

# University of Florida Law Review

---

VOLUME XXXVIII

TAX 1986

NUMBER 5

---

## EDITORIAL BOARD

### *Editors-in-Chief*

WILLIAM P. WEATHERFORD, JR.

PAULA M. SICARD

### *Chief Tax Editors*

J. BEN WATKINS

WILLIAM P. WEATHERFORD, JR.

### *Senior Research Editors*

THOMAS DICKSON

WILLIAM D. WALLACE

### *Senior Management Editors*

JACQUELINE DOWD

STEVEN D. LEAR

MARK A. OSSIAN

### *Title Standards Editors*

WENDY BOYKIN

THERESA WRIGHT

### *Senior Executive Editors*

PHILLIP S. DINGLE

TIMOTHY MALLOY

JAMES L. OLIVIER

### *Senior Articles Editors*

FRANK A. ASHTON

JOHN H. (BUDDY) DYER

JEROME L. MEISNER

### *Senior Student Works Editors*

THOMAS A. FRENCH

MICHELLE GORMAN

### *Special Projects Editor*

WENDY BOYKIN

### *Junior Editors*

MICHAEL ALFORD

HAL BRADFORD

STEVEN DAVIS

RONALD EMANUEL

REBECCA FOREST

RICHARD GAME

PHILIP GREENBERG

SUE HAUPERT

BRADLEY JOHNSON

JENNIFER PARKER LAVIA

PAUL S. QUINN, JR.

MARK ROBINSON

LAURA LAVALLE ROWAN

JOY L. RUPERT

ANDREW SALVAGE

MARK J. SCHEER

SUSAN L. TURNER

R. CRAIG WATERS

LUCY WHITCOMB

CAROL WILDER

WENDY WITTEN

### *Tax Faculty*

DAVID RICHARDSON,

CHAIRMAN

KEN ANDERSON

DENNIS CALFEE

BARRY CURRIER

JACK FREELAND

MICHAEL FRIEL

BOYD K. DYER

DAVID HUDSON

STEVEN LIND

C. DOUGLAS MILLER

MICHAEL OBERST

STEVEN WILLIS

ERIC ZINN

---

### *Faculty Advisor*

BARRY CURRIER

### *Staff*

CAROL FOUNTAIN

RUTH KUSKY

### *Staff Editor*

VIVIEN S. PAYNE