

# Table of Laws and Rules

---

## UNITED STATES CONSTITUTION

	<b>Sec.</b>		<b>Sec.</b>
Art. III.....	4:15, 14:6, 18:31	Amend XI .....	19:9
Amend 1..	5:10, 5:13, 14:2, 14:9, 14:22, 16:4, 19:19, 19:29, 20:13, 20:15, 25:10	Amend XIV .	14:2, 19:12, 19:19, 19:25, 19:29, 20:13, 21:23, 21:35
Amend 5.....	12:9		

## AGE DISCRIMINATION IN EMPLOYMENT ACT OF 1967

<b>Sec.</b>	<b>Sec.</b>
Title VII.....	16:6

## AIRLINE DEREGULATION ACT

<b>Sec.</b>	<b>Sec.</b>
Title II.....	5:13

## AMERICANS WITH DISABILITIES ACT OF 1990

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Title I.....	5:13, 19:9	Title II.....	5:13, 19:9, 19:12, 19:13

## CIVIL RIGHTS ACT OF 1964

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Title II.....	14:3, 23:2	Title VII .....	5:10, 5:13
Title VI.....	19:10, 19:19		

## CIVIL RIGHTS ACT

<b>Title</b>	<b>Sec.</b>
Title VII .....	5:7

**CLAYTON ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
6.....	22:11	7 .....	14:29

**COPYRIGHT ACT OF 1976**

<b>Sec.</b>	<b>Sec.</b>
106.....	14:16

**COPYRIGHT ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
101 .....	14:10, 14:11, 14:13, 14:16	301 .....	14:23
104A.....	14:9	411(a) .....	14:17
106A .....	18:34	507(b) .....	14:17
107.....	14:14	602 .....	14:9
117 .....	14:14, 14:21, 14:38	Ch 12 .....	14:15
201(c).....	14:11	Title 17, § 106A .....	18:34

**EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974**

<b>Sec.</b>	<b>Sec.</b>
514(b) .....	21:21

**FAIR HOUSING ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
804(a) .....	5:10	805(a) .....	5:10

**FEDERAL ELECTION CAMPAIGN ACT**

<b>Sec.</b>	<b>Sec.</b>
323(a) and (b) .....	20:15

**INTERNAL REVENUE CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
(c)(25).....	7:31	47(c)(1)(A)(ii) .....	18:27
12(a)(3)(B).....	11:27	47(c)(1)(C).....	18:27
Ch 42 .....	10:2, 10:8, 10:10, 10:15	47(c)(3) .....	18:27
46 .....	18:27	48(g).....	12:21
47 .....	18:27	48(q)(2)(B).....	18:27
47(a) .....	18:27	83 .....	21:18
47(c).....	18:27	103 .....	12:21

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
103(a) .....	12:21	170(b)(1)(A)(i) .....	16:1
103(b) .....	12:21	170(b)(1)(A)(ii) .....	9:5, 19:6
103(b)(1) .....	12:21	170(b)(1)(A)(iii) .....	9:6, 9:14, 21:46
107 .....	16:29	170(b)(1)(A)(iv) .....	9:7
107(2) .....	16:29	170(b)(1)(A)(v) .....	9:8
115 .....	4:18, 7:1, 7:5, 9:8, 19:31, 20:7, 21:18	170(b)(1)(A)(vi) .....	9:9, 9:13, 9:14
115(1) .....	4:19	170(b)(1)(A)(vii) .....	18:19
119 .....	11:5	170(b)(1)(B) .....	8:10, 8:14, 9:1, 21:18
132 .....	4:18	170(b)(1)(C) .....	8:10, 8:13
141 to 150 .....	12:21	170(b)(1)(C)(iii) .....	8:13
141 .....	12:21	170(b)(1)(D) .....	7:8, 8:10
141(a) .....	12:21	170(b)(1)(E) .....	8:10, 18:19
141(b)(1) .....	12:21	170(b)(1)(E)(i) .....	8:15
141(b)(2) .....	12:21	170(b)(1)(E)(ii) .....	8:16
141(e) .....	12:21	170(b)(1)(E)(iii) .....	8:17
145 .....	7:5, 12:21	170(b)(A)(vi) .....	24:11
145(a) .....	12:21	170(b), (c) .....	7:14
145(a)(2)(A) .....	12:21	170(c) . 1:8, 2:26, 7:1, 7:3, 7:14, 7:24, 7:39, 8:1, 8:10,	8:27, 9:29, 10:1
145(a)(2)(B) .....	12:21	170(c)(2) .....	7:36, 8:3, 23:14
145(b)(1) .....	12:21	170(c)(5) .....	7:23
145(b)(2) .....	12:21	170(d) .....	8:10, 8:13, 8:14, 13:2
145(b)(3) .....	12:21	170(e) .....	8:10, 8:13
145(c) .....	12:21	170(e)(1) .....	11:1
145(d)(2) .....	12:21	170(e)(1)(A) .....	8:10
147(b) .....	12:21	170(e)(1)(B) .....	8:14, 18:19
147(b)(4) .....	12:21	170(e)(1)(B)(I) .....	8:10
147(e) .....	12:21	170(e)(1)(B)(i)(II) .....	13:2
147(f) .....	12:21	170(e)(1)(B)(ii) .....	8:10, 18:19
147(g)(1) .....	12:21	170(e)(3)(A) and (B) .....	8:10
147(h)(2) .....	12:21	170(e)(5) .....	8:10, 8:14, 18:19, 24:7
149 .....	12:21	170(e)(B)(ii) .....	24:7
149(b)(1) .....	12:21	170(f) .....	8:10, 8:18, 18:19, 24:10
149(b)(2) .....	12:21	170(f)(2) .....	10:32
149(d)(1) .....	12:21	170(f)(2)(A) .....	8:18
150(a)(2) .....	12:21	170(f)(2)(B) .....	8:10, 8:20, 10:32, 13:3, 24:10
150(a)(3) .....	12:21	170(f)(3) .....	8:18, 8:19
162 .....	7:15, 11:2, 11:9, 11:27, 23:4	170(f)(3)(A) .....	8:10, 13:2
162(a) .....	7:14	170(f)(3)(B) .....	18:27, 24:10
162(e) .....	12:12, 13:8, 26:7	170(f)(4) .....	8:19
162(e)(3) .....	12:12, 13:8, 26:7	170(f)(7) .....	24:10
162(h) .....	10:6	170(f)(8) .....	8:10, 8:19, 13:2
163 .....	7:28	170(f)(8)(A) .....	8:10
164 .....	7:28	170(f)(8)(B) .....	8:10, 13:2, 18:20
168(c) .....	18:27	170(f)(8)(D) .....	8:10
168(g) .....	18:27	170(f)(9) .....	12:9
168(q) .....	18:27	170(f)(18)(A) .....	8:27
170 .. 7:19, 8:10, 8:27, 11:3, 13:5, 16:3, 20:17, 23:14,	27:6	170(f)(18)(B) .....	8:27
170(a) .....	8:10	170(g)(2) .....	8:19
170(b) .....	7:1, 7:5, 7:6, 8:1, 8:10, 8:13, 13:2	170(h) .....	8:19, 18:27
170(b)(1) .....	8:10	170(h)(2) .....	8:19
170(b)(1)(A) .....	7:8, 9:3, 21:18	170(h)(3) .....	8:19

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
170(h)(4).....	8:19		23:4
170(h)(4)(B).....	18:19	501(c)(5)....	1:1, 1:2, 1:55, 1:61, 2:4, 4:10, 7:17, 8:2, 11:4, 20:3, 25:10, 25:11, 26:2, 26:3
170(h)(5).....	8:19	501(c)(6).....	7:17, 7:18, 11:4, 26:2, 26:3, 26:4, 26:5
170(h)(5)(A).....	8:10, 8:19	501(c)(7).....	7:1, 7:19, 17:8, 19:6, 23:1, 23:4, 23:5, 23:7, 23:8, 23:11
170(h)(5)(B).....	8:19	501(c)(8).....	7:20, 23:11
170(j).....	13:2	501(c)(9).....	7:1, 7:21
172.....	22:18	501(c)(10).....	7:20, 23:11
183.....	23:4	501(c)(11).....	7:31
192(b).....	7:31	501(c)(12).....	7:22, 22:12, 22:15
199(d)(3).....	22:14	501(c)(12)(A).....	7:22
216.....	7:28	501(c)(12)(B).....	7:22
274(d).....	10:6	501(c)(13).....	7:23, 27:5, 27:6, 27:11
277.....	17:8, 22:12, 23:4	501(c)(14).....	7:31
332.....	11:22, 12:7	501(c)(16).....	12:2
332(a).....	22:18	501(c)(17).....	7:31
336.....	12:7	501(c)(18).....	12:2
337.....	11:22, 12:7	501(c)(19).....	1:2, 7:24
337(d).....	12:7	501(c)(21).....	7:31
368(a)(1)(A).....	15:1	501(c)(25)(D).....	7:31
385.....	27:5	501(c)(25)(G).....	7:31
401(a).....	7:17	501(d).....	7:3, 7:14, 9:29
402(a)(9).....	14:25	501(e).....	7:14, 7:30, 12:7, 21:17
402A(c).....	4:19, 12:3	501(f).....	7:14, 7:30
414(e).....	16:1	501(g).....	26:3
414(m).....	21:18	501(h).....	7:5, 8:4, 8:5, 8:8, 8:9, 12:11, 12:20, 20:13
414(q)(1)(B)(i).....	4:18	501(h)(3).....	7:5
416(i).....	7:17, 7:21	501(h)(4).....	7:5
419.....	7:21, 7:31	501(i).....	7:19, 14:3, 19:6, 23:2, 23:5, 23:10
419A.....	7:21, 7:31	501(j).....	8:1
441(a).....	6:11	501(k).....	8:1, 19:6
441(b).....	6:11	501(m).....	4:16, 7:5, 7:15, 8:4, 11:4, 11:12, 21:21
441(e).....	6:11	501(m)(2).....	11:4
446(a).....	6:9, 6:10	501(m)(3).....	11:4
446(c).....	6:10	501(p).....	1:1, 1:11, 8:2
457.....	12:2	501(q).....	7:1, 8:4, 12:5
482.....	12:7	501(r).....	9:6, 21:1, 21:14, 21:46
501.....	1:5, 4:16, 7:1, 7:3, 7:5, 19:31	501(r)(3)(A)(ii).....	9:6, 12:1, 21:1, 21:13, 21:14
501(a).....	4:19, 7:3, 7:14, 9:29, 12:3	501(r)(3)(B)(ii).....	9:6, 12:1, 21:1, 21:13, 21:14
501(c) to (e).....	7:1	502.....	7:34
501(c)....	1:45, 4:16, 7:1, 7:3, 7:31, 9:29, 12:1, 12:2, 12:9, 12:12, 14:3, 26:3, 26:6	502(a).....	12:4
501(c)(1).....	7:31	502(b).....	12:4
501(c)(2).....	7:31	502(d).....	7:31
501(c)(3)....	1:1, 1:2, 1:3, 1:7, 1:8, 1:45, 1:48, 1:55, 1:58, 2:2, 2:4, 2:23, 2:28, 2:29, 4:5, 4:10, 4:14, 7:1, 7:3, 7:5, 7:15, 8:1, 8:2, 8:3, 8:4, 8:5, 8:8, 8:10, 9:1, 9:4, 9:23, 9:28, 10:3, 10:4, 10:10, 10:19, 12:1, 12:5, 12:6, 12:9, 12:11, 12:12, 12:19, 13:2, 14:27, 14:29, 15:9, 16:13, 16:26, 18:1, 19:6, 20:3, 20:5, 20:13, 21:13, 21:18, 21:20, 21:21, 21:46, 24:1, 24:10, 26:3, 26:4	504.....	12:20
501(c)(4)....	7:4, 7:15, 12:11, 14:6, 17:8, 20:3, 21:21,	504(a).....	8:8
		504(a)(2).....	8:8
		505.....	7:21
		505(b).....	7:21
		506(e).....	7:15
		507.....	4:10, 10:43
		507(a).....	10:3, 10:36

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
507(a)(2) .....	10:36	512(b)(5) .....	11:1, 11:4, 11:18, 12:6, 15:9, 21:18
507(a)(2)(A) .....	10:36	512(b)(7) to (9) .....	11:13
507(b) .....	10:36	512(b)(7) .....	21:17
507(b)(1) .....	10:37	512(b)(8) .....	21:17
507(b)(1)(A) .....	10:38	512(b)(9) .....	21:17
507(b)(1)(B) .....	10:39	512(b)(12) .....	11:32, 16:28
507(b)(2) .....	10:3, 10:4, 10:41	512(b)(13) .....	11:22, 12:7, 21:18
507(c) .....	10:22, 10:36, 15:10	512(c) .....	11:1, 11:18
507(d) .....	10:36	512(c)(2) .....	11:1
507(d)(2) .....	4:17, 9:12, 24:9	512(d) .....	26:2
507(d)(2)(C) .....	9:12	512(f) .....	11:11
507(g) .....	10:36, 10:42	513 .....	11:4, 11:14, 26:5
508 .....	7:1, 7:5, 7:11, 10:1, 15:2	513(a) .....	11:2, 11:4, 11:5, 11:12, 11:15
508(a) .....	7:3, 9:1	513(a)(2) .....	11:12
508(c)(1)(A) .....	16:1, 16:26	513(b) .....	11:5
508(e) .....	8:2, 10:2	513(d) .....	26:6
509 .....	1:8, 4:17, 7:6, 7:7, 7:38, 8:1, 9:1, 24:7, 24:8	513(d)(2) .....	11:10
509(a)(1), (2), (3) .....	8:1, 9:1, 9:6, 9:14	513(d)(2)(A) .....	11:10
509(a)(1) to (4) .....	10:1	513(d)(2)(B) .....	11:10
509(a)(1) to (3) .....	7:9	513(d)(3) .....	11:10
509(a)(1) .....	8:27, 9:3, 9:6, 9:13, 9:14, 10:40, 18:3, 19:6, 21:46, 24:11	513(d)(3)(A) .....	11:10
509(a)(2) .....	8:1, 8:27, 9:6, 9:13, 9:14, 18:3	513(d)(3)(C) .....	26:6
509(a)(2)(A) .....	9:12	513(e) .....	11:12, 21:17
509(a)(3) .....	9:4, 9:6, 9:14, 9:17, 9:20, 9:23, 16:1, 21:18, 24:7, 24:9, 24:11	513(f)(2)(c) .....	11:11
509(a)(3)(A) .....	24:9	513(h) .....	11:3, 11:13
509(a)(3)(C) .....	9:12	513(h)(2) .....	11:3, 11:14
509(a)(4) .....	8:1, 9:26	513(h)(2)(C) .....	13:5
509(a)(1) to (4) .....	10:1	513(i) .....	11:13, 11:14
509(e) .....	9:16	513(i)(2)(A) .....	11:14
511 .....	11:1, 11:12, 11:20, 11:32	513(i)(2)(B)(i) .....	11:14
511(a) .....	11:1	513(i)(2)(B)(ii) .....	11:14
511(a)(2)(B) .....	11:1, 19:31	514 .....	8:4, 11:1, 11:14, 11:23
511(b) .....	11:1	514(a)(1) .....	11:23
512 .....	8:4, 11:1, 11:2, 11:9, 11:14	514(b) .....	11:24
512(a) .....	11:3, 23:11	514(c)(1) .....	11:25
512(a)(1) .....	11:2, 23:4	514(c)(7) .....	11:25
512(a)(3) .....	11:2, 11:27, 11:28, 23:4	514(c)(9) .....	11:24
512(a)(3)(B) .....	11:27, 11:29, 23:4	514(c)(9)(C)(i) .....	7:5, 11:24, 21:17
512(a)(3)(B)(i) .....	23:4	514(c)(9)(H)(i) .....	11:24
512(a)(3)(D) .....	11:30, 23:4, 23:7	514(c)(9)(H)(ii) .....	11:24
512(a)(3)(E) .....	11:30	521 . 4:19, 6:11, 7:1, 7:3, 7:14, 7:25, 12:1, 12:3, 12:7, 22:10, 22:12, 22:15, 22:18, 22:19	
512(a)(3)(E)(iii) .....	11:29	521(b) .....	22:12, 22:19
512(a)(5) .....	11:21	521(b)(1) .....	22:15
512(b) .....	11:2, 11:18, 23:4	521(b)(2) .....	22:15
512(b)(1) .....	11:4, 11:21, 11:22, 12:7	521(b)(3) .....	22:15
512(b)(2) .....	7:28, 11:20	521(b)(4) .....	22:15
512(b)(3)(A)(I) .....	11:19	521(b)(5) .....	22:15
512(b)(3)(A)(ii) .....	11:19	521(b)(6) .....	22:15
512(b)(3)(B) .....	11:19	527 .....	4:19, 6:11, 7:1, 7:14, 7:15, 7:26, 12:3, 12:12, 14:6, 20:1, 20:3, 20:4, 20:5, 20:9, 20:13, 20:15, 25:10
512(b)(3)(B)(ii) .....	11:18, 11:19		

