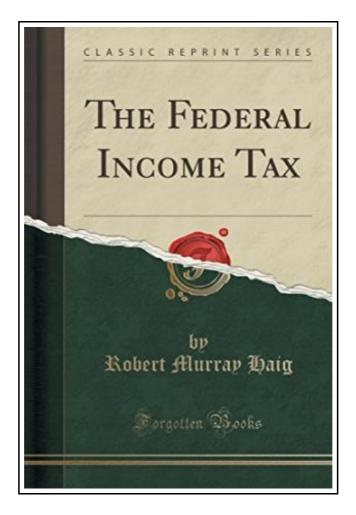
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Reviews

Certainly, this is the finest work by any article writer. It really is full of wisdom and knowledge You will not sense monotony at at any time of your own time (that's what catalogs are for concerning should you ask me). (Marion Mann DDS)

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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from The Federal Income Tax The taxation of income is a relatively new phenomenon in American fiscal life. Only within a decade has the Federal Constitution been amended so as to make a national income tax possible; and this amendment came in the nick of time. It is appalling to think of the situation into which we should have been plunged had we not been in a position to aliment our revenues during the Great War from this source. The very newness, combined with the hugeness, of this fresh device has, however, naturally engendered all sorts of difficulties from which we are slowly trying to extricate ourselves. In every new fiscal project there are three stages which must be traversed. The first is for the legislator to decide as to the fundamental principles on which the bill is to be constructed. These principles are primarily economic in character. Inasmuch as fiscal science still a youthful discipline in America and in view of the comparative insignificance of the income tax in the public finance of foreign countries, the economists have not yet addressed themselves, with complete success in achieving unanimity of results, to many of the problems which must guide the legislator. Some of these questions have indeed received a fairly careful study, such as that of exemptions and abatements for the minimum income, the justification of progressive taxation, and the position that ought to be occupied by an income tax in the general fiscal scheme. But other and equally fundamental problems still await a searching examination at the hands of economists and students of public finance. About the Publisher Forgotten Books publishes hundreds of thousands of...

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