

1985

Introduction - Tax Developments

John W. Lyttle Jr.

Follow this and additional works at: <https://dsc.duq.edu/dlr>



Part of the [Law Commons](#)

Recommended Citation

John W. Lyttle Jr., *Introduction - Tax Developments*, 23 Duq. L. Rev. 989 (1985).

Available at: <https://dsc.duq.edu/dlr/vol23/iss4/8>

This Comment is brought to you for free and open access by Duquesne Scholarship Collection. It has been accepted for inclusion in Duquesne Law Review by an authorized editor of Duquesne Scholarship Collection.

Duquesne Law Review

Volume 23, Number 4, Summer 1985

Tax Developments

INTRODUCTION

On October 19-20, 1984, Duquesne University School of Law hosted the Second Annual Pittsburgh Tax Conference. The conference panelists reviewed in depth tax issues of current interest to tax practitioners, and the substantial impact the Tax Reform Act of 1984* had on these issues. The topics addressed at the conference were chosen to attract participation by interested members of the judiciary, the bar, academics, and students.

Papers were presented by the panelists on subjects including individual taxation, tax shelters, corporate tax, tax aspects of research and development and estate planning. In addition, a portion of the program was devoted to a review of recent developments in Pennsylvania state tax problems.

The conference was privileged to have as its guest speaker the Honorable Theodore Tannenwald, Former Chief Judge of the United States Tax Court. Judge Tannenwald's address on the trial of a case before the Tax Court reflected his special knowledge of tax law and procedure, as well as his experience and judgment.

The following articles by panelists—all prominent Pittsburgh attorneys—examine the tax aspects of oil and gas leases, divorce and interest-free loans. They are particularly relevant as they explain and describe the changes enacted by the Tax Reform Act of 1984,

* Pub. L. No. 98-369, 98 Stat. 494. The act is also referred to as the Deficit Reduction Act of 1984.

and suggest planning strategies to be used by tax practitioners in the aftermath of this significant legislation.

John W. Lyttle, Jr.