

April, 2017

An orange L-shaped graphic consisting of a vertical line on the left and a horizontal line extending to the right, positioned to the left of the title.

The Shelf Project

Revenue-Raising Proposals to Defend the Tax Base

Catalog of Projects: 2007-2017

By Subject Matter

Table of Contents: List of Shelf Projects by Area

(Some projects are double listed)

1. Overviews of the Shelf Project
2. Accounting
 1. Cash equivalents.
 2. Capitalizing Investments.
 3. Maintain basis not lost.
 4. Other anti-abuse rules.
3. Basic Tax
 1. Tax planning and litigation.
 2. Repeal Municipal Bond exemption.
 3. Capital Gain Reform
 4. Shelters
 5. Untaxed Standard of Living.
 6. End Deferral.
 7. Personal Deductions
4. Business Entities
 1. Partnerships.
 2. Corporations
5. Employee Benefits
6. Environmental
7. Estate Tax
8. Exempt Entities
9. Foreign
10. Financial Instruments and Institutions.
11. Industry Reform
12. Procedure

List of Shelf Projects by Area

(some projects are double listed)

Overviews and Updates

Calvin H. Johnson, *Measure Tax Expenditures by Internal Rate of Return*, 139 Tax Notes 273 (April 15, 2013), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2253291

Johnson, *How to Raise \$1 Trillion Without a VAT or a Rate Hike*, 128 TAX NOTES 101 (July 5, 2010), http://www.utexas.edu/law/faculty/calvinjohnson/How_to_Raise_1_Trillion.pdf ([listing Shelf projects in order of revenue estimates](#))

Johnson, *Two Years of the Shelf Project*, 126 TAX NOTES 513 (Jan. 25, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/two-years-of-the-shelf-project-01-25-2010.pdf>

Johnson, *The Shelf Project: Revenue Raising Projects that Defend the Tax Base*, 117 TAX NOTES 1077 (2007), <http://www.utexas.edu/law/faculty/calvinjohnson/shelf-project.pdf> See also, Johnson, *Evolution of the Shelf Project*, 137 TAX NOTES 216 (October 8, 2012) (Letter to the Editor), http://www.utexas.edu/law/faculty/calvinjohnson/evolution_of_the_shelf_project.pdf

Accounting

1. Cash equivalents.

Johnson & Gregg D. Polsky, *End Tax Floats by Taxing Receivables or Deferring Payables*, 129 TAX NOTES 1243 (Dec. 13, 2010) , <http://ssrn.com/abstract=2070109>. .

Gregg D. Polsky, Brant J. Hellwig, *Close the Yield Exemption Loophole Created by Childs*, 123 TAX NOTES 1141 (May 18, 2009)
,http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1517447

2. Capitalizing Investments.

Johnson, *Capitalize Costs of Software Development*, 124 TAX NOTES 603 (August 10, 2009)
, <http://www.utexas.edu/law/faculty/calvinjohnson/CapitalizeCostsOfSoftwareDevelopment.pdf> .

Johnson, *Small Business Inventory Expensing*, 129 TAX NOTES 591 (Nov. 1, 2010),
,<http://www.utexas.edu/law/faculty/calvinjohnson/Small-Business-Inventory.pdf> .

Johnson, *The Effective Tax Ratio and the Undertaxation of Intangibles*, 121 TAX NOTES 1289 (2008), <http://www.utexas.edu/law/faculty/calvinjohnson/effective-tax-ration.pdf> Johnson,

Simplification by Repeal of the One-Year Rule for Prepayments, 124 TAX NOTES 809 (August 24, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/One-Year-Rule.pdf> .

Johnson, *Omnibus Capitalization Proposals*, 124 TAX NOTES 1121 (Sept 14, 2009) ,
<http://ssrn.com/abstract=2070138> .

