

STICKY COPYRIGHTS

Discriminatory Tax Restrains on Transfers of Intellectual Property

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Giving Author

Selling Author

lifetime transfers

| | | |
|-------------------------------------|--------|--------------|
| transferor's termination right | no tax | no tax |
| transferee's interest in copyright | tax | tax |
| statutory heirs' termination rights | tax | possible tax |



death-time transfers

| | | | |
|------------------------------------|------------------|------------|------|
| death before | 2036 | 2036? | 2037 |
| death when termination window open | 2036, 2037, 2038 | 2036, 2038 | |
| death after | 2514? | no tax | |

SOLUTIONS?

1. Declaration of non-taxability
2. Early taxation rule
3. Opt-in to early taxation