

## ERRATA

In Volume 51, Nos. 3 and 4 of *The Tax Lawyer*, an error in pagination occurs, with No. 3 (Spring 1998) ending on page 712 and No. 4 (Summer 1998) beginning on page 675. Therefore, to prevent misunderstanding when citing to these two issues, it is recommended that specific reference be made to the Spring or Summer issue:

The affected articles and notes, along with suggested citation, are as follows:

### Articles

Benjamin J. Cohen and Catherine A. Harrington, *Is the Internal Revenue Service Bound by Its Own Regulations and Rulings?* 51 TAX LAW. 675 (Summer 1998).

### Notes

John Bryan Williams, Note, *Debt-Equity Swaps Treated as Section 118 Capital Contributions: G.M. Trading Corp. v. Commissioner*, 51 TAX LAW. 667 (Spring 1998).

Wells M. Engledow, Note, *Remainder Sold For Fair Market Value Was Not Includable in Decedent's Estate: Wheeler v. United States*, 51 TAX LAW. 679 (Spring 1998).

Kristofer K. Spreen, Note, *S Corporation Prohibited From Adjusting Earnings and Profits Account to Reflect Actual Contract Costs: Broadway v. Commissioner*, 51 TAX LAW. 689 (Spring 1998).

Ian Otto, Note, *Common Law Designation of Employer and Who Bears the Burden of Paying Federal Employment Taxes: Consolidated Flooring Services v. United States*, 51 TAX LAW. 697 (Spring 1998).

Johannes Juette, Note, *Wife Who Received Substantial Benefit Resulting from Husband's Grossly Erroneous Deduction Entitled to Innocent Spouse Relief: Silverman v. Commissioner*, 51 TAX LAW. 705 (Spring 1998).

