

Tax Notes

Letters to the Editor

OCTOBER 10, 94

LITIGATING TREATMENT OF DAMAGE AWARDS HAS NEVER BEEN BORING.

To the Editor:


I read with interest the "Practice News" article entitled "Damage Awards -- Included or Excluded?" by Robert Nath in the September 26, 1994, issue of Tax Notes (p. 1739). I found it a useful summary of a number of the recent cases. I guess the only point I take issue with is the statement that: "[U]ntil about six years ago this exclusion was boring." Admittedly, with decisions concerning recoveries under Title VII, the ADEA, etc., this area has heated up enormously. But, well before six years ago, there were many litigated cases defining the scope of section 104(a)(2). The area was already interesting to me even 10 years ago. Maybe that proves I'm boring!

Very truly yours,

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San Francisco, Calif.
Oct. 1, 1994

Tax Analysts Information

Magazine Citation: Tax Notes, Oct. 10, 1994, p. 249
65 Tax Notes 249 (Oct. 10, 1994)

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