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Fraud"; "Penalties and Deterrence"; "Cheatinga€?Specific  
 Characteristics"; "Chapter Two: The Tax Gap, Tax Protestors, and  
 Small Business"; "The Voluntary Tax System"; "The World of Tax  
 Protestors"; "The Gaping Tax Gap"; "Small Business and the Tax  
 Gap"; "The Broken Window of Opportunity"  
 "Chapter Three: Tax Complexity""The Complexity Problem"; "Is  
 Complexity to Blame?"; "The Moral Dilemma"; "Nonvoluntary  
 Taxation"; "Complexity and Morals"; "Is There Ever a Time for  
 Draconian Measures?"; "Chapter Four: The Moral Duty to Obey the  
 Law"; "Morality and Legality"; "Ethical Relativism and Absolutism";  
 "The Role of Morality in the Law"; "Moral Obedience to the Law";  
 "The Ethics of Tax Evasion"; "Justifying a Moral Duty"; "Chapter Five:  
 Cheating, Competition, and Fairness"; "Cheating and Competition";  
 "Hand-to-Hand Combat"; "Fairness and Equality"  
 "Getting What You Pay For""What If Everyone Cheated?"; "The  
 Uneven Playing Field"; "Chapter Six: Unintentional Cheating"; "A Fork  
 in the Road"; "Fair Share Argument"; "Unintended Cheating"; "The  
 Meaning of Cheating in Football"; "Blaming the Messenger"; "Chapter  
 Seven: The Courts, Equity, and Taxes Due"; "Taxes and Equity";  
 "Rules and Principles"; "The Innocent Spouse Rules"; "The Courts  
 and Equity"; "Equity, Subjectivity, and Negligence"; "The Bankrupt  
 Taxpayer"; "Interpreting the Lawa€?Transparency"  
 "Chapter Eight: Compliance, Complexity, Conscience, and Fairness""  
 The Moral Dimension of Tax Compliance"; "The Matthew Effect";  
 "Our Vision of a Fair Share"; "The Moral Quality of Actions";  
 "Enlisting Conscience in Reducing Tax Cheating"; "Conscientious  
 Objectors"; "Civil Disobedience"; "Afterword"; "Notes"; "Selected  
 Bibliography Excluding Public Documents"; "Index"

## Sommario/riassunto

Silver Winner, ForeWord Book of the Year in the Political Science  
 CategoryFinalist for the 2013 Eric Hoffer Book Awards presented by  
 Hopewell PublicationsFrom unreported gambling winnings and inflated  
 claims of the value of clothing donated to charity to money hidden in  
 Swiss bank accounts and high-profile tax schemes plotted by  
 celebrities and business leaders, the range of tax cheating  
 opportunities is wide and the boundaries and moral status can be hazy.  
 Considering the behavior of individuals and small businesses as well as  
 the involvement of congress and the IRS, Donald Morris combines  
 insights from law, psychology, sociology, criminology, accounting,  
 economics, and philosophy to examine the ethical issues surrounding  
 tax cheating and implications for tax policy.