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a. formulating and interpreting the tax laws  
b. interpreting and enforcing the tax laws  
c. formulating and evaluating the tax laws  
d. planning and formulating ...

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a. It is strictly linear.  
b. It requires mechanical skills combined with critical thinking.  
c.

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Federal Tax Research, Ninth Edition Page 3-1 CHAPTER 3 CONSTITUTIONAL AND LEGISLATIVE SOURCES DISCUSSION QUESTIONS 3-1. The three statutory sources of the United States Federal tax law are the Constitution, various tax treaties, and the Internal Revenue Code. Page 86 3-2. In Pollock v.

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