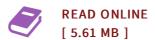# The Oxford Introductions to U.S. Law: Income Tax Law

By Edward J. McCaffery

Oxford University Press Inc. Paperback. Book Condition: new. BRAND NEW PRINT ON DEMAND., The Oxford Introductions to U.S. Law: Income Tax Law, Edward J. McCaffery, In The Oxford Introductions to U.S. Law: Income Tax Law, Edward McCaffery presents an accessible introduction to the major topics in the field of federal income taxation, such as income, deductions, and recognition of gains and losses. After discussing central rules and doctrines individually, Edward McCaffery offers a very sophisticated yet clear explanation of the interplay among them, carefully describing how they work together to carry out the policy goals of the U.S. tax system. Professor McCaffery describes, for example, how the current income tax in the United States has increasingly become a wage tax that favors those with capital rather than those whose money comes from labor. In explaining the consequences of tax policy on individuals, he also considers important possible alternatives for income taxation in the U.S. The Oxford Introductions to U.S. Law: Income Tax Law sets forth the 'who,' 'what,' 'when,' and 'why' of income tax law and describes the essential concepts of the field in a clear and concise manner that helps students and non-experts increase their understanding of the policies...

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