

University of Florida Law Review

VOLUME XXXV

Tax 1983

NUMBER 5

EDITORIAL BOARD

Editors-in-Chief

CAROLINE L. BENSABAT

TRACY NICHOLS EDDY

Chief Tax Editors

LINDA GRIFFIN

RICHARD ANSBACHER

CHARLES POSTLER

Tax Editors

THOMAS BOLF

SUSAN S. DAICOFF

MICHAEL EPSTEIN

JACK OGILBY

Executive Editors

CHERYL ANN BELL

DYANNE E. FEINBERG

SCOTT ILGENFRITZ

JANET M. COURTNEY

KENNY KARPAY

EDWARD PITTMAN

LISA SIMONTON

Student Works Editors

FREDRICK EVANS

ELIZABETH C. WHEELER

ANDREA ZELMAN

JONATHAN A. GLOGAU

CYNTHIA MACKINNON

Title Standards Editors

SUSAN GOFFMAN

ROSEMARY PERFIT

ANDREW SEIDEN

Research Editors

CHRIS BALLENTINE

CYNTHIA JAMISON

ROSEMARY PERFIT

JUDY RUSH

M. ROBERT BLANCHARD

HILLARY CHASSEN

SCOTT CICHON

MICHAEL JONES

RONALD MARLOWE

Articles Editors

CHERYL ANN BELL

RICHARD SIWICA

WILLIAM TURBEVILLE

TERRI GOODMAN

RICHARD HEIRS

MAUREEN LEFEBRIE

FRANK VALDES

Managing Editors

KEVIN CAREY

BRIAN P. KINDELAN

LAWRENCE RIBLER

LARRY STUDER

Special Project Editors

MARY SUE BEELER

JOSEPH MUROFF

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

David M. Hudson

Joseph W. Little

Michael A. Oberst

Richard B. Stephen

Steven J. Willis

JOSEPH W. LITTLE

Faculty Advisor

VIVIEN S. PAYNE

Staff Editor