGI Deductions	1.2
Chapter 7: Individual From AGI Deductions	1.2
Chapter 8: Individual Income Tax Computation and Tax Credits	1.3, 1.5
<b>Part 3: Business-Related Transactions</b>	
Chapter 9: Business Income, Deductions, and Accounting Methods	N/A
Chapter 10: Property Acquisition and Cost Recovery	N/A
Chapter 11: Property Dispositions	SU 9
<b>Part 4: Entity Overview and Taxation of C Corporations</b>	
Chapter 12: Business Entities Overview	4.1
Chapter 13: Corporate Formations and Operations	4.1
Chapter 14: Corporate Nonliquidating and Liquidating Distributions	4.3-4.4
<b>Part 5: Taxation of Flow-Through Entities</b>	
Chapter 15: Forming and Operating Partnerships	4.1
Chapter 16: Dispositions of Partnership Interests and Partnership Distributions	8.3-8.5
Chapter 17: S Corporations	SU 7

**Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, and Worsham, *McGraw-Hill's Taxation of Business Entities, 2023 Edition, 14th Edition, McGraw-Hill, 2022***

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Business-Related Transactions</b>	
Chapter 1: Business Income, Deductions, and Accounting Methods	N/A
Chapter 2: Property Acquisition and Cost Recovery	N/A
Chapter 3: Property Dispositions	SU 9
<b>Part 2: Entity Overview and Taxation of C Corporations</b>	
Chapter 4: Business Entities Overview	4.1
Chapter 5: Corporate Operations	4.1
Chapter 6: Accounting for Income Taxes	SU 6
Chapter 7: Corporate Taxation: Nonliquidating Distributions	4.3
Chapter 8: Corporate Formation, Reorganization, and Liquidation	4.1
<b>Part 3: Taxation of Flow-Through Entities</b>	
Chapter 9: Forming and Operating Partnerships	4.1 , SU 8
Chapter 10: Dispositions of Partnership Interests and Partnership Distributions	8.5
Chapter 11: S Corporations	SU 7
<b>Part 4: Multijurisdictional Taxation and Transfer Taxes</b>	
Chapter 12: State and Local Taxes	6.1
Chapter 13: The U.S. Taxation of Multinational Transactions	5.6
Chapter 14: Transfer Taxes and Wealth Planning	N/A

**Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, Worsham, and Outslay,  
McGraw-Hill's Taxation of Individuals and Business Entities, 2024 Edition,  
15th Edition, McGraw-Hill, 2024**

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction to Taxation</b>	
Chapter 1: An Introduction to Tax	SU 1
Chapter 2: Tax Compliance, the IRS, and Tax Authorities	N/A
Chapter 3: Tax Planning Strategies and Related Limitations	2.3, SU 3
<b>Part 2: Basic Individual Taxation</b>	
Chapter 4: Individual Income Tax Overview, Dependents, and Filing Status	1.5
Chapter 5: Gross Income and Exclusions	1.1
Chapter 6: Individual Deductions	1.2
Chapter 7: Investments	N/A
Chapter 8: Individual Income Tax Computation and Tax Credits	1.3, 1.5
<b>Part 3: Business-Related Transactions</b>	
Chapter 9: Business Income, Deductions, and Accounting Methods	N/A
Chapter 10: Property Acquisition and Cost Recovery	N/A
Chapter 11: Property Dispositions	SU 9
<b>Part 4: Specialized Topics</b>	
Chapter 12: Compensation	N/A
Chapter 13: Retirement Savings and Deferred Compensation	3.1-3.2
Chapter 14: Tax Consequences of Home Ownership	N/A
<b>Part 5: Entity Overview and Taxation of C Corporations</b>	
Chapter 15: Business Entities Overview	4.1
Chapter 16: Corporate Operations	4.1
Chapter 17: Accounting for Income Taxes	N/A
Chapter 18: Corporate Taxation: Nonliquidating Distributions	4.3
Chapter 19: Corporate Formation, Reorganization, and Liquidation	4.1, 4.4

**Spilker, Ayers, Barrick, Lewis, Robinson, Weaver, Worsham, and Outslay,  
McGraw-Hill's Taxation of Individuals and Business Entities, 2024 Edition,  
15th Edition, McGraw-Hill, 2024 (cont.)****Part 6: Taxation of Flow-Through Entities**

Chapter 20: Forming and Operating Partnerships	4.1
Chapter 21: Dispositions of Partnership Interests and Partnership Distributions	8.5
Chapter 22: S Corporations	SU 7