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
527(b)	7:26, 20:5	833	4:16
527(c)	20:9	1031	11:13
527(c)(1)	7:26	1034	11:30
527(c)(3)(D)	7:26	1381 to 1388	22:12
527(e)	7:26	1381	22:1
527(e)(1)	20:7	1381(a)(2)	22:1, 22:12, 22:14
527(e)(2)	7:15, 7:26, 20:3, 20:6	1382	7:25, 22:12, 22:14
527(e)(3)	12:19	1382(b)(2), (4)	22:14
527(f)	12:19, 20:3, 20:13, 26:7	1382(b)(1)	22:14
527(f)(1)	12:19, 20:3	1382(b)(2)	22:14
527(f)(3)	12:12	1382(b)(3)	22:14
527(g)	20:8	1382(b)(4)	22:14
527(h)	7:26, 20:5, 20:13	1382(c)	7:25, 22:12, 22:14
527(i)	7:26	1382(d)	7:25, 22:14
527(i) and (j)	7:26	1382(e)	22:14
528	6:11, 7:1, 7:14, 7:28, 17:8	1385	7:25, 22:12, 22:16
528(c)(1)(D)	7:28	1385(c)(2)	22:16
528(d)	7:28	1388	7:25
528(d)(2)	7:28	1388(a)	22:12, 22:14
529	7:1, 7:29	1388(a) and (f)	22:14
529(b)(1)(A)	7:29	1388(b)	22:14
529(b)(1)(B)	7:29	1388(c)(1)	22:14
529(b)(2) to (7)	7:29	1388(c)(2)	22:14
529(c)(2)	7:29	1388(c)(3)	22:14
529(c)(3)	7:29	1388(c)(4)	22:14
529(c)(3)(B)	7:29	1388(f)	22:14
529(c)(4)	7:29	1388(g)	22:14
529(c)(5)	7:29	1388(h)	22:14
529(c)(6)	7:29	1388(h)(2)	22:14
529(e)	7:29	1388(h)(3)	22:14
529(e)(3)	7:29	1388(j)(1)	22:12, 22:15
529(e)(5)	7:29	1388(j)(3)	22:15
613(b)	12:6	1402	16:29
642(c)	24:10	1402(a)	5:4
642(c)(1)	8:10	1402(a)(8)	16:29
642(c)(3)	24:10	1402(a)(14)	7:5
642(c)(5)	8:22, 14:25	1402(b)	16:29
642(c)(5)(A)	8:21	1402(c)(2)(G)	16:29
664	7:10, 8:24, 10:31, 10:32	1402(c)(4)	16:29
664(b)	8:26	1402(c)(5)	16:29
664(c)	8:24, 10:32	1402(e)	16:29
664(d)(1)	8:24, 8:25	1402(e)(1)	16:29
664(d)(1)(A)	24:10	1402(e)(3)	16:29
664(d)(1)(C)	24:10	1402(g)	16:29
664(d)(1)(D)	8:24	2031	18:19
664(d)(2)	8:24	2053(a)(3)	18:19
664(d)(2)(A)	24:10	2055	8:1, 8:10, 8:19, 18:16, 24:1, 24:7, 27:6
664(d)(2)(C)	24:10	2055(a)	8:19
664(d)(2)(D)	8:24	2055(a)(1)	8:19
671 to 678	10:32	2055(a)(2)	7:23
671	8:20	2055(d)	24:1, 24:4
691	22:16	2055(e)(2)	24:10

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2055(e)(2)(B) .....	24:10	4941(e)(1).....	10:4
2055(e)(3) .....	24:10	4942.....	1:8, 7:5, 8:27, 9:9, 9:17, 10:2, 10:3, 10:10, 10:19, 18:18, 18:19, 24:8
2055(e)(4) .....	18:19	4942(a) .....	10:8
2503(b) .....	7:29	4942(a)(1).....	7:8, 10:23
2522.....	8:10, 24:1, 24:4, 24:7	4942(b) .....	10:8
2522(c)(3).....	18:19	4942(c) .....	10:10
3121 .....	7:5	4942(d) .....	10:8
3121(b)(8)(B) .....	16:29	4942(e) .....	10:8
3121(b)(10).....	19:31	4942(e)(1).....	9:20
3121(w).....	7:5	4942(f)(2)(C).....	10:8
3121(w)(1).....	16:29	4942(g) .....	10:8, 10:19
3121(w)(3).....	16:29	4942(g)(1) .....	23:14
3121(w)(3)(B).....	16:29	4942(g)(2) .....	10:10
3402(q)(3)(C)(i) .....	11:11	4942(g)(2)(b).....	10:10
4421 .....	11:11, 23:9	4942(g)(3) .....	10:10
4911 .....	8:9, 12:11, 12:13	4942(j) .....	10:8
4911(a)(1).....	8:8	4942(j)(3).....	7:8, 8:15
4911(c).....	8:8, 12:14	4942(j)(5).....	10:23
4911(c)(2) .....	8:8	4943 .....	8:27, 9:6, 10:2, 10:6, 10:7, 10:12
4911(d).....	8:8, 12:10, 12:13	4943(a)(1) .....	10:12
4911(d)(1)(A) .....	12:14	4943(a)(2)(B) .....	10:12
4911(e).....	8:8	4943(b) .....	10:12
4911(f)(1)(A).....	12:17	4943(c).....	1:8, 10:12, 10:13
4911(f)(1)(B).....	12:17	4943(c)(2)(C) .....	10:12
4911(f)(1)(C).....	12:17	4943(c)(4).....	10:13
4911(f)(2) .....	8:8, 12:17	4943(c)(4)(D) .....	10:13
4912 .....	8:8, 12:20	4943(c)(6).....	10:12
4940 .....	7:1, 7:7, 10:3, 10:40, 19:31	4943(c)(7).....	10:12
4940(a) .....	10:23	4943(d)(2) .....	10:12
4940(b) .....	10:31	4943(g) .....	10:12
4940(d) .....	7:8, 10:23	4944.....	1:8, 10:2, 10:3, 10:17
4940(e) .....	10:3	4944(a) .....	10:14
4941 to 4945 .....	4:17, 8:20, 10:1, 15:14, 24:7	4944(a)(1) .....	10:14
4941 ....	2:16, 4:9, 4:13, 4:17, 8:27, 9:12, 10:3, 10:4, 10:6, 10:7, 10:31, 10:32, 10:36, 12:1	4944(b)(1) .....	10:14
4941(a) .....	4:17	4944(b)(2) .....	10:14
4941(a)(1) .....	10:4	4944(c) .....	12:6
4941(a)(2) .....	10:4	4944(d)(2) .....	10:14
4941(b) .....	4:17	4945.....	8:27, 10:3, 10:10, 10:19, 12:6, 12:11
4941(b)(1) .....	10:4	4945(a) .....	10:15
4941(b)(2) .....	10:4	4945(b) .....	10:15
4941(c)(2).....	10:4	4945(b)(2) .....	10:15
4941(d) .....	1:8, 4:17, 10:4, 10:6	4945(c)(2).....	10:15
4941(d)(1)(B) .....	10:32	4945(d) .....	1:8, 10:15
4941(d)(1)(F) .....	10:6	4945(d)(1) .....	10:16
4941(d)(1)(G) .....	10:7	4945(d)(3) .....	10:17
4941(d)(2)(A) .....	10:6	4945(d)(4) .....	10:19, 23:14
4941(d)(2)(B) .....	10:6	4945(f) .....	12:19
4941(d)(2)(C) .....	10:6	4946 .....	4:17, 9:12, 9:24
4941(d)(2)(E).....	10:6	4946(a) .....	24:9
4941(d)(2)(F) .....	10:7	4946(a)(1)(H).....	10:12
4941(e) .....	10:5	4946(a)(1)(I) .....	10:6

**INTERNAL REVENUE CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
4946(c) .....	4:17, 10:4, 10:6	6033(k) .....	8:27
4946(c)(5) .....	10:6	6033(m) .....	7:1, 9:29
4946(d) .....	4:18, 9:12	6050I .....	7:1
4947 .....	24:10	6050L .....	8:10, 13:4, 18:20
4947(a) .....	10:30	6050L(a) .....	18:20
4947(a)(1) .....	7:9, 10:6, 10:31	6050S .....	19:31
4947(a)(2) .....	7:10, 8:20, 8:21, 10:32, 24:10	6072(d) .....	22:12
4947(b)(3) .....	10:2, 10:32	6103 .....	12:19, 20:3
4948(f)(6) .....	7:16	6104 .....	7:11, 9:29, 13:9, 20:15
4951 to 4953 .....	7:31	6104(b) .....	9:29, 10:34
4951(d) .....	7:31	6104(b) and (d) .....	10:34
4955 .....	8:8, 20:13	6104(d) .....	4:20, 7:2
4958 .....	4:9, 4:18, 7:16, 7:40, 8:27, 9:2, 12:2, 12:3, 21:13, 21:18, 21:20	6104(d)(1)(B) .....	7:2
4958(c) .....	4:18, 7:16, 9:2	6104(e) .....	9:29
4958(c)(2) .....	8:27, 12:1	6104(e)(1)(A)(ii) .....	4:18
4958(d)(2) .....	4:18	6111 .....	8:19
4958(f)(1) .....	4:18, 7:16, 9:2	6113 .....	2:26, 7:1, 7:39, 8:1, 13:5, 20:13, 23:14
4958(f)(5) .....	4:18, 7:16, 9:2	6113(a) .....	7:39
4958(f)(6) .....	4:18, 9:2	6113(b)(2) .....	7:39, 13:5
4959 .....	9:6, 21:1, 21:15	6113(c)(1) .....	7:39
4960 .....	4:9, 4:19, 7:40, 12:3, 22:9	6113(c)(2) .....	7:39, 13:5
4961(a) .....	10:4	6115 .....	8:10, 13:5
4962 .....	8:27	6115(a) .....	7:39, 13:5
4966 .....	8:27, 10:19	6115(a)(1) .....	7:39
4966(c)(1) .....	8:27	6115(a)(2) .....	7:39
4966(c)(2) .....	8:27	6115(b) .....	7:39
4966(c)(2)(A) .....	8:27, 10:19	6130 .....	18:20
4966(d)(4) .....	8:27	6213(a) .....	7:37
4966(d)(4)(B) .....	9:20	6621(a)(1) .....	1:1, 7:5, 21:1
4967 .....	8:27	6621(c) .....	18:20
4967(a)(1) .....	8:27	6621(d) .....	18:20
4967(a)(2) .....	8:27	6651 .....	7:1
4968 .....	19:31	6651(a)(1) .....	5:4, 5:7
4976 .....	7:21, 7:31	6651(a)(2) .....	5:4, 5:7
6012 .....	10:31	6651(a)(1) and (2) .....	11:12, 12:5, 21:13, 21:18
6014(d) .....	4:20	6652(c) .....	9:29
6033 .....	7:1, 9:4, 9:6, 9:29, 16:1, 16:26	6652(c)(1) .....	4:20, 7:1
6033(a)(2) .....	7:1, 9:4, 9:29, 16:1, 16:26	6652(c)(1)(B) .....	7:1
6033(a)(2)(A) .....	19:31	6652(c)(1)(C) .....	7:2, 9:29
6033(b) .....	7:1, 12:20, 21:14	6652(c)(1)(D) .....	7:2
6033(b)(8) .....	12:10	6655(g)(3) .....	11:1
6033(b)(12) .....	4:18	6662 .....	8:10, 8:19, 13:4, 16:13, 16:29, 18:20
6033(b)(15)(A) .....	21:1	6662(a) .....	21:18
6033(c)(3) .....	10:34, 24:2, 24:7	6662(h) .....	8:10
6033(e) .....	12:12, 13:8, 26:7	6662(h)(2) .....	8:10, 8:20, 10:6, 10:32
6033(e)(1)(A)(i) .....	12:12, 13:8	6662A .....	8:19
6033(e)(1)(A)(ii) .....	12:12, 26:7	6663 .....	8:19
6033(e)(1)(B)(ii) .....	12:12, 13:8	6664 .....	8:19
6033(e)(2) .....	12:12, 13:8	6666(c) .....	8:10
6033(e)(3) .....	12:12, 13:8	6672 .....	4:2, 4:21
6033(j) .....	7:1, 9:29	6672(e) .....	4:2
		6684 .....	10:1

TABLE OF LAWS AND RULES

**INTERNAL REVENUE CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
6694 .....	8:19	7605(c) .....	16:1, 16:27
6695A .....	8:19	7610 .....	2:26
6706A .....	8:19	7611 .....	12:2, 16:1, 16:27
6707 .....	8:19	7611(a)(1) .....	16:27
6710 .....	7:1, 8:1, 23:14	7611(a)(2) .....	16:27
6710(a) .....	7:39, 13:5	7611(a)(3) .....	16:27
6711 .....	7:39, 20:5	7611(b)(1) .....	16:27
6711(b) .....	7:39	7611(b)(2) .....	16:27
6714 .....	7:39, 13:5	7611(b)(3)(A) .....	16:27
6714(a) .....	8:10	7611(b)(3)(B) .....	16:27
6720B .....	8:10, 18:19	7611(b)(3)(C) .....	16:27
6721 .....	8:10, 13:4, 18:20	7611(c)(1)(A) .....	16:27
6723 .....	8:10, 13:4	7611(c)(1)(B) .....	16:27
6852 .....	8:8, 12:20, 20:13	7611(c)(2) .....	16:27
7203 .....	7:1	7611(d)(1) .....	16:27
7206 .....	7:1	7611(d)(2)(A)(i) .....	16:27
7207 .....	7:1	7611(d)(2)(A)(ii) .....	16:27
7409 .....	20:13	7611(d)(2)(B) .....	16:27
7422 .....	7:37	7611(f) .....	16:27
7428 .....	7:37, 7:38	7611(h)(4) .....	16:27
7428(a)(1) .....	7:15, 7:38	7611(i) .....	16:27
7428(b)(2) .....	7:38	7701(a)(40) .....	7:1, 18:13
7428(b)(3) .....	7:38	7805(b) .....	20:3
7428(c) .....	7:38	7871 .....	7:5
7428(c)(3) .....	7:38	7872 .....	7:5
7430 .....	10:4	1381 to 1388 .....	22:12, 22:14
7520 .....	8:10, 8:20, 10:6, 10:32		

**LABOR-MANAGEMENT REPORTING AND DISCLOSURE ACT**

<b>Sec.</b>	<b>Sec.</b>
481(h) .....	25:5

**LANHAM ACT**

<b>Sec.</b>	<b>Sec.</b>
43(a) .....	14:23

**NATIONAL LABOR RELATIONS ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
2(1) .....	14:31	8(a)(3) .....	25:7
2(5) .....	25:1	14(b) .....	14:37

