Empirical Taxation

Introduction ........................................................ Nancy Staudt 1


Fear and Greed in Tax Policy: A Qualitative Research Agenda ....... Christopher C. Fennell 75

Contractual Compliance and The Federal Income Tax System ................ John T. Scholz 139


Local Control of the Bureaucracy: Federal Appeals Courts, Ideology, and the Internal Revenue Service ................ Robert M. Howard 233

Statutory Construction in Federal Appellate Tax Cases: The Effect of Judges’ Social Backgrounds and of Other Aspects of Litigation .................. Daniel M. Schneider 257

Judging Statutes: Thoughts on Statutory Interpretation and Notes for a Project on the Internal Revenue Code ......................... Lee Epstein 305

Nancy Staudt

Peter Wiedenbeck
Notes

Repressed Memories: Do Triggering Methods Contribute to Witness Testimony Reliability? ........................... Camille L. Fletcher 335

Elaborating on Sham Transactions as Evidence of Violations of the Anti-Kickback Statute ............................. Jeffrey Schwartz 357

New York Times Co., Inc. v. Tasini: A Rational United States Supreme Court Ruling on the Rights of Freelance Authors? .................................................. Mili Kamlesh Vakil 383

“Acts” Wound: Fair Use and Music Lovers vs. The Recording Industry Association of America’s Secret Weapon ............................................. Jeff York 399