

Errata

1. Page	For	Read
461 (Spring 2010)	In his concurrence	In her concurrence

2. In the Spring 2010 issue, an error in pagination occurs. To prevent misunderstanding when citing to the issue, it is recommended that specific reference be made to the Spring issue. The affected articles and notes, along with suggested citation, are as follows:

Articles

Brian A. Benko, *The Regulatory Systems for Employee Benefits*, 63 TAX LAW. 239 (Spring 2010).

Robert S. Bloink, *Premium Financed Surprises: Cancellation of Indebtedness Income and Financed Life Insurance*, 63 TAX LAW. 283 (Spring 2010).

Kevin J. Liss, *The Option Conundrum in Tax Law: After All These Years, What Exactly Is an Option?*, 63 TAX LAW. 307 (Spring 2010).

Rodney P. Mock, *Beating the Dead Horse: Revisiting McDougal in Search of Substantial Authority*, 63 TAX LAW. 411 (Spring 2010).

Nina E. Olson, *2010 Erwin N. Griswold Lecture Before the American College of Tax Counsel: Taking the Bull by Its Horns: Some Thoughts on Constitutional Due Process in Tax Collection*, 63 TAX LAW. 227 (Spring 2010).

Robert Pikowsky and John A. Miller, *Taxation and the Sabbatical: Doctrine, Planning, and Policy*, 63 TAX LAW. 375 (Spring 2010).

Notes

Sally Bergmann, Note, *The Application of Conduit Theory in Interest Rate Swap Transactions: Schering-Plough Corporation v. United States*, 63 TAX LAW. 437 (Spring 2010).

Bradley Sarnell, Note, *A Gift to be Returned: Single-Member LLCs and Gift Tax Valuation in Pierre v. Commissioner*, 63 TAX LAW. 455 (Spring 2010).

INDEX TO VOLUME 63

The Tax Lawyer
Journal of the Section of Taxation
American Bar Association
Georgetown University Law Center

Fall 2009 (“F”); Winter 2010 (“W”); Spring 2010 (“S”);
and Summer 2010 (“Su”)

This index includes articles, committee reports, student notes, and miscellaneous items that appear in volume 63 of *THE TAX LAWYER*. Two cumulative indices have been published previously. They list material in earlier volumes of *THE TAX LAWYER* and its predecessor, the *Tax Section BULLETIN*.¹ Part Two of the April 1967 *BULLETIN* was a cumulative index for that publication from its inception in 1947 through its final issue in April 1967. *THE TAX LAWYER* superseded the *BULLETIN*, its *Fifteen-Year Cumulative Index* (1967-1982) was published in 1983, and its *Thirty-Year Cumulative Index* (1967-1997) was published in 1998. Indices for each volume of *THE TAX LAWYER* were published beginning with the Spring 1968 issue. Indices for subsequent volumes appear annually in the Summer issue.

None of the indices contain references to the Annual Report of Important Developments. These reports were printed in the summer issue until 2005 and are available online at <http://www.abanet.org/tax>. Beginning with Volume 59, they are available exclusively online.

Cite as, *e.g.*, 63 *TAX LAW.* ____ [page] (2010).

¹For a special description of the *BULLETIN* see Holden et al., *The Section of Taxation: The First Fifty Years*, 44 *TAX LAW.* 1, 8–9 (1990).

AUTHOR INDEX TO ARTICLES**Issue and Page**

Benko, Brian A. The Regulatory Systems for Employee Benefits	S-239
Bloink, Robert S. Premium Financed Surprises: Cancellation of Indebtedness Income and Financed Life Insurance.....	S-283
Braverman, Harvey Tax Risk to Noncontributing Shareholders from Disproportionate Capital Contributions: Red Herring or Elephant in the Room?	W-499
Cioli, Anthony The Power of United States Territories to Tax Interstate and Foreign Commerce: Why the Commerce and Import-Export Clauses Do Not Apply	Su-1223
Hariton, David P. The Frame Game: How Defining the “Transaction” Decides the Case.....	F-1
Henning, Thomas W. Partnership Exit Strategies and the Failure of the Substantiality Test.....	F-43
Furci, Peter A. U.S. Trade or Business Implications of Distressed-Debt Investing.....	W-335
Land, Stephen B. Entity Identity: The Taxation of Quasi-Separate Enterprises	F-99
Liss, Kevin J. The Option Conundrum in Tax Law: After All These Years, What Exactly Is an Option?	S-307
Macdonald, J. Ross “Songs of Innocence and Experience”: Changes to the Scope and Interpretation of the Permanent Establishment Article in U.S. Income Tax Treaties, 1950–2010	W-285
McMahon, Jr., Martin J. and Daniel L. Simmons A Field Guide to Cancellation of Debt Income.....	W-415
Miller, John A. and Robert Pikowsky Taxation and the Sabbatical: Doctrine, Planning, and Policy	S-375
Mock, Rodney P. Beating the Dead Horse: Revisiting <i>McDougal</i> in Search of Substantial Authority	S-411
Moraine, David J. Loyalty Divided: Duties to Clients and Duties to Others— the Civil Liability of Tax Attorneys Made Possible by Acceptance of a Duty to the System.....	F-169