3. Maintain basis not lost.

Johnson, *Casualty and Business Losses When Basis Has Not Been Lost*, 120 TAX NOTES 357 (2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520725; see also Letters to Editor, *Applause for Reification of Basis*, 120 TAX NOTES 903 (September 1, 2008) ,
<http://www.utexas.edu/law/faculty/calvinjohnson/applause-for-reification-of-basis.pdf>

Johnson, *End Identification of Stock Certificates*, 119 TAX NOTES 1171 (June 16, 2008)
,http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520090

Johnson, *Deferred Payment Sales*, 120 TAX NOTES 157 (2008)
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520093

Johnson, *End Tax-Free Monetization of Wealth*, 119 TAX NOTES 1361 (2008)
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520093

4. Other anti-abuse rules.

Johnson, *Closing Deferred Revenue*, 121 TAX NOTES 965 (2008),
<http://www.utexas.edu/law/faculty/calvinjohnson/closing-deferred-revenue.pdf>

Johnson, *Wash Sales with Replacement by Related Parties*, 120 TAX NOTES 1325
(2008), <http://www.utexas.edu/law/faculty/calvinjohnson/wash-sales-with-replacement.pdf>

Johnson, *Sale of Goodwill and Other Intangibles as Ordinary Income*, 118 TAX NOTES 321
(Jan. 14, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1517925

Johnson, *Don't Let Capital Accounts Go Negative*, 129 TAX NOTES 127 (Oct. 4, 2010),
<http://www.utexas.edu/law/faculty/calvinjohnson/NegCapAcct.pdf> .

Basic Tax

1. Tax planning and litigation.

Johnson, *No Deduction for Tax Planning and Controversy Costs*, 129 TAX NOTES 333 (Oct 18, 2010), <http://ssrn.com/abstract=2070122> .

2. Repeal Municipal Bond exemption.

Johnson, *Repeal Tax Exemption for Municipal Bonds*, 117 TAX NOTES 1259 (2007), <http://ssrn.com/abstract=2070116> .

2. Capital Gain Reform

Johnson, *Nyet, Nein, Non, No to Capital Gain on Depreciable Property*, 152 Tax Notes 1455 (Sept. 5, 2016), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2862817

Johnson, *Gains and Losses on Business Depreciable Property*, 126 TAX NOTES 787 (Feb. 8, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/gains-losses-business-depreciable-property-02-08-2010-tax-notes.pdf>

Johnson, *Cleaning Compensation for Services Out of Capital Gain*, 126 TAX NOTES 233 (Jan. 11, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/cleaning-compensation-for-services-out-of-capital-gain-01-11-2010-tax-notes.pdf>

Johnson, *Fixing Capital Gains at its Core*, 125 TAX NOTES 1221 (Dec. 14, 2009) , <http://ssrn.com/abstract=2070140> ¹

Johnson, *Timber!*, 125 TAX NOTES 801 (Nov. 16, 2009), http://www.utexas.edu/law/faculty/calvinjohnson/timber_11-16-09-tax-notes.pdf .

Johnson, *Sale of Goodwill and Other Intangibles as Ordinary Income*, 118 TAX NOTES 321 (Jan. 14, 2008), <http://www.utexas.edu/law/faculty/calvinjohnson/sale-goodwill-other-intangibles-as-income.pdf>

3 Shelters

Johnson, *Don't Let Capital Accounts Go Negative*, 129 TAX NOTES 127 (Oct. 4, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/NegCapAcct.pdf>

¹ The Author now concludes that the accounting for a capital gain fund is too complicated to be maintained in the ordinary course, and that self imposed restrictions on use of the proceeds do not justify the lower tax on realized and consumable gain. Realized capital gains ordinarily contribute to standard of living. The author would now restrict capital gain to corporate stock where it serves as an amelioration of the double tax of corporate earnings.

