

### CHRISTINE ANGELICA B. ELVENA

Professor of Taxation Law • Bar Reviewer in Taxation Law Former Dean, Saint Louis University

2025

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# UNDERSTANDING INCOME TAXATION

Third Edition

## By Christine Angelica B. Elveña

Professor of Taxation Law Bar Reviewer in Taxation Law Former Dean, Saint Louis University

2025 Edition

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By

#### Christine Angelica B. Elveňa

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Serial No. 97

ISBN 978-621-02-2887-8

Published and Printed by
CENTRAL BOOK SUPPLY, INC.
927 Quezon Avenue, Quezon City, Philippines
Email: info@central.com.ph
Cover design by: Cathy Perez

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