**PUBLIC HEALTH SERVICE ACT**

<b>Sec.</b>	<b>Sec.</b>
Title X.....	21:35

**REHABILITATION ACT OF 1973**

<b>Sec.</b>	<b>Sec.</b>
504.....	21:30

**REHABILITATION ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
503.....	5:14	504.....	5:13, 19:12

**SECURITIES ACT OF 1933**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
3.....	14:26	4.....	14:27
3(a)(4).....	14:25	5.....	14:27

**SECURITIES ACT**

<b>Sec.</b>	<b>Sec.</b>
3.....	14:25

**SECURITIES EXCHANGE ACT OF 1934**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
10b.....	4:7	16(b).....	4:7

**SHERMAN ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1.....	14:29, 26:8	13c.....	14:29

**SOCIAL SECURITY ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Title II.....	21:5	Title XIX.....	21:6
Title XVIII.....	21:5	1899.....	21:5

TABLE OF LAWS AND RULES

**TAFT-HARTLEY ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
8(a)(3) .....	14:36	8(a)(3) .....	14:37
303 .....	25:8	14(b) .....	14:37

**URUGUAY ROUND AGREEMENTS ACT**

<b>Sec.</b>	<b>Sec.</b>
514 .....	14:9

**VOTING RIGHTS ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
2 .....	20:2	5 .....	20:15

**UNITED STATES CODE ANNOTATED**

<b>U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>2 U.S.C.A. Sec.</b>	<b>Sec.</b>
7611 .....	11:1	1610(a) .....	12:10
<b>2 U.S.C.A. Sec.</b>	<b>Sec.</b>	1610(b) .....	12:10
431 et seq. ....	20:13, 20:15	1610(c) .....	12:10
431(4) .....	20:15	1611 .....	12:12
432(e) .....	20:13	30101 .....	20:13
434(c) .....	20:18	<b>5 U.S.C.A. Sec.</b>	<b>Sec.</b>
434(f) .....	20:15	552 .....	7:3, 16:27
434(f)(3)(A)(i) .....	20:15	706 .....	21:5
441 et seq. ....	20:13	1101 .....	9:1, 10:1
441(b) .....	20:17	3006 .....	18:13
441a(2)(B) .....	20:15	7101 to 7901 .....	14:31
441a(2)(C) .....	20:15	<b>7 U.S.C.A. Sec.</b>	<b>Sec.</b>
441a(3) .....	20:15	291 .....	22:11
441a(4) .....	20:15	301(a) .....	14:9
441a(a)(1)(A) .....	20:15	455 .....	22:11
441a(a)(1)(c) .....	20:15	<b>8 U.S.C.A. Sec.</b>	<b>Sec.</b>
441a(a)(3)(A) .....	20:15	1101(a)(15)(R) .....	10:1
441a(a)(3)(C) .....	20:15	<b>9 U.S.C.A. Sec.</b>	<b>Sec.</b>
441a(d) .....	20:15	655(b) .....	5:8
441a-1(a) .....	20:15	<b>10 U.S.C.A. Sec.</b>	<b>Sec.</b>
441b .....	20:15, 25:10	654 .....	19:12
441b(b)(2) .....	20:15	2554 .....	16:3
441b(b)(4) .....	20:17	<b>11 U.S.C.A. Sec.</b>	<b>Sec.</b>
1601 et seq. ....	12:10, 12:12	109 .....	15:16
1602(7) .....	12:10	303(a) .....	1:2, 15:16
1602(8) .....	12:10		
1602(10) .....	12:10		
1603 .....	12:10		
1604 .....	12:10		
1606 .....	12:10		

## UNITED STATES CODE ANNOTATED—Continued

<b>11 U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>15 U.S.C.A. Sec.</b>	<b>Sec.</b>
303(f).....	15:16	80a-3(c)(10) .....	10:32, 14:25, 24:10
<b>12 U.S.C.A. Sec.</b>	<b>Sec.</b>	302(c).....	14:9
1715y.....	17:1	1114(1)(1) .....	14:23, 18:35
5201 to 5261 .....	14:6	1125 et seq.....	14:6
5201 to 5261 .....	16:3	1125 .....	14:9, 14:23, 18:35
<b>15 U.S.C.A. Sec.</b>	<b>Sec.</b>	1125(a) .....	18:34
1 .....	14:29	1125(a)(1) .....	14:23, 18:35
2 .....	14:29	1125(c) .....	14:20
3 .....	1:2	1679 .....	8:4
7.....	14:29, 14:30, 26:8	61 to 65 .....	26:8
12 .....	14:30	7211 to 7219.....	4:16
13 to 13b.....	14:29	7211 to 19 .....	1:1
13.....	1:2	7426(c).....	1:1, 4:16
13c.....	1:2, 14:29	<b>16 U.S.C.A. Sec.</b>	<b>Sec.</b>
15 .....	14:29, 26:8	42 .....	18:1
15c .....	21:24	70cc(g).....	18:10
17 .....	22:11	70ee.....	18:10
18.....	1:2, 14:29, 15:1, 21:12	101 .....	18:34
21a .....	1:2, 14:29	431 to 433.....	18:9, 18:10
41 to 58 .....	14:30	431 .....	18:10
43(a).....	19:9	432 .....	18:10
44 .....	1:2, 14:30, 26:9	433 .....	18:10
45 .....	14:30, 26:9	461 to 467 .....	18:9, 18:25
61 .....	26:8	461 .....	18:9, 18:25
62 .....	26:8	462(e) .....	18:25
77 et seq.....	22:10	462(f).....	18:25
77(c)(4) .....	14:26	468 to 468d .....	18:25
77a to 77b.....	14:25	468 .....	18:25
77b .....	14:25	468b.....	18:25
77b(1) .....	22:10	469 to 469c-1.....	18:25
77b(11) .....	14:27	469 .....	18:25
77c .....	14:26, 14:27	469a-1.....	18:25
77c(a)(4) .....	1:2, 14:25, 14:26	469j .....	18:25
77d .....	14:26, 14:27	469j(c).....	18:25
77d(1) .....	14:27	470(a)(3) .....	18:10
77e .....	14:25, 14:27	470(f).....	18:25
77e(a) .....	14:25	470a to 470n .....	18:25
77e(b) .....	14:25	470a.....	18:25
77j.....	14:25	470a-1.....	18:25
77j(c) .....	14:25	470a to 470w-6 .....	18:9
77k .....	14:25	470d.....	18:25
77l.....	14:25	470f .....	18:25
77q.....	14:25, 14:26	470w-5 .....	18:25
77q(a) .....	14:25	470aa to 470ll .....	18:9, 18:10
77r .....	14:28	470aa .....	18:10
78 et seq.....	22:10	470bb(1).....	18:10
78c .....	14:25	470bb(3).....	18:10
78c(a)(10) .....	14:25, 22:10	470cc .....	18:10
78j(b) .....	4:7	470cc(c).....	18:10
78p .....	4:7	470cc(g) .....	18:10
		470cc(h)(1) .....	18:10

## UNITED STATES CODE ANNOTATED—Continued

<b>16 U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>17 U.S.C.A. Sec.</b>	<b>Sec.</b>
470dd .....	18:10	78 .....	22:10
470ee.....	18:10	78(g)(2)(F).....	22:10
470ee(f) .....	18:10	101 to 810 .....	14:9
470ee(g).....	18:10	101... 14:9, 14:11, 14:12, 14:13, 14:14, 14:15, 18:34,	18:35
470ii.....	18:12	101(5) .....	18:25
470kk(c).....	18:10	102(a) .....	14:9, 14:13
471ii.....	18:12	102(a)(1) .....	14:14
668 .....	18:32	102(a)(8) .....	18:25
668a.....	18:32	102(b) .....	14:9, 14:10
668b.....	18:32	104A.....	14:9
703 to 712 .....	18:32	106 .....	14:9, 14:16, 18:33, 18:34, 18:35
703 to 711 .....	18:12	106(3) .....	14:9, 18:34, 18:35
703 .....	18:32	106(4) .....	14:16
704 .....	18:32	106(A).....	18:34
705 .....	18:32	106A.....	14:9, 14:15, 18:33, 18:34
706 .....	18:32	106A(a).....	14:9, 14:11
707(b) .....	18:32	106A(a)(3).....	14:15
1331 to 1340 .....	18:32	106A(c) .....	14:9
1331.....	18:32	106A(d).....	14:9, 14:15, 18:34
1333.....	18:32	106A(e).....	14:9, 14:15
1338.....	18:32	107 to 118.....	14:16
1361 to 1407 .....	18:31	107 .....	14:20
1361.....	18:31	108 .....	14:20
1362(5).....	18:31	109 .....	14:9, 18:35
1371.....	18:31	109(a) .....	14:9, 18:35
1371(a)(1) .....	18:31	109(b) .....	14:9
1371(b).....	18:31	109(c).....	14:9
1372 .....	18:31	109(d) .....	14:9
1375.....	18:28	110.....	1:2, 14:16
1375(a).....	18:31	110(4) .....	14:16
1375(b).....	18:31	110(10).....	14:16
1531 to 1543 .....	18:12	111(a)(4) .....	1:2
1531 et seq.....	18:30	112.....	1:2
1531(a).....	18:30	113(d).....	14:9
1531(b).....	18:30	114(i).....	14:16
1533.....	18:30	115 .....	14:16
1538.....	18:30	117 .....	14:14
1538(b).....	18:30	117(a)(1).....	14:21
1539.....	18:30	118(d)(3) .....	1:2
1539(e).....	18:30	120 .....	14:9, 18:25
1540.....	18:28, 18:30	120(a) .....	18:25
1540(b).....	18:30	120(b) .....	14:9
3371 to 3378 .....	18:29	201(a) .....	14:11
3372(a).....	18:29	201(b) .....	14:11, 18:34
3372(b).....	18:28, 18:29	201(c).....	14:11
3373 .....	18:29	201(d) .....	18:34
3378.....	18:28	201(d)(2) .....	18:34
705 to 706.....	18:28	203 .....	14:11
1531 to 1534 .....	18:28	301 .....	18:34
<b>17 U.S.C.A. Sec.</b>	<b>Sec.</b>	301(a) .....	14:9, 14:23, 18:34, 18:35
77c(a)(5).....	22:10	301(b)(4) .....	18:25

## UNITED STATES CODE ANNOTATED—Continued

<b>17 U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>18 U.S.C.A. Sec.</b>	<b>Sec.</b>
301(f)(1)	18:34	1343	14:18
302(a)	14:9	1961 et seq.	18:36
401(a)	14:12	2314 to 2315	18:9
401(b)	14:12	2315	18:9
401(c)	14:12	2319	14:18
401(d)	14:12	2339A	18:7
405(a)	14:12, 18:35	2339B	18:7
405(b)	14:12, 18:35	2399B	7:1
407	14:12	41 to 44	18:28
407(a)	14:12		
407(c)	14:12	<b>19 U.S.C.A. Sec.</b>	<b>Sec.</b>
408(a)	14:12	606	18:15
408(b)	14:12	1595a	18:15
409	14:12	1615	18:15
410(c)	14:12, 14:17	2091 to 2095	18:9, 18:14
411(a)	14:12, 14:17	2093	18:14
411(b)(1)(A)	14:17	2095(3)	18:14
412	14:12	2601 et seq.	18:9
501	14:9, 14:16, 14:17, 19:9	2601 to 2613	18:15
501(a)	14:16	2601 to 2606	18:9
504	14:16	2601	18:15
505	14:12, 14:17	2602	18:15
506	14:18	2606	18:15
506(a)	14:18	2607	18:15
507(b)	14:17	2609	18:15
511	19:9		
511(a)	14:16	<b>20 U.S.C.A. Sec.</b>	<b>Sec.</b>
511a	14:17	41 to 85	18:1
512	14:18	41	18:1
512(a)	14:18	44	18:1
512(b)	14:18	50	18:1
512(c)	14:18	80q-1-9	18:13
512(d)	14:18	951	18:2
1201(a)	14:15	953	18:2
1201(a)(1)(E)	14:15	954	18:2
1501 to 1511	14:9, 14:12, 14:17, 14:38	954(d)(1)	18:2
		958	18:23
<b>18 U.S.C.A. Sec.</b>	<b>Sec.</b>	961	18:2
41	18:29	962	18:2
42	18:29	965(b)	18:2
42(a)(1)	18:29	971 to 977	18:23
42(a)(3)	18:29	971	18:23
42(a)(4)	18:29	972(a)	18:23
42(c)	18:29	972(b)(1)	18:23
248 et seq.	21:35	973(a)	18:23
248	21:35	973(c)	18:23
608(e)(2)(B)	20:18	974	18:23
610	25:10	1070(a)	19:11
922(q)(1)(A)	19:14	1232(b)(2)	19:17
983(d)	18:15	1232g	19:6, 19:17
1163	18:12	1232g(a)(1)(B)	19:17
1170(b)	18:13	1232g(a)(1)(C)	19:17

## UNITED STATES CODE ANNOTATED—Continued

<b>20 U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>26 U.S.C.A. Sec.</b>	<b>Sec.</b>
1232g(a)(2) .....	19:17	3121(b)(10) .....	7:5
1232g(a)(4)(A) .....	19:17	3309(b) .....	16:6
1232g(a)(4)(B) .....	19:17	4911(f) .....	8:8
1232g(a)(5)(A) .....	19:17	5000A .....	9:6
1232g(a)(5)(B) .....	19:17	5000A(a) .....	21:14
1232g(b)(1) .....	19:17	7428 .....	7:38, 10:17, 12:2
1400 et seq. ....	5:13, 19:9, 19:13	7611 .....	11:1
1400 .....	19:1, 19:13	9012(b) .....	20:15
1415 .....	19:9	9012(f) .....	20:15
1415(e)(2) .....	19:13	<b>27 U.S.C.A. Sec.</b>	<b>Sec.</b>
1415(l) .....	19:13	623 .....	19:27
1681 .....	19:12, 19:27, 23:2	<b>28 U.S.C.A. Sec.</b>	<b>Sec.</b>
3801 .....	19:29	1330 et seq. ....	16:3
4071 to 4074 .....	16:3	1330 et seq. ....	16:3
4071 to 74 .....	16:3	1340 .....	7:37
7301 to 7373 .....	16:3	1346 .....	7:37, 21:13, 21:25
9105a .....	18:2	1491(a) .....	18:21
9173 .....	18:2	1602 et seq. ....	18:7, 18:8
4071 to 4074 .....	19:29	1602 et seq. ....	18:23
7301 to 7373 .....	19:29	1605 .....	18:21, 18:23
<b>21 U.S.C.A. Sec.</b>	<b>Sec.</b>	1605(a)(3) .....	18:8, 18:23
801 .....	21:8	1610(g) .....	18:8
801(6) .....	21:8	2671 to 2680 .....	21:13, 21:25
812 .....	21:8	1602 to 1611 .....	18:8
829 .....	21:8	1604 to 1607 .....	18:8
951 .....	21:8	<b>29 U.S.C.A. Sec.</b>	<b>Sec.</b>
<b>22 U.S.C.A. Sec.</b>	<b>Sec.</b>	21 et seq. ....	5:12
1621 .....	18:7	106 .....	25:8
2459 .....	18:21, 18:23	151 et seq. ....	14:34
7601 et seq. ....	13:1	151 to 168 .....	14:31
<b>23 U.S.C.A. Sec.</b>	<b>Sec.</b>	151 .....	14:31
158 .....	23:12	152(1) .....	14:31
<b>25 U.S.C.A. Sec.</b>	<b>Sec.</b>	152(2) .....	14:31, 19:21
477 .....	7:5	152(5) .....	25:1
3001 et seq. ....	18:13	153 .....	14:31
3001 .....	18:12	158 .....	14:35
3001(3)(D) .....	18:13	158(5) .....	14:32
3001(8) .....	18:13	158(a) .....	14:35
3002(e) .....	18:13	158(a)(1) .....	14:35
3003(a) .....	18:13	158(a)(3) .....	14:36, 14:37, 25:7
3003(b) .....	18:13	158(a)(5) .....	14:33
3005 .....	18:13	158(b) .....	14:35
3005(f) .....	18:13	158(b)(4) .....	14:35
3007 .....	18:13	158(b)(7)(A) .....	14:32
<b>26 U.S.C.A. Sec.</b>	<b>Sec.</b>	158(d) .....	14:33
36B(b) to (c) .....	21:14	158(g) .....	14:36
481(c) .....	25:2	159 .....	14:32
		159(a) .....	14:32
		159(b) .....	14:32