Johnson, *Closing Deferred Revenue*, 121 TAX NOTES 965 (2008), <http://www.utexas.edu/law/faculty/calvinjohnson/closing-deferred-revenue.pdf>

Johnson, *Sale of Goodwill and Other Intangibles as Ordinary Income*, 118 TAX NOTES 321 (Jan. 14, 2008), <http://www.utexas.edu/law/faculty/calvinjohnson/sale-goodwill-other-intangibles-as-income.pdf>

Johnson, *Capitalize Costs of Software Development*, 124 TAX NOTES 603 (August 10, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/CapitalizeCostsOfSoftwareDevelopment.pdf>

Johnson, *The Effective Tax Ratio and the Undertaxation of Intangibles*, 121 TAX NOTES 1289 (2008), <http://www.utexas.edu/law/faculty/calvinjohnson/effective-tax-ration.pdf> .

Johnson and Lawrence Zelenak, *Codification of General Disallowance of Artificial Losses*, 122 TAX NOTES 1389 (March 16, 2009) , <http://ssrn.com/abstract=2070135> ²

4. Untaxed Standard of Living.

Johnson, *Horse Losses and Other Pleasures*, 142 TAX NOTES (March 31, 2014) http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2425262

Johnson, *Elephant in the Parlor: Repeal of Step-up in Basis at Death*, 121 TAX NOTES 1181 (2008), <http://www.utexas.edu/law/faculty/calvinjohnson/elephant-in-the-parlor.pdf> ; see also Letters to Editor, *Plump Target*, 121 TAX NOTES 1459 (December 22, 2008), <http://www.utexas.edu/law/faculty/calvinjohnson/plump-target-basis-step-up.pdf>

Johnson. *Taxation of the Really Big House*, 122 TAX NOTES 915 (February 16, 2009) , <http://www.utexas.edu/law/faculty/calvinjohnson/taxation-of-the-really-big-house.pdf> ; see also Letters to Editor, *Tax Only What Happened*, 122 TAX NOTES 1271 (March 4, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/tax-only-what-happened.pdf> .

Richard Schmalbeck & Jay A. Soled, *Elimination of the Deduction for Business Entertainment Expenses*, 123 TAX NOTES 757 (May 11, 2009), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1517448

Johnson, *Ordinary Medical Expenses*, 141 Tax Notes 773-80 (Nov. 18, 2013), <http://ssrn.com/abstract=2357803>

Johnson, *An Employer-level Proxy Tax on Fringe Benefits*, 123 TAX NOTES 483 (April 27, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/employer-level-proxy-tax.pdf>

Johnson. *Ain't Charity: Disallowing Deductions for Kept Resources*, 128 TAX NOTES 545 (Aug. 2, 2010), http://www.utexas.edu/law/faculty/calvinjohnson/aint_charity.pdf .

² Congress adopted a slightly different version of the codification of economic substance in the Health Care and Education Reconciliation Act of 2010., enacting IRC § 7701(o)

5. End Deferral.

Johnson, *Impose Capital Gains Tax on Like-Kind Exchanges*, 121 TAX NOTES 475 (2008) , <http://www.utexas.edu/law/faculty/calvinjohnson/like-kind-exchanges.pdf>

6. Reform Personal Deductions

Gladriel Shobe, *Ending the Local Tax Deduction*, 149 Tax Notes 955 (Nov. 16, 2015), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2719308

Business Entities

1. Partnerships.

Partnership Allocations From Nickel-on-the-Dollar Substance, 134 TAX NOTES 873 (Feb. 13, 2012), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2005780

Recognizing Built-In Gain on Contribution to a Partnership, 133 TAX NOTES 905 (Nov. 14, 2011), http://utexas.edu/law/faculty/calvinjohnson/recognizing_built-in_gain_on_contribution_to_a_partnership.pdf most expense

Johnson, *Don't Let Capital Accounts Go Negative*, 129 TAX NOTES 127 (Oct. 4, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/NegCapAcct.pdf>.

