

Federal Income Taxation



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This casebook explores both the technical and policy issues associated with general principles of income taxation. The book is unrivaled in scope, depth of analysis, and flexibility. The materials facilitate focusing on either in-depth coverage or broad policy issues for any particular topic. Within units, the material moves from the straightforward to more complex rules, thus enabling each professor to decide the level of complexity. The text can be used in a single course covering basic income taxation or a sequence of courses dealing with income taxation at either the J.D. or LL.M. level.

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