Acknowledgments

I could not have written this book without a good deal of help from my friends. It grew, rather remotely by the time I had finished it, out of two law review articles I mention in the bibliography. Many generous individuals and institutions helped me in those projects, and I thank them in the initial footnote of each; I here incorporate them all by reference. Scott Altman deserves a special mention of thanks, for his patient, ever thoughtful advice throughout the life of this project. Judith Resnik was a source of inspiration and many good research leads.

I thank Bruce Ackerman for encouraging me to do this book in the first place. I benefited from many discussions and workshops as I wrote. Nancy Staudt organized a conference on Critical Tax Theory at SUNY-Buffalo Law School; Jack Bogdanski organized one on Taxation and the Family at Lewis and Clark Law School, where I had the immense pleasure of meeting and sharing ideas with Marjorie Kornhauser and Larry Zelenak, whose work in the area I had long admired. Michael McIntyre kindly invited me to participate in a roundtable discussion at the National Tax Association's annual meeting, where I had the good fortune to meet Gene Steuerle. A brown-bag seminar at the California Institute of Technology allowed me to share ideas with many gifted individuals. A symposium on Institutional Barriers Facing Women in the Workplace sponsored by the UCLA Women's Law Journal allowed me to develop many of the concepts expressed in part 4 with greater precision and care, as did a faculty workshop at the University of San Diego Law School.

Other individuals were of particular help with the text. Boris Bittker, always the gentleman and scholar, kindly shared much of the intellectual history of tax with me. Carolyn Jones, whose work I much admire and use generously, especially in chapter 2, kindly read all of part 1 and gave me invaluable advice. Joni Hersch, whom I have yet to meet in person, but with whom I have shared many phone conversations, e-mail exchanges, and written correspondence over the years, was saintly in her patience in reading through the entire manuscript and giving me much-needed advice about labor-market economics. Grace Ganz Blumberg, who started the whole field of gender theory and tax, was a wonderful inspira-

tion, a source of background information, and, ultimately, a reader of the entire manuscript, with excellent support, detailed comments, and advice throughout.

As I wrote away, I was fortunate to have an excellent companion at my side. Cindy Benton was more than a research assistant; she was a partner throughout. Cindy patiently read every page nearly as I wrote it, and is much responsible for the progress of the manuscript into its present form. Cindy also organized a group of liberal arts student readers, whose input was extremely valuable: Rhiannon Evans, Trevor Fear, Hannah Fearnley, Helen Franks, Mark Masterson, Ellen Mulligan, and Alex Watts-Tobin. Of this group, Sylvia Brainin deserves special mention and thanks for her wonderful editorial comments on the whole manuscript. Jacqueline Hough was an indispensable help with bibliographic materials. Laura Fry and Kelley Poleynard greatly assisted in copyediting and page proofs. Rosemary Hendrix helped in countless ways.

The library at the University of Southern California Law School never ceases to amaze and impress me. Under the direction of Albert Brecht, the librarians at this magnificent institution met every request I tossed to them. Pauline Afuso, David Burch, Laura Cadra, Darin Fox, Hazel Lord, and Brian Raphael deserve particular thanks for their ever-diligent help.

Other institutions have made major contributions. Some of the work on the book transpired during a very productive year visiting at the Yale Law School, under the tutelage of Dean Guido Calabresi. Many of the final stages were done while I was spending part of my time at the California Institute of Technology, with special thanks due to John Ledyard, Chairperson of the Division of Humanities and Social Sciences. Most of all, I need to thank USC. Some portion of this gratitude goes to the Economics Department, especially to Michael Magill, who tolerated an always distracted and distracting part-time student trying to learn some economics. Some portion also goes to the Program in the Study of Women and Men in Society, and to Judith Grant and Amy Richlin, who were a source of inspiration and support. Another portion goes to the Philosophy Department, especially Sharon Lloyd, who generously allowed me to audit her fine classes in political theory. But the lion's share goes to the Law School, its faculty, and its ever-supportive dean, Scott Bice. A research leave from teaching responsibilities in the fall of 1995 was especially critical in helping me to get the work done.

At the University of Chicago Press, Geoff Huck was a wonderfully patient and optimistic editor, who believed in the project even when its written incarnation gave little reason to do so. Wilma Ebbitt worked wonders with the manuscript, and Leslie Keros was also most helpful. I am grateful to several anonymous reviewers of both an initial proposal and a later manuscript, arranged by both the University of Chicago Press and other presses along the way.

ACKNOWLEDGMENTS / XV

Finally, there is the matter of my own family. My wonderful daughters, Cathleen and Allegra, never cease to bring joy to their tired and distracted daddy. Most of all, though, I owe thanks to my wife, Cruz-Elena Sundquist. Many authors write at this point that, without their spouse, there would be no book. While that is certainly true in my case, it might be better and more truly written that, without my spouse, there would be no author. Thanks, for everything.

