

Intellectual Contributions

The University of Vermont

Walberg, Glenn

Refereed Journal Articles

Journal Article, Academic Journal (Published)

Walberg, G. (2013). The Impact of Accounting Methods, the Doctrine of Election, and Income Distortion on a Start-up Election. *The ATA Journal of Legal Tax Research*, 11, 33-54.

Journal Article, Academic Journal (Published)

Walberg, G., Hanson, R. K. (2010). Series LLCs in Business and Tax Planning. *Tax Adviser*, 40, 50-56.

Journal Article, Academic Journal (Published)

Walberg, G. (2010). Trademark Licensing Costs After Robinson Knife. *Practical Tax Strategies*, 85, 52-61.

Journal Article, Academic Journal (Published)

Evans, A., Petrovits, C., Walberg, G. (2009). L3C: Will New Business Entity Attract Foundation Investment? *The Exempt Organization Tax Review*, 63, 457-460.

Journal Article, Academic Journal (Published)

Rohrs, J., Walberg, G. (2009). Maneuvering Through the Proposed Rules for Post-Transaction Accounting Methods. *Tax Adviser*, 40, 630-639.

Journal Article, Academic Journal (Published)

Hanson, R., Smith, J., Walberg, G. (2009). Bankruptcy Law in Difficult Economic Times. *The CPA Journal*, 79, 52-54.

Journal Article, Academic Journal (Published)

Hanson, R., Smith, J., Walberg, G. (2008). Oregon's Death with Dignity Act—Is this an Ethical Approach? *Ethics & Critical Thinking Journal*, 2008, 97-102.

Journal Article, Academic Journal (Published)

Hanson, R., Smith, J., Walberg, G. (2008). The New Bankruptcy Rules and the Current Credit Crunch: What Students Need to Know. *New Accountant Magazine*, 726, 20-23.

Journal Article, Academic Journal (Published)

Walberg, G. (2008). Uncertainty Governs Advance Trade Discounts. *Tax Adviser*, 39, 92-98.

Non-Refereed Journal Articles

Journal Article, Academic Journal (Published)

Walberg, G. (2008). New Option for Pending Method Change Applications. *Executive's Tax & Management Report*, 71, 3-4.

Journal Article, Academic Journal (Published)

Walberg, G. (2005). Impact of Business Structure on the Manufacturing Deduction. *Executive's Tax & Management Report*, 68, 4-5.

Other Intellectual Contributions

Law Review (Published)

Walberg, G. (2016). *Certified Organic and UNICAP Compliant? The Capitalization of Certification Costs* (vol. 35, pp. 387-437). Virginia Tax Review.

Law Review (Published)

Walberg, G. (2014). *Wrestling Control from the UNICAP Regulations: The Irrelevance of Quality Control in Determining Capitalizable Trademark Royalties*. (vol. 16, pp. 223-277). Florida Tax Review.

BNA Tax Management Portfolio (Published)

Atkinson, J., Rohrs, J., Walberg, G. (2013). Principles of Capitalization. *BNA Tax Management Portfolio Series* (vol. 509, pp. 1-118). Bloomberg BNA.

Law Review (Published)

Walberg, G. (2010). *Just Enough: Substantial Performance, Ministerial Acts, and the All Events Tests for Income and Expense Accruals* (vol. 10, pp. 459-501). Florida Tax Review.

Law Review (Published)

Walberg, G. (2010). *Reconsidering the Treatment of Investigatory Costs for Taxpayers with Existing Businesses* (vol. 10, pp. 47-109). Houston Business and Tax Law Journal.

Law Review (Published)

Walberg, G. (2009). *Characterizing Transactions in Capitalizing Transaction Costs* (vol. 122, pp. 1109-1125). Tax Notes.

Law Review (Published)

Walberg, G. (2009). *Constructive Conditions and the All Events Test* (vol. 62, pp. 433-474). Tax Lawyer.

Law Review (Published)

Walberg, G. (2009). *Developing Approaches for Capitalizing Transaction Costs* (vol. 122, pp. 985-1002). Tax Notes.

Tax Practice Series (Published)

Walberg, G. (2007). Assignments of Income. *Tax Practice Series* (vol. 1020, pp. 1-34). Bureau of National Affairs (BNA).

Tax Practice Series (Published)

Walberg, G. (2007). Claim of Right Doctrine. *Tax Practice Series* (vol. 1030, pp. 1-38). Bureau of National Affairs (BNA).

Tax Advisors Planning Series (Published)

Walberg, G. (2006). Corporate Formation. *Tax Advisors Planning Series* (vol. 11, pp. 1-118). Research Institute of America (RIA).

Instructional material (Published)

Walberg, G., c.-d. (2005). *Comments on Notice 2005-14 and Income Attributable to Domestic Production Activities*. American Institute of Certified Public Accountants.

Instructional Material (Published)

Walberg, G. (2004). *Comments on the Proposed Guidance for Eligible Property and the Simplified Service Cost Method*. American Institute of Certified Public Accountants.

Magazine/Trade Publication (Published)

Kempson, K., McElroy, E., Walberg, G. (2003). The Proposed 12-Month Rule: A Solomonic Solution or a Victory for the Foxes? *Tax Section Newsletter* (pp. 19,32). American Bar Association Section of Taxation.

Law Review (Published)

Rohrs, J., Harrington, K., Walberg, G. (2002). *New Guidance for Taxpayers with Impermissible Accounting Methods* (vol. 96, pp. 1237-1243). Tax Notes.

Law Review (Published)

Lee, J., Walberg, G., Whitesell, D. (1997). *Capitalizing and Depreciating Cyclical Aircraft Maintenance Costs: More-Trouble-Than-It's-Worth?* (vol. 17, pp. 161-243). Virginia Tax Review.

Law Review (Published)

Walberg, G. (1997). *Everything Old Is New Again: Reaching the Limits of INDOPCO's Future Benefits with the Just-In-Time Management Philosophy* (vol. 38, pp. 1257-1310). William & Mary Law Review, reprinted in Monthly Dig. of Tax Articles.

Law Review (Published)

Lee, J., Blanton, E., Luthra, V., Walberg, G., Whitesell, D. (1996). *Restating Capitalization Standards and Rules: The Case for Rough Justice Regulations (Parts I & II)* (vol. 23, pp. 632-739 (Part I), 1484-1559 (Part II)). Ohio N.U. Law Review.