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***Introduction To
Federal Income
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How and when is income taxable? To whom is it taxable? This Nutshell summarizes U.S. federal income tax law, defines income, and identifies the different types of deductions. Explains statutory inclusion and exclusion from gross income, profit-related deductions, mixed deductions, personal deductions, and other allowances. Also

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purposes of, and alternatives to,
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Textbook explaining the

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This first edition casebook provides a comprehensive introduction to the law of federal income taxation. Coverage includes foundational concepts, core statutory and regulatory provisions, and specialized terminology. Students can use Federal Income Taxation in Focus and its associated materials to build a solid knowledge base and to enhance critical lawyering skills (e.g., comprehending complex rules and presenting persuasive text-based

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arguments). Because it provides thorough substantive grounding and familiarizes students with practice materials and research tools, the casebook enables students not only to make a meaningful contribution in a clinical setting but also to proceed comfortably to advanced study at the J.D. or L.L.M. level. Key Features:

- Student-Friendly Pedagogy
- Introductory Discussion of Topics
- Case Previews and Post-Case Follow-Ups
- Real-Life Applications
- Chapter Summaries
- Application Problems
- Federal Income Taxation in Practice
- Focus on Preparing Students for Practice
- Embrace of Accessible, Modern-Day Authorities and Landmark Precedent Authorities,
- Examples, and Exercises Reflect

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