Johnson, *Common Trust Funds: The Living Fossil of Passthroughs*, 128 TAX NOTES 103 (May 5, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/common-trust-funds-living-fossil-of-passthroughs-04-05-2010-tax-notes.pdf>

Johnson, *'Contributions to Capital' from Nonowners*, 126 TAX NOTES 1127 (March 1, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/contributions-to-capital-from-nonowners-03-01-2010-tax-notes.pdf>

Karen C. Burke, *Collapsible Real Estate Partnership*, 120 TAX NOTES 593 (July 21, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520722

Johnson, *Fixing the Double Deduction From Carried Interest*, 131 TAX NOTES 201 (April 11, 2011), <http://www.utexas.edu/law/faculty/calvinjohnson/Fixing-the-Double-Deduction-From-Carried-Interest.pdf> withdrawn by Letter to Editor, 132 TAX NOTES 1441 (Sept. 26, 2011), http://www.utexas.edu/law/faculty/calvinjohnson/withdraw_carried_interests.pdf

2. Corporations

Jeff Kwall, *The Repeal of Graduated Corporate Tax Rates*, 131 Tax Notes 1395 (June 27, 2011), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1879329.

Johnson, *Corporate Meltdowns and the Deduction of Credit Risk Interest*, 131 TAX NOTES 513 (May 2, 2011), <http://ssrn.com/abstract=2070104>.

Johnson, *Corporate Distributions from Earnings and Beyond*, 127 TAX NOTES 813 (May 17, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/corporate-distributions-from-earnings-beyond-05-17-2010-tax-notes.pdf>³

Johnson, *Taxing the Publicly Traded Stock in a Corporate Acquisition*, 124 TAX NOTES 1363 (Sept. 28, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/taxing-the-publicly-traded-stock-09.28.09.pdf>

Johnson, *'Contributions to Capital' from Nonowners*, 126 TAX NOTES 1127 (March 1, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/contributions-to-capital-from-nonowners-03-01-2010-tax-notes.pdf>.

Charles I. Kingson, "The Nonenforcement of [Section 305](#) Dividend Treatment," 119 TAX NOTES 749 (May 19, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520086

Johnson, *Replace the Corporate Tax with a Market Capitalization Tax*, 117 TAX NOTES 1082 (2007), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1517925.

³ The Author now concludes that the precompte, the 35% tax paid by the corporation on dividends not from previously taxed income, should be kept as a fund on the corporation level to be used to satisfy future section 11 taxes (if any). Most dividends not from previously taxed amounts arise because of borrowing or quasi-borrowing or deferred tax on economic income, and the corporation will need the precompte in the future. The decision would also simplify the accounting for the precompte compared to that presented in the *Corporate Distributions*.

Employee Benefits

Johnson, *Amazing Waste: Tax Subsidies To Qualified Retirement Plans*, 144 TAX NOTES 727 (August 11, 2014), <http://ssrn.com/abstract=2485441>

Johnson, *Repeal Roth Retirement Plans To Increase National Savings*, 128 TAX NOTES 773 (August 16, 2010), <http://ssrn.com/abstract=2070120>

Andrew Stumpff and Norman Stein, *Repeal Tax Incentives for ESOPS*, 125 Tax Notes 337 (Oct. 19, 2009), <http://ssrn.com/abstract=1517454>

Richard Schmalbeck & Jay A. Soled, *Elimination of the Deduction for Business Entertainment Expenses*, 123 TAX NOTES 757 (May 11, 2009), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1517448

Johnson, *An Employer-level Proxy Tax on Fringe Benefits*, 123 TAX NOTES 483 (April 27, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/employer-level-proxy-tax.pdf>

Johnson, *Corporate Meltdowns Caused by Compensatory Stock Options*, 131 TAX NOTES 737 (May 16, 2011), <http://ssrn.com/abstract=2070108>

Johnson, *Settle Withholding by the Dollars, Not Control*, 136 TAX NOTES 949 (Aug. 20, 2012), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2135057

Environmental

Ian Parry, *Raise \$100 Billion from a \$20 CO2 Tax*, 123 TAX NOTES 243 (April, 2009),
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1517474

