**Selected US Tax Developments**

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**US Export Taxation, Treaty Challenges, and Filing Leniency Bear Watching**

*Peter A. Glicklich and Michael J. Miller*

While the US Congress debates book-tax discrepancies arising in connection with the Enron affair, the US courts, the Bush administration, and the Internal Revenue Service consider more mundane but significant US federal tax matters. From the WTO ruling on the US taxation of exports and taxpayer claims that the Canadian treaty overrides the alternative minimum tax, to liberalization of election and filing requirements, the authors explore some of the important recent developments.

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