

Mastering Income Tax

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Series Editor's Foreword

The Carolina Academic Press Mastering Series is designed to provide you with a tool that will enable you to easily and efficiently “master” the substance and content of law school courses. Throughout the series, the focus is on quality writing that makes legal concepts understandable. As a result, the series is designed to be easy to read and is not unduly cluttered with footnotes or cites to secondary sources.

In order to facilitate student mastery of topics, the Mastering Series includes a number of pedagogical features designed to improve learning and retention. At the beginning of each chapter, you will find a “Roadmap” that tells you about the chapter and provides you with a sense of the material that you will cover. A “Checkpoint” at the end of each chapter encourages you to stop and review the key concepts, reiterating what you have learned. Throughout the book, key terms are explained and emphasized. Finally, a “Master Checklist” at the end of each book reinforces what you have learned and helps you identify any areas that need review or further study.

We hope that you will enjoy studying with, and learning from, the Mastering Series.

Russell L. Weaver
Professor of Law & Distinguished University Scholar
University of Louisville, Louis D. Brandeis School of Law

Preface

The income tax affects individuals in a many ways. First, of course, they must compute the amount they owe (or any refund due to them) on an annual basis. Second, they confront tax consequences when they sell property or make gifts to family members. The attorneys who advise them encounter tax issues in every practice area. If they represent businesses accused of civil or criminal wrongdoing, they try to structure damages and other payments to preserve their deductibility. If they practice matrimonial law, they must understand the tax consequences of alimony and child support. If they specialize in real property transactions, they regularly encounter the tax consequences of debt restructuring, eminent domain, and like-kind exchanges.

This book covers concepts you are likely to encounter in a basic federal income tax course. These range from the components of taxable income—gross income, exclusions, deductions, and credits—to the rules that govern timing and character of income and deductions. Recognizing that tax must be considered in context, we focus on the most common income and deduction provisions and indicate how they affect taxpayers in various settings. We include numerous examples to illustrate the concepts in addition to citations to relevant authority.

Because it may appear that you must know everything about the income tax to understand any of its provisions, we begin with an overview of how the parts fit together. But our primary focus is on the material in Chapters 2 through 24. We hope you find this book and its structure a useful guide to learning federal income tax.

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