

# University of Florida Law Review

VOLUME XXXIV

TAX 1981

NUMBER 1

## EDITORIAL BOARD

### *Editors-in-Chief*

STEVEN A. LANDY  
TIMOTHY W. VOLPE

### *Chief Tax Editors*

JOHN HIRSCHY  
JOHN WATTS  
SUSAN FREEMON  
ALAN HIGBEE  
TOM JULIN

### *Tax Editors*

SUSAN ENRIGHT HUMES  
LORRAINE COHEN  
GARRY JOHNSON  
JOHN PAPPAS  
MICHAEL PISCITELLI

### *Articles Editors*

DAN DECUBELLIS  
SHARON KENNEDY  
DYANNE FEINBERG  
DARRYL RICHARDS

### *Executive Editors*

RICHARD KISS  
MARGARET MATHEWS  
LUCY GRAETZ  
LINDA FLEWELLEN  
JAMES GRIPPANDO  
MIKE JOBLOVE

### *Managing Editors*

CAREY STISS  
MICHAEL FESTINGER

### *Title Standards Editors*

SAM STEPHENS  
MICHAEL LEVIN

### *Research Editors*

WENDY VOMACKA  
LUIS RODRIGUEZ  
SHERRI GROVEMAN  
DAVID ROTH  
JULIE HILTON  
MARK KLEINFELD  
NANCY WILKOV

### *Student Works Editors*

LANA SUNNER  
ROSS PAYNE  
NANCY FAGGIANELLI  
JOAN LOWENSTEIN

### *Student Note Topics Editors*

WILLIAM H. OGLE  
LEE STAPLETON

### *Tax Faculty*

James J. Freeland, Director  
Dennis A. Calfee  
Henry A. Fenn  
Michael S. Hawley

David M. Hudson  
Stephen A. Lind  
Lawrence A. Lokken

Douglas C. Miller  
Michael A. Oberst  
Richard B. Stephens  
Steven J. Willis

DAVID T. SMITH  
*Faculty Advisor*

VIVIEN S. PAYNE  
*Staff Editor*