



# A Student's Guide to the Internal Revenue Code, 2015

*I. Richard Gershon, Jeffrey A. Maine*

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This *Guide* book does not teach substantive tax law, which constantly changes, but rather the language of tax, which largely remains constant. Thus, a student who learns how to read the Internal Revenue Code effectively will be able to understand each new tax reform. To that end, **A Student's Guide to the Internal Revenue Code:**

- Examines statutory organization and language;
- Introduces basic tax constants to provide a frame of reference from which to view tax law, no matter what future tax reform might bring;
- Teaches how to use and research the cases, regulations, and Internal Revenue proclamations;
- Provides numerous problems and exam questions which students can use to test their ability to apply the language of the Internal Revenue Code; and
- Provides sample answers to problems and exams for students to monitor their progress.

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