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FEDERAL INCOME TAX LAW: A Legal Research Guide

By: Christopher C. Dykes

Federal income tax, an important area of the legal field, is intertwined with other areas of law such as domestic law, estate planning, bankruptcy, international law, and criminal law. Even law firms that do not solely focus on this area are finding themselves increasingly involved with tax law.

Federal income tax law is inherently complicated, making research in this area quite difficult. Some may try to avoid it all together, despite its importance in the legal field. It does not help that there are numerous primary sources of law; difficulties in utilizing primary sources will easily cause researchers to peruse secondary sources as a shortcut. Although secondary sources are often beneficial, those who are involved in tax research need to be familiar with the different primary sources and how to access them.

Federal Income Tax Law is a research guide designed to provide an overview of primary and secondary sources of federal income tax law in print and online. This work thoroughly explores the different sources of primary law, including statutes, regulations, case law, and agency decisions, along with the sources that hold them. Secondary sources, which include practice guides, legal encyclopedias, hornbooks, treatises, nutshells, portfolios, handbooks, and dictionaries, are also discussed.

This work will give tax professionals and information specialists the tools needed to thoroughly research tax law in the most effective manner possible.

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Item #68192 ISBN 978-0-8377-1878-1

Pages: xvi, 126 pp.

Published: Buffalo; William S. Hein & Co., Inc.; 2010

Legal Research Guide v. 55

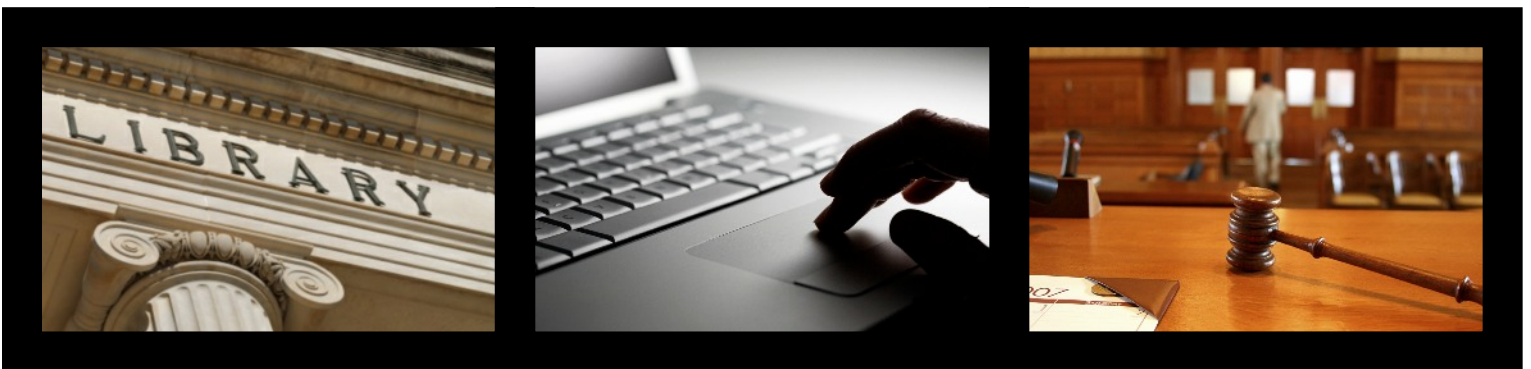
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