

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
 - a. [Complete Auto Transit, Inc. v. Brady, 430 U.S. 274 \(1977\)](#)
 - i. Nexus
 1. [Scripto v. Carson, 362 U.S. 207 \(1960\)](#)
 2. [South Dakota v. Wayfair, Inc., 138 S. Ct. 2080 \(2018\)](#)
 - ii. Fair Apportionment
 1. [Moorman Manufacturing Co. v. Blair, 437 U.S. 267 \(1978\)](#)
 2. [Container Corp. v. Franchise Tax Bd., 463 U.S. 159 \(1983\)](#)
 - iii. Non-Discrimination
 1. [Fulton Corp. v. Faulkner, 516 U.S. 325 \(1996\)](#)
 2. [Armco Inc. v. Hardesty, 467 U.S. 638 \(1984\)](#)
 3. [Comptroller of Treasury of Maryland v. Wynne, 135 S.Ct. 1787 \(2015\)](#)
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
 - a. [Wisconsin Department of Revenue v. Wrigley Co., 505 U.S. 214 \(1992\)](#)