ARIZONA LAW REVIEW

VOLUME 13 1971 NUMBER 4

CONTENTS

Page

Article

STOCK DIVIDEND TAXATION UNDER THE TAX REFORM ACT OF 1969: EXPANSION OF AN OMINOUS PAST ..... *Arthur W. Andrews* and *Lawrence R. Wilson* 751

The Tax Reform Act of 1969 imposed significant restraints upon tax-free stock dividend treatment. The authors analyze these changes and assess their application in light of recently promulgated revised proposed regulations.

Symposium

THE PRACTICE OF LAW IN THE PUBLIC INTEREST

While few would take issue with the need to make the legal and political processes more accessible to those segments of society which are either unrepresented or underrepresented, there is considerable controversy over the most appropriate means to be pursued in effectuating the change. Public interest law firms, organized with a view toward the integration of nonlegal disciplines and experts, are proposed as a more acceptable alternative, and specific issues are examined.

INTRODUCTION ..... *Winton D. Woods, Jr.* and *Clark L. Derrick* 797

Commentaries

PUBLIC INTEREST LAW AND THE FELT NECESSITIES OF THE TIME ..... *Stewart L. Udall* 801

BEYOND ENTHUSIASM AND COMMITMENT ..... *Kenney Hegland* 805

PUBLIC INTEREST LAW: A STEP TOWARDS SOCIAL BALANCE ..... *Karin P. Sheldon* 818

FINANCING PUBLIC INTEREST LITIGATION ..... *Peter E. Sitkin* and *J. Anthony Kline* 823

A CASE FOR APPLYING ENVIRONMENTAL ETHICS TO THE PRACTICE OF LAW ..... *Malcolm F. Baldwin* 828

Notes

DEMOCRATIZING THE ADMINISTRATIVE PROCESS: TOWARD INCREASED RESPONSIVENESS ..... *Michael E. McLachlan* 835

A view of the administrative process and its functions in a democratic society. The writer applies rational decision-making theory to the administrative process and concludes that public interest law and similar forms of citizen participation are essential to make agencies accountable to the public.

THE IRS MAN COMETH: PUBLIC INTEREST LAW FIRMS MEET THE TAX COLLECTOR ..... *Richard N. Goldsmith* 857

The Internal Revenue Service has recently issued guidelines that public interest law firms must follow in order to receive an advance ruling of tax exemption under section 501(C)(3) of the Internal Revenue Code. The writer examines the necessity and workability of these guidelines.

Comments

THE PUBLIC'S INTEREST IN THE ETHICS OF THE PUBLIC INTEREST LAWYER ..... *Dennis G. Katz* 886

There are special ethical problems inherent in the practice of public interest law. The writer examines the ethical considerations these lawyers must face in day-to-day practice.

INTERDISCIPLINARY COLLABORATION IN PUBLIC INTEREST LAW ..... *James R. Whitaker* 909

The complex issues with which the public interest lawyer must deal often transcend the expertise of the legal profession. The writer analyzes problems and advantages in an interdisciplinary approach to the practice of public interest law.

FEDERAL FUNDS FOR PUBLIC INTEREST LAW: PLAUSIBILITY, POLITICS AND PAST HISTORY ..... *John J. Osborn, Jr.* 932

The demand for public interest advocacy will soon exhaust existing private sources of funds. The writer examines the problems inherent in looking to the federal government for funds, in light of the development of the OEO Legal Services program and the unsuccessful attempts to insulate that program from political interference.

THE PRIVATE BAR, THE PUBLIC INTEREST, AND TAX INCENTIVES: MONETARY MOTIVATION FOR ACTION ..... *William G. Walker* 953

The public bar lacks the resources and manpower to effectively represent all who need legal services. The writer explores use of the tax incentive as a method of stimulating *pro bono* activity of the private bar.

Index

VOLUME 13 INDEX 975
Table of Authors 976
Subject-Matter Index 977
Table of Cases Discussed 989
Table of Statutes Discussed 996

Citations to authority conform to **A Uniform System of Citation** (11th ed. 1968), copyright by the Columbia, Harvard, and University of Pennsylvania Law Reviews and the Yale Law Journal.

ARIZONA LAW REVIEW wishes to acknowledge the kindness of West Publishing Co. in furnishing complimentary copies of **National Reporter System** advance sheets.

Arizona Law Review is published four times each year by the University of Arizona, Tucson, Arizona 85721. The *Review* is a student-edited journal, and the views expressed herein are not necessarily those of the Faculty of the College of Law, the University of Arizona, or the Arizona Board of Regents.

Subscription price after volume 13: Domestic, $8.00 per year. Foreign, $10.00 per year. Single issues $3.00. If subscription is to be discontinued at expiration, notice to that effect must be sent, otherwise it will be assumed a continuation is desired. For single issues and bound or unbound volumes in Volumes 1 through 12, inquire of Fred B. Rothman & Company, 57 Leuning Street, South Hackensack, New Jersey 07606. Volume 13 issues are available from the *Review*.

Copyright © 1972 by the Arizona Board of Regents. Second-class postage paid at Tucson, Arizona, and at additional mailing offices. **Postmaster:** Send Form 3579 to Arizona Law Review, University of Arizona, Tucson, Arizona 85721.