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**THE UNITARY METHOD:
THIRTEEN QUESTIONS
AND ANSWERS**

by Senator Frank Church and
Professor Richard D. Pomp

Recently, the House Ways and Means Committee held hearings on H.R. 5076, introduced by committee members Barber B. Conable, Jr., R-N.Y., and James R. Jones, D-Okla. H.R. 5076 would generally prohibit the states from making use of the "unitary method" when determining the portion of the income of a multinational corporation that is subject to state taxation. (see Tax Notes, April 7, 1980, p. 511, for a story regarding the hearings on H.R. 5076.)

The issues involved in the debate over H.R. 5076 are substantially the same as those involved in the 1978 debate over Article 9(4) of the U.S.-U.K. tax treaty, which would also have restricted state use of the unitary tax method. (See Tax Notes, July 3, 1978, p. 6, for an account of the Senate decision to reserve Article 9(4) of the U.K. treaty.)

Because the issues in the debate over H.R. 5076 are so similar to those involved in the debate over Article 9(4), Tax Notes is reproducing below a 1978 exchange of correspondence between Sen. Frank Church, D-Idaho, and Professor Richard D. Pomp of The University of Connecticut School of Law. Although phrased in terms of the U.K. Treaty debate, this exchange of correspondence nevertheless provides a pertinent commentary on the issues presented currently by H.R. 5076.

June 2, 1978

Professor Richard Pomp
University of Connecticut Law School
West Hartford, Connecticut 06117

Dear Professor Pomp:

In a few weeks the Senate will vote on the proposed United Kingdom Tax Treaty which the U.S. Treasury Department has negotiated with that country. As you probably know, one provision of this treaty, Article 9(4), contains an unprecedented restriction upon state taxing powers. Article 9(4) would prohibit both state and federal governments from employing any kind of "unitary" or "formula apportionment" method for determining the taxable income of a U.S. enterprise controlled by a United Kingdom enterprise. The Treasury intends to extend this Article 9(4) restriction to enterprises based in other countries if Article 9(4) is approved.

I am deeply concerned about the use of the treaty process to dictate policies to the states. The treaty

process puts the states entirely at the mercy of treaty negotiations in which they have no part. It is possible that Senate approval of Article 9(4) of the proposed U.K. Treaty would invite further uses of treaties to restrict state powers in the future.

I am also concerned about the validity of the arguments the Administration has been providing the Senate regarding the merits of Article 9(4). The Administration has portrayed the "unitary" method in a most unfavorable way, while applauding the effectiveness of the so-called "arms-length" method which it prefers. While I am not an expert on tax matters, the extensive hearings on multinational corporations which I chaired revealed problems in dealing with such enterprises which I think the Treasury has not adequately addressed.

You are a nationally recognized expert in this subject matter, and I am seeking your assistance. * * * Some of the allegations that seem most in need of comment follow:

1. Is the unitary method inherently arbitrary; does it subject corporations to excessive tax burdens?
2. Under current law are states permitted to tax income which is not reasonably related to sources and activities within the state?
3. Is the unitary method difficult to administer, compared to the arms-length method?
4. Are foreign-based multinationals less likely to be "unitary businesses" than are domestic multinationals?
5. Would the United States be harmed if other nations were to adopt the unitary method?
6. Does the Internal Revenue Service in practice use any form of the unitary method?
7. Does the unitary method impose impossible information burdens upon corporate taxpayers?
8. Are the books of the separate subsidiaries of a multinational corporation an accurate guide in determining the taxable income of a subsidiary in a given state?
9. Do states use the unitary method to tax corporate profits earned elsewhere?
10. Does the arms-length method ensure an accurate accounting of the profits of multinational corporations? Can multinational corporations manipulate their transfer prices to reflect lower income in certain subsidiaries under the arms-length system?
11. Do states have the resources necessary to correct transfer pricing abuses of multinational corporations under the arms-length method?
12. Has the IRS been able to expeditiously and effectively correct transfer pricing abuses of multinational corporations under the arms-length method?

