

University of Florida Law Review

VOLUME XXIX

TAX 1976

NUMBER 1

EDITORIAL BOARD

JAMES G. PAULSEN
Editor-in-Chief

ELIAS N. CHOTAS
Executive Editor

RICHARD HAMANN
Executive Editor

CARLA A. NEELEY
Executive Editor

MICHAEL J. DEWBERRY
Executive Editor

CHARLES L. HOFFMAN, JR.
Executive Editor

TURA L. SCHNEBLY
Executive Editor

BETSY J. ELLWANGER
Executive Editor

ELIZABETH A. JENKINS
Executive Editor

HOWARD ROFFMAN
Executive Editor

GARY DEVENOW FOX
Executive Editor

JOHN B. MACDONALD
Executive Editor

WILLIAM F. SCHNEIDER
Executive Editor

STEPHEN GRAY
Executive Editor

BARRY S. MARKS
Executive Editor

JAMES L. YACAVONE, III
Executive Editor

Members of the Board

Thomas Baker
William Brinton
Thomas Hopkins
Richard Polin

Becky Ann Powhatan
David Sapp
Sandra Roos Scott
Steven L. Sommers

Hans Gerhardt Tanzler
Carolyn Anne Wilson
Howard L. Zoller

Tax Faculty

Dennis A. Calfee
Vernon W. Clark
Henry A. Fenn

James J. Freeland
David M. Hudson
Stephen A. Lind

Paul P. Lipton
Lawrence A. Lokken
C. Douglas Miller
Richard B. Stephens

DAVID T. SMITH
Faculty Advisor

BESSIE E. YELLEN
Editorial Assistant