- Olson, Nina E.
 2010 Erwin N. Griswold Lecture Before the American College of
 Tax Counsel: Taking the *Bull* by Its Horns: Some Thoughts on
 Constitutional Due Process in Tax Collection S-227
- Pikowsky, Robert and John A. Miller
 Taxation and the Sabbatical: Doctrine, Planning, and Policy S-375
- Pomp, Richard D.
 The Unfulfilled Promise of the Indian Commerce Clause and
 State Taxation Su-897
- Shores, David F.
 Continuity of Business Enterprise: A Concept Whose Time
 Has Passed W-471
- Simmons, Daniel L. and Martin J. McMahon, Jr.
 A Field Guide to Cancellation of Debt Income W-415

TITLE INDEX TO ARTICLES**Issue and Page**

- 2010 Erwin N. Griswold Lecture Before the American College of
 Tax Counsel: Taking the *Bull* by Its Horns: Some Thoughts on
 Constitutional Due Process in Tax Collection
 Olson, Nina E. S-227
- Beating the Dead Horse: Revisiting *McDougal* in Search of
 Substantial Authority
 Mock, Rodney P. S-411
- Continuity of Business Enterprise: A Concept Whose Time Has
 Passed
 Shores, David F. W-471
- Entity Identity: The Taxation of Quasi-Separate Enterprises
 Land, Stephen B. F-99
- [A] Field Guide to Cancellation of Debt Income
 Simmons, Daniel L. and McMahon, Jr., Martin J. W-415
- [The] Frame Game: How Defining the “Transaction” Decides the Case
 Hariton, David P. F-1
- Loyalty Divided: Duties to Clients and Duties to Others—the Civil
 Liability of Tax Attorneys Made Possible by Acceptance of a
 Duty to the System
 Moraine, David J. F-169
- [The] Option Conundrum in Tax Law: After All These Years, What
 Exactly Is an Option?
 Liss, Kevin J. S-307
- Partnership Exit Strategies and the Failure of the Substantiality Test
 Henning, Thomas W. F-43
- [The] Power of United States Territories to Tax Interstate and Foreign
 Commerce: Why the Commerce and Import-Export Clauses Do
 Not Apply
 Ciolli, Anthony Su-1223

Premium Financed Surprises: Cancellation of Indebtedness Income and Financed Life Insurance Bloink, Robert S.	S-283
[The] Regulatory Systems for Employee Benefits Benko, Brian A.	S-239
“Songs of Innocence and Experience”: Changes to the Scope and Interpretation of the Permanent Establishment Article in U.S. Income Tax Treaties, 1950–2010 Macdonald, J. Ross	W-285
Tax Risk to Noncontributing Shareholders from Disproportionate Capital Contributions: Red Herring or Elephant in the Room? Braverman, Harvey	W-499
Taxation and the Sabbatical: Doctrine, Planning, and Policy Miller, John A. and Pikowsky, Robert	S-375
U.S. Trade or Business Implications of Distressed-Debt Investing Furci, Peter A.	W-335
[The] Unfulfilled Promise of the Indian Commerce Clause and State Taxation Pomp, Richard D.	Su-897

