

Third Printing Errata

The cite from *So. Pacific v. Lowe* on page i should be identified as being from the upheld lower court ruling-- the Supreme Court said the same thing in its own ruling, but with slightly different words: *"We must reject in this case, ... the broad contention submitted in behalf of the government that all receipts- everything that comes in- are income..."*

In the transcription of Section 93 of The Revenue Act of 1862 on pages 14 and 167, the last word of the section should be "collected", rather than "declared".

The second quote on page 17 is from a subsequent U.S. Supreme Court summary of the Pollock ruling, not from that ruling itself, as might be imagined from the construction of that page.

The Supreme Court language cited as *So. Pacific v. Lowe* on page 23 should be cited as *Stanton v. Baltic Mining Co*, 240 U.S. 103 (1916)

The language cited from the *Montello* ruling on page 55 (which is misspelled as "Montillo") should read: *"[Including] is the participle of the word 'include,' which means, ... (1) 'to confine within something; hold as in an inclosure; inclose; contain.' (2) 'To comprise as a part, or as something incident or pertinent; comprehend; take in;..."*

The first sentence in the *Russello* cite on page 59 is actually from *Keene Corp. v. United States*, 508 u.s. 200 (1993): *"Although some of the provisions surrounding 1500 use the phrase "jurisdiction to render judgment," 1500 speaks of "jurisdiction," without more; **this fact only underscores the***

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Court's duty to refrain from reading into the statute a phrase that Congress has left out."