

ADVANCES IN TAXATION

Series Editor: Toby Stock

Recent Volumes:

Volumes 1–3: Edited by Sally M. Jones

Volumes 4 and 5: Edited by Jerold J. Stern

Volumes 6–13: Edited by Thomas M. Porcano

Volume 14: Edited by Thomas M. Porcano

Volumes 15 and 16: Edited by Thomas M. Porcano

Volumes 17 and 18: Edited by Suzanne Luttman