ERRATA


Due to confusion between the names Bernard Schwartz and Carl E. Schwarz, errors were made in several footnotes. The following errata corrects these errors.

1. Page 86, note 6, add the following:

   Professor Carl E. Schwarz has written that the Federal Tax Court is “known for its hard-headed review of administrative decisions for their substantive conformity with existing revenue statutes and the due process rights of taxpayers or other assessed citizens.” He found that the Mexican Supreme Court (Administrative Chamber) upheld the Tribunal against the federal fiscal authority in at least 60% of the cases that the government had appealed—contrasting favorably with greater percentages of pro-government decisions in the Civil, Criminal and Labor Chambers of the Court. Carl Schwarz, *Judges Under the Shadow: Judicial Independence in the United States and Mexico*, 3 CAL. WEST. INT’L L.J. 260, 305 (1973).

   Schwarz, *supra* note 6, at 329.

3. Page 103, last text paragraph, second line from the bottom, change “Carl E. Schwartz” to: Carl E. Schwarz

4. Page 104, note 121, line 1, change “Schwartz” to: Schwarz

5. Page 104, note 121, line 5, delete “Professor Schwartz, *supra* note 118” and insert:
   Professor Schwarz, *supra* note 6.

6. Page 104, note 122, line 1, change “Schwartz” to: Schwarz

7. Page 104, note 122, line 5, change “Schwartz” to: Schwarz

8. Page 104, note 122, line 11, delete “Professor Schwartz, *supra* note 118” and insert:
   Professor Schwarz, *supra* note 6.