INDEX TO VOLUME 69

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


This index includes articles, committee reports, student notes, and miscellaneous items that appear in volume 69 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 The Tax Lawyer superseded the Bulletin, its Fifteen-Year Cumulative Index (1967–1982) was published in 1983, and its Thirty-Year Cumulative Index (1967–1997) was published in 1998.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 have since been discontinued.

All volumes of The Tax Lawyer and the Bulletin from 1947 to the present are available on HeinOnline.

Cite as, e.g., 69 Tax Law. ___ [page] (2016).

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). Subsequent histories of the Tax Section were published on the occasion of its 75th Anniversary; see Gomez et al., 68 Tax Law., Vols. 1-4 (2014–2015).
<table>
<thead>
<tr>
<th>Author(s)</th>
<th>Title</th>
<th>Issue and Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abreu, Alice G. &amp; Richard K. Greenstein</td>
<td>Tax as Everylaw: Interpretation, Enforcement, and the Legitimacy of the IRS</td>
<td>S-493</td>
</tr>
<tr>
<td>American Bar Association Section of Taxation</td>
<td>Comments on Regulations Enabling Elections for Certain Transactions Under Section 336(e)</td>
<td>W-237</td>
</tr>
<tr>
<td>American Bar Association Section of Taxation</td>
<td>Comments on the Definition of Political Subdivision for Tax-Exempt Bonds and Other Tax-Advantaged Bonds</td>
<td>W-313</td>
</tr>
<tr>
<td>American Bar Association Section of Taxation</td>
<td>Comments on the Multistate Tax Commission’s Proposed Draft Amendments to Its Model General Allocation and Apportionment Regulations</td>
<td>Su-769</td>
</tr>
<tr>
<td>Bartmann, Amanda</td>
<td>Making Taxpayer Rights Real: Overcoming Challenges to Integrate Taxpayer Rights into a Tax Agency’s Operations</td>
<td>S-597</td>
</tr>
<tr>
<td>Book, Leslie</td>
<td>Bureaucratic Oppression and the Tax System</td>
<td>S-567</td>
</tr>
<tr>
<td>Burke, Karen C. &amp; Grayson M.P. McCouch</td>
<td>Sham Partnerships and Equivocal Transactions</td>
<td>S-625</td>
</tr>
<tr>
<td>Cummings, Jasper L., Jr.</td>
<td>The Supreme Court’s Deference to Tax Administrative Interpretation</td>
<td>W-419</td>
</tr>
<tr>
<td>Floss, Christopher</td>
<td>Does 3.8% Change Anything? The Intersection of the Net Investment Income Tax and Fiduciary Income Tax</td>
<td>W-401</td>
</tr>
<tr>
<td>Fogg, Keith &amp; Sime Jozipovic</td>
<td>How Can Tax Collection Be Structured to Observe and Preserve Taxpayer Rights: A Discussion of Practices and Possibilities</td>
<td>S-513</td>
</tr>
<tr>
<td>Goldberg, Daniel S.</td>
<td>The Target Method for Partnership Special Allocations and Why It Should Be Safe-Harbored</td>
<td>S-663</td>
</tr>
<tr>
<td>Greenberg, Samuel T., Nima H. Mohebbi, &amp; Ian S. Speir</td>
<td>Crafting a Constitutional Marijuana Tax</td>
<td>F-213</td>
</tr>
<tr>
<td>Jozipovic, Sime &amp; Keith Fogg</td>
<td>How Can Tax Collection Be Structured to Observe and Preserve Taxpayer Rights: A Discussion of Practices and Possibilities</td>
<td>S-513</td>
</tr>
</tbody>
</table>
Kahn, Douglas A. & Jeffrey H. Kahn
Cancellation of Debt and Related Transactions ...................... F-161
Kahn, Jeffrey H. & Douglas A. Kahn
Cancellation of Debt and Related Transactions ...................... F-161
Koo, Moon J.
Is the Investment Tax Credit Really More Coercive Than the Personal Property Tax Exemption in the Cumo Controversy? ...... Su-817
McCouch, Grayson M.P. & Karen C. Burke
Sham Partnerships and Equivocal Transactions ....................... S-625
McMahon, Martin J., Jr.
Rethinking Taxation of Privately Held Businesses .................... W-345
Mohebbi, Nima H., Samuel T. Greenberg, & Ian S. Speir
Crafting a Constitutional Marijuana Tax ................................. F-213
New York Program Committee on State and Local Taxes
Discussion of First Interim Report of the Special Subcommittee on State Taxation of Interstate Commerce ...................... Su-849
Olson, Nina E.
Selected Articles from the Inaugural International Conference on Taxpayer Rights ................................................................. S-491
Parker, Emily A.
2016 Erwin N. Griswold Lecture Before the American College of Tax Counsel: Stroke of the Scrivener’s Pen: Role of a Tax Planner and Litigator ........................................................................ S-477
Squillante, Bruce
Temple-Inland—Revealing How the States Moved From Jackrabbits to Predators in Taking Unclaimed Property .......... Su-773
Speir, Ian S., Nima H. Mohebbi, & Samuel T. Greenberg
Crafting a Constitutional Marijuana Tax ................................. F-213
Veliotis, Stanley
AMT with No or Trivial Transactional Preferences: The Regular Tax Rate Schedule as an Implied AMT Preference ............ S-731
Yin, George F.
Preventing Congressional Violations of Taxpayer Privacy .......... F-103

