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VOLUMES 33, 33A, 34, 34A, AND 34B CONTAIN A MODERN COMPREHENSIVE TEXTUAL STATEMENT OF THE FEDERAL TAX LAW. VOLUMES 33, 33A, AND 34 CONSIST OF MATERIAL PREPARED BY THE TAX EXPERTS ON THE STAFF OF THE RESEARCH INSTITUTE OF AMERICA, INC. VOLUMES 34A AND 34B CONSIST OF MATERIAL DERIVED FROM THE ESTATE PLANNING & TAXATION COORDINATOR (EPTC) OF THE RESEARCH INSTITUTE OF AMERICA, INC.

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PUBLISHER
Jean E. Maess, J.D.

PUBLICATION EDITOR
Marie K. Pesando, J.D.

TAX EDITORS CONTRIBUTING TO THIS VOLUME

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Laurie Asch
Stanley V. Baginski
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VOLUME 33 (2018 Edition)

FEDERAL TAXATION

Scope of Topic: This volume discusses federal income and excise taxes.

Treated elsewhere: Federal tax enforcement, including collections from unwilling or defaulting taxpayers (see 35 Am Jur 2d, FEDERAL TAX ENFORCEMENT); State inheritance, estate, or gift taxes (see 42 Am Jur 2d, INHERITANCE, ESTATE, AND GIFT TAXES)

PRELIMINARY ANALYSIS OF CONTENTS OF VOLUMES 33, 33A, and 34

The following analysis lists the chapter headings in capital letters, and the main subheadings by paragraph numbers. The paragraphs following and within the scope of the subheadings will be found at the beginning of the particular chapters.

[For the contents of Volumes 34A and 34B, see those volumes.]

HOW TO USE AM JUR 2d "FEDERAL TAXATION"

Your Am Jur 2d article on ''Federal Taxation'' is designed to furnish you with a practical approach to the important subjects of federal taxes on income, estates, and gifts, and of other federal excise taxes. Its purpose is not only to give you the information you need about the federal tax questions you now have but also to alert you to federal tax problems you may encounter and to steps you can take to avoid or minimize certain federal tax consequences.

This article was prepared by the staff of tax experts, both legal and accounting, of the Research Institute of America and is substantially similar to material in their Tax Guide and Estate Planning & Taxation Coordinator, loose-leaf services with frequent upkeep. Your Am Jur 2d Federal Tax Volumes will be replaced annually and will be supplemented by pocket parts when major tax changes occur. They discuss and explain all of the common federal tax problems and consequences in clear, concise, and nontechnical language and, wherever appropriate, they include the following:

- ✓ ***Illustrations:*** To clarify the tax rules and problems discussed with concrete and easy-to-follow illustrations of the rules or principles involved.
- ✓ ***Observations:*** To point out opportunities that aren't obvious and may be missed, or to clear up ambiguities or inconsistencies in the law.
- ✓ ***Cautions:*** To flag pitfalls that can cost taxes, higher taxes, or even penalties if they are overlooked.
- ✓ ***Recommendations:*** To provide specific, carefully studied plans for action to be followed to keep taxes at a legal minimum.

How to find the information you want

There are several methods in which you can find the information you want concerning a general tax situation or a specific tax problem in this article on ''Federal Taxation.'' These include the following:

Analytical method. In most instances the location of the discussion of a particular federal tax matter can be found by analyzing the nature of the matter and by proceeding from the broad to the specific heading covering that matter. In other words, the discussion may be located by proceeding from (1) the chapter to (2) the main heading thereunder and then to (3) the particular paragraph under the main heading. The chapters and main headings are set out supra, and the particular paragraphs under the main headings are to be found in the detailed list of paragraphs at the beginning of each chapter.

Index methods. A complete index of the topics in 33, 33A, and 34 Am Jur 2d is contained at the end of volume 34. An index of the topics in 34A and 34B Am Jur 2d is contained at the end of volume 34B. In volume 34 Am Jur 2d there is a Code Index for volumes 33, 33A, and 34 in which the pertinent discussion may be found if the user is starting with a particular section of the Internal Revenue Code [26 U.S.C.A.]; a similar Code Index for 34A and 34B Am Jur 2d appears in volume 34B. If the user is starting with a particular Treasury ruling or a court decision, a Treasury Rulings Index and a Cases and Decisions Index may be found in 34 Am Jur 2d for the material covered in volumes 33, 33A, and 34, similar tables being found in volume 34B Am Jur 2d covering volumes 34A and 34B.

