

SUMMER TAX INSTITUTE

Advanced Income Tax Track Selected Reading List

1. Constitutional Limitations

- a. Due Process
 - i. [Mobil Oil v. Commissioner of Taxes, 445 U.S. 425 \(1980\)](#)
 - ii. [Allied-Signal, Inc. v. Director, Div. of Taxation, 504 U.S. 768 \(1992\)](#)
- b. Commerce Clause
 - i. Interstate :[Complete Auto Transit, Inc. v. Brady, 430 U.S. 274 \(1977\)](#)
 1. Nexus: [Quill Corp. v. North Dakota, 504 US 298 \(1992\)](#)
 2. Discrimination: [Armco Inc. v. Hardesty, 467 U.S. 638 \(1984\)](#)
 3. Fair Apportionment: [Container Corp. v. Franchise Tax Board, 463 U.S. 159 \(1983\)](#)
 4. Related to Benefits: [Commonwealth Edison Co. v. Montana, 453 U.S. 609 \(1981\)](#)
 - ii. Foreign
 1. [Japan Line, Ltd. v. County of Los Angeles, 441 U.S. 434 \(1979\)](#)

2. Taxability Nexus

- a. [Geoffrey, Inc. v. South Carolina Tax Commission, 437 S.E.2d 13 \(1993\)](#) (South Carolina Supreme Court)

3. Unity - Combined Reporting

- a. [Butler Bros v. McColgan, 315 U.S. 501 \(1942\)](#)
- b. [Edison California Stores v. McColgan, 30 Cal.2d 472 \(1947\)](#) (Supreme Court of California)

4. Business Income

- a. [Hoechst Celanese Corp. v. Franchise Tax Board, 25 Cal.4th 508 \(2001\)](#) (Supreme Court of California)

5. Tax Base

- a. Dividends –Foreign Domestic, Commerce Clause Considerations: [Kraft General Foods v. Iowa Dept. of Revenue and Finance, 505 U.S. 71 \(1992\)](#)

6. Multistate Compact Election

- a. California – No Contract: [Gillette Co. v. Franchise Tax Board](#)

7. UDITPA Section 18

- a. [Hans Rees' Sons, Inc. v. North Carolina 283, U.S. 123 \(1931\)](#)
- b. Treasury: [Microsoft Corp v. Franchise Tax Board, 39 Cal.4th 750 \(2005\)](#) (Supreme Court of California)