



The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad

Edwin R. A. Seligman

[Download now](#)

[Click here](#) if your download doesn't start automatically

The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad

Edwin R. A. Seligman

The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad Edwin R. A. Seligman

Originally published: New York: The Macmillan Company, 1914. xi, 743 pp. Reprint of the second edition, which includes a new chapter on the income tax of 1913. Seligman argues persuasively that graduated income taxes distribute the burden of taxation with greater justice than other systems. After he sets out the fundamental problem of the concept of income taxation, Seligman enhances his theoretical argument with a historical examination of income taxes in Europe and the United States. With a useful index and a thorough bibliography.

Edwin R.A. Seligman [1861-1939] was an eminent economist and authority on tax issues. He was admitted to the New York State bar in 1884 and in the same year received an appointment as lecturer in the political science department at Columbia University, where he later became a professor of political economy and finance. Seligman was a cofounder of the American Economic Association, serving as Its president from 1902-1904, and was later president of the National Tax Association (1913-1915). He served as an adviser to New York State and New York City tax commissions and acted as consultant to the League of Nations (1922-1923) and the government of Cuba in 1931. He was the editor in chief of the Encyclopedia of the Social Sciences and editor of the Columbia University series Studies in History, Economics and Public Law. He was the author of numerous titles on taxation and economics including *The Shifting and Incidence of Taxation* (1892; 3rd ed., 1910), *Progressive Taxation in Theory and Practice* (1894; 2nd ed. 1908), *Economic Interpretation of History* (1902; 2nd ed. 1907), *Principles of Economics* (1907), *Studies in Public Finance* (1925) and *Essays in Economics* (1925).

"Professor Seligman's advocacy of the income tax in the various papers which were incorporated in [this book] was an important factor in educating the American public to the point where the passage of the Sixteenth Amendment and of the law of 1913 was possible."

--5 Columbia Law Review (1915) 292

 [Download The Income Tax: A Study of the History, Theory, an ...pdf](#)

 [Read Online The Income Tax: A Study of the History, Theory, ...pdf](#)

Download and Read Free Online The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad Edwin R. A. Seligman

From reader reviews:

Kathryn Sheffield:

As people who live in typically the modest era should be revise about what going on or info even knowledge to make them keep up with the era which can be always change and move forward. Some of you maybe will update themselves by reading through books. It is a good choice for you but the problems coming to you actually is you don't know which you should start with. This The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad is our recommendation to cause you to keep up with the world. Why, because this book serves what you want and need in this era.

Theresa Walker:

The e-book with title The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad possesses a lot of information that you can discover it. You can get a lot of advantage after read this book. That book exist new information the information that exist in this guide represented the condition of the world currently. That is important to yo7u to learn how the improvement of the world. That book will bring you throughout new era of the glowbal growth. You can read the e-book on your smart phone, so you can read that anywhere you want.

Sarah Heath:

A lot of people always spent their particular free time to vacation or maybe go to the outside with them loved ones or their friend. Are you aware? Many a lot of people spent these people free time just watching TV, or maybe playing video games all day long. If you need to try to find a new activity that is look different you can read some sort of book. It is really fun for you. If you enjoy the book that you just read you can spent the entire day to reading a reserve. The book The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad it doesn't matter what good to read. There are a lot of those who recommended this book. They were enjoying reading this book. Should you did not have enough space bringing this book you can buy the e-book. You can m0ore effortlessly to read this book out of your smart phone. The price is not to fund but this book features high quality.

Marie Miles:

As we know that book is important thing to add our understanding for everything. By a guide we can know everything we wish. A book is a group of written, printed, illustrated or maybe blank sheet. Every year ended up being exactly added. This reserve The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad was filled concerning science. Spend your extra time to add your knowledge about your scientific research competence. Some people has various feel when they reading the book. If you know how big good thing about a book, you can feel enjoy to read a book. In the modern era like at this point, many ways to get book which you wanted.

Download and Read Online The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad Edwin R. A. Seligman #UZ4LYAFN9CI

Read The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad by Edwin R. A. Seligman for online ebook

The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad by Edwin R. A. Seligman Free PDF d0wnl0ad, audio books, books to read, good books to read, cheap books, good books, online books, books online, book reviews epub, read books online, books to read online, online library, greatbooks to read, PDF best books to read, top books to read The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad by Edwin R. A. Seligman books to read online.

Online The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad by Edwin R. A. Seligman ebook PDF download

The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad by Edwin R. A. Seligman Doc

The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad by Edwin R. A. Seligman Mobipocket

The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad by Edwin R. A. Seligman EPub