



1999

Front Matter

Follow this and additional works at: <https://scholar.smu.edu/smulr>

Recommended Citation

Front Matter, 52 SMU L. REV. i (1999)

<https://scholar.smu.edu/smulr/vol52/iss2/1>

This Front Matter is brought to you for free and open access by the Law Journals at SMU Scholar. It has been accepted for inclusion in SMU Law Review by an authorized administrator of SMU Scholar. For more information, please visit <http://digitalrepository.smu.edu>.

SMU Law Review

VOLUME 52

SPRING 1999

NUMBER 2

© 1999 by Southern Methodist University

TABLE OF CONTENTS

SYMPOSIUM ON "TIME, TAX, AND MONEY"

Introduction *Christopher H. Hanna* 333

ARTICLES

Some Explicit Thinking About
Implicit Taxes.....*Charlotte Crane* 339

Implications Of Implicit Taxes *David A. Weisbach* 373

Demystifying Tax Deferral *Christopher H. Hanna* 383

Stock Compensation: The Most
Expensive Way To Pay
Future Cash *Calvin H. Johnson* 423

Getting Serious About Curtailing
Deferral Of U.S. Tax On Foreign
Source Income.....*Robert J. Peroni,* 455
J. Clifton Fleming, Jr.,
and Stephen E. Shay

Comment on Peroni, Fleming and Shay,
"Getting Serious About Curtailing
Deferral Of U.S. Tax On Foreign
Source Income"..... *Reuven S. Avi-Yonah* 531

Comment: A Japanese View..... *Yoshihiro Masui* 541

Tax Depreciation And Risk *Jeff Strnad* 547

The *SMU Law Review* (ISSN 1066-1271) is published four times a year, (1) Winter, (2) Spring, (3) Summer, and (4) Fall, by the SMU Law Review Association, Storey Hall, Dallas, Texas 75275. Domestic subscription price, \$38.00 per year. Foreign subscription price, \$45.00 per year. Single copies: Regular issues, \$13.00, *Survey* issue, \$21.00. Add 8.25% tax on single issue orders within the state of Texas. Tax exempt institutions must include copy of exemption certificate with order. An additional charge will be made for postage and handling of each order of single copies. Prior issues (vols. 1-46) available from William S. Hein & Co., 1285 Main St., Buffalo, New York 14209. Volumes 47-49 are available from *SMU Law Review*, Southern Methodist School of Law, Dallas, Texas 75275. POSTMASTER: Send address changes to *SMU Law Review*, School of Law, Southern Methodist University, Dallas, Texas 75275.

Editorial and business offices: *SMU Law Review*, Southern Methodist University School of Law, Dallas, Texas 75275. Telephone: (214) 768-2594. Printed by Joe Christensen, Inc., Lincoln, Nebraska 68521.

Periodicals postage paid at Dallas, Texas, and at additional mailing offices.

Citations conform with *The Bluebook: A Uniform System of Citation* (16th ed. 1996) and the *Texas Rules of Form* (9th ed. 1997).