

Taxation of Individual Income

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THIRTEENTH EDITION

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*To Jackie and Jonathan
and My Mother and Father — MKF*

*To My Mother and Father
and My Eleven Brothers and Sisters — JMB*

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Preface

Strange as it may sound, this preface is intended to be read by the students who use this text. We are, however, not unmindful of the temptation to turn past any preface — so we will keep it short:

If you are like many beginning tax students, you have no tax background and you approach the basic course somewhat warily, with a vague sense that the course is important and an accompanying concern that its complexities may be overwhelming. You shall find, we trust, that the complexities are manageable. But the course is indeed an important one. Tax issues pervade the practice of law. Lawyers need not be tax specialists, of course, but it seems fair to expect that a lawyer will have a working knowledge of the underlying principles and special vocabulary of the tax law so as to be able to recognize and discuss fact patterns raising common tax problems and thus avoid misdirecting a client.

This text approaches the study of individual income taxation through the problem method. We have chosen to use the problem method for specific reasons. It requires students to engage in an exacting analysis of facts and to synthesize rules and concepts. Students must work with facts over and over again, without the analysis of those facts being provided by someone else, and students must determine on their own the relative importance of facts given — and not given — rather than be told what is important. Issues are not framed by someone else, but must instead be extracted from the information presented. The problem method, in effect, encourages the development of problem solving skills. And problem solving is what lawyers ought to do and ought to do well. In sum, the text employs the problem method because we believe it to be the most effective, challenging and satisfying way to study the federal income taxation of individuals. We also believe the framework surrounding the problems themselves is critical, and with this in mind, the text has been designed as a series of self-contained chapters. We recommend the following approach to the study of each chapter.

Each chapter begins with a set of problems. Begin your study of the chapter by reading the problems carefully. Do not attempt to solve the problems at this point, but think about them as you read through the rest of the chapter, use the problems as a focus for your study of the materials that follow. After reading the problems, read the next two sections of the chapter, which set forth the “objectives” and “vocabulary” for the chapter. The objectives will serve as a guide to the chapter and (following completion of the problems) they will also serve as a means of testing your

comprehension of the principles, rules and techniques covered in the chapter. The vocabulary section highlights the significant terms and phrases introduced in the chapter. Tax law has its own vocabulary, and one of the fundamentals in problem-solving is the ability to understand and apply the relevant terminology. The vocabulary section provides no definitions, rather, as with the objectives, it is intended that you will return to this section following completion of the problems to test your ability to define, in your own words, the listed terms.

Following this initial reading of the problems, objectives and vocabulary, read the assigned sections of the Internal Revenue Code and Treasury Regulations. Read them, it scarcely needs saying, with particular care. Then proceed to the narrative “overview” of the topics covered in the chapter. This overview is intended to provide not an exhaustive analysis of the subject at hand but a perspective and a foundation for your study of the materials covered in the chapter. The overview is ordinarily followed by selected cases, administrative rulings or legislative history excerpts, which conclude the chapter.

After reading the Code and regulations, the overview and the other assigned materials, return to the problems and proceed to work them through. After completing the problems, return to the objectives and vocabulary sections and conclude your preparation of the chapter by making the self-assessment these sections provide. We wish you well as you commence what we hope will be a most rewarding course of study.

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Acknowledgments

Since the Twelfth Edition of this casebook was published in 2018, numerous legislative, judicial, and administrative developments have occurred that necessitated a new edition. As in the past, we have used the preparation of a new edition as an opportunity to take advantage of the helpful suggestions from our tax colleagues throughout the nation. We are most grateful to them. We are also indebted to our long-time editor, Elisabeth Ebben. Her assistance and support in the preparation of the manuscript for the Thirteenth Edition have been invaluable, and for that we are most appreciative.