## UNITED STATES CODE ANNOTATED—Continued

<b>29 U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>29 U.S.C.A. Sec.</b>	<b>Sec.</b>
159(c) .....	14:32	630(b) .....	5:12
159(e) .....	14:32	631 .....	5:12
160 .....	14:31, 14:35, 14:36	633a(a) .....	5:12
160(b) .....	14:35	651 to 671 .....	5:8
160(f) .....	14:35	651(b) .....	5:8
163 .....	14:36	655 .....	5:8
164 .....	14:32	655(a) .....	5:8
164(b) .....	14:37	655(b)(2) to (4) .....	5:8
185 .....	14:36, 25:8	655(c)(1) .....	5:8
187 .....	14:36, 25:8	657(a) .....	5:8
201 et seq. ....	16:6	657(f) .....	5:8
201 et seq. ....	14:4	666 .....	5:8
203(r) .....	5:11	791 et seq. ....	21:45
206(b) .....	14:31, 25:1	793 .....	5:14, 19:27
206(d) .....	5:11	793(b) .....	5:14
401 et seq. ....	25:1, 25:8	794 .....	19:1, 19:12, 21:30
401(a) .....	25:1	1001 .....	21:21
401(f) .....	25:5	1002(33)(C)(i) .....	16:1
402(e) .....	25:1	1112(a) .....	21:24
402(i) .....	25:1	411 to 415 .....	25:2
411 .....	25:7		
412 .....	25:7	<b>35 U.S.C.A. Sec.</b>	<b>Sec.</b>
414 .....	25:2, 25:7	200 et seq. ....	14:11
415 .....	25:7	271(b) .....	14:18
431(a) .....	25:2	271(c) .....	14:18
431(b) .....	25:2		
431(c) .....	25:2	<b>38 U.S.C.A. Sec.</b>	<b>Sec.</b>
432 .....	25:6	4212 .....	5:15
433 .....	25:6	4212(b) .....	5:15
433(4) .....	25:6		
436 .....	25:6	<b>39 U.S.C.A. Sec.</b>	<b>Sec.</b>
461 .....	25:9	3626 .....	1:2
462 .....	25:9		
481(a) .....	25:3	<b>40 U.S.C.A. Sec.</b>	<b>Sec.</b>
481(b) .....	25:3	257 .....	18:25
481(c) .....	25:3		
481(d) .....	25:3	<b>42 U.S.C.A. Sec.</b>	<b>Sec.</b>
481(e) .....	25:3, 25:7	05(h) .....	21:5
481(g) .....	25:3	233 .....	21:13, 21:25
481(h) .....	25:5	233(g)(1)(B) .....	21:13, 21:25
482(a) .....	25:5	254b .....	21:13, 21:25
482(b) .....	25:5	290dd to 2 .....	21:10
482(c) .....	25:5	290dd-3 .....	21:10
501 .....	25:4	290ee-3 .....	21:10
501(a) .....	25:4, 25:5	291 .....	21:9
501(b) .....	25:4	300(a) .....	13:9, 21:35
502 .....	25:4	300-6 .....	21:9
503 .....	25:4	300e .....	21:21
504 .....	25:3	300k to 300n-6 .....	21:9
521 .....	25:2	300k .....	21:9
623 .....	5:12	300m-6 .....	21:9
623(f)(1) .....	5:12	300z et seq. ....	16:3

## UNITED STATES CODE ANNOTATED—Continued

<b>42 U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>42 U.S.C.A. Sec.</b>	<b>Sec.</b>
300gg-13.....	16:2	1395jjj.....	21:5
395x(e).....	21:5	1396 to 1396a.....	21:6
396a(a)(5).....	21:6	1396.....	21:6
396a(a)(10)(A).....	21:6	1396a(a)(8).....	21:6
396a(a)(10)(C).....	21:6	1396a(a)(9).....	21:6
396d(a).....	21:6	1396a(a)(17).....	21:6
405(g).....	21:5	1396d(a).....	9:6, 21:6, 21:21
491i.....	21:9	1681.....	19:10
1305.....	21:5	1981.....	5:10, 14:3, 17:6, 19:9, 19:10, 19:12, 21:24
1320a-7(b)(7).....	21:7	1982.....	14:3, 17:6
1320a-7a.....	21:7	1983..	3:17, 5:6, 16:3, 16:7, 19:7, 19:9, 19:10, 19:16, 19:17, 21:6
1320a-7b.....	21:7	1988.....	19:9
1320a-7b(b).....	21:7	1996.....	18:12
1320a-7b(d).....	21:7	2000(d).....	19:27
1320c.....	21:5	2000a to 2000a-6.....	14:3, 23:2
1320c-1.....	21:5	2000a.....	14:3, 23:2
1320c-5.....	21:5	2000d.....	19:10, 19:12, 19:13
1320c-13(1)(A) to (C).....	21:5	2000e.....	5:7, 16:6, 19:10, 19:27, 21:24
1320d-1 to 1320d-8.....	21:31	2000e(b).....	5:10, 19:27
1395.....	21:5	2000e(k).....	5:10
1395(a).....	21:5	2000e-1.....	5:10, 16:6
1395d(a).....	21:5	2000e-2.....	5:10, 19:21
1395d(a)(2)(A).....	21:5	2000e-2(h).....	5:10
1395f(a)(6).....	21:5	2000e-3.....	5:10, 19:21
1395g.....	21:5	2000e-3(a).....	5:10
1395g(a).....	21:5	2000e-5.....	5:10
1395j to 1395uu.....	21:5	2000e-5(e)(1).....	5:10
1395m.....	21:5	2000e-5(f)(1).....	5:10
1395u.....	21:5	2000bb et seq. . . . .	14:2, 16:2, 16:3, 18:26, 18:32, 21:1, 21:6
1395u(b)(4)(A) to (E).....	21:5	2000bb to 2000bb-4.....	16:2
1395u(h).....	21:5	2000bb et seq. . . . .	16:2, 21:6
1395u(h)(1).....	21:5	2000bb-2(4).....	16:3, 18:26
1395x.....	21:5	2000cc.....	16:3
1395x(e).....	21:4	361 et seq. . . . .	5:10
1395x(k).....	21:5	4321 et seq. . . . .	18:25
1395x(k)(4).....	21:5	4321 to 4347.....	18:25
1395x(v)(1)(A).....	11:12	4331.....	18:25
1395x(v)(1)(A) and (B).....	21:17	4331(b).....	18:25
1395x(v)(1)(B).....	11:12	4332.....	18:25
1395y.....	21:5	4332(c).....	18:25
1395aa(c).....	21:4	6000 to 6081.....	21:11
1395bb.....	21:4	10841.....	21:11
1395dd.....	21:33	10846.....	21:11
1395oo(a).....	21:5	11101 et seq. . . . .	21:24
1395oo(a)(1)(A)(ii).....	21:5	11101 to 11152.....	21:12
1395oo(f).....	21:5	11101.....	21:24
1395ww.....	21:5	11111.....	21:12, 21:24
1395ww(b).....	21:5	11111(a)(2).....	21:24
1395ww(d).....	21:5	11111(c).....	21:24
1395ww(d)(10).....	21:5	11112.....	21:24
1395ww(d)(10)(C)(i).....	21:5		
1395ww(d)(e).....	21:5		

**UNITED STATES CODE ANNOTATED—Continued**

<b>42 U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>42 U.S.C.A. Sec.</b>	<b>Sec.</b>
11112(a)	21:12, 21:24	14504	4:14
11113	21:24	18031	9:6
11115(a)	21:12	18041	9:6
11115(c)	21:24	20003-5(e)(1)	5:10, 16:6
11131	21:24	<b>43 U.S.C.A. Sec.</b>	<b>Sec.</b>
11133	21:24	2101 to 2106	18:11
11134	21:24	<b>47 U.S.C.A. Sec.</b>	<b>Sec.</b>
12101 et seq.	5:12, 5:13, 19:13	227	2:25
12101(a)	5:13	227(a)(4)	2:25
12101(b)	5:13	399b	20:13
12102(2)	5:13	<b>50 U.S.C.A.</b>	<b>Sec.</b>
12111(5)	5:13	1701 to 1702	18:8
12111(5)(B)	5:13	<b>52 U.S.C.A. Sec.</b>	<b>Sec.</b>
12111(8)	5:13	109(a)(2)	20:2
12111(9)	5:13	10301 et seq.	20:13
12111(10)	5:13	10301	19:30, 20:2, 20:15
12112	5:13	10304(b)	20:15
12112(b)(5)	5:13	30101 et seq.	7:15, 20:2, 20:11
12112(d)	5:13	30101	14:5, 20:2, 20:13, 20:15, 20:17
12113(a)	5:13	30101(17)	20:2
12113(c)	5:13	30101(20)(A)	20:2
12113(d)(2)	5:13	30102	20:13, 20:15
12114	5:13	30102(e)	7:26
12114(c)(1)	5:13	30104	20:13, 20:15, 20:16, 20:18
12114(c)(4)	5:13	30106	20:13
12114(d)	5:13	30107	20:2
12115	5:13	30116 to 30125	20:13
12117	5:13	30116 et seq.	20:13, 20:15
12132	5:13	30116(a)	20:2
12181	5:13	30116(a)(1)(A)	20:15
12203	5:13	30116(a)(1)(B)	20:15
14401(a)(2)	7:5	30118	20:2, 20:13, 20:15, 20:17, 25:10
14501 et seq.	4:14, 14:8	30118(b)(4)(B)	25:10
14501 to 14505	4:14	30120	20:2
14501	4:14	30125	20:2
14502	4:14	30125(b)	20:2
14503	4:2, 16:3	30143	20:13
14503(a)	4:14	30116 to 30118	20:15
14503(e)	4:14	30116 to 30120	20:15, 20:17
14503(f)	4:14		

**UNITED STATES PUBLIC LAWS**

<b>Pub. L. No.</b>	<b>Sec.</b>	<b>Pub. L. No.</b>	<b>Sec.</b>
90-513	21:8	93-641	21:9
91-172 (Dec. 30, 1969)	24:7, 24:10	94-568 (1976)	7:19, 11:30, 23:7
93-222 (1973)	21:21	95-205	21:6
93-360, § 3	14:31	95-341 (1978)	18:12
93-625	12:12	95-341 (1978)	18:12

## UNITED STATES PUBLIC LAWS—Continued

<b>Pub. L. No.</b>	<b>Sec.</b>	<b>Pub. L. No.</b>	<b>Sec.</b>
95-341 (1978)	18:12	101-650	14:15, 18:35
95-480	21:6	101-650	18:34
96-123	21:6	103-454	7:1, 8:10, 12:21, 18:13
96-517, § 10	14:14	104-62	10:32, 14:25, 24:10
96-541	8:19	104-63	10:32, 14:29, 24:10
96-603	10:34	105-34, § 1041	11:22
98-21 (1983)	7:5	105-298	14:9
98-21 (April 20, 1983)	21:5	106-230	7:26
98-369	11:11, 16:1	107-297	18:8
98-369	16:29	109-9	14:20
98-619	21:6	111-148 (2010)	4:18, 7:15, 7:31, 9:6, 12:5, 16:3, 21:5, 21:6, 21:13, 21:14
99-194 (1985)	18:2, 18:36	114-41	21:5
99-660 (1986)	21:9, 21:24	114-151	18:15
100-568	18:34	115-97 (Dec. 22, 2017)	4:19, 7:16
100-568 (1988)	14:12	119-21	4:19, 19:31
101-121 (1989)	18:2	1110148 (2010)	12:1
101-336 (1990)	5:13		

## TREASURY REGULATIONS

<b>Reg.</b>	<b>Sec.</b>	<b>Reg.</b>	<b>Sec.</b>
1.501	7:15	1.61-5(e)	7:25
1.501(c)(3)-1(b)(1)(I)	8:2	1.61-5(e)(2)	7:25
1.501(c)(3)-1(b)(1) and (4)	1:3, 2:4	1.107-1(a)	7:5, 8:27, 12:2
1.501(c)(7)-1(b)	23:11	1.117-4(c)	10:21
1.501(c)(17)-1(a), (b)	7:31	1.150-1(e)(1)	12:21
1.509(a)-3(c)(3), (4)	9:13	1.162-7(b)(2)	12:3
1.509(a)-4(c), (e), (f)	9:17	1.162-7(b)(3)	12:3
1.513-4(c)(2)(iii)	11:14	1.162-15	7:14, 7:15
1.513-4(c)(2)(iv)	11:14	1.162-15(b)	7:18
1.527-2(a)(3)	20:7	1.162-15(c)	7:18
1.527-5(c)(1)	20:9	1.162-20(c)(3)	8:8
1.6012-3(a)(6)	10:34	1.162-20(d)(3)	7:18
53.4941(d)-1(b)	4:17	1.167(a)-7	6:9
53.4941(d)-2(a), (d)	10:6	1.170A-1(b)	13:2, 18:16
53.4942(a)-3(b)(2)	10:10	1.170A-1(g)	8:10, 13:2
53.4942(b)-2(c)(1)	10:27	1.170A-5	8:18
53.4945-2(a)(3)	10:16	1.170A-5(a)(1)	8:18
53.4945-4(c)(1)	10:17	1.170A-5(a)(2)	8:18
53.4947-1(b)(2)(iii), (iv)	10:32	1.170A-6	8:18
53.4958	7:16	1.170A-6(a)	8:19
53.4958-6	4:18	1.170A-6(b)	8:18, 8:21, 10:32
501(c)(3)-1(d)(2)	7:5	1.170A-6(c)	8:18, 8:20
501(c)(3)	26:4	1.170A-6(c)(2)(i)	8:20
534942(a)-3(a)(2)	10:10	1.170A-6(c)(2)(i)(E)	8:20
1.46-1(q)	18:27	1.170A-6(c)(2)(ii)	8:20
1.46-1(q)(iii)	18:27	1.170A-6(c)(2)(ii)(D)	8:20
1.48-12(b)	18:27	1.170A-6(c)(3)	8:20
1.48-12(b)(2)	18:27	1.170A-6(c)(3)(ii)	8:20
1.48-12(b)(3)	18:27	1.170A-7	8:19
1.48-12(d)	18:27	1.170A-7(b)(3)	8:19