TITLE INDEX TO ARTICLES AND REPORTS

2016 Erwin N. Griswold Lecture Before the American College of Tax Counsel: Stroke of the Scrivener’s Pen: Role of a Tax Planner and Litigator
Parker, Emily A. ........................................................................ S-477
AMT with No or Trivial Transactional Preferences: The Regular Tax Rate Schedule as an Implied AMT Preference
Veliotis, Stanley ....................................................................... S-731
Bureaucratic Oppression and the Tax System
Book, Leslie ............................................................................ S-567
Cancellation of Debt and Related Transactions  
Kahn, Douglas A & Jeffrey H. Kahn ................................................. F-161

Comments on Proposed Regulations on Certain Partnership Provisions  
of the American Jobs Creation Act of 2004  
American Bar Association Section of Taxation ............................. F-5

Comments on Regulations Enabling Elections for Certain Transactions  
Under Section 336(e)  
American Bar Association Section of Taxation ............................. W-237

Comments on the Definition of Political Subdivision for Tax-Exempt Bonds  
and Other Tax-Advantaged Bonds  
American Bar Association Section of Taxation ............................. W-313

Comments on the Multistate Tax Commission’s Proposed Draft  
Amendments to Its Model General Allocation and Apportionment  
Regulations  
American Bar Association Section of Taxation ............................. Su-769

Crafting a Constitutional Marijuana Tax  
Mohebbi, Nima H., Samuel T. Greenberg, & Ian S. Speir .............. F-213

Discussion of First Interim Report of the Special Subcommittee on  
State Taxation of Interstate Commerce  
New York Program Committee on State and Local Taxes ............ Su-849

Does 3.8% Change Anything? The Intersection of the Net Investment  
Income Tax and Fiduciary Income Tax  
Floss, Christopher ..................................................................... W-401

How Can Tax Collection Be Structured to Observe and Preserve  
Taxpayer Rights: A Discussion of Practices and Possibilities  
Fogg, Keith & Sime Jozipovic ...................................................... S-513

Is the Investment Tax Credit Really More Coercive Than the Personal  
Property Tax Exemption in the Cuno Controversy?  
Koo, Moon J ............................................................................. Su-817

Making Taxpayer Rights Real: Overcoming Challenges to Integrate  
Taxpayer Rights into a Tax Agency’s Operations  
Bartmann, Amanda ..................................................................... S-597

Preventing Congressional Violations of Taxpayer Privacy  
Yin, George F .............................................................................. F-103

Rethinking Taxation of Privately Held Businesses  
McMahon, Martin J., Jr .............................................................. W-345

Selected Articles from the Inaugural International Conference on  
Taxpayer Rights  
Olson, Nina E ............................................................................ S-491

Sham Partnerships and Equivocal Transactions  
Burke, Karen C. & Grayson M.P. McCouch ................................. S-625

[The] Supreme Court’s Deference to Tax Administrative Interpretation  
Cummings, Jasper L., Jr ............................................................. W-419
INDEX

[The] Target Method for Partnership Special Allocations and Why It Should Be Safe-Harbored
Goldberg, Daniel S. ................................................................. S-663

Tax as Everylaw: Interpretation, Enforcement, and the Legitimacy of the IRS
Abreu, Alice. G. & Richard K. Greenstein .................................. S-493

Temple-Inland—Revealing How the States Moved From Jackrabbits to Predators in Taking Unclaimed Property
Squillante, Bruce ........................................................................ Su-773

AUTHOR INDEX TO STUDENT NOTES AND COMMENTS

Finz, Brandon
Uncertainty Will Persist: Perpetuating the Battle Over Natural Gas Taxation Through an Analysis of Missouri Gas v. Kansas Division of Property Valuation ........................................... Su-903

Jin, Michael W.

Langton, Alexandra
The Inconsistent Limits of the Commerce and Import-Export Clauses on Territorial Governments’ Taxing Ability .... Su-883

Mitchell, David S.
An Unhappy Union: Married Taxpayers Filing Separately and the Affordable Care Act’s Premium Tax Credit .......... W-453

TITLE INDEX TO STUDENT NOTES AND COMMENTS

An Unhappy Union: Married Taxpayers Filing Separately and the Affordable Care Act’s Premium Tax Credit
Mitchell, David S. ...................................................................... W-453

[The] Inconsistent Limits of the Commerce and Import-Export Clauses on Territorial Governments’ Taxing Ability
Langton, Alexandra K. ................................................................ Su-883

Section 501(r): A Better Charitable Tax Exemption for Nonprofit Hospitals?
Jin, Michael W. ........................................................................... S-749

Uncertainty Will Persist: Perpetuating the Battle Over Natural Gas Taxation Through an Analysis of Missouri Gas v. Kansas Division of Property Valuation
Finz, Brandon ........................................................................... Su-903
MISCELLANEOUS

In Memoriam: B. Harvie Branscomb, Jr.
  Gibbs, Lawrence B., Stanley L. Blend, & William H. Caudill......... F-1
In Memoriam: Kenneth W. Gideon
  Gomez, Armando & Pamela F. Olson........................................ W-231