**Part 7: Multijurisdictional Taxation and Transfer Taxes**

Chapter 23: State and Local Taxes	6.1
Chapter 24: The U.S. Taxation of Multinational Transactions	5.6
Chapter 25: Transfer Taxes and Wealth Planning	3.6

**Whittenburg and Gill, *Income Tax Fundamentals 2023*, 41st Edition, Cengage Learning, 2023**

	CPA TCP Study Unit(s) or Subunit(s)
Chapter 1: The Individual Income Tax Return	SU 1
Chapter 2: Gross Income and Exclusions	1.1
Chapter 3: Business Income and Expenses	N/A
Chapter 4: Additional Income and the Qualified Business Income Deduction	N/A
Chapter 5: Deductions for and from AGI	1.2
Chapter 6: Accounting Periods and Other Taxes	N/A
Chapter 7: Tax Credits	1.3, 1.5
Chapter 8: Depreciation and Sales of Business Property	N/A
Chapter 9: Payroll, Estimated Payments, and Retirement Plans	3.1-3.2
Chapter 10: Partnership Taxation	8.2
Chapter 11: The Corporate Income Tax	SU 6
Chapter 12: Tax Administration and Tax Planning	5.5, 6.3



**Young, Persellin, Nellen, Maloney, Cuccia, Lassar, and Cripe, *South-Western Federal Taxation 2024: Comprehensive Volume, 47th Edition, Cengage Learning, 2024***

	CPA TCP Study Unit(s) or Subunit(s)
<b>Part 1: Introduction and Basic Tax Model</b>	
Chapter 1: An Introduction to Taxation and Understanding the Federal Tax Law	SU 1
Chapter 2: Working with the Tax Law	N/A
Chapter 3: Tax Formula and Tax Determination: An Overview of Property Transactions	N/A
<b>Part 2: Gross Income</b>	
Chapter 4: Gross Income: Concepts and Inclusions	1.1
Chapter 5: Gross Income: Exclusions	1.1
<b>Part 3: Deductions and Credits</b>	
Chapter 6: Deductions and Losses: In General	1.2
Chapter 7: Deductions and Losses: Certain Business Expenses and Losses	1.2
Chapter 8: Depreciation, Cost Recovery, Amortization, and Depletion	N/A
Chapter 9: Deductions: Employee and Self-Employed-Related Expenses	N/A
Chapter 10: Deductions and Losses: Certain Itemized Deductions	1.2
Chapter 11: Investor Losses	N/A
Chapter 12: Tax Credits and Payments	N/A
<b>Part 4: Property Transactions</b>	
Chapter 13: Property Transactions: Determination of Gain or Loss, Basis Considerations, and Nontaxable Exchanges	9.1–9.4
Chapter 14: Property Transactions: Capital Gains and Losses, Section 1231, and Recapture Provisions	9.5
<b>Part 5: Special Tax Computations and Accounting Periods and Methods</b>	
Chapter 15: The Deduction for Qualified Business Income for Noncorporate Taxpayers	N/A
Chapter 16: Accounting Periods and Methods	N/A
<b>Part 6: Corporations</b>	
Chapter 17: Corporations: Introduction and Operating Rules	4.1
Chapter 18: Corporations: Organization and Capital Structure	4.1

**Young, Persellin, Nellen, Maloney, Cuccia, Lassar, and Cripe, *South-Western Federal Taxation 2024: Comprehensive Volume, 47th Edition, Cengage Learning, 2024 (cont.)***

Chapter 19: Corporations: Distributions Not in Complete Liquidation 4.3

Chapter 20: Corporations: Distributions in Complete Liquidation and an Overview of Reorganizations 4.4

**Part 7: Flow-Through Entities**

Chapter 21: Partnerships Formation, Operation, and Basis SU 8

Chapter 22: Partnerships: Distribution, Transfer of Interests, and Terminations 8.5

Chapter 23: S Corporations SU 7

**Part 8: Advance Tax Practice Considerations**

Chapter 24: Taxes in the Financial Statements SU 4

Chapter 25: Exempt Entities 4.6

Chapter 26: Multistate Corporate Taxation N/A

Chapter 27: Taxation of International Transactions 5.6

Chapter 28: Tax Practice and Ethics N/A

**Part 9: Family Tax Planning**

Chapter 29: The Federal Gift and Estate Taxes 2.3

Chapter 30: Income Taxation of Trusts and Estates 4.5