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
         (Supreme Court of California)

4. Public Law 86-272