Articles

Foreword: A Lens for Law and Entrepreneurship
Benjamin Means ................................................................. 1

Regulating Compensation
Christine Hurt ................................................................. 21

Notes

Unpaid Internships: The History, Policy, and Future Implications of “Fact Sheet #71”
Natalie Bacon ................................................................. 67

Mind the Tax Gap: How Increased Reporting Requirements Exposed the Political and Practical Challenge of Collecting Small Business Tax Debt
Christopher B. Coulles ......................................................... 97

Blowing the Whistle on the Dodd-Frank Whistleblower Provisions
Dave Ebersole ................................................................. 123

The Small Business Jobs and Credit Act: A Legal and Economic Analysis of the Stimulus Bill from both a Microeconomic and Macroeconomic Perspective
Max Gerwin ................................................................. 175

The Good, the Bad and the Reality: Why the New Proxy Access Rules Benefit Lawmakers, Harm Small Businesses, But End up a Wash
Austin K. Irving ................................................................. 201

Onshore Tax Shelters: How Small Businesses Can Be Hurt by Following Business Formation and Investment Laws
Brad Kaye ................................................................. 233
Regulatory Overhaul of the OTC Derivatives Market: The Costs, Risks and Politics
Adam J. Krippel ................................................................. 269

H to B or Not to Be: What Gives Foreigners the Right to Come Here and Create American Jobs?
Craig S. Morford ............................................................... 299

A Value Added Tax in the United States: What it Could Mean for Small Business Owners
Jeremy M. Panno ............................................................. 329

The Importance of Proper Valuation in Transactions between an ESOP and the Selling Owner
Sam J. Totino ...................................................................... 361

The Future of Microlending in the United States: A Shift from Charity to Profits?
Olivia L. Walker ................................................................. 383