

AMERICAN
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THE INDIVIDUAL TAX BASE

CASES, PROBLEMS AND POLICIES
IN FEDERAL TAXATION

Second Edition



Laurie L. Malman, Linda F. Sugin,
Lewis D. Solomon & Jerome M. Hesch

WEST

THE INDIVIDUAL TAX BASE

CASES, PROBLEMS AND POLICIES IN FEDERAL TAXATION

Second Edition

■ ■ ■

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610 Opperman Drive

St. Paul, MN 55123

1-800-313-9378

Printed in the United States of America

ISBN: 978-0-314-91752-2

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To Our Families

PREFACE

This edition updates and builds upon the approach we adopted in the first edition of this book, distilling the Internal Revenue Code into selected major themes that are accessible to students, and employing the problem method for maximum pedagogical value. Like the first edition, this edition presents a comprehensive doctrinal framework and forces students to apply a variety of legal materials to the solution of problems. The problems are designed to help students develop the qualities of judgment that lawyers need in the context of planning, counseling, and negotiating on behalf of their clients.

Balancing the problems, which demand attention to the technical details of the law, the book also emphasizes tax policy. An introduction to tax policy concepts, which explains why taxes really matter, is included in the first chapter of the book. Throughout the rest of the material, substantial notes focus on the policy issues raised by each chapter, and a comparison of consumption taxation and income taxation runs throughout the book.

Following the organization of the first edition, this edition presents periodic income and deductions first and then introduces property transactions as an advanced study of the basic concepts covered earlier in the course. The text is purposely limited in scope, and refrains from describing the Code in detail so that students must read the law. Because we continue to believe that many students will take only one tax course in law school, the last chapter of the book provides a concise discussion of the various tax issues with which we believe all students should be familiar.

This edition is up to date through 2009, including the American Recovery and Reinvestment Act of 2009 (known as the “Stimulus Bill”). We are grateful to our students who have helped us to clarify and correct mistakes in the first edition, particularly Amy Rowland and Adrienne Rose, who provided research assistance. Antonius Wiriadjaja was invaluable in managing the manuscript.

Laurie L. Malman
Linda F. Sugin

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