AUTHOR INDEX TO STUDENT NOTES AND COMMENTS

Issue and Page

Azman, Darren Don't Tell Mom I Didn't Pay My Taxes!: The Efficacy of State Shaming Campaigns on Taxpayer Compliance and Ideas for the Future.....	Su-1251
Bergmann, Sally The Application of Conduit Theory in Interest Rate Swap Transactions: <i>Schering-Plough Corporation v. United States</i>	S-437
Cotter, Cara M. <i>Allnutt v. Commissioner</i> : The Taxpayer's Responsibility	W-573
Ferguson, Zelda Is the Tax Holiday Over for Online Sales?	Su-1279
Fialkowski, Elizabeth M. Defining Willfulness: The Role of the Defendant's Ability to Pay in <i>United States v. Easterday</i>	W-587
Galindo, Paul Revisiting the “Open Transaction” Doctrine: Exploring Gain Potential and the Importance of Categorizing Amounts Realized	F-221
Gordon, Chaim Protecting Peter when the Legislature Robs Peter to Pay Paul After <i>Empress Casino v. Giannoulas</i>	Su-1299

Jupin, Amy	
The Resurrection of the Tonnage Clause and the Death of Fair Apportionment in <i>Polar Tankers v. City of Valdez, Alaska</i>	Su-1319
McDonald, Kate	
Circuit Split over ERISA Standing Remains, Despite Clear Statutory Provisions	F-249
Meltzer, Ari	
Solving the Personal Use/Investment Dilemma for Like-Kind Exchanges: <i>Moore v. Commissioner</i>	F-267
Steckman, Brit Cass	
Interpreting a Visigothic Spanish Civil Law Tradition to Trump the Internal Revenue Code: Section 6015's Uneven Application in Community Property States.....	W-553
Sale, Daniel C.	
Tenure Trap: Third Circuit Joins Sixth in Holding Tenure Buy-Out Payments Subject to FICA Taxation in <i>University v. United States</i>	W-603
Sarnell, Bradley	
A Gift to be Returned: Single-Member LLCs and Gift Tax Valuation in <i>Pierre v. Commissioner</i>	S-455
Tozeski, Hayley T. J.	
Tax Evasion—To Convict or Collect? Can the Government Have It Both Ways Under the Expanded Definition of “With Respect to Stock” in Section 301 After <i>Boulware v. United States</i> ?	W-621

TITLE INDEX TO STUDENT NOTES AND COMMENTS

Issue and Page

<i>Allnutt v. Commissioner: The Taxpayer's Responsibility</i>	
Cotter, Cara M.	W-573
[The] Application of Conduit Theory in Interest Rate Swap Transactions: <i>Schering-Plough Corporation v. United States</i>	
Bergmann, Sally.....	S-437
Circuit Split over ERISA Standing Remains, Despite Clear Statutory Provisions	
McDonald, Kate	F-249
Defining Willfulness: The Role of the Defendant's Ability to Pay in <i>United States v. Easterday</i>	
Fialkowski, Elizabeth M.	W-587
Don't Tell Mom I Didn't Pay My Taxes!: The Efficacy of State Shaming Campaigns on Taxpayer Compliance and Ideas for the Future	
Azman, Darren	Su-1251
[A] Gift to be Returned: Single-Member LLCs and Gift Tax Valuation in <i>Pierre v. Commissioner</i>	
Sarnell, Bradley.....	S-455

Interpreting a Visigothic Spanish Civil Law Tradition to Trump the Internal Revenue Code: Section 6015's Uneven Application in Community Property States Steckman, Brit Cass	W-553
Is the Tax Holiday Over for Online Sales? Ferguson, Zelda	Su-1279
Protecting Peter when the Legislature Robs Peter to Pay Paul After <i>Empress Casino v. Giannoulis</i> Gordon, Chaim	Su-1299
The Resurrection of the Tonnage Clause and the Death of Fair Apportionment in <i>Polar Tankers v. City of Valdez, Alaska</i> Jupin, Amy	Su-1319
Revisiting the "Open Transaction" Doctrine: Exploring Gain Potential and the Importance of Categorizing Amounts Realized Galindo, Paul.....	F-221
Solving the Personal Use/Investment Dilemma for Like-Kind Exchanges: <i>Moore v. Commissioner</i> Meltzer, Ari.....	F-267
Tax Evasion—To Convict or Collect? Can the Government Have It Both Ways Under the Expanded Definition of "With Respect to Stock" in Section 301 After <i>Boulware v. United States?</i> Tozeski, Hayley T. J.	W-621
Tenure Trap: Third Circuit Joins Sixth in Holding Tenure Buy-Out Payments Subject to FICA Taxation in <i>University v. United States</i> Sale, Daniel C.	W-603
MISCELLANEOUS	Issue and Page
In Memoriam: Steven C. Salch.....	S-223
Errata	Su-1335