Estate and Transfer Tax

Lawrence W. Waggoner, Effectively Curbing the GST Exemption for Perpetual Trusts 135 TAX NOTES 1267 (June 4, 2012), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2083804; *see also* Johnson & Waggoner, *Perpetual Trusts: The Walking Dead*, 136 TAX NOTES 1215 (Sept. 3, 2012), <http://ssrn.com/abstract=2147989> (Letter to the Editor)

Joseph Dodge, Retained Interest Transfers under the Estate and Gift Tax, 133 TAX NOTES 235 (Oct 10, 2011), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1944327

Johnson *Payout by Charities Over 50 Years*, 132 TAX NOTES 1161 (September 12, 2011) http://www.utexas.edu/law/faculty/calvinjohnson/payout_by_charities_over_50_years.pdf

Johnson & Joseph M. Dodge, *Passing Estate Tax Values Through the Eye of a Needle*, 132 TAX NOTES 939 (Aug. 29, 2011), http://www.utexas.edu/law/faculty/calvinjohnson/eye_of_needle.pdf

Bridget Crawford, *Reform the Gift Tax Annual Exclusion to Raise Revenue*, 132 TAX NOTES 443 (July 25, 2011), <http://www.utexas.edu/law/faculty/calvinjohnson/crummeytrusts.pdf>

Exempt Entities

Johnson, Payout by Charities Over 50 Years, 132 Tax Notes 1161 (September 12, 2011) http://www.utexas.edu/law/faculty/calvinjohnson/payout_by_charities_over_50_years.pdf

Johnson and Ellen P. Aprill, *UBIT to the Defense! ESOPs and Government Entities*, 128 TAX NOTES 317 (JULY 19, 2010), <http://www.utexas.edu/law/faculty/calvinjohnson/UBIT-to-the-defense.pdf>

Johnson. *Ain't Charity: Disallowing Deductions for Kept Resources*, 128 TAX NOTES 545, (Aug. 2, 2010), http://www.utexas.edu/law/faculty/calvinjohnson/aint_charity.pdf

Foreign

Samuel D. Brunson, *Accept this Justice as a Gift: Unilateral Enforcement of Foreign Tax Judgments*, 146 Tax Notes 541 (Jan. 26, 2015), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2568107

Johnson, *Repatriation Tax: Are We Chamberlain or Churchill?*, 144 TAX NOTES 1457 (Sept. 22, 2014), <http://ssrn.com/abstract=2507269>

Reuven Avi-Yonah, "Enforcing Dividend Withholding on Derivatives," 121 TAX NOTES 147 (Nov. 10, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520736⁴

Reuven Avi-Yonah, *A Coordinated Withholding Tax on Deductible Payments*, TAX NOTES 993 (June 2, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520080

Charles I. Kingson, *The Source of Royalty Income*, 119 TAX NOTES 499 (May 5, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520085

Kingson, *Elections for Foreign Target Corps. and the Larger Problem*, 119 TAX NOTES 303 (Apr. 21, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520074

Kingson, *Preventing Earnings Stripping Equally*, 118 TAX NOTES 1329 (Mar. 24, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520072

Kingson, *Taxing Foreign Corporations on U.S. Business Income*, 118 TAX NOTES 1143 (Mar. 10, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520071

Kingson, *Reform Intercompany Sales and Service Income Under Subpart F*, 118 TAX NOTES 951 (Feb. 25, 2008), [2008 TNT 38-24](#)

Kingson, *Business Income and the Foreign Tax Credit*, 118 TAX NOTES 741 (Feb. 11, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520066

Kingson, *Revise the Rules for Passive Income and Passive Assets*, 118 TAX NOTES 535 (Jan. 28, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520065

⁴ Congress adopted Avi-Yonah recommendation on Enforcing Dividend Withholding in HIRE Hiring Incentives to Restore Employment {HIRE} Act of March 18, 2010 adding subsection 871(1).

