university of miami law review

VOLUME 32

DECEMBER 1977

NUMBER 1

LEADING ARTICLES

DETOURING THE TAX REFORM ACT OF 1976: TAX SHELTER PROPRIETORSHIPS Lewis D. Solomon and Scott G. Smith	1
Do WE WANT A WEALTH TAX IN AMERICA? Barry L. Isaacs	28
COMMENTS	
AT SEA WITH THE FOURTH AMENDMENT James S. Carmichael	51
RESTORATION AS A FEDERAL REMEDY FOR ILLEGAL DREDGING AND FILLING OPERATIONS Donald A. Haagensen	105
THE INNOCENT SPOUSE PROVISIONS OF THE INTERNAL REVENUE CODE: IN SEARCH OF EQUITY James E. Panny and Marc L. Faust	137
NOTES	
PREGNANCY DISABILITY BENEFITS DENIED: NARROWING THE SCOPE OF TITLE VII	
General Electric Co. v. Gilbert, 97 S. Ct. 401 (1976)	173
DEFENSE OF ENTRAPMENT IS DENIED TO A DEFENDANT WHO IS PREDISPOSED TO COMMIT A CRIME Hampton v. United States, 425 U.S. 484 (1976)	107
THE FREEDOM OF INFORMATION ACT: 1974 AMENDED TIME	197
PROVISIONS INTERPRETED	
Open America v. Watergate Special Prosecution Force, 547 F.2d 605 (D.C. Cir. 1976)	212
THE STATE COLLEGE PRESS AND THE PUBLIC FORUM DOCTRINE Mississippi Gay Alliance v. Goudelock, 536 F.2d 1073	
(5th Cir. 1976)	227
FISHER V. FIRST NATIONAL BANK OF CHICAGO: 12 U.S.C. SECTION 85 IS GRANTED AUTOMATIC EXTRATERRITORIAL EFFECT	
Fisher v. First National Bank of Chicago, 538 F.2d	
1284 (7th Cir. 1976)	239

UNIVERSITY OF MIAMI LAW REVIEW 2

Barri A

LEADING ARTICLES

DETOURING THE TAX REFORM ACT OF 1976: T	AX SHELTER
Proprietorships	Lewis D. Solomon and Scott G. Smith
Do WE WANT A WEALTH TAX IN AMERICA?	Barry L. Isaacs
COMMENTS	
AT SEA WITH THE FOURTH AMENDMENT	James S. Carmichael
RESTORATION AS A FEDERAL REMEDY FOR I AND FILLING OPERATIONS	
THE INNOCENT SPOUSE PROVISIONS OF THE CODE: IN SEARCH OF EQUITY	

NOTES

PREGNANCY DISABILITY BENEFITS DENIED: NARROWING THE SCOPE OF TITLE VII

DEFENSE OF ENTRAPMENT IS DENIED TO A DEFENDANT WHO IS PREDISPOSED TO COMMIT A CRIME

THE FREEDOM OF INFORMATION ACT: 1974 AMENDED TIME PROVISIONS INTERPRETED

THE STATE COLLEGE PRESS AND THE PUBLIC FORUM DOCTRINE

FISHER V. FIRST NATIONAL BANK OF CHICAGO: 12 U.S.C. SECTION 85 IS GRANTED AUTOMATIC EXTRATERRITORIAL EFFECT