TABLE OF CONTENTS

ARTICLES

Simplifying Subchapter K:
The Deferred Sale Method .......... Laura E. Cunningham 1
and Noël B. Cunningham

Subchapter K and Passive
Financial Intermediation .............. Mark P. Gergen 37

Initial Thoughts on Classifying the
Major Japanese Business
Entities Under the
Check-the-Box Regulations .......... Christopher H. Hanna 75

Elective Tax Classification for
Qualifying Foreign and
Domestic Business Entities
Under the Final
Check-the-Box Regulations .......... Henry J. Lischer, Jr. 99

The Taxation of Private Business
Enterprises: Some Policy
Questions Stimulated by the
“Check-the-Box” Regulations .......... George K. Yin 125

COMMENTS

The Ambiguous Role and Responsibilities
of a Guardian Ad Litem in Texas in
Personal Injury Litigation .............. Jennifer L. Anton 161

Limited Partner, Maximum Effect:
Rethinking the Risk of Investing
in Delaware Limited Partnerships ........ J. Brooke Hern 195
The Editorial Board thanks Brant Martin, Editor-in-Chief 1996-97, for his contribution to this issue. Mr. Martin was responsible for the development of this symposium and played a substantial role in the solicitation of its contributors.