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This index includes articles, committee reports, student notes, and miscellaneous items that appear in volume 65 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 THE TAX LAWYER superseded the BULLETIN, its *Fifteen-Year Cumulative Index* (1967–1982) was published in 1983, and its *Thirty-Year Cumulative Index* (1967–1997) was published in 1998.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.ambar.org/TaxLawyerJournal>. Beginning with Volume 59, they are available exclusively online.

Cite as, *e.g.*, 65 TAX LAW. __ [page] (2012).

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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* Subsequent to the publication of this Note, it came to the Editors' attention that some readers might infer from it that an S Corporation can have a subsidiary corporation that is also an S Corporation. That would be incorrect. References in the Note to TAC should have made it clear that TAC was not an S Corporation, but rather a qualified subchapter S subsidiary, or QSub, which is a disregarded entity.