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.170A-7(b)(4) .....	8:19	1.170A-9(h)(1) .....	8:17
1.170A-8(a) .....	8:13	1.170A-9(h)(2) .....	8:17
1.170A-8(d) .....	8:13	1.170A-12(a)(1) .....	8:19
1.170A-9(b) .....	19:6	1.170A-12(f) .....	8:19
1.170A-9(b)(1) .....	9:5	1.170A-13 .....	8:10
1.170A-9(b)(2)(i) .....	9:7	1.170A-13(c) .....	13:4, 18:20
1.170A-9(b)(2)(iii) .....	9:7	1.170A-13(c)(2) .....	18:20
1.170A-9(c)(1) .....	9:6	1.170A-13(c)(3) .....	18:20
1.170A-9(c)(1)(i) .....	9:6	1.170A-13(c)(4)(ii)(E) .....	8:10, 8:20
1.170A-9(c)(2)(ii) .....	9:6	1.170A-13(c)(6) .....	18:20
1.170A-9(c)(2)(iii) .....	9:6	1.170A-13(f) .....	8:10, 13:2, 13:5
1.170A-9(c)(2)(v) .....	9:6	1.170A-13(f)(8) .....	8:10, 13:5
1.170A-9(c)(2)(v)(b) .....	9:6	1.170A-13(f)(10) .....	8:10, 13:2
1.170A-9(c)(2)(v)(c) .....	9:6	1.170A-13(f)(13) .....	13:2
1.170A-9(c)(2)(vii) .....	9:6	1.170A-14 .....	8:19
1.170A-9(e)(1) .....	9:9	1.170A-14(b)(1) .....	8:19
1.170A-9(e)(1)(ii) .....	9:9	1.170A-14(b)(1)(ii) .....	8:19
1.170A-9(e)(2) .....	9:9	1.170A-14(g)(4) .....	8:19
1.170A-9(e)(3) .....	9:9, 9:11	1.170A-14(g)(6)(ii) .....	8:10, 8:19, 18:27
1.170A-9(e)(3)(ii) to (vii) .....	9:11	1.170A-14(h) .....	8:19
1.170A-9(e)(3)(ii) .....	9:9, 9:11	1.170A-14(h)(2) .....	8:19
1.170A-9(e)(3)(iii) .....	9:11	1.170A-15 .....	8:10, 13:2
1.170A-9(e)(3)(iv) .....	9:11	1.441-1(a)(3) .....	6:11
1.170A-9(e)(3)(v) .....	9:11	1.441-1(a)(4) .....	6:11
1.170A-9(e)(3)(vi) .....	9:11	1.441-1(b)(4) .....	6:11
1.170A-9(e)(6) .....	9:10	1.441-1(g) .....	6:11
1.170A-9(e)(6)(i) .....	9:12	1.441-2(a) .....	6:11
1.170A-9(e)(6)(ii) .....	9:13	1.446-1(a)(2) .....	6:9, 6:10
1.170A-9(e)(7) .....	9:9, 9:14	1.446-1(a)(3) .....	6:9
1.170A-9(e)(7)(ii) .....	9:14	1.446-1(a)(4) .....	6:9
1.170A-9(e)(9) .....	9:10	1.446-1(a)(4)(i) .....	6:9
1.170A-9(e)(10) .....	24:11	1.446-1(a)(4)(ii) .....	6:9
1.170A-9(e)(11)(ii) .....	24:11	1.446-1(c)(1)(i) .....	6:10
1.170A-9(e)(11)(iii) .....	24:11	1.446-1(c)(1)(ii) .....	6:10
1.170A-9(e)(11)(iv) .....	24:11	1.446-1(c)(1)(iv) .....	6:10
1.170A-9(e)(11)(v)(A) .....	24:11	1.446-1(c)(1)(iv)(a) .....	6:10
1.170A-9(e)(11)(v)(B) .....	24:11	1.446-1(d)(1) .....	6:10
1.170A-9(e)(11)(v)(F) .....	24:11	1.446-1(d)(2) .....	6:10
1.170A-9(e)(11)(vi) .....	24:11	1.446-1(e) .....	6:10
1.170A-9(e)(13)(vii) .....	24:11	1.446-1(e)(2) .....	6:10
1.170A-9(e)(13)(viii) .....	24:11	1.446-1(e)(3) .....	6:10
1.170A-9(e)(13)(ix) .....	24:11	1.446-1(b), (d) .....	6:10
1.170A-9(e)(13)(x) .....	24:11	1.451-1(c)(2) .....	6:10
1.170A-9(e)(13)(xi) .....	24:11	1.451-2 .....	6:10
1.170A-9(e)(14)(i) .....	24:11	1.501(c)(4)-1(a)(2)(iii)(D) .....	20:3
1.170A-9(e)(14)(ii) .....	24:11	1.501(c)(3) .....	4:10
1.170A-9(e)(14)(iii) .....	24:11	1.501(c)(7) .....	23:4
1.170A-9(e)(10) to (14) .....	24:11	1.501(r)-4(e) .....	21:14
1.170A-9(f)(6)(ii) .....	9:13	1.501(a)-1 .....	7:1, 12:4
1.170A-9(g)(1) .....	8:16	1.501(a)-1(a) .....	12:4
1.170A-9(g)(2)(iv) .....	8:16	1.501(a)-1(a)(3) .....	7:3
1.170A-9(g)(4) .....	8:16	1.501(a)-3 .....	7:15, 7:17, 7:18, 7:20

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.501(c)-4	7:21	1.501(c)(9)-2(a)(1)	7:21
1.501(c)(2)-1	7:31	1.501(c)(9)-2(a)(2)(ii)	7:21
1.501(c)(2)-1(b)	4:16, 7:31, 12:2	1.501(c)(9)-2(b)	7:21
1.501(c)(3)-1(a)	8:1	1.501(c)(9)-2(b)(2)	7:21
1.501(c)(3)-1(a)(1)	7:5, 8:1	1.501(c)(9)-3(c)	7:21
1.501(c)(3)-1(b)	8:2	1.501(c)(9)-3(d)	7:21
1.501(c)(3)-1(b)(4)	7:5	1.501(c)(9)-3(e)	7:21
1.501(c)(3)-1(b)(1)(I)	7:5, 8:2	1.501(c)(9)-3(f)	7:21
1.501(c)(3)-1(b)(1)(ii)	8:2	1.501(c)(9)-4	7:21
1.501(c)(3)-1(b)(1)(iv)	8:2	1.501(c)(9)-4(a)	7:21
1.501(c)(3)-1(b)(2)	8:2	1.501(c)(10)-1	7:19, 7:20, 11:27, 23:11
1.501(c)(3)-1(b)(4)	1:1, 1:55, 1:61, 2:4, 4:10, 7:5, 8:2, 18:24	1.501(c)(12)-1(a)	7:22
1.501(c)(3)-1(c)	12:18	1.501(c)(12)-1(b)	7:22
1.501(c)(3)-1(c)(1)	7:5, 8:4, 12:5	1.501(c)(12)-1(c)	7:22
1.501(c)(3)-1(c)(2)	8:4	1.501(c)(13)-1	27:8
1.501(c)(3)-1(c)(3)	8:4, 8:8, 12:13	1.501(c)(13)-1(a)	7:23, 27:5
1.501(c)(3)-1(c)(3)(i)	12:11	1.501(c)(13)-1(b)	7:23
1.501(c)(3)-1(c)(3)(ii) to (iv)	8:8	1.501(c)(13)-1(c)(2)	27:5
1.501(c)(3)-1(c)(3)(ii)	8:8	1.501(c)(13)-1(c)(3)	7:23
1.501(c)(3)-1(c)(3)(ii)(a)	8:8	1.501(c)(13)-1(d)	27:5
1.501(c)(3)-1(c)(3)(iii)	12:12, 12:19, 20:13	1.501(c)(14)-1	7:31
1.501(c)(3)-1(c)(3)(iv)	12:13	1.501(c)(15)-1(a)	7:31
1.501(c)(3)-1(d)(2)	8:2, 8:5, 12:5	1.501(c)(15)-1(a)(1)	7:31
1.501(c)(3)-1(d)(3)	8:6, 9:5	1.501(c)(16)-1	7:31
1.501(c)(3)-1(d)(3)(i)(b)	8:6	1.501(c)(19)-1(a)	7:24
1.501(c)(3)-1(d)(3)(ii)	8:6	1.501(c)(19)-1(b)	7:4, 7:24
1.501(c)(3)-1(d)(5)	7:5, 8:1, 8:7, 12:2, 12:5	1.501(c)(19)-1(c)	7:24
1.501(c)(3)-1(d)(5)(i)	8:7	1.501(c)(19)-1(d)	7:24
1.501(c)(3)-1(d)(5)(iii)	8:7	1.501(c)(19)-1(e)	7:24
1.501(c)(3)-1(d)(5)(iii)(c)	8:7, 10:10, 10:14	1.501(c)(21)-1(d)	7:31
1.501(c)(3)-1(d)(5)(iv)	8:7	1.501(c)(21)-1(e)	7:31
1.501(c)(3)-1(d)(5)(v)	8:7	1.501(c)(21)-2	7:31
1.501(c)(3)-1(e)	7:33, 8:4, 12:4	1.501(d)-1	7:31
1.501(c)(3)-1(e)(1)	12:5	1.501(r)-2	21:14
1.501(c)(3)-4	1:55, 4:5, 4:10, 15:10	1.501(r)-3	12:1
1.501(c)(4)-1	17:8	1.501(r)-3(b)(6)(ii)	21:15
1.501(c)(4)-1(a)	7:15	1.501(r)-3(b)(6)(iii)	21:15
1.501(c)(4)-1(a)(1)(ii)	7:15	1.501(r)-3(b)(6)(v)	21:15
1.501(c)(4)-1(a)(2)(i)	7:15, 12:15, 12:19, 20:3	1.501(r)-3(b)(7)	21:15
1.501(c)(4)-1(a)(2)(ii)	7:15, 12:12, 12:15, 20:3	1.501(r)-3(b)(7)(i)(B)	21:15
1.501(c)(4)-1(a)(2)(iii)(D)	12:19	1.501(r)-3(b)(v)(3)	21:15
1.501(c)(5)-1	7:17, 25:11, 26:2, 26:3	1.501(r)-3(b)(v)(4)	21:15
1.501(c)(5)-1(a)(1)	4:16, 7:17, 12:2	1.501(r)-3(b)(v)(5)	21:15
1.501(c)(5)-1(a)(2)	7:17	1.501(r)-3(b)(v)(6)(i)	21:15
1.501(c)(6)-1	7:18, 12:5, 26:2, 26:4, 26:5	1.501(r)-3(c)(2)	21:15
1.501(c)(7)-1(a)	7:19	1.501(r)-3(c)(4)	21:15
1.501(c)(7)-1(b)	7:19, 23:6	1.501(r)-4(c)	21:16
1.501(c)(8)-1	7:20	1.501(r)-4(d)	21:16
1.501(c)(9)-1	7:21	1.501(r)-4(a), (b)	21:16
1.501(c)(9)-2	7:21	1.501(r)-5	9:6
1.501(c)(9)-2(a)	7:21	1.501(r)-5(b)(3)	21:16
		1.501(r)-5(b)(4)	21:16

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.501(r)-6(c)	21:16	1.509(a)-3(a)	9:14
1.501(r)-1 to 7	21:14	1.509(a)-3(a)(2)	9:15
1.502-1	7:34	1.509(a)-3(a)(2)(ii)	9:14
1.502-1(a)	7:34	1.509(a)-3(a)(3)	9:14, 9:16
1.502-1(b)	7:15, 12:5, 21:21	1.509(a)-3(b)	9:15
1.502-1(d)(2)	7:34	1.509(a)-3(c)(4)	9:13
1.504(r)-4(b)(5)	21:16	1.509(a)-3(d)(2)	7:12
1.506-1	7:15	1.509(a)-3(g)	9:15
1.507-1(a)	10:1, 10:37	1.509(a)-3(g)(2)	9:15
1.507-1(c)(2)	10:36	1.509(a)-3(h)	9:15
1.507-1(c)(3)	10:36	1.509(a)-3(i)	9:15
1.507-1(c)(4)	10:36	1.509(a)-3(j)	9:15
1.507-2	10:36	1.509(a)-3(k)	6:10
1.507-2(a)	10:37	1.509(a)-3(m)	9:16
1.507-2(a)(1)	10:38	1.509(a)-4	9:23, 10:39, 16:26
1.507-2(a)(2)	10:38	1.509(a)-4(a)	9:17
1.507-2(a)(8)	10:38	1.509(a)-4(c)(1)	9:18
1.507-2(a)(8)(iii)(C)	10:38	1.509(a)-4(c)(2)	9:18
1.507-2(a)(8)(iii)(D)	10:38	1.509(a)-4(d)	9:18
1.507-2(b)(1)	10:39	1.509(a)-4(e)(1)	9:19
1.507-2(b)(3)	10:39	1.509(a)-4(e)(2)	9:19
1.507-2(b)(4)	10:39, 10:40	1.509(a)-4(f)(2)	9:20
1.507-2(e)(1)	10:39	1.509(a)-4(f)(3)	9:20
1.507-2(e)(2)	10:39	1.509(a)-4(f)(4)	9:20, 9:21, 9:22, 9:23
1.507-2(e)(3)	10:39	1.509(a)-4(f)(5)(i)(A), (B), or (C)	9:20
1.507-2(e)(4)	10:39	1.509(a)-4(g)	9:21
1.507-2(e)(5)	10:39	1.509(a)-4(g)(1)	9:21
1.507-2(f)(2)	10:39	1.509(a)-4(h)	9:22
1.507-2(f)(2)(ii)	10:39	1.509(a)-4(h)(2)	9:22
1.507-3(a)(2)	10:41	1.509(a)-4(i)(1)	9:23
1.507-3(a)(4)	10:41	1.509(a)-4(i)(1)(iii)	9:23
1.507-3(c)	10:41	1.509(a)-4(i)(2)	9:23
1.507-3(d)	10:41	1.509(a)-4(i)(2)(ii)	10:31
1.507-3(e)	10:41	1.509(a)-4(i)(3)	9:23
1.507-4	10:36	1.509(a)-4(i)(3)(iii)(a)	9:23
1.507-7	10:36	1.509(a)-4(i)(3)(iii)(b)	9:23
1.507-7(d)	10:36	1.509(a)-4(i)(3)(iii)(d)	9:23
1.507-9(b)(2)	10:42	1.509(a)-4(i)(5)	24:9
1.507-9(c)	10:42	1.509(a)-4(j)	9:24, 24:9
1.508-1	9:27, 10:29	1.509(a)-4(j)(1)	9:20, 9:24
1.508-1(a)	8:1, 10:1	1.509(a)-4(k)	9:25
1.508-1(a)(2)	7:3, 7:5, 7:11, 10:1, 24:2, 24:5	1.511-1(a)(3)(ii)	9:4
1.508-1(a)(3)	7:5	1.511-2(a)(2)	11:1, 19:31
1.508-1(a)(3)(i)(b)	7:5	1.511-2(a)(3)(ii)	9:4, 16:1
1.508-1(a)(4)	7:5	1.511-3(a)	11:1
1.508-1(b)	8:1	1.512(a)-1(f)	23:4
1.508-3(d)	10:2	1.512(a)-1(c)	11:3, 12:5
1.508(a)-1(a)(2)	7:5	1.512(a)-1(f)	10:24, 11:2, 11:9, 11:27
1.509(a)-4	9:24	1.512(a)-1(f)(2)	11:9
1.509(a)(4)(f)(2)	24:9	1.512(a)-1(f)(2)(ii)	11:9
1.509(a)-4(c)	9:18	1.512(a)-1(f)(3)	11:9
1.509(a)-2	9:6	1.512(a)-1(f)(3)(iii)	11:9