A comprehensive list of tax-related annotations from ALR3d, ALR4th, ALR5th, and ALR Fed, is contained in the front of each volume.

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Jean E. Maess, J.D.

PUBLICATION EDITOR
Marie K. Pesando, J.D.

TAX EDITORS CONTRIBUTING TO THIS VOLUME

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Laurie Asch
Stanley V. Baginski
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PUBLICATION EDITOR
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PUBLISHER
Jean E. Maess, J.D.

PUBLICATION EDITOR
Marie K. Pesando, J.D.

TAX EDITORS CONTRIBUTING TO THIS VOLUME

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Laurie Asch
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Dara R. Siegel
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David Simonetti
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Michael A. Sonnenblick
Richard H. Sternberg
Nicholas Stevens
Natalie Tal
Robert Trinz
Jabari M. Vaughn
Anne Wagenbrenner
Scott E. Weiner

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FEDERAL TAXATION

Scope of Topic: This volume discusses federal estate taxes imposed on the transfer of property by a decedent to his beneficiaries, and the filing of the estate tax returns.

Treated elsewhere: Federal tax enforcement, including collections from unwilling or defaulting taxpayers (see 35 Am Jur 2d, FEDERAL TAX ENFORCEMENT); State inheritance, estate, or gift taxes (see 42 Am Jur 2d, INHERITANCE, ESTATE, AND GIFT TAXES)

PRELIMINARY ANALYSIS OF CONTENTS OF VOLUMES 34A and 34B

The following analysis lists the chapter headings in capital letters, and the main subheadings by paragraph numbers. The paragraphs following and within the scope of the subheadings will be found at the beginning of the particular chapters.

[For the contents of Volumes 33, 33A, and 34, see those volumes.]

HOW TO USE AM JUR 2d "FEDERAL TAXATION"

Your Am Jur 2d article on ''Federal Taxation'' is designed to furnish you with a practical approach to the important subjects of federal taxes on income, estates, and gifts, and of other federal excise taxes. Its purpose is not only to give you the information you need about the federal tax questions you now have but also to alert you to federal tax problems you may encounter and to steps you can take to avoid or minimize certain federal tax consequences.

This article was prepared by the staff of tax experts, both legal and accounting, of the Research Institute of America and is substantially similar to material in their Tax Guide and Estate Planning & Taxation Coordinator, loose-leaf services with frequent upkeep. Your Am Jur 2d Federal Tax Volumes will be replaced annually and will be supplemented by pocket parts when major tax changes occur. They discuss and explain all of the common federal tax problems and consequences in clear, concise, and nontechnical language and, wherever appropriate, they include the following:

- ✓ ***Illustrations:*** To clarify the tax rules and problems discussed with concrete and easy-to-follow illustrations of the rules or principles involved.
- ✓ ***Observations:*** To point out opportunities that aren't obvious and may be missed, or to clear up ambiguities or inconsistencies in the law.
- ✓ ***Cautions:*** To flag pitfalls that can cost taxes, higher taxes, or even penalties if they are overlooked.
- ✓ ***Recommendations:*** To provide specific, carefully studied plans for action to be followed to keep taxes at a legal minimum.

How to find the information you want

There are several methods in which you can find the information you want concerning a general tax situation or a specific tax problem in this article on ''Federal Taxation.'' These include the following:

Analytical method. In most instances the location of the discussion of a particular federal tax matter can be found by analyzing the nature of the matter and by proceeding from the broad to the specific heading covering that matter. In other words, the discussion may be located by proceeding from (1) the chapter to (2) the main heading thereunder and then to (3) the particular paragraph under the main heading. The chapters and main headings are set out supra, and the particular paragraphs under the main headings are to be found in the detailed list of paragraphs at the beginning of each chapter.

Index methods. A complete index of the topics in 33, 33A, and 34 Am Jur 2d is contained at the end of volume 34. An index of the topics in 34A and 34B Am Jur 2d is contained at the end of volume 34B. In volume 34 Am Jur 2d there is a Code Index for volumes 33, 33A, and 34 in which the pertinent discussion may be found if the user is starting with a particular section of the Internal Revenue Code [26 U.S.C.A.]; a similar Code Index for 34A and 34B Am Jur 2d appears in volume 34B. If the user is starting with a particular Treasury ruling or a court decision, a Treasury Rulings Index and a Cases and Decisions Index may be found in 34 Am Jur 2d for the material covered in volumes 33, 33A, and 34, similar tables being found in volume 34B Am Jur 2d covering volumes 34A and 34B.

