



7 J. Tax'n Fin. Products 51 (2008-2009)

Sale or No Sale: The Taxation of Variable Prepaid Forward Contracts involving Share Lending Agreements

.

### What Is HeinOnline?

HeinOnline is a subscription-based resource containing thousands of academic and legal journals from inception; complete coverage of government documents such as U.S. Statutes at Large, U.S. Code, Federal Register, Code of Federal Regulations, U.S. Reports, and much more. Documents are image-based, fully searchable PDFs with the authority of print combined with the accessibility of a user-friendly and powerful database. For more information, request a quote or trial for your organization below.

**Short-term subscription options include 24 hours, 48 hours, or 1 week to HeinOnline.**

[Purchase Access](#)

**Contact us for annual subscription options:**

[Contact Us](#)

**Already a HeinOnline Subscriber?**

[Log In](#)

[profiles](#) [profiles most](#)

#### NEED HELP?

LibGuides  
Knowledge Base  
HeinOnline Blog

#### CONTACT US

Request a Quote/Trial  
Training Request  
Company Directory

#### GET STARTED

Login  
Privacy Policy  
Terms of Use  
Accessibility

**SUBSCRIBE TO OUR NEWSLETTER**

Our monthly newsletters include content updates, new features and tools, as well as blog posts and catalog updates. [Click Here to Subscribe.](#)