Follow this and additional works at: https://scholar.smu.edu/smulr

Recommended Citation

*Front Matter*, 39 Sw L.J. i (1985)
https://scholar.smu.edu/smulr/vol39/iss4/1

This Front Matter is brought to you for free and open access by the Law Journals at SMU Scholar. It has been accepted for inclusion in SMU Law Review by an authorized administrator of SMU Scholar. For more information, please visit http://digitalrepository.smu.edu.
CONTENTS

ARTICLES

The Tax Benefit Rule: A Common Law of Recapture ......................... Wm. D. Elliott 845

The Origins of Capital Gains Taxation:
What’s Law Got to Do with It? ........ Marjorie E. Kornhauser 869

NOTES

Analyzing the Continuity of Interest Doctrine: Paulsen v. Commissioner ... Susan Evans Coleman 929

The Holding Requirement of Section 1031—
Magneson v. Commissioner ....................... Ellie D. Landon 943

An Indigent’s Constitutional Right to
Expert Psychiatric Assistance:
Ake v. Oklahoma ................................. Helen Hubbard 957