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Foreword

David M. Schizer
Columbia Law School, david.schizer@law.columbia.edu

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FOREWORD

I would like to congratulate the editors and staff of the Columbia Journal of Tax Law on their inaugural edition. It is very exciting for me to participate in the birth of a new journal in an area of such importance to financial and economic policy.

This inaugural issue makes several important contributions to tax scholarship. Professor Karen Burke's analysis of carried interest reform examines the technical and policy implications of one of the leading proposals to reshape Subchapter K. Professor Lawrence Zelenak's essay thoughtfully juxtaposes the increasing complexity of the U.S. tax code with technological advances that have enhanced the computational capabilities of taxpayers. Professor Wei Cui advances the first scholarly treatment of "establishment," a concept in domestic Chinese tax law of substantial import to the future of foreign portfolio investment in one of the world's most important emerging markets.

We are proud of the new addition to Columbia Law School's family of scholarly publications. I look forward to future issues of the Columbia Journal of Tax Law and the insights it will contribute to tax law and policy.

David M. Schizer
Dean and Lucy G. Moses Professor of Law
Columbia Law School
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