

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).

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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 *THE TAX LAWYER* superseded the *BULLETIN*, its *Fifteen-Year Cumulative Index* (1967-1982) was published in 1983, and its *Thirty-Year Cumulative Index* (1967-1997) was published in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).

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