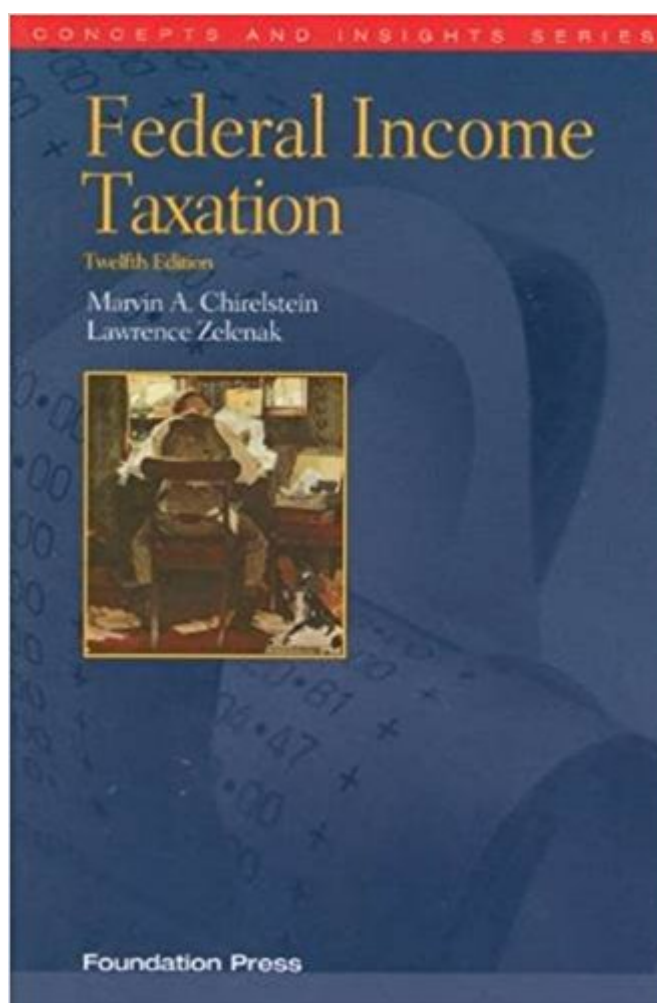


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# Federal Income Taxation, 12th (Concepts & Insights) (Concepts And Insights)



## Synopsis

Highly acclaimed as both a supplemental text and a law student self-help aid, Federal Income Taxation focuses on the conceptual aspects of federal income tax to improve student understanding of this complex subject. Designed to help students quickly pull together the entire subject area for end-of-semester review, the textbook provides a sense of perspective about where a topic fits within the federal income tax scheme. While the present income tax is the main object of interest in this book, Federal Income Taxation also includes an explanation of the often-discussed consumption tax concept and contrasts the two in a note at the end of the volume.

## Book Information

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## Customer Reviews

Book is quite educative. It does a great job at illustrating how fiscal regulations are applied, especially from a litigation perspective. Chirelstein is clear in that the controversy is not on whether how much tax is paid, but on the mere struggle between taxpayers and the IRS as to their timing. This is true up to some extent, as he also describes interesting cases in which the subtle timing of transactions can have a drastic outcome.

Tax is terribly boring - as Marvin Chirelstein himself admits - but this hornbook is extremely readable, easy to follow, and at times amusing. Chirelstein's dry humor comes out subtly. Most importantly, however, the hornbook provides a good theoretical explanation of tax law and underlying policy. A great supplement (or substitute to) some of the terrible casebooks out there.

I bought this book for my basic tax legal course. It gives a good outline of the basic concepts of the main areas you will cover in the class. I would strongly recommend reading the book prior to the class to provide a basic understanding of the concepts that you will encounter. Tax was a relatively new area of the law for me and this book did a good job familiarizing myself with the general material

Great book! The concepts are generally fairly easy to understand. I would recommend this book to any law student doing the basic course on US federal income tax.

I rarely write reviews but I had to go back after finishing this book again and just write how helpful and clear it is. This book makes Fed Income Tax comprehensible AND interesting (neither is an easy task). Definitely recommend.

Got me through tax law in a pinch

Excellent for explaining the theory behind basic tax principles, but does not help with the calculations of income tax.

This book is helpful for the first legal tax course. I bought this book as a supplement to the main course book.

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