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A Simplified and Procedural Handbook on **Transfer and Business Taxation**

Fourth Edition

Nick L. Aduana

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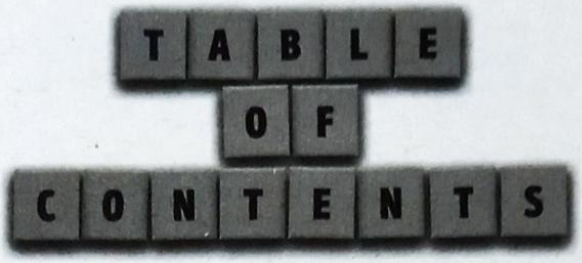

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THE BOOK

All the more providing knowledge and developing technical skills in handling taxes, this fourth edition of *A Simplified and Procedural Handbook on Transfer and Business Taxation* focuses on business taxation and the governing rules and regulations covering estate and donor's tax. It incorporates revenue regulations and issuances released by the Bureau of Internal Revenue on threshold amounts and activities subject to and exempt from tax, among others.

To effectively discuss business taxation principles and concepts, varied illustrations with analyses and explanations are presented. These examples highlight the significance and applicability of the topic in real business scenarios. End-of-chapter exercises are also included to gauge students' comprehension.

This book is useful to students of business administration and management courses and reviewers preparing for the CPA licensure exams.

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Nick L. Aduana graduated with a bachelor's degree in accountancy from Notre Dame University as magna cum laude. He earned his Doctor of Business Management degree from the University of the Immaculate Conception in Davao City. Currently, he is the accountant of the Cotabato City State Polytechnic College.

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