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Taxation is a discipline that does not receive sufficient academic attention It is typically viewed as a subset of law accounting public policy economics or finance In this respect most academic efforts in the field of taxation are shadowed by a mother discipline There is currently an unprecedented need to approach tax pedagogy in a way that is independent of another discipline This book caters to that real and unmet need in tax pedagogy One of the book s advantages is that it is not tied to a specific tax year and does not coddle the reader with volumes of time sensitive information In this book the tax year is never the focus as the center stage is reserved for teaching the principles and skills necessary to independently find answers The reader will learn to appreciate the complexity of the American tax system and will be endowed with the contextual understanding necessary to formulate educated opinions about how taxes work and most importantly why Contrary to common belief taxation in the United States has remained fairly stable for the last 100 years This book uses the federal individual income tax as a vehicle to unveil the mechanics that make up the American tax system This book is essential reading for students taking a first course in taxation at the undergraduate or graduate level as part of programs in accounting law public administration or business at large

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