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The Income Tax Map is designed to help law students navigate through the basic rules and logical structure of the federal income tax system as it relates to individuals. Many of the rules outlined are subject to exceptions and may not be applicable to all situations. This tool should be used as a supplement to more comprehensive materials and should not be relied on as a substitute for detailed study of the law. It does not include temporary provisions. The law upon which the Income Tax Map is based is subject to change.

Last updated April 2016 by Deborah H. Schenk
15th Edition
The Income Tax Map: a Bird's-Eye View of Federal Income Taxation for Law Students is a simple roadmap to the overall income tax system and the relationships between its component parts. It synthesizes into one easily accessible picture the many hierarchies, threshold questions, logical sequences, and cross-references that riddle the Internal Revenue Code.

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