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Nota di bibliografia	Includes bibliographical references (p. 111-122) and index.
Nota di contenuto	Tax policy and the pursuit of justice -- Courts and the IRS -- Tax litigation and tax forum choice -- Tax decision making -- Influence on the IRS and the audits of low-income taxpayers -- Courts, fairness, and the creation and enforcement of national tax policy.
Sommario/riassunto	Examines competing claims and beliefs about the American legal system in the area of tax policy and tax enforcement.