A NEW ADDITION TO THE LAW STORIES SERIES…

BUSINESS TAX STORIES

Edited by

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Business Tax Stories, co-edited by Steven A. Bank and Kirk J. Stark, will be published this summer and will be available for fall 2005 classes. Copies will be sent to all law school professors teaching Corporate Tax, Partnership Tax, and Taxation of Business Enterprises. Non-law school professors may obtain a copy by contacting one of our Account Managers, Paul Thomson paul.thomson@thomson.com, Christopher Hart christopher.hart@thomson.com, Junior Torres junior.torres@thomson.com, Nicole Fox nicole.fox@thomson.com, Erik Limpitlaw erik.limpitlaw@thomson.com or call toll-free at 1-877-888-1330.

Unlike many of the other volumes in the law stories series, Business Tax Stories does not deal solely with judicial opinions. In the field of business taxation, many of the most significant developments are not cases, and certainly not Supreme Court cases, but rather legislative and administrative changes and transactional innovations. Business Tax Stories includes chapters on several landmark cases; however, it also surveys many of the critical developments in the history of U.S. corporate and partnership taxation. Taken as a whole, Business Tax Stories is organized to serve as a history of business taxation over the last century.

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Chapter Outline

Introduction  Steven A. Bank and Kirk J. Stark

Chapter 1.  The Story of the Separate Corporate Income Tax: A Vehicle for Regulating Corporate Managers.  Reuven S. Avi-Yonah

Chapter 2.  The Story of *Hendler*: From Pyrrhic Victory to Modern Section 357.  Karen C. Burke


Chapter 4.  The Story of *Gregory*: How are Tax Avoidance Cases Decided?  Assaf Likhovski

Chapter 5.  The Story of *General Utilities* and its Repeal: Much Ado about Nothing?  Herwig J. Schlunk

Chapter 6.  The Story of Double Taxation: A Clash over the Control of Corporate Earnings.  Steven A. Bank


Chapter 8.  The Story of *Tufts*: The "Logic" of Taxing Nonrecourse Loan Transactions.  Laura Cunningham and Noel Cunningham