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.512(a)-1(f)(4)	11:9	1.513-4(c)(iv)	11:14
1.512(a)-1(f)(6)	11:9	1.513-4(d)	11:14
1.512(a)-1(f)(6)(i)	11:3	1.513-4(e)	11:14
1.512(a)-1(f)(6)(ii)	11:9	1.513-4(e)(2)	11:14
1.512(a)-1(f)(6)(iii)	11:9	1.513-4(f)	11:14
1.512(a)-1(f)(7)	11:9	1.513-5(c)(2)	11:11
1.512(a)-3	7:1	1.513-5(d)	11:11
1.512(b)-1	11:18	1.513-6	21:17
1.512(b)-1(b)	11:20	1.513-6(a)(3)	11:12
1.512(b)-1(c)(2)	11:19	1.513-7(a)	11:16
1.512(b)-1(c)(2)(ii)(b)	11:19	1.513-7(b)	11:16
1.512(b)-1(c)(2)(iii)(a)	11:19	1.514(a)-1(a)(1)(ii)	11:23
1.512(b)-1(c)(2)(iii)(b)	11:19	1.514(a)-1(a)(1)(iii)	11:23
1.512(b)-1(c)(3)(v)	11:19	1.514(a)-1(a)(1)(v)	11:23
1.512(b)-1(c)(5)	11:2, 11:19	1.514(a)-1(a)(2)	11:26
1.512(b)-1(d)(1)	11:18	1.514(a)-1(a)(2)(ii)	11:26
1.512(b)-1(d)(2)	11:18	1.514(a)-1(a)(2)(iv)	11:25, 11:26
1.512(b)-1(f)(4)	11:13, 21:17	1.514(a)-1(a)(3)(ii)	11:25
1.512(b)-1(h)(2)	11:32, 16:28	1.514(a)-1(a)(3)(iii)	11:25
1.512(b)-1(k)(4)	12:7, 21:18	1.514(a)-1(a)(4)	11:25
1.512(b)-1(l)(1)	11:22	1.514(b)-1(a)	11:24
1.512(b)-1(l)(2)	11:22	1.514(b)-1(b)(1)(i)	11:24
1.512(b)-1(l)(2)(ii)	11:22	1.514(b)-1(b)(1)(ii)	11:24
1.512(b)-1(l)(3)	11:22	1.514(b)-1(b)(2)	11:24
1.512(b)-1(l)(3)(ii)	11:22	1.514(b)-1(b)(4)	11:24
1.512(b)-1(l)(3)(iii)	11:22	1.514(b)-1(b)(5)	11:24
1.512(b)-1(l)(4)	11:22, 21:18	1.514(b)-1(c)(1)	11:24
1.512(b)-1(l)(5)(i)	11:22	1.514(b)-1(d)(1)	11:24
1.512(b)-1(l)(5)(ii)	11:22	1.514(b)-1(d)(1)(ii)	11:24
1.513-1(b)	11:2, 21:17	1.514(b)-1(d)(1)(iii)	11:24, 16:28
1.513-1(c)	11:3	1.514(b)-1(d)(2)	11:24
1.513-1(c)(2)	11:3	1.514(b)-1(d)(3)	11:24
1.513-1(c)(2)(ii)	11:3	1.514(b)-1(e)(1)	11:24
1.513-1(c)(2)(iii)	11:3	1.514(b)-1(e)(3)	11:24
1.513-1(d)	11:4	1.514(c)-1(b)(1)	11:25
1.513-1(d)(2)	11:4	1.514(c)-1(b)(2)	11:25
1.513-1(d)(3)	11:4	1.514(c)-1(b)(3)	11:25
1.513-1(d)(3)(iii)	11:4	1.514(c)-1(b)(3)(iii)	11:25
1.513-1(d)(4)(i)	11:4	1.521-1(a)(1)	7:25
1.513-1(d)(4)(ii)	11:4	1.521-1(a)(2)	7:25, 22:15
1.513-1(d)(4)(iii)	11:4	1.521-1(a)(3)	7:25, 22:15
1.513-1(d)(4)(iv)	11:4, 11:9, 11:13	1.521-1(a)(17)	22:15
1.513-3(b)	26:6	1.521-1(b)	7:25
1.513-3(c)(2)	11:10	1.521-1(c)	22:15
1.513-3(c)(3)	11:10	1.521-1(d)	7:25, 22:15
1.513-3(c)(4)	11:10	1.521-1(e)	7:3, 7:25
1.513-3(d)(1)	11:10	1.521-1(f)	7:25, 22:15
1.513-3(d)(2)	11:10	1.527-1	20:9
1.513-4(c)(2)	11:14	1.527-2(a)(1)	7:26, 20:5
1.513-4(c)(2)(ii)(2)	11:14	1.527-2(a)(2)	7:26
1.513-4(c)(2)(iii)	11:14	1.527-2(a)(3)	20:7
1.513-4(c)(2)(v)	11:14	1.527-2(b)	7:26

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.527-2(b)(1)	20:3	1.529-1(c)	7:29
1.527-2(b)(2)	20:3	1.529-2(a)	7:29
1.527-2(c)	7:26	1.529-2(d)	7:29
1.527-2(c)(1)	20:6	1.529-2(e)	7:29
1.527-2(c)(2)	7:26, 20:6	1.529-2(f)	7:29
1.527-2(c)(3)	7:26, 20:6	1.529-2(g)	7:29
1.527-2(c)(4)	7:26, 20:6	1.529-3(b)(1)(i)	7:29
1.527-2(c)(5)(i)	20:6	1.641(b)-(3)(b)	10:12
1.527-2(c)(5)(ii)	20:6	1.641(b)-3	10:31
1.527-2(c)(5)(iii)	20:6	1.642(c)-2(c)	24:10
1.527-2(c)(5)(iv)	20:6	1.642(c)-5	8:22
1.527-2(c)(5)(v)	20:6	1.642(c)-5(b)(2)	8:21
1.527-2(c)(5)(vii)	20:6	1.642(c)-5(b)(3)	8:21
1.527-3	7:26, 20:5	1.642(c)-5(b)(4)	8:21
1.527-3(c)	20:9	1.642(c)-5(b)(5)	8:21
1.527-3(d)	20:9	1.642(c)-5(b)(7)	8:21
1.527-3(e)	20:9	1.642(c)-5(b)(8)	8:21
1.527-4(c)(3)	20:9	1.642(c)-5(c)	8:21
1.527-5(a)	7:26, 20:9	1.642(c)-5(c)(2)(B)	8:21
1.527-5(a)(2)	20:9	1.642(c)-5(c)(2)(C)	8:21
1.527-5(c)(1)	20:9	1.642(c)-6	8:21
1.527-6	7:26	1.642(c)-6(d)(3)	8:21
1.527-6(b)	20:11	1.664-1(a)	8:24
1.527-6(b)(1)	20:4	1.664-1(c)	8:24, 10:32
1.527-6(b)(4)	20:4	1.664-2(a)	8:24
1.527-6(b)(5)	20:4	1.664-2(a)(1)(iv)	8:24
1.527-6(b)(ii)	20:11	1.664-2(a)(5)	8:24
1.527-6(e)	20:3, 25:10	1.664-2(a)(6)	8:24
1.527-6(f)	7:26, 20:3	1.664-2(b)	8:24
1.527-6(g)	20:3, 20:13	1.664-2(d)	24:10
1.527-7(a)	20:8	1.664-3	8:24, 8:25, 10:32
1.527-7(c)	20:8	1.664-3(a)(1)	24:10
1.527-7(d)	20:8	1.664-3(a)(1)(i)(b)	8:24
1.527-7(e)	20:8	1.664-3(a)(1)(iii)	8:24
1.527-9(a)	20:5	1.664-3(a)(4)	8:24
1.527-9(b)	20:5	1.664-3(a)(6)	8:24
1.528-1	7:28	1.664-3(b)	8:24, 24:10
1.528-1(a)	7:28	1.664-3(c)	8:24
1.528-1(b)	7:28	1.664-4	10:32, 24:10
1.528-1(c)	7:28	1.664-4(b)(5)	8:24
1.528-2	7:28	1.665-1(c)	24:10
1.528-3(a)	7:28	1.1170A-13(c)	8:10
1.528-3(b)	7:28	1.1381-1(a)	7:25
1.528-3(c)	7:28	1.1382-5	22:14
1.528-4(a)	7:28	1.1385-1(a)(2)	22:16
1.528-4(b)	7:28	1.1385-1(c)	22:16
1.528-4(d)	7:28	1.1385-1(c)(2)(ii)	22:16
1.528-6	7:28	1.1385-1(d)	22:16
1.528-6(b)	7:28	1.1388-1	7:25
1.528-8(a)	7:1, 7:28, 17:8	1.1388-1(b)	7:25
1.528-9	7:28	1.1388-1(c)	7:25
1.528-9(a)	7:28	1.1402(c)-5(b)(2)	7:5

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.1402(c)-5(b)(1)	16:29	53.4941(d)-2(f)(1)	10:6
1.1402(c)-5(b)(2)	8:27, 12:2, 16:29	53.4941(d)-2(f)(2)	10:4, 10:6, 10:10, 10:20
1.6011-4	8:19	53.4941(d)-2(f)(3)	10:6
1.6012-2(e)	7:1, 10:34	53.4941(d)-2(g)	10:6
1.6012-2(f)	7:1, 22:12, 22:15	53.4941(d)-3	10:7
1.6012-3(a)(7)	10:31	53.4941(d)-3(b)	10:7
1.6012-6	7:26	53.4941(d)-3(b)(2)	10:7
1.6033-1(d)	9:29	53.4941(d)-3(c)	10:7
1.6033-1(i)	9:29	53.4941(d)-3(c)(1)	10:6
1.6033-2	1:17, 1:45, 7:1, 7:15, 13:9, 20:15	53.4941(d)-3(c)(2)	10:7
1.6033-2(a)(2)	7:1	53.4941(d)-3(d)	10:7
1.6033-2(a)(2)(i)	10:34, 24:7	53.4941(d)-4(b)(1)	10:12
1.6033-2(g)	9:29, 19:31	53.4941(e)-1(b)	10:4
1.6033-2(g)(5)(h)	9:4	53.4941(e)-1(b)(3)	10:4
1.6033-2(g)(5)(i)	9:4, 16:26	53.4941(e)-1(c)	10:5
1.6033-2(g)(5)(ii)	16:26	53.4941(e)-1(c)(1)	10:5
1.6033-2(g)(5)(iii)	9:4	53.4941(e)-1(c)(2)	10:5
1.6033-2(g)(6)	4:18	53.4941(e)-1(c)(2)(ii)	10:5
1.6033-2(h)	9:4	53.4942(a)-2	10:8
1.6033-2(I)(2)	7:15	53.4942(a)-2(b)(2)	10:8
1.6033-2T(a)(2)(ii)(h)	4:18, 6:11, 9:2, 12:3	53.4942(a)-2(c)	10:9
1.6033-6	7:1, 7:5	53.4942(a)-2(c)(3)	10:9
1.6072-2	22:15	53.4942(a)-2(c)(3)(iii)	10:9
1.6081-9T	11:32	53.4942(a)-2(c)(3)(iv)	10:9
1.6302-1(a)	10:3	53.4942(a)-2(d)	10:23
1.6302-1(b)	10:3	53.4942(a)-2(d)(2)	10:23
1.6664-4(c)(1)	10:15	53.4942(a)-2(d)(4)	10:23
1.7520-3(b)(1)(ii)	8:20, 10:6, 10:32	53.4942(a)-3	10:10, 10:15, 10:24
1.7520-3(b)(2)(iii)	8:10, 8:20, 10:6, 10:32	53.4942(a)-3(a)(2)	10:4, 10:10
20.2031-7	8:20, 8:24	53.4942(a)-3(a)(2)(c)	10:10, 10:41
20.2031-7(f)	8:20, 8:24	53.4942(a)-3(a)(4)	10:10
20.2031-10	8:20, 8:24	53.4942(a)-3(a)(5)	10:10
53.493-10(c)(1)	10:12, 10:14	53.4942(a)-3(b)(1)	10:10
53.4857-4(b)(3)(i)	4:18	53.4942(a)-3(b)(4)	10:10
53.4911-2	10:16	53.4942(a)-3(b)(5)	10:10
53.4940-1(a)	10:3	53.4942(a)-3(b)(9)	10:10
53.4940-1(b)	10:3	53.4942(a)-3(c)	10:10
53.4940-1(c)(2)	10:3	53.4942(a)-3(c)(2)	10:11
53.4940-1(d)	10:3	53.4942(a)-3(c)(2)(iv)	8:16, 10:11
53.4940-1(e)	10:3	53.4942(a)-3(d)	10:11
53.4940-1(e)(2)	10:3	53.4942(a)-3(d)(2)	10:11
53.4940-1(f)(1)	10:3	53.4942(a)-3(e)	10:11
53.4940-1(f)(2)	10:3	53.4942(a)-3(f)	10:10
53.4941(d)-1(a)	10:4	53.4942(b)-1(a)(1)	10:23, 10:24
53.4941(d)-1(b)(3)	10:6, 10:7, 10:31, 10:32	53.4942(b)-1(a)(2)	10:23
53.4941(d)-1(b)(5)	10:32	53.4942(b)-1(b)	10:24
53.4941(d)-1(b)(8)	10:32	53.4942(b)-1(b)(1)	10:24
53.4941(d)-2(a)	10:6	53.4942(b)-1(b)(2)	10:24
53.4941(d)-2(b)(2)	10:7	53.4942(b)-1(b)(2)(i)	10:24
53.4941(d)-2(c)	10:32	53.4942(b)-1(b)(2)(ii)	10:24
53.4941(d)-2(c)(1)	10:32	53.4942(b)-1(c)	10:23
53.4941(d)-2(d)(3)	10:7	53.4942(b)-2(a)(1)	10:25

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
53.4942(b)-2(a)(2)	10:25	53.4945-4(a)(2)	10:17
53.4942(b)-2(a)(2)(ii)	10:25	53.4945-4(a)(3)	10:17
53.4942(b)-2(a)(3)	10:25	53.4945-4(a)(4)	10:20
53.4942(b)-2(a)(4)	10:25	53.4945-4(a)(4)(iii)	10:20
53.4942(b)-2(b)	10:26	53.4945-4(b)(2)	10:17
53.4942(b)-2(b)(2)	10:26	53.4945-4(b)(3)	10:17
53.4942(b)-2(c)	10:25, 10:27	53.4945-4(c)	10:17
53.4942(b)-2(c)(1)	10:27	53.4945-4(d)	10:17
53.4942(b)-2(c)(2)(iii)	10:27	53.4945-4(d)(1)	10:17
53.4942(b)-2(c)(2)(iv)	10:27	53.4945-4(d)(3)	10:17
53.4942(b)-3	10:23	53.4945-5	10:19
53.4942(b)-3(a)	10:28	53.4945-5(b)(1)	10:19
53.4942(b)-3(b)	10:28	53.4945-5(b)(2)	10:19
53.4942(b)-3(b)(2)	10:28	53.4945-5(b)(3)	10:15, 10:19
53.4942(b)-3(d)	10:28	53.4945-5(b)(4)	10:15
53.4943-2	10:12	53.4945-5(c)(1)	10:19
53.4943-3(c)(3)	10:12	53.4945-5(c)(4)	10:19
53.4943-4(c)(1)	10:13	53.4945-5(d)	10:19
53.4943-4(d)(5)	10:13	53.4945-5(d)(1)	10:19
53.4943-4(d)(6)	10:13	53.4945-5(d)(2)	10:19
53.4943-6	10:12	53.4945-5(e)	10:19
53.4943-10(b)	10:12	53.4945-5(e)(2)	10:19
53.4943-10(b)(2)	10:12	53.4945-5(f)(3)	10:10
53.4943-10(c)	10:12	53.4945-6(a)	10:22
53.4943-10(c)(2)	10:12	53.4945-6(b)	10:22
53.4944-1(a)(2)	10:14	53.4945-6(b)(2)	10:6, 10:22
53.4944-1(b)(2)(i)	10:14	53.4945-6(c)(2)(ii)	10:4, 10:7, 10:10
53.4944-1(b)(2)(iii)	10:2, 10:8	53.4946-1(g)(2)	12:19
53.4944-1(b)(2)(v)	10:14	53.4947-1(a)	10:30
53.4944-3	10:14	53.4947-1(b)(1)(iv)	10:32
53.4944-3(a)(1)(i)	10:14	53.4947-1(b)(2)(ii)	10:31
53.4944-3(a)(3)	10:14	53.4947-1(b)(2)(iii)	7:10
53.4944-3(b)	10:10, 10:14	53.4947-1(b)(2)(iv)	10:31
53.4945-1(a)(2)(i)(c)	10:15	53.4947-1(b)(3)	10:31
53.4945-1(a)(2)(v)	10:2, 10:8	53.4947-1(c)(3)(ii) to (iii)	10:32
53.4945-1(a)(2)(vi)	10:15	53.4947-1(c)(3)(ii)(B)	10:32
53.4945-1(d)	10:15, 12:18	53.4947-1(c)(3)(iii)(B)	10:32
53.4945-2	10:16	53.4947-1(c)(4)	10:32
53.4945-2(a)	10:16	53.4955-1	12:20
53.4945-2(a)(3)	10:16	53.4955-1(b)(6)	10:2, 10:8
53.4945-2(a)(5)	10:20	53.4958-d(2)	4:18
53.4945-2(d)	10:16, 12:18	53.4958-1	4:18
53.4945-2(d)(1)(ii)	10:16	53.4958-1(c)(2)	4:18
53.4945-2(d)(2)	10:16	53.4958-1(d)	4:18
53.4945-2(d)(3)	10:16, 12:18	53.4958-1(d)(2)	4:18
53.4945-2(d)(4)	12:18	53.4958-1(d)(3)	4:18
53.4945-3(a)	10:16	53.4958-1(d)(6)	10:2, 10:8
53.4945-3(a)(2)	12:19	53.4958-2	4:18, 7:16
53.4945-3(b)(1)(ii)	10:16	53.4958-3(b)	4:18
53.4945-3(b)(1)(iii)	10:16	53.4958-3(c)	4:18
53.4945-3(b)(1)(v)	10:16	53.4958-3(d)	4:18
53.4945-3(b)(3)	10:16	53.4958-3(e)(2)	4:18

