

# Washington University Journal of Law & Policy

---

Volume 13

2003

---

## Table of Contents

### Empirical Taxation

Introduction .....	<i>Nancy Staudt</i>	1
Frictions and Tax-Motivated Hedging: An Empirical Exploration of Publicly- Traded Exchangeable Securities .....	<i>William M. Gentry</i> <i>David M. Schizer</i>	9
Fear and Greed in Tax Policy: A Qualitative Research Agenda .....	<i>Christopher C. Fennell</i> <i>Lee Anne Fennell</i>	75
Contractual Compliance and The Federal Income Tax System .....	<i>John T. Scholz</i>	139
Exploring the “Myth of Parity” in State Taxation: State Court Decisions Interpreting Public Law 86–272 .....	<i>Bradley W. Joondeph</i>	205
Local Control of the Bureaucracy: Federal Appeals Courts, Ideology, and the Internal Revenue Service .....	<i>Robert M. Howard</i> <i>David C. Nixon</i>	233
Statutory Construction in Federal Appellate Tax Cases: The Effect of Judges’ Social Backgrounds and of Other Aspects of Litigation .....	<i>Daniel M. Schneider</i>	257
Judging Statutes: Thoughts on Statutory Interpretation and Notes for a Project on the Internal Revenue Code .....	<i>Lee Epstein</i> <i>Nancy Staudt</i> <i>Peter Wiedenbeck</i>	305

Notes

Repressed Memories: Do Triggering Methods Contribute to Witness Testimony Reliability? .....	<i>Camille L. Fletcher</i>	335
Elaborating on Sham Transactions as Evidence of Violations of the Anti- Kickback Statute .....	<i>Jeffrey Schwartz</i>	357
<i>New York Times Co., Inc. v. Tasini: A Rational United States Supreme Court Ruling on the Rights of Freelance Authors? .....</i>	<i>Mili Kamlesh Vakil</i>	383
“Acts” Wound: Fair Use and Music Lovers vs. The Recording Industry Association of America’s Secret Weapon .....	<i>Jeff York</i>	399