Summer Tax Institute
Comprehensive Income Tax Track
Selected Reading List

The short list of readings below is meant as an aid for students wanting to prepare a little in advance.

1. Dormant Commerce Clause
      i. Nexus
      ii. Fair Apportionment
      iii. Non-Discrimination

2. Unitary Theory
   a. Allied-Signal v. Director, Division of Taxation, 504 U.S. 768 (1992)

3. Uniform Division of Income for Tax Purposes Act
   a. Examples of Application
      i. Hoechst Celanese Corp. v. Franchise Tax Bd., 25 Cal.4th 508 (2001)(Supreme Court of California)

4. Public Law 86-272