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
53.4958-3(e)(3)	4:18	56.4911-3(b)	12:16
53.4958-3(g)	4:18, 9:2, 12:2, 21:18	56.4911-5	12:13, 12:15
53.4958-4	4:18	56.4911-5(c)	12:15
53.4958-4(a)	4:18	56.4911-5(d)	12:15
53.4958-4(a)(iii)(B)(3)	4:18	56.4911-5(e)(2)(i)	12:15
53.4958-4(b)	4:18	56.4911-5(e)(2)(ii)	12:15
53.4958-4(b)(3)	4:18	56.4911-5(f)(1)	12:15
53.4958-4(b)(3)(i)	4:18	56.4911-5(f)(6)	12:15
53.4958-4(b)(3)(ii)	4:18	56.4911-6	12:11
53.4958-4(c)	4:18	56.4911-7(a)(1)	12:17
53.4958-4(c)(2)(ii)	4:18	56.4911-7(a)(3)	12:17
53.4958-6	4:18	56.4911-7(b)	12:17
53.4958-6(2)(iv)	4:18	56.4911-7(b)(4)	12:17
53.4958-6(3)	4:18	56.4911-7(b)(5)	12:17
53.4958-8	4:18, 7:16, 9:2	56.4911-7(d)(2)	12:17
53.6011-1(b)	4:19, 8:27, 12:3	56.4911-8(b)	12:17
53.6071-1	4:19	56.4911-9(c)	12:17
53.4941(3)-1(b)	4:17	56.4911-9(e)	12:17
53.4941(3)-1(b)(3)	4:17	59.4941-1(b)(3)	10:6
53.4942(1)-1(b)(5)	10:2, 10:8	59.4942(a)-3(a)(2)	10:23
56.4911-2	12:13	104.20(c)(9)	20:15
56.4911-2(a)	12:13	114.15	20:15
56.4911-2(b)	12:14	301.6011-12	7:1, 9:2
56.4911-2(b)(1)(ii)	12:13	301.6011-13	10:32
56.4911-2(b)(1)(iii)	12:13	301.6012-2	7:27
56.4911-2(b)(2)	12:14	301.6033-2(i)	11:1, 11:32
56.4911-2(b)(2)(ii)	12:14	301.6033-2(j)	24:7
56.4911-2(b)(2)(iii)	12:14	301.6104-1(a)	7:11
56.4911-2(b)(2)(iv)	12:14	301.6104-3(b)(4)(ii)	10:34
56.4911-2(b)(3)	12:14, 12:18	301.6104-3(c)	10:34
56.4911-2(b)(4)(ii)	12:14	301.6104-3(d)	10:34
56.4911-2(b)(5)	12:14	301.6104-3(e)	7:2, 10:34
56.4911-2(b)(5)(ii)	12:14	301.6104-5	7:2, 7:11, 10:34
56.4911-2(b)(5)(iii)(C)	12:14	301.6104(a)-1(e)	12:19, 20:3
56.4911-2(c)	12:14, 12:18	301.6104(b)-1(c)	9:29
56.4911-2(c)(1)	12:14	301.6104(b)-1(d)	9:29
56.4911-2(c)(1)(ii)	12:18	301.6104(d)-1(c)	7:2
56.4911-2(c)(1)(iii)	12:18	301.6104(d)-1(d)	7:2
56.4911-2(c)(1)(iv)	12:18	301.6104(d)-3	7:3, 10:34
56.4911-2(c)(1)(vii)	12:18	301.6104(d)-3(a)	4:20
56.4911-2(c)(2)	12:18	301.6104(d)-3(d)(2)	4:20
56.4911-2(c)(3)	12:18	301.6104(d)-3(d)(3)	4:20
56.4911-2(c)(4)	12:18	301.6104(d)-4(b)(4)	4:20
56.4911-2(d)(1)	12:13	301.6204(d)-3(a)	4:20
56.4911-2(e)	12:13	601.201	7:33, 12:19
56.4911-2(e)(1)	12:13	601.201(n)(5)(i)	7:36
56.4911-2(e)(2)	12:13	601.201(n)(5)(ii)	7:36
56.4911-3	12:16	601.201(n)(5)(iv)	7:36
56.4911-3(a)	12:16	601.201(n)(6)(ii)(b)	7:36
56.4911-3(a)(2)(i)	12:16	601.201(n)(6)(ii)(e)	7:36
56.4911-3(a)(2)(ii)	12:16	601.201(n)(7)(iv)	7:38
56.4911-3(a)(3)	12:16	601.201(n)(7)(vii)	7:38

**TREASURY REGULATIONS—Continued**

<b>Reg.</b>	<b>Sec.</b>	<b>Reg.</b>	<b>Sec.</b>
601.201(n)(9)(v)(b).....	7:36	4958 .....	4:18, 7:16
602.201(n)(6)(i) .....	7:33	4967 .....	8:27
4942(g)(3) .....	10:10	534942(a)-3(a)(2).....	10:20
4955.....	12:20		

**PROPOSED TREASURY REGULATIONS**

<b>Reg.</b>	<b>Sec.</b>	<b>Reg.</b>	<b>Sec.</b>
53.4966-1.....	8:27	53.4966-4.....	8:27
53.4966-2.....	8:27	53.4966-5.....	8:27
53.4966-3.....	8:27		

**CODE OF FEDERAL REGULATIONS**

<b>2 C.F.R. Sec.</b>	<b>Sec.</b>	<b>11 C.F.R. Sec.</b>	<b>Sec.</b>
200 et seq.....	13:1	114.15(b)(1) to (3) .....	20:15
		114.15(b)(3)(I)(A) to (B) .....	20:15
<b>11 C.F.R. Sec.</b>	<b>Sec.</b>	<b>12 C.F.R. Sec.</b>	<b>Sec.</b>
100.5 .....	20:13	100.5 .....	20:14
100.22.....	20:13	102.1 .....	20:14
100.22(b).....	20:13		
101.1 .....	20:13	<b>14 C.F.R. Sec.</b>	<b>Sec.</b>
102 .....	20:14	230.504(b)(1) .....	14:27
102.3 .....	20:14		
102.3(b) .....	20:14	<b>16 C.F.R. Sec.</b>	<b>Sec.</b>
102.11.....	20:15	453.4 .....	27:1
102.12.....	20:13		
103.3 .....	20:15	<b>17 C.F.R. Sec.</b>	<b>Sec.</b>
103.3(b)(1).....	20:15	202.1(a) .....	14:17
104.2 .....	20:16	229.500 to 229.601.....	14:25
104.2(c)(1) to (6).....	20:15	230.144.....	14:27
104.4(c).....	20:18	230.144(c) .....	14:27
104.20(b) .....	20:15	230.144(d).....	14:27
104.20(c)(7).....	20:15	230.144(d)(v) .....	14:27
104.20(c)(7)(ii).....	20:15	230.144(e) .....	14:27
104.20(c)(8).....	20:15	230.144(f) .....	14:27
104.20(c)(9).....	20:15	230.144(h).....	14:27
105 .....	20:14	230.420 to 230.432 .....	14:25
108.1 .....	20:16	230.501 to 230.506 .....	14:27
110.13 .....	12:19	230.501.....	14:27
113.2 .....	20:15	230.502.....	14:27
113.3 .....	20:15	230.503.....	14:27
114 et seq.....	20:2, 20:13	230.504.....	14:27
114.3(b)(4).....	20:17	230.505.....	14:27
114.6 .....	20:17	230.506.....	14:27
114.7(e).....	20:17	231.5347 .....	22:10
114.14(d)(2)(i) .....	20:15	240.10b-5.....	14:25
114.14(d)(2)(ii).....	20:15		
114.15 .....	20:15		

## CODE OF FEDERAL REGULATIONS—Continued

<b>19 C.F.R. Sec.</b>	<b>Sec.</b>	<b>29 C.F.R. Sec.</b>	<b>Sec.</b>
10.43 to 10.49 .....	18:9	101.18(a) .....	14:32
10.49 .....	18:28	101.19 .....	14:32
10.49(c) .....	18:9	101.19(a)(1) .....	14:32
10.49(d) .....	18:9	101.19(a)(2) .....	14:32
12.26 .....	18:28	103.1 to 103.3 .....	14:31
12.107 .....	18:14	103.1 .....	14:31
12.108 .....	18:14	103.2 .....	14:31
12.109 .....	18:14	1601.28 .....	5:10
		1604 .....	5:10
		1975.4 .....	5:8
<b>21 C.F.R. Sec.</b>	<b>Sec.</b>	<b>31 C.F.R. Sec.</b>	<b>Sec.</b>
606.121(c)(5) .....	21:26	Part 10 .....	10:19, 12:21
1301.21 .....	21:8		
1301.32 .....	21:8	<b>34 C.F.R. Sec.</b>	<b>Sec.</b>
1301.71 .....	21:8	668.11 et seq. ....	19:12
1301.72 to 1301.76 .....	21:8	668.171 .....	19:12
1301.72 .....	21:8		
1301.76 .....	21:8	<b>36 C.F.R. Sec.</b>	<b>Sec.</b>
1301.90 to 1301.93 .....	21:8	60 .....	18:25
1304.03 .....	21:8	60.3 .....	18:25
1304.04 .....	21:8	60.4 .....	18:25
1304.11 .....	21:8	800 .....	18:25
1304.13 .....	21:8		
1304.17 .....	21:8	<b>37 C.F.R. Sec.</b>	<b>Sec.</b>
1306.2 to 1306.03 .....	21:8	201.20(i)(1) .....	14:12
1306.04 .....	21:8	201.20(i)(2) .....	14:12
1306.04(a) .....	21:8	Part 202 .....	14:9
1306.04(b) .....	21:8		
1306.05(a) .....	21:8	<b>41 C.F.R. Sec.</b>	<b>Sec.</b>
1306.06 .....	21:8	60-741.6(d) .....	5:14
1306.12 .....	21:8		
1306.21 .....	21:8	<b>42 C.F.R. Sec.</b>	<b>Sec.</b>
1306.22 .....	21:8	Part 2 .....	21:42
1308.11 .....	21:8	2.14(b) .....	21:10
1308.15 .....	21:8	2.14(c) .....	21:10
		2.15 .....	21:10
<b>26 C.F.R. Sec.</b>	<b>Sec.</b>	2.31 .....	21:10
1.36B-2 .....	9:6	2.51 .....	21:10
1.147(f)-1 .....	12:21	2.52 .....	21:10
1.501(c)(4)-1(a)(2)(ii) .....	7:15, 7:38	2.61 .....	21:10, 21:42
1.501(r)-7 .....	9:6	2.63 .....	21:10
Part 52 .....	10:14	2.64 .....	21:10
		2.65 .....	21:10
<b>27 C.F.R. Sec.</b>	<b>Sec.</b>	2.65(b) .....	21:10
202.11 .....	14:9	2.66 .....	21:10
		50.203 .....	21:36
<b>29 C.F.R. Sec.</b>	<b>Sec.</b>	50.204 .....	21:36
101.2 .....	14:35	50.205 .....	21:36
101.4 .....	14:35	50.206 .....	21:36
101.8 .....	14:35	50.208 .....	21:36
101.11 .....	14:35	50.209 .....	21:36
101.14 .....	14:35		
101.17 .....	14:32		

## CODE OF FEDERAL REGULATIONS—Continued

<b>42 C.F.R. Sec.</b>	<b>Sec.</b>	<b>42 C.F.R. Sec.</b>	<b>Sec.</b>
50.304	21:35	482.24(b)(2)	21:42
50.306	21:35	482.24(b)(3)	21:42
59.5(a)(5)	13:9, 21:35	482.24(c)(1)	21:42
Part 124	21:9	482.25	21:8
124.501(b)(1)	21:9	482.25(a)(2)	21:8
124.503(a)	21:9	482.25(a)(3)	21:8
124.504	21:9	482.25(a)(I)	21:8
124.506(b)	21:9	482.25(b)(1)	21:8
124.507(a)	21:9	482.25(b)(2)	21:8
124.509	21:9	482.25(b)(3)	21:8
124.603(a)	21:9	482.25(b)(5)	21:8
124.603(c)	21:9	482.25(b)(6)	21:8
124.603(d)	21:9	482.25(b)(7)	21:8
405.550(b)	21:5	482.41	21:5
405.552 to 405.556	21:5	482.41(a)	21:5
405.1124(c)	21:6	Part 1004	21:5
405.1137	21:5		
410.78	21:5, 21:25	<b>45 C.F.R. Sec.</b>	<b>Sec.</b>
Part 412	21:5	46.116	21:27, 21:28
412.63	21:5	46.117	21:27
412.230(a)(5)(iii)	21:5	Part 160	21:31
413.9	21:5	160.103	21:31
413.13	21:5	Part 164	21:31
413.56	21:5	164.501(a)(1)(iv)	21:31
Part 418	21:5	164.510	21:31
418.3	21:5	164.524	21:31
418.22	21:5	164.530(d)(1)	21:31
418.24	21:5	201.5	21:6
418.50	21:5	206.10	21:6
418.98	21:5	306(a)	21:31
418.100	21:5	Part 146, Subpart A and E	21:31
418.302	21:5		
435.100 to 435.852	21:6	<b>50 C.F.R. Sec.</b>	<b>Sec.</b>
435.402	21:6	13.11	18:28
435.845	21:6	13.12	18:28
440.210	21:6	13.44	18:28
440.10 to 440.50	21:6	13.45	18:28
440.210 to 440.270	21:6	13.46	18:28
455.1 to 455.106	21:7	14.11	18:28
482.1	21:5	14.12	18:28
482.11 to 482.12	21:5	14.16	18:28
482.11	21:3, 21:5	14.31	18:28
482.12	21:1, 21:5	14.32	18:28
482.12(a)	21:1	14.52	18:28
482.12(b)	21:1	14.52(c)(3)	18:28
482.12(c)	21:5	14.53	18:28
482.22	21:1, 21:22	14.53(c)	18:28
482.22(c)	21:1	14.61	18:28
482.23 to 482.30	21:5	14.81	18:28
482.24	21:42	14.91	18:28
482.24(a)	21:42	14.92(b)(3)	18:28
482.24(b)(1)	21:42	15.3	18:28

TABLE OF LAWS AND RULES

**CODE OF FEDERAL REGULATIONS—Continued**

<b>50 C.F.R. Sec.</b>	<b>Sec.</b>	<b>50 C.F.R. Sec.</b>	<b>Sec.</b>
16.3 .....	18:28	17.22 .....	18:28
16.15 .....	18:28	17.31(a) .....	18:30
17.3 .....	18:30	17.32 .....	18:28
17.11(h) .....	18:30	17.33 .....	18:28

**FEDERAL RULES OF CIVIL PROCEDURE**

<b>Rule</b>	<b>Sec.</b>
17(b).....	14:1

**EXECUTIVE ORDER**

<b>No.</b>	<b>Sec.</b>	<b>No.</b>	<b>Sec.</b>
12144 (June 22, 1979).....	5:11	13831.....	16:3

**INTERNAL REVENUE CIRCULARS**

	<b>Sec.</b>
200145040 .....	21:13

**INTERNAL REVENUE MANUAL**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
4.76.16.6.3.1 .....	7:19, 11:11, 23:7	7.20.8.2.4 .....	7:16

