

The ATA

JOURNAL of LEGAL TAX RESEARCH



Substantiating the Worthless Securities Deduction	1
Andrew J. Judd	
Should It Take an Act of Congress to Change an Asset's Depreciable Recovery Period?	11
Richard S. Leaman and John C. Tripp	
Criminal Prosecution of Tax Return Preparers	24
Nancy B. Nichols	
Compensatory Damage Awards for Nonphysical Personal Injuries: The <i>Murphy</i> Pendulum	43
Dennis J. Gaffney, Maureen H. Smith-Gaffney, Richard P. Weber, and Richard O. Davis	
Passive Rental Activity Issues Challenged In the Tax Court and on Appeal 2000–2006	62
Diane A. Riordan and Michael P. Riordan	