

University of Florida Law Review

VOLUME XXXVI

TAX 1984

NUMBER 5

EDITORIAL BOARD

Editors-in-Chief

TRACY N. EDDY
TIM HAINES

Chief Tax Editors

CHARLES POSTLER
WILLIAM SWINDLE
ROBERT KEEN

Senior Articles Editors

FRANK VALDES
JEFF FULLER
LISA O'NEILL

Senior Executive Editors

FREDERICK EVANS
NANCY THOFNER
LISA O'NEILL

Senior Research Editors

ROSALIE SANDERSON
GLORIA LOCKRIDGE
MICHAEL R. SMITH

Senior Management Editors

DAVID SILBERSTEIN
DAVID VETTER
MARK A. NOUSS

Title Standards Editors

ROSEMARY PERFIT
JOHN D. EMMANUEL

Special Projects Editors

KIMARIE STRATOS
ELIZABETH BEVINGTON

Junior Editors

ANDERSON L. BALDY
ROBERT W. BIVINS
MARJIE A. COHEN
PAUL CORCKETT
RAUL A. CUERVO
MICHAEL EPSTEIN
LESLIE YALOF GARFIELD
TERRI GOODMAN

CHRIS HASELIP
TERRI HEKIN
ROGER HELTON
WILEY HICKS
ROBERT KRITZMAN
ROBERT LEE
FLETA NETTER

SANDRA PERLMAN
ANITA SHEPPARD
BRIAN STACK
TOM SULLIVAN
NANCY THOFNER
MARY VALLETTA
MARGARET WARREN
DAVID WILLIS

Tax Faculty

Barry Currier,
Acting Head
Dennis Calfee
Henry A. Fenn
Jack Freeland

David Hudson
Stephen Lind
Joseph Little
C. Douglas Miller
Joel Newman

Michael Oberst
James D. O'Donnell
Jonathan W. Shirley
Richard Stephens

JOSEPH W. LITTLE
Faculty Advisor

BECKI TILLMAN
Staff

VIVIEN S. PAYNE
Staff Editor