

The Pope did not mention the responsibility of the patient, but the Joint Statement did address the effect of attempting to direct such withholding: “Personal autonomy can never justify decisions or actions against one’s own life.”

This position has been reaffirmed by comments of Pope Benedict and most recently by Directive 58 issued November 29, 2009, by the U.S. Conference of Catholic Bishops. The directive, addressed to all Catholic medical care facilities, requires that in the case of any person needing a feeding tube to stay alive, one must be surgically inserted and maintained indefinitely.

This conflict, between a statutory authority legal right to make the personal decision to forgo nutrition and

hydration and the position of anyone, including the Catholic Church, that such action is morally or ethically indefensible sets up a dichotomy with several interesting issues:

- What is the responsibility of an attorney who is asked to prepare an Advance Directive? Knowing what I now know about Directive 58, should I inquire if the client is Catholic? If I didn’t know about Directive 58, should I? Should I make inquiry into the position of other religious groups?
- Should I alert my students to this dichotomy when I cover Advance Directives in Class? (I guess the answer to that may depend on the answer to the previous question.)
- Finally, what happens when the family presents the advance directive

and asks to have the tube removed and the institution refuses? In a recent case in North Carolina, the medical facility refused for three months to comply, and the family rejected the bill for services during that three-month period. The court held that, because the family had not provided supporting documentation required by the advance directive statute, it was liable. (The clear implication is that had the family complied with the statute, the medical facility would not be entitled to recovery.)

It has been only 20 years since *Cruzan*, so this subject is somewhat in its infancy. It will be interesting to see how the issue unfolds. ■

## Tax Bites Makes Movies for Tax Lawyers

By Gail Levin Richmond\*

Perhaps you’ve been too busy to go to the movies. Perhaps none of the titles or plots sounded appealing. Perhaps you need to spend your spare time accumulating CLE credits. Whatever the reason, consider it gone. Hollywood wants you back so much that the powers-that-be asked Tax Bites for help. Our response was simple: remake popular old films using new titles and plots. The new titles appear below. The plots are up to you—Tax Bites will publish creative submissions in a future issue.

- Dr. Strangelove or: How I Learned to Stop Worrying and Love the AMT
- Some Like It Deductible
- Sunset Date Boulevard
- Planes, Trains & Section 30D Automobiles
- Gimme Tax Shelter
- The Treasury Department of the Sierra Madre
- Close Encounters of the Audit Kind
- EZ Rider
- All the President’s Tax Returns
- Abbott and Costello Meet EGTRRA
- Raiders of the Lost Tax Accrual Work Papers
- Risky Business Deductions
- A 501(c)(6) League of Their Own
- Three Men and a Multiple Support Agreement Baby



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