



# The Shelf Project

Revenue-Raising Proposals to Defend the Tax Base

Catalog of Projects: 2007-2011

List By Subject Matter

September 2011

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(some projects are double listed)

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May 2011

List of Shelf Projects by Area  
(some projects are double listed)

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[<http://www.utexas.edu/law/faculty/calvinjohnson/effective-tax-ration.pdf> Calvin H. 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>].

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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> ].

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Calvin H. Johnson, *Fixing Capital Gains at its Core*, 125 TAX NOTES 1221 (Dec. 14, 2009) [<http://www.utexas.edu/law/faculty/calvinjohnson/fixing-capital-gains-12-14-2009.pdf> ]<sup>1</sup>

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Calvin H. 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

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

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<sup>1</sup> 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.

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[ <http://www.utexas.edu/law/faculty/calvinjohnson/Codification-of-General-Disallowance-of-Artificial-Losses.pdf> ].<sup>2</sup>

#### 4. Untaxed Standard of Living.

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[ <http://www.utexas.edu/law/faculty/calvinjohnson/elephant-in-the-parlor.pdf> ];  
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[ <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](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1517448) ].

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[ <http://www.utexas.edu/law/faculty/calvinjohnson/employer-level-proxy-tax.pdf> ].

Calvin H. 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](http://www.utexas.edu/law/faculty/calvinjohnson/aint_charity.pdf) ].

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<sup>2</sup> 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.

Calvin H. 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> ].



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### 1. Partnerships.

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Calvin H. 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> ]<sup>3</sup>

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<sup>3</sup> 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*.

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

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