

# George K. Yin papersMSS.2019.07

George K. Yin papers  
1983-2001



## Title Statement

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## Publication Statement

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## Profile Description

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## Descriptive Summary

**Unit ID**

MSS.2019.07

**Unit ID**

[Archival Resource Key](#)

**Unit ID**

/repositories/4/resources/855

**Unit Date**

1983-2001

**Language**

English

**Creator**

Yin, George K.

**Extent**

2.1 Linear Feet 5 boxes

**Repository**

Arthur J. Morris Law Library Special Collections

## Administrative Information

**Immediate Source of Acquisition**

Professor George K. Yin donated these papers to the Law Library in June of 2019.

## Scope and Contents

George K. Yin papers relate to three important subjects: ALI (American Law Institute) Reporters' Study; Subchapter C Study (1983-1989) and *Crane v. Commissioner of the Revenue*, 331 U.S. 1 (1947).

ALI (American Law Institute) Reporters' Study: These files relate to George Yin's service as ALI Reporter on a federal income tax project entitled "Taxation of Private Business Enterprises." In professor Yin's words: "The project developed and described proposed changes to the taxation of private US businesses — essentially all businesses other than large, public corporations. The work implicates law currently found in subchapters C, K, and S of the Internal Revenue Code. The work was carried out between 1994 and 1999 in conjunction with David Shakow.

There are two types of material included in the folders. The bulk of the material consists of correspondence, memos, emails, and other material—organized in reverse chronological order—discussing many of the issues presented in the bound volumes. Most of the emails and memos are between my co-reporter and me and most of the correspondence is with the project's consultants, members of the ALI tax program committee and tax advisory group, and other interested professionals. We presented our interim findings at a series of meetings involving these groups and spoke about some of the work in other public settings. There are four "chron" folders containing this material: 1993-95 (first document is Dec. 8, 1993), 1996, 1997, and 1998-2001 (last document is Jan., 2001). I have culled out and discarded material involving purely administrative matters and not gone through my electronic files to supplement the emails and other material in the folders. But when I worked on the project, I tended to print out and keep hard copies of most important material.

The other material, all in one folder, includes miscellaneous (mostly handwritten) notes I made and retained during the course of the project. Most notes are undated and are not set out in any particular order."

Subchapter C Study (1983-1989), relates to the taxation of corporations and corporate transactions. Contains memoranda, correspondence and documents related to the proposed revision to Subchapter V of the Internal Revenue Code that were considered by the US Senate Finance Committee in 1985. Work on the project began in 1983 and was initially led by Andre LeDuc, tax counsel for the committee. George Yin joined the staff in mid-1983, as tax counsel, and took responsibility of the project when LeDuc left in the Fall of that year and continued to be responsible for the project until he left in 1985.

Crane Material Study [Background and history of *Crane v. Commissioner of the Revenue*, 331 U.S. 1 (1947)]

## Keywords

Corporations -- Taxation

Taxation -- Law and legislation -- United States

Yin, George K.

American Law Institute

## Description of Subordinate Components

# ALI (American Law Institute) Reporters' Study

**Unit ID** [Archival Resource Key](#)

**Unit ID** /repositories/4/archival\_objects/178568

**Unit Date** 1993-1998

**Language** English

## Scope and Contents

ALI (American Law Institute) Reporters' Study (1994-2001): these files relate to George Yin's service as ALI Reporter on a federal income tax project entitled "Taxation of Private Business Enterprises." In professor Yin's words: "the project developed and described proposed changes to the taxation of private U.S. businesses - essentially all businesses other than large, public corporations. The work implicates law currently found in subchapters C, K, and S of the Internal Revenue Code." The work was done between 1994 and 1999 in conjunction with David Shakow. As part of the project, Yin and Shakow published the following volumes:

Taxation of Pass-Through Entities, Memorandum No. 1, October 15, 1995

Taxation of Pass-Through Entities, Memorandum No. 2, September 5, 1996

Taxation of Private Business Enterprises, Memorandum No. 3, September 10, 1997

Taxation of Private Business Enterprises, Tax Advisory Group Draft No. 22, February 20, 1998

Taxation of Private Business Enterprises, Reporters' Study, January 4, 1999 draft

Taxation of Private Business Enterprises, Reporters' Study, July 1999

The bulk of the materials consist of correspondence, memoranda, emails, and other documents organized in reverse chronological order that discussed many of the issues presented in the bound volumes. Most of the email correspondence is between Yin and Shakow, the project consultants, members of ALI tax program committee and tax advisory group, and other interested professionals. There are also Yin's handwritten personal notes.

