Figuring Out the Tax recounts the forgotten early development of the federal income tax in the United States, resulting from the interplay between Congress and the Treasury Department in the decades following the enactment of the tax in 1913. It covers a wide range of topics, including the income-tax treatments of marriage, capital losses, charitable contributions, and homeownership, as well as the rise, demise, and resurrection of income-tax withholding. Lawrence Zelenak deftly illustrates how the income tax achieved its current form, through a range of stories which are new to tax history scholarship and involve some remarkable personalities and surprising plot twists. Although of particular interest to tax academics and professionals, this book will also serve as a useful introduction to the development of the federal income tax for undergraduate students and law students.

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FIGURING OUT THE TAX

Congress, Treasury, and the Design of the Early Modern Income Tax

LAWRENCE ZELENAK

Duke University, North Carolina
For my parents,
Ruth and Andrew Zelenak
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