

## **Important: Filing/Shelving Instructions or Shipment Insert**

# **Corpus Juris Secundum**

2025 Supplement

Enclosed is the 2025 supplement for Corpus Juris Secundum. This enclosure replaces the prior supplement of C.J.S. This supplement updates the case and statutory law for all C.J.S topics along with relevant rules and regulations. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

### **Shelving Instructions**

- REMOVE and RECYCLE the 2024 pocket part supplements for Volumes 1 to 101A.
- PLACE the new 2025 pocket part supplements for Volumes 1 to 101A into the back pockets of the appropriate volumes.
- Volumes 47A, 47B and 47C do not have pocket part supplements as they are revised annually.
- Volumes 29,36,36A, 52,52A, 52B, 67 and 88 have generic inserts as they were very recently revised.

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# Corpus Juris Secundum

Revised Volumes 29, 36, and 36A

Enclosed is May 2025 update for Corpus Juris Secundum. This enclosure replaces the prior update and supplements of Volumes 29, 36, and 36A. These volumes cover the topics *Elections to Electricity* and *Federal Courts to Forcible Entry and Detainer*. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

### Shelving Instructions

- REMOVE and RECYCLE the 2015 edition of Volume 29 and the 2014 editions of Volumes 36 and 36A.
- PLACE the new 2025 editions of Volumes 29, 36, and 36A in their place.

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# **Corpus Juris Secundum**

Revised Volumes 35A, 35B  
General Index Update

Enclosed is the March 2025 update for Corpus Juris Secundum. This enclosure replaces the prior update or supplement of Volumes 35 and 35B and the General Index Update. These volumes cover the topic *Federal Civil Procedure*. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

### **Shelving Instructions**

- REMOVE and RECYCLE the 2014 editions of Volumes 35A and 35B and the 2024 General Index Update.
- PLACE the new 2025 editions of Volumes 35A and 35B and the 2025 General Index Update in the place of the previous editions and update.

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# **Corpus Juris Secundum**

Revised Volumes 39, 39A, 40, and 41

Enclosed is July 2025 update for Corpus Juris Secundum. This enclosure replaces the prior update and supplements of Volumes 39, 39A, 40, and 41. These volumes cover the topics *Guardian and Ward to Husband and Wife; Spouses*. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

### **Shelving Instructions**

- REMOVE and RECYCLE the 2014 editions of Volumes 39, 39A, 40, and 41.
- PLACE the new 2025 editions of Volumes 39, 39A, 40, and 41 in their place.

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# **Corpus Juris Secundum**

Revised Volumes 43 and 43A

Enclosed is the September 2025 update for Corpus Juris Secundum. This enclosure replaces the prior update and supplements of Volumes 43 and 43A. These volumes cover the topics *Industrial Co-operative Societies to Inns, Hotels, and Eating Places*. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

### **Shelving Instructions**

- REMOVE and RECYCLE the 2014 editions of Volumes 43 and 43A.
- PLACE the new 2025 editions of Volumes 43 and 43A in their place.

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# **Corpus Juris Secundum**

Volumes 47A, 47B, and 47C

Enclosed is the 2025 Edition of the Internal Revenue article for Corpus Juris Secundum. This enclosure replaces the prior update of Volumes 47A, 47B, and 47C. The 2025 Edition reflects the laws governing income tax returns for tax year 2024. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

## **Filing Instructions**

**REMOVE and RECYCLE** the 2024 Editions of Volumes 47A, 47B, and 47C. **PLACE** the new 2025 Editions of Volumes 47A, 47B, and 47C onto the shelf next to hardbound Volume 47.

## **Highlights**

New features and recent developments in this 2025 Edition of the Internal Revenue article for Corpus Juris Secundum include:

- The “orphan drug tax credit” encourages pharmaceutical companies to develop drugs treating diseases so rare that companies would otherwise have little financial incentive to address them.
- Requirements for taxpayers to qualify for relief from joint and several liability on a joint tax return are stated in the conjunctive.
- There are three jurisdictional bases for the Tax Court to review a taxpayer's entitlement to relief from joint and several liability on a joint return.
- The statutory subsection providing for a mandatory 60-day extension of certain tax-related deadlines by reason of a federally-declared disaster provided for an unambiguously self-executing postponement period for filing a petition for redetermination of a deficiency with the Tax Court due to the COVID-19 pandemic.
- There is a discussion of the treatment of a taxpayer as the “prevailing party,” as necessary for the taxpayer to receive an award of administrative and litigation costs.
- Although a flexible concept, as a practical matter “trade or business,” ordinarily encompasses activity whose primary purpose is meant to make income or profit.
- For purposes of the Code provision defining “designated delivery service,” Congress has chosen to make the “timely mailed, timely filed” rule available for a private delivery service only if such service has been designated by the Secretary.
- The Internal Revenue Code's definition of “return information,” for purposes of the provision indicating that returns and return information

are confidential, encompasses information that has passed through the IRS.

- In general, the amount of any tax imposed must be assessed within three years after the return was filed; three elements must exist for a document to be necessarily sufficient to trigger the statute of limitations on tax assessment.
- If the notice of deficiency specifies the last day for filing a petition for redetermination of deficiency that is later than the 90th day after the notice of deficiency is mailed, the deadline to file the petition related to the notice is extended to the day specified.
- Payments made under a settlement agreement that releases an employer from claims that arose from the employee's employment relationship with the employer and that approximate recovery for lost wages and other economic, nonpersonal harms are "wages" for which employers are required to withhold Federal Insurance Contributions Act taxes.
- The Tax Anti-Injunction Act is not violated when a levy is stayed during the pendency of a collection due process hearing.
- Rebate refunds are issued on basis of substantive recalculation of taxpayer's tax liability.
- Where the informal claim doctrine applies, an untimely formal claim for a tax refund is allowed to relate back, for timeliness purposes, to a timely informal claim.
- There are two ways the Commissioner may recover an erroneous tax refund.

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# **Corpus Juris Secundum**

Volumes 52, 52A, and 52B  
Tables of Laws and Rules 2024-2025

Enclosed is the November 2024 update for Corpus Juris Secundum. This enclosure replaces the prior update and supplements of Volumes 52, 52A, 52B, and the Tables of Laws and Rules. Volumes 52, 52A and 52B cover the topics *Landlord and Tenant* to *Levees and Flood Control*. The Table of Laws and Rules volume covers various statutes, rules and regulations that are cited in all Corpus Juris Secundum print volumes and supplements published as of November 2024. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

### **Shelving Instructions**

- REMOVE and RECYCLE the 2012 editions of Volumes 52, 52A, and 52B, and the 2023-2024 edition of the CJS Table of Laws and Rules.
- PLACE the new editions of Volumes 52, 52A, and 52B, and the 2024-2025 edition of the CJS Table of Laws and Rules in their place.

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