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Taxation is a discipline that does not receive sufficient academic attention. It is typically viewed as a subset of law, accounting, public policy, economics, or finance. In this respect, most academic efforts in the field of taxation are shadowed by a mother discipline. There is currently an unprecedented need to approach tax pedagogy in a way that is independent of another discipline. This book caters to that real and unmet need in tax pedagogy. One of the book's advantages is that it is not tied to a specific tax year and does not coddle the reader with volumes of time-sensitive information. In this book the tax year is never the focus, as the center stage is reserved for teaching the principles and skills necessary to independently find answers. The reader will learn to appreciate the complexity of the American tax system and will be endowed with the contextual understanding necessary to formulate educated opinions about how taxes work and, most importantly, why. Contrary to common belief, taxation in the United States has remained fairly stable for the last 100 years. This book uses the federal individual income tax as a vehicle to unveil the mechanics that make up the American tax system. This book is essential reading for students taking a first course in taxation, at the undergraduate or graduate level, as part of programs in accounting, law, public administration, or business at large.

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Excerpt from State and Local Taxation: Fifth Annual Conference Under the Auspices of the National Tax Association Held at Richmond, Virginia September 5 to 8, 1911; Addresses and Proceedings The Fifth Annual Conference on State and Local Taxation was held in Richmond, Va., September 5-8, 1911. Hon. William Hodges Mann, Governor of Virginia, presided as permanent chairman, following the precedent established in former Conferences, and showing, by the courtesy displayed and the interest manifested, the importance which he attaches to the subject of taxation. The invitation issued by Governor Mann to the Governors of the several States requesting the appointment of delegates to the Conference sets forth the objects and methods of organization and is therefore reprinted here.

"Commonwealth Of Virginia "Governor's Office "Richmond, June 12, 1911. "My Dear Governor: "On behalf of the State of Virginia I have the honor of inviting you to attend the Fifth Conference on State and Local Taxation, to be held in Richmond, September 5-8, 1911, under the auspices of the International Tax Association, and, also, of inviting you to appoint three delegates and three alternates, who will attend and represent your State in this Conference. "In order to secure the best possible service from the delegates you appoint, you are especially requested to instruct them to submit an official report to you, in proper form to be transmitted to the Legislature for its information, upon the proceedings and conclusions of this Conference. "The inclosed bulletin gives the names and membership of ten



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committees, which will submit reports to this Conference. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at [www.forgottenbooks.com](http://www.forgottenbooks.com) This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the original format whilst repairing imperfections present in the aged copy. In rare cases, an imperfection in the original, such as a blemish or missing page, may be replicated in our edition. We do, however, repair the vast majority of imperfections successfully; any imperfections that remain are intentionally left to preserve the state of such historical works.

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