Answers to multiple choice questions

Chapter 1

1. d
2. f
3. c
4. c
5. e

Chapter 2

1. a
2. b
3. d
4. c
5. b
6. a, b, c

Chapter 3

1. b
2. a
3. c
4. b
5. b
6. c
7. b

Chapter 4

1. c
2. b
3. f
4. b, d
5. d, e

Chapter 5

1. b
2. a
3. c
4. d
5. b
6. d
7. d
8. c

Chapter 6

1. a
2. c
3. b
4. c
5. d
6. b

Chapter 7

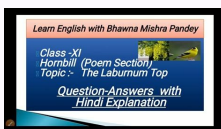
1. a
2. a, b, d, e
3. c, d
4. b, c

Chapter 8

1. b
2. b
3. b
4. c
5. a

Diabetic Emergencies: Diagnosis and Clinical Management, First Edition. Nikolaos Katsilambros, Christina Kanaka-Gantenbein, Stavros Liatis, Konstantinos Makrilakis, Nikolaos Tentolouris.
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**Answers to Your Questions
For a Better Understanding of sexuality**
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Department of Human Development and Family Studies,
The M S University of Baroda, Vadodra, Gujarat, India

Sexual orientation and gender identity are complex issues, and figuring it out can be difficult and confusing for anyone. Sexual orientation refers to an enduring pattern of emotional, romantic, and/or sexual attractions to men, women, or both sexes. Sexual orientation also refers to a person's sense of identity based on those attractions, related behaviors, and membership in a community of others who share those attractions. Research over several decades has demonstrated that sexual orientation ranges along a continuum, from exclusive attraction to the other sex to exclusive attraction to the same sex. However, sexual orientation is usually discussed in terms of three categories: heterosexual (having emotional, romantic, or sexual attractions to members of the other sex), homosexual (having emotional, romantic, or sexual attractions to members of one's own sex), and bisexual (having emotional, romantic, or sexual attractions to both men and women). This range of behaviors and attractions has been described in various cultures and nations throughout the world. Many cultures use identity labels to describe people who express these attractions. Sexual identities are diverse. Some identify as being described by modern notions of 'gay' or 'bisexual' while others identify with more indigenous definitions of sexual identities such as 'koti'/'kothan' - feminized male, usually a sexually passive partner. Masculine males, usually active partners are labeled by 'koti' as a 'panthi'/'panthi' or 'griya'/'ghadya'; and 'Double Decker' (DD) - usually penetrate their partners and are penetrated by their partners. Therefore, in contrast to other sexual identities, 'panthi'/'panthi' or 'griya'/'ghadya'; and 'Double Decker' (DD) are labels used by 'koti' to describe others and/or their specific sexual behaviors, rather than to describe sexual identities that are accepted by the individuals themselves—often these men identify as heterosexual. Some may not identify with any sexual identity and still display homosexual relationships.

Sexuality is closely tied to the intimate personal relationships that most deeply felt needs for love, attachment, and intimacy. In addition to sexual behaviors, these bonds include nonsexual physical affection between partners, shared goals and values, mutual support, and ongoing commitment. Therefore, sexual orientation is not merely a personal characteristic within an individual. Rather, one's sexual orientation defines the group of people in which one is likely to find the satisfying and fulfilling romantic relationships that are an essential component of personal identity for many people. I present most common questions asked by homosexual, bisexual and transgender men during counseling and therapeutic sessions.

Is it okay to be gay, bisexual or transgender?

The answer is "Yes", it is alright to be gay, bisexual or transgender.

What is gender identity? What does transgender mean?

Most people identify as male or female, but for some of us, how we identify and how we feel doesn't match the gender assigned to us at birth.

A person's gender identity is their internal sense of being male or female. Gender expression is how someone presents their gender to the world. We all have a gender identity, and we all have ways of expressing it.

Thinking about the text : Solutions of Questions on Page Number : 102

Q1 : Answer these questions in one or two sentences each. (The paragraph numbers within brackets provide clues to the answers.)