Financial Instruments and Institutions.

Calvin H. Johnson, *End Tax Subsidy from Abandonments and Swaps*, 152 Tax Notes 1171 (Aug. 22, 2016), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2862839

Yoram Keinan, *Mark to Market for Derivatives*, 128 TAX NOTES 1269 (Sept. 20, 2010), http://www.utexas.edu/law/faculty/calvinjohnson/mark_to_market_for_derivatives.pdf

Johnson, *Taxing the Publicly Traded Stock in a Corporate Acquisition*, 124 TAX NOTES 1363 (Sept. 28, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/taxing-the-publicly-traded-stock-09.28.09.pdf> .

David S. Miller, *A Progressive System of Mark-to-Market Taxation*, 121 TAX NOTES 213 (Oct. 13, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520732

Johnson, Andrew Pike and Eric Lustig, *Tax on Insurance Buildup*, 122 TAX NOTES 665 (February 2, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/tax-on-insurance-buildup.pdf>

Johnson, *End Tax-Free Monetization of Wealth*, 119 TAX NOTES 1361 (2008), <http://www.utexas.edu/law/faculty/calvinjohnson/end-tax-free-monetization.pdf>

Johnson, *End Identification of Stock Certificates*, 119 TAX NOTES 1171 (June 16, 2008), <http://www.utexas.edu/law/faculty/calvinjohnson/end-identification-of-stock-certificates.pdf>

Industry Reform

Johnson, *Accurate and Honest Tax Accounting for Oil and Gas*, 125 TAX NOTES 575 (Nov. 2, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/accurate-and-honest-tax-acct-for-oil-and-gas-11-02-2009-tax-notes.pdf>

Johnson, *Percentage Depletion of Imaginary Costs*, 122 Tax Notes 1619 (March 30, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/percentage-depletion-of-imaginary-costs.pdf>

Johnson, *Capitalize Costs of Software Development*, 124 TAX NOTES 603 (August 10, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/CapitalizeCostsOfSoftwareDevelopment.pdf>

Johnson, *Timber!*, 125 TAX NOTES 801 (Nov. 16, 2009), http://www.utexas.edu/law/faculty/calvinjohnson/timber_11-16-09-tax-notes.pdf

Johnson, Andrew Pike and Eric Lustig, *Tax on Insurance Buildup*, 122 TAX NOTES 665 (February 2, 2009), <http://www.utexas.edu/law/faculty/calvinjohnson/tax-on-insurance-buildup.pdf>

Procedure

Johnson, *Ending Reliance on Opinions of the Taxpayer's Own Lawyer*, 141 TAX NOTES 947 (Dec. 2, 2013) <http://ssrn.com/abstract=2365309>. See also Johnson, *Opinions by the Taxpayer's Own Lawyer: Johnson Response* (Letter to the Editor), 142 TAX NOTES 129 (Jan6, 2014), <http://www.utexas.edu/law/faculty/calvinjohnson/Opinions-by-taxpayers-own.pdf> and Johnson, *The Opinions are not Reliable* (Letter to the Editor), 142 TAX NOTES 352 (Jan. 20, 2014). <http://www.utexas.edu/law/faculty/calvinjohnson/The-Opinions-are-not-reliable.pdf>

Bret Wells, *Adopting the More Likely Than Not Standard for Tax Returns*. 127 TAX NOTES 451 (April 26, 2010) ,http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1601422

Keith Fogg & Johnson, *Amended Returns — Imposing a Duty to Correct Material Mistakes*, 120 TAX NOTES 979 (2008), <http://www.utexas.edu/law/faculty/calvinjohnson/Amended-Returns-Shelf-Project-09.08.2008.pdf>

T. Keith Fogg, *National Tax Lien Registry*, 120 TAX NOTES 783 (Aug. 25, 2008), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1520727

Johnson, *Profits From Tax Evasion Under the Midco Transaction*, 138 TAX NOTES 1485 (March 15, 2013), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2255031