

# Michigan Law Review

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This issue is dedicated to the memory of  
**L. HART WRIGHT**  
**TRIBUTES**

*Mortimer Caplin, Warren Elliott, Robben W. Fleming, Sally  
Katzen, Jerome B. Libin and Allan F. Smith*

## **BIBLIOGRAPHY**

*Elizabeth Gaspar Brown*

## **ARTICLES**

Personal, Living or Family Matters and the Value Added Tax

*L. Hart Wright*

Dissenting Opinions by Supreme Court Justices in Federal Income  
Tax Controversies

*Walter J. Blum*

The Supreme Court's Misconstruction of a Procedural Statute —  
A Critique of the Court's Decision in *Badaracco*

*Douglas A. Kahn*

An Essay on the Conceptual Foundations of the Tax Benefit Rule

*Patricia D. White*

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Tax Treatment of Prepublication Expenses of Authors and  
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Purchaser's Depreciation Rights in Property Subject to a Lease

Inadvertent Disclosure of Documents Subject to the Attorney-  
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