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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"

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## 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.

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