

Federal Income Taxation, Sixteenth Edition (Aspen Casebook)

Joseph Bankman, Daniel N. Shaviro, Kirk J. Stark

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Integrating theory and policy in an accessible, yet challenging approach, **Federal Income Taxation** features a tradition of distinguished authorship, reaching back to the original author Boris Bittker, eminent tax scholar from Yale Law. William A. Klein, who retires as of this edition, has a long-established reputation across academia, business and the federal government, and Bankman, Shaviro and Stark represent the best-known of younger tax scholars. A unique introduction lends insight to both the historical background and economic analysis of federal taxation for individuals. Problems interspersed between Notes and Questions help students comprehend the complexity of the material, and an excellent Teacher's Manual enhances the classroom experience.

The **Sixteenth Edition** expands the highly successful international perspective, comparing tax rules in a variety of countries. A revised discussion of progressivity against the background of current tax rate debates is completely up-to-date. An important new discussion of Mayo Foundation for Medical Education and Research v. United States considers the degree of judicial deference to Treasury regulations, and new material introduces recent codification of the economic substance doctrine.

Thoroughly updated, the revised Sixteenth Edition presents:

- Expansion of successful international comparisons to tax rules in other countries
- Revised and updated discussion of **progressivity** against the background of current tax rate debates
- New discussion of *Mayo Foundation for Medical Education and Research v. United States*, concerning the degree of judicial deference to Treasury regulations
- New material on recent codification of the economic substance doctrine



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