A comprehensive list of tax-related annotations from ALR3d, ALR4th, ALR5th, and ALR Fed, is contained in the front of each volume.

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PUBLISHER
Jean E. Maess, J.D.

PUBLICATION EDITOR
Marie K. Pesando, J.D.

TAX EDITORS CONTRIBUTING TO THIS VOLUME

Harris Abrams
Laurie Asch
Stanley V. Baginski
Kersten Behrens
Gary S. Bronstein
Steve Brylski
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VOLUME 34B (2018 Edition)

FEDERAL TAXATION

Scope of Topic: This volume discusses federal generation-skipping and gift taxes, and the filing of gift tax returns.

Treated elsewhere: Federal tax enforcement, including collections from unwilling or defaulting taxpayers (see 35 Am Jur 2d, FEDERAL TAX ENFORCEMENT); State inheritance, estate, or gift taxes (see 42 Am Jur 2d, INHERITANCE, ESTATE, AND GIFT TAXES)

PRELIMINARY ANALYSIS OF CONTENTS OF VOLUMES 34A and 34B

The following analysis lists the chapter headings in capital letters, and the main subheadings by paragraph numbers. The paragraphs following and within the scope of the subheadings will be found at the beginning of the particular chapters.

[For the contents of Volumes 33, 33A, and 34, see those volumes.]

HOW TO USE AM JUR 2d "FEDERAL TAXATION"

Your Am Jur 2d article on ''Federal Taxation'' is designed to furnish you with a practical approach to the important subjects of federal taxes on income, estates, and gifts, and of other federal excise taxes. Its purpose is not only to give you the information you need about the federal tax questions you now have but also to alert you to federal tax problems you may encounter and to steps you can take to avoid or minimize certain federal tax consequences.

This article was prepared by the staff of tax experts, both legal and accounting, of the Research Institute of America and is substantially similar to material in their Tax Guide and Estate Planning & Taxation Coordinator, loose-leaf services with frequent upkeep. Your Am Jur 2d Federal Tax Volumes will be replaced annually and will be supplemented by pocket parts when major tax changes occur. They discuss and explain all of the common federal tax problems and consequences in clear, concise, and nontechnical language and, wherever appropriate, they include the following:

- ✓ ***Illustrations:*** To clarify the tax rules and problems discussed with concrete and easy-to-follow illustrations of the rules or principles involved.
- ✓ ***Observations:*** To point out opportunities that aren't obvious and may be missed, or to clear up ambiguities or inconsistencies in the law.
- ✓ ***Cautions:*** To flag pitfalls that can cost taxes, higher taxes, or even penalties if they are overlooked.
- ✓ ***Recommendations:*** To provide specific, carefully studied plans for action to be followed to keep taxes at a legal minimum.

How to find the information you want

There are several methods in which you can find the information you want concerning a general tax situation or a specific tax problem in this article on ''Federal Taxation.'' These include the following:

Analytical method. In most instances the location of the discussion of a particular federal tax matter can be found by analyzing the nature of the matter and by proceeding from the broad to the specific heading covering that matter. In other words, the discussion may be located by proceeding from (1) the chapter to (2) the main heading thereunder and then to (3) the particular paragraph under the main heading. The chapters and main headings are set out supra, and the particular paragraphs under the main headings are to be found in the detailed list of paragraphs at the beginning of each chapter.

Index methods. A complete index of the topics in 33, 33A, and 34 Am Jur 2d is contained at the end of volume 34. An index of the topics in 34A and 34B Am Jur 2d is contained at the end of volume 34B. In volume 34 Am Jur 2d there is a Code Index for volumes 33, 33A, and 34 in which the pertinent discussion may be found if the user is starting with a particular section of the Internal Revenue Code [26 U.S.C.A.]; a similar Code Index for 34A and 34B Am Jur 2d appears in volume 34B. If the user is starting with a particular Treasury ruling or a court decision, a Treasury Rulings Index and a Cases and Decisions Index may be found in 34 Am Jur 2d for the material covered in volumes 33, 33A, and 34, similar tables being found in volume 34B Am Jur 2d covering volumes 34A and 34B.

A comprehensive list of tax-related annotations from ALR3d, ALR4th, ALR5th, and ALR Fed, is contained in the front of each volume.

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