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This Study Guide accompanies the 2009 edition of West Federal Taxation: Comprehensive Volume. The textbook is designed for a thorough one- or two-semester undergraduate or graduate course in federal taxation.

South-Western Federal Taxation Comprehensive Volume

2. Political expediency refers to tax provisions developed in response to popular opinion at the time of enactment. 3. State and local law also influences the Federal tax law. The Federal tax benefit that resulted from taxpayers living in community property states (v. common law states) forced the Congress to change the tax law.

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