

FLORIDA TAX REVIEW

Volume 19

2016

Number 7

ARTICLE

JOINT WINNERS, SEPARATE LOSERS: PROPOSALS TO EASE THE STING FOR MARRIED TAXPAYERS FILING SEPARATELY

Michelle Lyon Drumbl

399

FLORIDA TAX REVIEW

Volume 19

2016

Number 7

The Florida Tax Review is a publication of the Graduate Tax Program of the University of Florida Levin College of Law. The subscription rate, payable in advance, is \$125.00 in the United States and \$145.00 elsewhere for the current volume. If a subscription is to be discontinued at expiration, notice to that effect should be sent; otherwise, it will be automatically renewed. Subscriptions and changes of address should be sent to: Florida Tax Review, University of Florida Levin College of Law, Post Office Box 117627, Gainesville, Florida 32611. Requests for back issues should be sent to: William S. Hein & Co., Inc., 1285 Main Street, Buffalo, NY 14209. Please notify Florida Tax Review of your changes of address one month in advance. If you have any questions regarding a subscription, you may call Customer Service at (352) 273-0658 or email FTR@law.ufl.edu.

FLORIDA TAX REVIEW

Volume 19

2016

Number 7

EDITOR-IN-CHIEF

Charlene Luke
Professor of Law
University of Florida

ASSOCIATE EDITORS

University of Florida

Yariv Brauner
Professor of Law

Michael K. Friel
Professor Emeritus

Adam Smith
Visiting Assistant Professor

Karen Burke
Richard B. Stephens
Eminent Scholar

David M. Hudson
Professor Emeritus

Lee-ford Tritt
Professor of Law

Dennis A. Calfee
Professor of Law

Lawrence A. Lokken
Emeritus Hugh Culverhouse
Eminent Scholar

Samuel C. Ullman
Adjunct Professor of Law

Patricia E. Dilley
Professor Emeritus

Grayson McCouch
Gerald Sohn Professor of
Law

Steven J. Willis
Professor of Law

Martin J. McMahon, Jr.
James J. Freeland
Eminent Scholar

BOARD OF ADVISORS

Jennifer Bird-Pollan
University of Kentucky

Leandra Lederman
Indiana University –
Bloomington

James R. Repetti
Boston College

Bradley T. Borden
Brooklyn Law School

Omri Marion
University of California,
Irvine

Kerry A. Ryan
St. Louis University

Deborah A. Geier
Cleveland State University

Gregg D. Polsky
University of Georgia

Reed Shuldiner
University of Pennsylvania

GRADUATE EDITORS

Emily Snider Carvalho
Brandon C. Gardner
Devon Goldberg

Jessica E. Griffin
William Carroll McDonald

Philip Nodhturft, III
Benjamin M. Parnell
Katheleen Duggan Pfahlert

FLORIDA TAX REVIEW

Volume 19

2016

Number 7

INFORMATION FOR CONTRIBUTORS

The *Florida Tax Review* invites the submission of manuscripts addressing issues of tax law and policy. The *Review* publishes several types of manuscripts: “Articles,” “Commentaries,” and “Book Reviews.”

The *Florida Tax Review* is a faculty-edited law review published by the Graduate Tax Program of the University of Florida Levin College of Law, with the assistance of a number of Graduate Tax Students who assist the faculty editorial board.

The *Florida Tax Review* prefers electronic submissions in Microsoft Word sent via ExpressO (law.bepress.com/expresso). Articles may be e-mailed to FTR@law.ufl.edu. If a hard copy submission is necessary, please mail your article to: Editor, Florida Tax Review, University of Florida Levin College of Law, P.O. Box 117634, Gainesville, FL 32611-7634.

Although the *Florida Tax Review* has no minimum or maximum page requirements for submissions, it does have a strong preference for submissions that are 30,000 words or less, including text and footnotes. The *Florida Tax Review* will consider manuscripts at any time. All citations should follow *The Bluebook: A Uniform System of Citation* (20th ed.); however, some modifications will be made by our editors to conform with the *Florida Tax Review Styles Manual*.

For submissions made directly to the *Florida Tax Review*, the Board of Editors will endeavor to decide within three weeks whether to publish a manuscript. After the decision has been made to publish, the *Florida Tax Review* is committed to expediting publication.

All tax law and policy positions presented are solely those of the authors. The Editors and the University of Florida Levin College of Law do not approve of or adopt such positions merely through the act of publishing the manuscripts in the *Florida Tax Review*.

FLORIDA TAX REVIEW

Volume 19

2016

Number 7

All references and citations to sections in this issue are to sections of the Internal Revenue Code of 1986, as amended, unless otherwise indicated. All references and citations to regulations are to Treasury Regulations under the Internal Revenue Code of 1986, as amended, unless otherwise indicated.