

Federal Income Tax

United States

Federal Income Tax Law School Casebook Series

**Joseph Bankman, Daniel N.
Shapiro, Kirk J. Stark, Edward D.
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required to contribute to the support of our society and in what proportions many become engaged by the subject in a way that would have shocked their former selves Detailed knowledge of current tax law rules is frequently rendered obsolete sometimes before law students can graduate by Congress's penchant for regular extensive amendment of the Internal Revenue Code The book gives students a conceptual foundation that is durable rather than evanescent Understanding tensions between the tax policy criteria and partisan differences in their evaluation makes each new round of tax Code re-jiggering if not predictable at least readily comprehensible Teasing meaning out of an inordinately complex statute demands more than careful reading assisted by application of default norms of construction it requires an appreciation of objectives The book's exploration of history and purposes gives students the tools necessary to inform statutory interpretation equipping them to supply valuable practical guidance to clients and courts

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