

University of Florida Law Review

VOLUME XXXIV

TAX/FALL 1982

NUMBER 5

EDITORIAL BOARD

Editor-in-Chief

CAROLINE L. BENSABAT

Chief Tax Editors

RANDALL POOLER
MICHAEL PISCITELLI

Tax Editors

LINDA GRIFFIN
KENNETH HOSFORD

Executive Editors

STEVEN LARIMORE
DYANNE FEINBERG
KENNETH KARPAY
RICHARD PROBERT

Managing Editor

KEVIN CAREY

Title Standards Editor

KATHERINE WALTON

Articles Editors

RICHARD SIWICA
ROBERT GUILD
CAROLYN KONE

Research Editors

DAVID TRACHTENBERG
DEBRA GREENBERG
CYNTHIA JAMISON
WILLIAM MATTHEWMAN

Student Works

HOWARD GOLDBERG
ELIZABETH WHEELER

International Law Editor

MARK KLEINFELD

Members of the Board

Randall Alligood
Mary Sue Beeler
Brad Bettin
Robert Blanchard
Deanna E. Boone
Jordan F. Camenker
Susan S. Daicoff
Robert H. Dellecker

James M. Grippando
Richard H. Hiers
Robert A. Kaplan
Stephen Kussner
Bonnie J. Losak
Joan Lowenstein
Ralph Mangione
William Merlin

Wendy Mitchler
Jeff M. Novatt
Karen B. Perrin
James Pratt
Sidney Simmons
John Stokes
George Vaka
Glenn Waldman

Tax Faculty

Stephen A. Lind,
Acting Director
Dennis A. Calfee
Barry A. Currier
Phillip E. Egger
Henry A. Fenn

James J. Freeland
Michael S. Hawley
Roland L. Hjorth
David M. Hudson
Douglas C. Miller
Michael A. Oberst

James D. O'Donnell
Richard B. Stephens
Kees van Raad
Steven J. Willis

DAVID T. SMITH
Faculty Advisor

VIVIEN S. PAYNE
Staff Editor