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Federal Income Tax Doctrine Structure

Chapter 1 TAXONOMY, HISTORY, AND THE INSTITUTIONAL STRUCTURE OF TAXATION IN THE UNITED STATES Page 5 Recent studies have concluded that the Constitution generally permits Congress to enact retroactive tax legislation as long as the period of retroactivity is not excessive.

Federal Income Tax: Doctrine, Structure, and Policy

Federal Income Tax: Doctrine, Structure, and Policy (Text, Cases, Problems) Print In this well-rounded and student-friendly casebook, theory and policy discussions are threaded throughout the text material, which provides the basis for dealing with the problems and questions that now appear at the end of the section or subsection to which they relate.

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