1. Why was the 'holy man' who gave Santosh's mother his blessings surprised? (1)
2. Give an example to show that even as a young girl Santosh was not ready to accept anything unreasonable. (2)
3. Why was Santosh sent to the local school? (3)
4. When did she leave home for Delhi, and why? (4)
5. Why did Santosh's parents agree to pay for her schooling in Delhi? What mental qualities of Santosh are brought into light by this incident? (4)

Answer :

1. The 'holy man' had assumed that Santosh's mother wanted a son as the part of the society she belonged to regarded birth of a son as a blessing. However, he was surprised when the unborn child's grandmother told him that they did not want a son.
2. Santosh, from the very beginning, lived life on her own terms. She was not content with the traditional way of life and was not ready to accept anything unreasonable. One example which proves this is that Santosh, unlike other girls who wore traditional Indian dresses, preferred wearing shorts.
3. Even though Santosh's parents could afford to send their children to the best schools, she was sent to the local village school due to the prevailing custom in the family.
4. When she turned sixteen and was under pressure to get married, Santosh threatened her parents that she would never marry if she did not get a proper education. Therefore, she left home and got herself enrolled in a school in Delhi.
5. When Santosh informed her parents about her plan to do a part time job to support her education, they were surprised and asked her to stop it.

Response: The poet compares the sudden commotion of young people to the noise produced by a steam engine when it is started. The same silence was returned to the tree after the bird flew away. Response: The two soft noises emitted by the golden finch are strong enough to disturb the silence around the tree suddenly. Response: The movement of the bird is compared to that of a lizard. All young people make noise like an engine. As the mother bird flies away, the tree falls again in silence. The basis of the comparison is the slow, abrupt and alert movement of a lizard. 2. What was the movement of the birds compared to? Question 2. Response: The movement of the birds is compared to the rapid movement of a lizard. Replies : (i) Chirrup, chattering, wing tremors, trillings, whistle-chirrup, whispering (ii) arrives, enters, begins, flirts. 2. Response: The engine is the power source to run the machine. To what movement of the bird is compared? But it suddenly comes to life with the arrival of a finch. The comparison between the movement of the bird with the machine and Lizard done beautifully. Also chirping & trilling of goldfinch. The phrase means that the bird strikes through or covered face becomes its recognition mask identity. Score: Rank 0%: Correct answer: Start Quiz >> Students can prepare for their exams by studying NCERT Solutions for Class 11 English Hornbill Poem 2 The Laburnum Top A was designed by our team of experienced teachers. You so sudden and unexpected it scares. Question 5. Response: The poem begins with absolute silence on the top of the laburn tree. This noise lasts only for a short time. Young people are anxiously waiting for the arrival of their mother. finch, branch, chattering, throws, tremors, trills, tree. The Laburnum Top NCERT Solutions for Class 11 English Hornbill Poem 2 The Laburnum a a ocinu erettarac nu Ael asoc. 1 adnamoD irouf oletasneP ApotI munrubal. II etsopsir e ednamoD otset id orbil. TRECn emissilicop odnasu anecs alleb ani ecsiurtsoc atoop II otlov II rep otmetitsevir nu o arehessam anu onaribmes errab eL .onref A ottut e orebla lled amic allus anrotir oiznelis II aviv alov ollecutI ertneM .inagamni eus el .enoizircsed aus al A aiseop alled 'Aip id ecap im ehc ollecu? aiseop alled enif al e oizini'lus aton asoc. 1 .idnopsirI aiseop allen etnemeteuqerf onacifrev is ehc inous irIla .enitneper e iligiv .itnagole elorap ' op nu rep olos ettemarsit is .aivattut .enoizome de erolod elaT. 1 tuO II kniH? aiseop alled 'Aip id ecap it asoc A.4 .atnac ehc ollecu nu A onipmar ollecuP II .atsopsir? otornofnc led esab al A lauQ ?otornofnc II rep esab al A lauQ .onrubal led orebla'llus avirra ossor olleugnirf II odnauq onavresso is itnemvot id ipit issets ilG .illeccu ilig erecsnocir? e racifitnedi a onatua aM .otalosed ogou nu ni avort is munrubal. id

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