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### **Taxation in the United States - Wikipedia**

Tax protesters in the United States advance a number of constitutional arguments asserting that the imposition, assessment and collection of the federal income tax violates the United States Constitution. These kinds of arguments, though related to, are distinguished from statutory and administrative arguments, which presuppose the constitutionality of the income tax, as well as from general ...

### **Tax protester constitutional arguments - Wikipedia**

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### **The Indigo Book: A Manual of Legal Citation**

Professional Activities. Mr. Michel served as the Vice-Chair for Committee Operations of the American Bar Association Section of Taxation from 2016-2018, having previously served as a Section Council Director and as the Chair of the Section's Committees on Civil and Criminal Tax Penalties and the Standards of Tax Practice.

### **Scott D. Michel | Caplin & Drysdale**

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