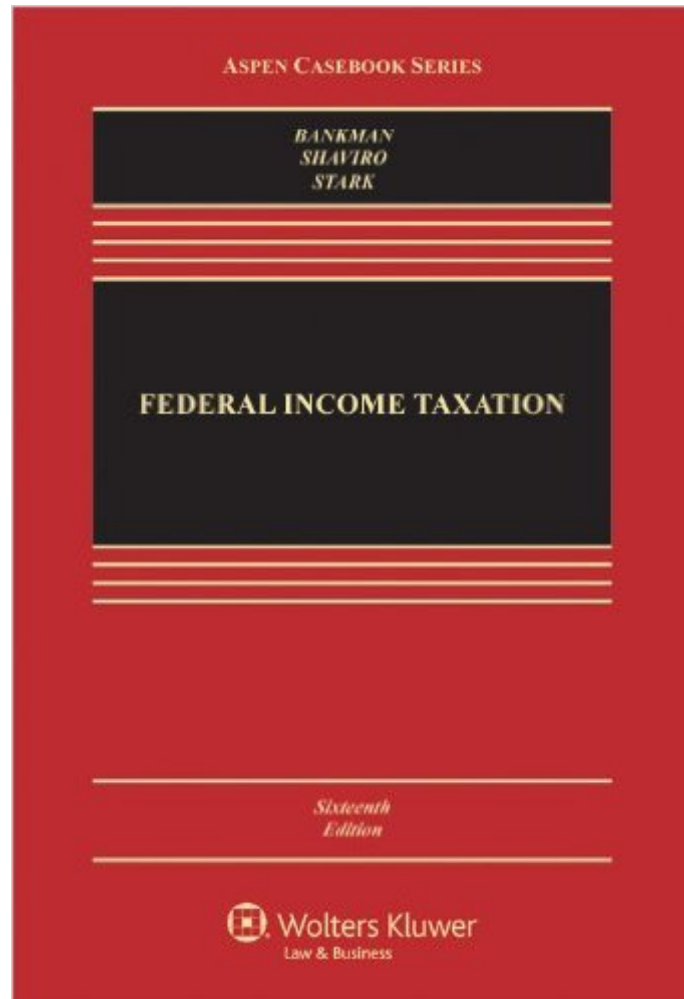


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# Federal Income Taxation, Sixteenth Edition (Aspen Casebook)



## Synopsis

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. 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.

Hallmark features of *Federal Income Taxation: Problems interspersed between Notes and Questions*

- o Original author Boris Bittker, eminent tax scholar
- o William A. Klein (retires as of this edition), distinguished reputation in taxation
- o Bankman, Shaviro and Stark, among the best-known younger tax scholars

Unique introduction with insightful historical background and economic analysis

Theory and policy integrated throughout

Accessible, yet challenging

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

## Book Information

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## Customer Reviews

The text is fine as case books go, but the ludicrously bad editing makes it seem rushed. For instance, a comment between authors is clearly left on page 144. Similar issues abound throughout. Perhaps the most egregious problem is that the Table of IRC sections only seems to cover about the last 50 pages of the text. If you want to find where the text discusses a particular section in pages 1 through 600 or so, you're out of luck. Paying as much as we have to for these products, the publisher could at least add the value that supposedly justifies the price.

I really don't understand (a) positive reviews for this casebook, or (b) citing clarity as the basis for such reviews. As a first-time student of tax law and policy, this is one of the least straightforward or clearly understandable casebooks I've read yet. Explanatory sections are troublingly cursory and the topic at hand is constantly being muddled by far-reaching policy considerations before the subject itself has been clearly articulated. And the abundance case notes that consist of open-ended questions without any indication of the answers or lines of reasoning leading thereto is about the least pedagogically useful waste of trees that I can imagine.

Like most case books, it is heavy, large, and full of cases. There are good supplements from Aspen and Exam Pro to help you study and get through busy weeks. If your class was like mine, avoid buying the statutory supplement (never opened it) and Westlaw and the Legal Information Institute has the code online.

The authors clearly attempted to write this in a way that is readable, but organization is terribly lacking. For example, the first section of the book is income, which seems logical enough. Unfortunately, there are a ton of "missing pieces" throughout. The last chapter is on Capital Gains and Losses - a topic discussed in chapters 1-7. So the entire semester, the student is reading about how to treat capital gains without knowing what constitutes a capital gain. That is only one example of the seemingly backward organization. Another issue is that tax is complicated. My professor took a lot of time to read the actual code - something that is lacking in this book. It helped solidify the

case material greatly. At the least, it would be helpful to have a list of codes in each chapter at the back of the book. At best, the actual written codes should be placed at the end of the chapter. I can't imagine anyone learning this without the law itself. Finally, this case book starts out with a fairly readable tone. Unfortunately, it goes downhill from there. This is likely because of the depth of understanding the authors have. It's been so long since they learned what a non-recourse mortgage was that they don't feel the need to explain it to others who are learning what it is for the first time. It's almost like asking Sheldon from Big Bang Theory to explain an extremely simplistic Physics concept and receiving an unrelated (over-the-head) lecture on the velocity of impact. I did well in the course, but it had nothing to do with the case book. I found very little of it to be useful in terms of studying.

This book has a good array of cases. It does a good job of combining information about the code and regs with case information and hypotheticals/problems. I like that there are practice problems throughout the book.

Item came better than expected. There is a decent amount of writing throughout the book but it is more than readable and the book itself is in great physical condition.

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