Introduction: Internal Revenue Code

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INTRODUCTION

In recent years, the Internal Revenue Code increasingly has become the focus of feminist and critical race theorists. In the main, critics of the Code maintain that there are provisions that are inherently biased and thus operate to disadvantage certain groups, or that the Code should be redesigned to advance social policies benefiting historically disadvantaged groups. A significant literature has been generated on these topics, and many felt that the field had developed to the point that critical analysis of this literature would contribute to tax scholarship. Our aim in putting together this symposium was to provide a forum for academic debate, in the hopes of furthering the field through the traditional means of open critique and discussion.

So that the reader is not misled, a note on the format of this undertaking is in order. We have labeled the issue a symposium because we felt that designation conveyed the most accurate impression; however, it alternatively could be viewed as an article and a series of responses. The issue consists of a lead article written by Professor Lawrence Zelenak of this law school, who offers his critiques and impressions of the literature. The shorter pieces that follow are responses to Professor Zelenak’s article. All of the authors that were specifically critiqued by Professor Zelenak, as well as some other writers in the field, were personally invited to contribute; the first group of respondents consists of those commentators from within this group who accepted our invitation, and we wish to express our appreciation for their efforts. We have attempted to present their responses in the order in which their work is addressed in Professor Zelenak’s article. The second group of contributors consists of commentators who responded to a general request for submissions. These pieces are presented alphabetically by author. The mix of opinion represented by this second group of commentaries reflects the general mix of those who responded to our open solicitation of pieces.

Although we had originally contemplated a process that would have allowed for some exchange and revision of the pieces, this approach proved infeasible. Thus, the reader should bear in mind that, unless the respondents circulated their pieces among themselves, the contributors have not seen the work of other contributors. As a result, there may be instances in which one
commentator has criticized the earlier work of another, and the critiqued commentator has not had an opportunity to address these specific critiques of his or her work.

We recognize the sensitivity of the issues presented herein and hope this symposium is viewed in the spirit in which it was intended—as an academic endeavor to stimulate debate and discussion, and as a vehicle for developing this important field.

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