
Some Additional Reading Sources [Preliminary]

Re: Class Meeting No.

1. Holmes, Kevin. The Concept of Income – A Multi-Disciplinary Analysis, Amsterdam: The International Bureau of Fiscal Documentation (2002).
3. Blum & Kalven, The Uneasy Case for Progressive Taxation (1953); Blum, Revisiting the Uneasy Case for Progressive Taxation, 60 *Taxes* 16 (1983).
4. Brazelton, J., “For Richer or Poorer: Tax Reform and the Marriage Penalty”, Jan. 2002, *Practical Tax Strategies*, pp. 33 – 43.
6. McNulty, Flat Tax, Consumption Tax, Consumption-Type Income Tax Proposals in the United States: A Tax Policy Discussion of Fundamental Tax Reform, 88 *Calif. L. Rev.* 2095 (2000).
7. McNulty, “A Transfer Tax Alternative: Inclusion under the Income Tax”, 26 *Tax Notes* 24 (1976).

Dodge, J., A Deemed Realization Approach Is Superior to Carryover Basis (and Avoids Most of the Problems of the Estate and Gift Tax), 54 *Tax L. Rev.* 421 (2001).
8. Rakowski, E., Can Wealth Taxes Be Justified?, 53 *Tax L. Rev.* 263-375 (2000).
9. McNulty, Tax Policy and Tuition Credit Legislation: Federal Income Tax Allowances for the Personal Costs of Higher Education, 61 *Calif. L. Rev.* 1 (1973).
12. McNulty, Corporate Income Tax Reform in the United States: Proposals for Integration of the Corporate and Individual Income Taxes, 12 *Berk. J. Int. Law* 161 (1994) (formerly *The International Tax and Business Lawyer*).

See generally:

- a) Caron, Burke & McCouch, Federal Income Tax Anthology (1997), Anderson Pub. Co.
- b) Caron, McCouch & Burke, Federal Wealth Transfer Tax Anthology, Cincinnati, OH: Anderson Pub. Co. (1998).
- c) McIntyre, Sander & Westfall, Readings in Federal Taxation, Foundation Press (1983).
- d) Ault, H., Comparative Income Taxation (A Structural Analysis), The Hague: Kluwer Law International (1997).