## ALI - Reporters' Study Chronological Files (2 folders)

**Unit ID** [Archival Resource Key](#)

**Unit ID** /repositories/4/archival\_objects/178569

**Unit Date** 1993-1995

**Mixed Materials [35007008621421]** Box 1

## ALI - Reporters' Study Chronological Files (3 folders)

**Unit ID** [Archival Resource Key](#)

**Unit ID** /repositories/4/archival\_objects/178571

**Unit Date** 1996

**Mixed Materials [35007008621421]** Box 1

## ALI - Reporters' Study Chronological Files (3 folders)

**Unit ID** [Archival Resource Key](#)

**Unit ID** /repositories/4/archival\_objects/178572

**Unit Date** 1997

**Mixed Materials [35007008621439]** Box 2

## ALI - Reporters' Study Chronological Files (folder 1)

**Unit ID** [Archival Resource Key](#)

**Unit ID** /repositories/4/archival\_objects/178573

**Unit Date** 1998

**Mixed Materials [35007008621439]** Box 2

## ALI - Reporters' Study Chronological Files (folder 2)

**Unit ID** [Archival Resource Key](#)

**Unit ID** /repositories/4/archival\_objects/178574

**Unit Date** 1998

**Mixed Materials [35007008621447]** Box 3

## **ALI - Reporters' Study Chronological Files**

Unit ID [Archival Resource Key](#)

Unit ID /repositories/4/archival\_objects/178575

Unit Date 1998-2001

Mixed Materials [35007008621447] Box 3

## **ALI - Reporters' Study Miscellaneous Handwritten Notes (2 folders)**

Unit ID [Archival Resource Key](#)

Unit ID /repositories/4/archival\_objects/178576

Mixed Materials [35007008621447] Box 3

## **Sub-Chapter C Study**

Unit ID [Archival Resource Key](#)

Unit ID /repositories/4/archival\_objects/178577

Unit Date 1983-1989

### **Scope and Contents**

These documents relate to the taxation of corporations and corporate transactions. Contains memoranda, correspondence and documents related to the proposed revision to Sub-chapter V of the Internal Revenue Code that was considered by the US Senate Finance Committee in 1985. Work on the project began in 1983 led by Andre LeDuc, tax counsel for the committee and continued by Yin when LeDuc left. George K. Yin took responsibility of the project until 1985.

## **Sub-chapter C Study [re taxation of corporations and corporate transactions] (2 folders)**

Unit ID [Archival Resource Key](#)

Unit ID /repositories/4/archival\_objects/178578

Unit Date 1983

Mixed Materials [35007008621454] Box 4

## **Sub-chapter C Study [re taxation of corporations and corporate transactions] (3 folders)**

Unit ID [Archival Resource Key](#)

Unit ID /repositories/4/archival\_objects/178579

Unit Date 1984

Mixed Materials [35007008621454] Box 4

## **Sub-chapter C Study [re taxation of corporations and corporate transactions] (2 folders)**

Unit ID [Archival Resource Key](#)

Unit ID /repositories/4/archival\_objects/178580

Unit Date 1985

Mixed Materials [35007008621462] Box 5

## **Sub-chapter C Study [re taxation of corporations and corporate transactions] (2 folders)**

Unit ID [Archival Resource Key](#)

Unit ID /repositories/4/archival\_objects/178581

Unit Date 1987-1989

Mixed Materials [35007008621462] Box 5

## **Crane v. Commissioner of the Revenue**

Unit ID [Archival Resource Key](#)

Unit ID /repositories/4/archival\_objects/178582

**Crane Material Study [Background and History of Crane v. Commissioner of the Revenue, 331 U.S. 1 (1947)]**

**Unit ID** [Archival Resource Key](#)

**Unit ID** /repositories/4/archival\_objects/178583

**Unit Date** 2001

**Mixed Materials [35007008621462]** Box 5