

# OHIO STATE ENTREPRENEURIAL BUSINESS LAW JOURNAL

Volume 6, Number 1, 2011

## CONTENTS

### 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 <i>Adam J. Krippel</i> .....	269
H to B or Not to Be: What Gives Foreigners the Right to Come Here and Create American Jobs? <i>Craig S. Morford</i> .....	299
A Value Added Tax in the United States: What it Could Mean for Small Business Owners <i>Jeremy M. Panno</i> .....	329
The Importance of Proper Valuation in Transactions between an ESOP and the Selling Owner <i>Sam J. Totino</i> .....	361
The Future of Microlending in the United States: A Shift from Charity to Profits? <i>Olivia L. Walker</i> .....	383