November 2016

Front Matter

Recommended Citation

Front Matter, 52 SMU L. Rev. i (2016)
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.
# 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, J. Clifton Fleming, Jr., and Stephen E. Shay 455

- **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.


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).