**INTERNAL REVENUE SERVICE ANNOUNCEMENTS**

	<b>Sec.</b>		<b>Sec.</b>
73-84 .....	20:5	95-25 .....	21:18
85-88 .....	10:23	2000-42.....	8:10
88-114.....	12:19	2010-9 .....	9:20, 10:31
89-138 .....	11:11	2010-19 .....	10:28
90-134 .....	11:2	2010-19 .....	10:28
92-70 .....	21:18	2011-10.....	10:23
94-8 .....	12:12	2012-12 .....	10:28
95-25 .....	21:18		

**INTERNAL REVENUE SERVICE CHIEF COUNSEL ADVISORY**

<b>Rule</b>	<b>Sec.</b>	<b>Rule</b>	<b>Sec.</b>
200431023 .....	4:18, 8:4, 12:2	201120022 .....	8:10
200504031 .....	8:1	201334039 .....	8:19
200620001 .....	8:6	201843009 .....	12:21
201002038 .....	8:19	202326018 .....	7:31

**INTERNAL REVENUE SERVICE FORM**

<b>Form</b>	<b>Sec.</b>	<b>Form</b>	<b>Sec.</b>
990 PF .....	1:4, 7:1, 9:29	1024-A .....	4:20, 7:3, 7:15, 7:40, 10:1, 17:8
1 .....	20:14	1028 .....	7:3, 7:25, 7:40, 22:15, 22:19
2 .....	7:26, 20:13	1040 .....	16:29
3-177 .....	18:28	1041 .....	10:2, 10:8, 10:31, 10:32, 10:34
3-200 .....	18:28	1098-T .....	19:31
5 .....	20:18	1099 .....	4:18, 6:11, 9:2, 9:30, 12:3, 12:12
224 .....	21:8	1120 .....	20:7
225 .....	21:8	1120-C .....	7:1, 22:12, 22:15, 22:19
226 .....	21:8	1120-H .....	7:1, 7:28, 17:10
227 .....	21:8	1120-POL ...	7:1, 7:26, 7:27, 9:30, 12:19, 20:3, 20:5, 20:9, 20:12, 20:13, 20:19
301 .....	18:9, 18:28	1128 .....	6:11
363 .....	21:8	2210-POL .....	20:9
941 .....	7:5	3115 .....	6:1, 6:10
990 ..	1:1, 1:17, 2:23, 2:26, 4:18, 4:20, 6:1, 6:9, 6:10, 6:11, 6:12, 7:1, 7:2, 7:3, 7:5, 7:15, 7:27, 7:40, 8:8, 9:2, 9:4, 9:7, 9:13, 9:21, 9:29, 9:30, 10:8, 10:31, 11:32, 12:2, 12:3, 12:5, 12:10, 12:12, 12:20, 13:8, 13:9, 13:11, 16:1, 16:26, 16:30, 20:9, 20:15, 21:18	3325 .....	18:9, 18:28
990-BL .....	7:31	4361 .....	16:29
990-EZ ....	4:20, 6:1, 7:1, 7:2, 7:27, 7:40, 9:29, 9:30, 20:9	4720 .....	7:1, 10:2, 10:8, 10:31, 10:32
990-N .....	7:1, 7:40	5227 .....	8:24, 10:32
990-PF ....	4:20, 6:9, 6:11, 6:12, 7:1, 7:2, 7:40, 8:16, 9:21, 9:29, 10:2, 10:3, 10:4, 10:8, 10:9, 10:11, 10:19, 10:23, 10:31, 10:34, 10:36, 10:37, 10:43, 12:5, 13:1, 24:2, 24:7	5768 .....	8:8, 8:9
990-T ..	4:20, 7:1, 7:2, 7:40, 9:29, 10:34, 10:43, 11:1, 11:9, 11:32, 11:33, 11:35, 19:31	8030A .....	12:21
990Ts .....	7:5, 11:1, 11:32	8038 .....	12:21
1023 ....	1:1, 2:28, 4:20, 7:3, 7:4, 7:5, 7:6, 7:11, 7:13, 7:30, 7:38, 7:40, 8:1, 8:4, 8:9, 8:28, 9:4, 9:5, 9:27, 9:28, 10:1, 10:17, 10:18, 10:29, 10:40, 12:5, 12:6, 12:19, 20:3, 24:2, 24:5, 24:12	8274 .....	7:5, 16:29
1023EC .....	7:3	8282 .....	13:4, 18:20
1023-EZ .....	4:20, 7:3, 7:13, 7:40, 9:28, 24:2, 24:12	8283 .....	4:18, 8:10, 9:2, 12:2, 13:4, 18:20
1024 ..	2:28, 4:20, 7:1, 7:3, 7:4, 7:5, 7:17, 7:18, 7:19, 7:20, 7:21, 7:22, 7:23, 7:24, 7:25, 7:31, 7:32, 7:38, 7:40, 23:1, 27:5	8283V .....	8:19
		8300 .....	7:1
		8633 .....	6:1, 9:29
		8718 .....	7:22
		8868 .....	11:32
		8871 .....	20:17
		8872 .....	20:17
		8940 .....	8:1, 9:13, 10:1, 10:10, 10:28, 10:36, 10:39, 13:11
		LD-2 .....	12:10
		W-2 .....	4:18, 20:9
		W-9S .....	19:31
		Sched. A8872 .....	7:2

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE GENERAL COUNSEL MEMORANDA**

	<b>Sec.</b>		<b>Sec.</b>
33846 .....	22:15	39703 .....	21:21
34067 .....	22:15	39721 .....	7:5
34903 .....	22:15	39762 .....	8:5, 11:12
35957 .....	11:19	39763 .....	7:15, 21:21
38821 .....	8:2	39776 .....	12:7
38894 .....	21:21	39797 .....	22:7, 22:12
39057 .....	21:21	39799 .....	21:21
39076 .....	8:21	39806 .....	11:2
39326 .....	12:7	39811 .....	12:11, 12:19, 20:3
39343 .....	23:9	39813 .....	12:5
39414 .....	7:33, 10:17, 12:1	39819 .....	22:15
39444 .....	8:4, 12:6	39825 .....	11:19
39448 .....	7:24	39826 .....	11:4
39498 .....	21:13	39827 .....	11:20
39508 .....	21:18	39828 .....	21:21
39568 .....	7:34, 11:19	39829 .....	21:21
39598 .....	8:4, 12:7, 21:13	39830 .....	21:21
39612 .....	23:14	39843 .....	11:12, 21:17
39622 .....	8:6	39862 .....	21:13, 21:18
39646 .....	8:4, 12:7, 21:13	39863 .....	11:3, 11:13
39660 .....	10:4	39865 .....	11:4, 27:5
39670 .....	7:33, 21:13	39872 .....	8:6
39672 .....	11:4	39873 .....	7:21
39674 .....	21:13	39877 .....	20:17
39694 .....	12:19	39884 .....	7:21

**INTERNAL REVENUE SERVICE INFO**

	<b>Sec.</b>		<b>Sec.</b>
2005-0051 .....	12:2, 12:6	2012-0002 .....	8:10, 8:27

**INTERNAL REVENUE SERVICE NOTICES**

<b>Notice</b>	<b>Sec.</b>	<b>Notice</b>	<b>Sec.</b>
88-76 .....	12:19	2007-21 .....	8:27
88-120 .....	7:39, 13:5, 13:6, 13:7, 13:8	2007-45 .....	7:5, 11:1, 11:32
88-120 .....	7:39, 13:5	2011-20 .....	21:5
90-61 .....	7:1	2011-52 .....	21:14
95-1 .....	8:10	2012-46 .....	8:10
95-1 .....	18:20	2012-52 .....	8:10
96-30 .....	6:1	2014-2 .....	21:15
97-73 .....	19:31	2014-3 .....	9:6
2004-7 .....	8:10	2014-4 .....	8:27, 9:23
2004-12 .....	19:31	2015-62 .....	10:14
2004-30 .....	8:27	2017-10 .....	8:10
2004-35 .....	10:3, 10:8	2017-10 .....	8:10, 8:19
2004-36 .....	10:3, 10:8	2017-73 .....	8:27
2006-109 .....	8:27	2018-54 .....	8:10

**INTERNAL REVENUE SERVICE NOTICES—Continued**

<b>Notice</b>	<b>Sec.</b>	<b>Notice</b>	<b>Sec.</b>
2018-67.....	11:32	2020-36 .....	7:4
2018-67.....	11:2	2020-56 .....	21:15
2019-9 .....	4:19, 22:9	2023-30.....	8:19
2019-47.....	1:45, 2:26, 7:15, 9:29, 13:9, 20:15		

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
7841001 .....	11:20	8616003 .....	11:27, 11:29
7842011 .....	11:20	8616020 .....	8:21
7908009 .....	11:13	8617123 .....	10:10
7926003 .....	11:20	8618044 .....	10:10
8022014 .....	11:29	8619062 .....	10:10
8022016 .....	11:12	8620084 .....	10:10
8024111 .....	11:6, 11:15	8620085 .....	10:16
8029002 .....	11:29	8620962 .....	10:19
8031045 .....	11:17	8620963 .....	10:41
8032028 .....	11:15	8622017 .....	7:5
8035009 .....	11:17	8624092 .....	11:22
8048002 .....	11:20	8625078 .....	11:22
8050068 .....	11:17	8626002 .....	7:25
8115025 .....	11:13	8627011 .....	7:28
8121098 .....	11:12	8627053 .....	7:33
8124006 .....	11:12	8628001 .....	7:26
8124010 .....	11:20	8628049 .....	11:2
8124076 .....	11:12	8628080 .....	9:17, 24:7
8127019 .....	11:13	8629062 .....	10:41
8131063 .....	11:12, 21:17	8631003 .....	6:10
8149054 .....	11:6, 11:15	8631044 .....	10:14
8151005 .....	11:13	8632040 .....	10:19, 10:41
8202024 .....	11:17	8632055 .....	11:12
8203005 .....	11:17	8632060 .....	11:12, 21:18
8234084 .....	21:13	8632072 .....	11:2
8303013 .....	11:15	8633002 .....	11:13
8340105 .....	8:21	8633034 .....	11:4
8351008 .....	11:17	8633036 .....	11:12, 21:18
8542001 .....	11:4	8633079 .....	10:19
8545036 .....	12:6	8634001 .....	11:15
8545060 .....	9:13	8634062 .....	11:13, 11:22
8545063 .....	8:4, 11:2, 12:6	8634075 .....	11:19
8545064 .....	8:4, 11:2	8635045 .....	11:12, 21:18
8547047 .....	11:12	8635078 .....	11:12
8547048 .....	11:12	8636079 .....	8:4, 8:5
8549065 .....	11:24	8636081 .....	10:41
8552004 .....	10:17	8637004 .....	11:13
8614017 .....	8:21	8637006 .....	10:17
8614049 .....	11:22	8637056 .....	7:28
8614055 .....	10:10	8637089 .....	11:22
8615033 .....	7:9, 24:1	8637123 .....	8:20, 10:32
8615076 .....	10:6, 24:6	8637141 .....	11:5

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
8638006	8:10	8722003	7:19
8638012	8:19	8723061	7:15, 11:13
8638052	7:5	8723062	7:15, 11:13
8638077	10:41	8723063	7:15, 11:13
8638131	11:12	8723064	7:15, 11:13
8638137	10:6	8723065	8:4, 11:12, 21:18
8639003	10:17	8724045	7:19, 11:30
8639019	8:18	8724056	10:7
8639064	7:5	8724057	7:1
8639074	7:23	8724073	10:6
8639089	11:12	8725056	11:4
8640007	11:9	8725058	11:4
8641001	7:19, 11:27, 23:11	8727080	8:4, 11:12, 21:18
8641090	11:2	8732029	11:2
8644001	10:6	8734005	11:1
8645017	11:2	8734007	11:19
8651086	11:3	8735004	11:8, 11:19
8651087	10:7, 12:2	8738040	10:10
8701051	21:18	8738075	7:15
8702063	12:21	8738084	10:17
8703014	7:5	8739055	7:19, 10:22
8704046	7:31, 10:7	8739066	11:4
8705091	7:25	8745002	8:20
8706012	12:7	8801067	21:18
8707041	11:12	8803072	21:18
8708031	11:18	8803083	21:18
8708052	10:12	8803084	21:18
8708067	10:10, 10:22	8807012	21:18
8710058	10:6	8810048	7:19, 23:14
8710095	10:4	8811021	10:24
8711001	10:4, 10:14, 10:15	8816004	11:30
8711120	11:4	8819007	10:7
8712064	10:7	8819037	7:1, 16:26
8713072	11:19	8820093	12:2, 21:18
8715039	21:18	8822056	10:16
8715040	21:18	8823088	7:19, 10:22, 23:14
8715058	21:18	8823091	21:18
8716004	21:18	8823109	11:4
8716055	9:12	8827065	12:21
8716059	21:18	8828011	11:20
8718004	10:17	8832016	21:18
8718006	10:14	8832021	10:10
8718049	10:6	8832058	10:10
8718066	21:18	8832075	10:7
8718074	21:18	8839003	10:10
8718075	21:18	8839039	21:18
8719004	10:6, 10:10	8841041	11:2
8719038	21:18	8842002	11:2, 11:18
8719041	10:7	8842018	7:25
8720005	11:19	8842045	10:6
8720027	16:29	8842067	10:12
8720048	21:18	8843020	8:4

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
8901012	7:33	9033063	10:14
8903083	20:3	9034043	22:15
8906003	11:24	9036025	11:13
8917018	10:37	9042036	7:28
8917055	21:18	9042038	11:2, 11:18
8918046	10:10	9043001	11:2
8920002	23:4	9043019	23:7
8922064	11:1	9043059	21:18
8922068	10:6	9044002	23:5
8923001	7:15, 11:4	9044060	11:4
8932004	11:9	9044071	11:9, 11:20
8934008	11:4	9046038	11:2
8934038	17:8	9048022	12:21
8934064	11:4	9050002	26:2
8934072	12:21	9111004	7:22
8936002	8:8	9112013	12:6
8936047	21:18	9112025	21:18
8936073	21:18	9112027	10:41
8938002	7:33	9112028	10:41
8940025	17:8	9112029	10:41
8941001	22:14	9114002	12:1, 20:13, 22:15
8942054	10:6	9115046	10:7
8942099	12:2, 21:18	9117037	22:1, 22:14
8943002	10:21	9117043	10:7
8943007	11:4	9117044	10:10
8944007	10:7	9118012	23:14
8944017	7:15	9124046	11:4
8945060	10:37	9129040	8:10
8946004	22:15	9130002	21:13
8948034	10:7	9131052	8:10
9010010	10:10	9131058	12:7
9010946	7:15	9136032	12:7
9011050	10:7	9139003	7:21
9015055	10:7	9141050	7:11, 15:9
9016072	12:7	9141053	11:4, 11:15, 12:5
9017003	12:2, 21:18	9144038	10:6
9017058	11:1	9145002	11:4
9019064	10:7	9145031	7:21
9021013	22:18	9145032	7:21
9021066	10:6	9145033	10:41
9023001	11:9	9147005	11:4
9024085	21:18	9147007	11:9, 11:13
9025073	10:10, 23:14	9147008	11:3, 11:13
9025087	10:10	9148049	10:10
9025089	21:18	9148052	10:7, 10:10, 10:14
9027003	11:13	9148054	11:9
9029047	11:20	9149002	11:4
9031051	8:10	9149004	11:4
9031052	11:23	9149006	11:3
9032005	11:4	9150052	11:4
9033006	22:14	9152039	11:4
9033056	11:15	9203004	10:23

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
9203038 .....	24:11	9306030 .....	11:20
9204007 .....	11:9	9306034 .....	10:10, 10:15
9204033 .....	11:12	9307026 .....	10:6
9204051 .....	10:6	9310031 .....	22:15
9205001 .....	10:7	9310044 .....	10:10, 10:19
9207024 .....	10:32	9310045 .....	7:5, 16:26
9207033 .....	11:18, 12:6	9320042 .....	11:4
9208004 .....	22:14	9320051 .....	10:15
9208028 .....	8:6, 11:4	9321005 .....	11:20
9211001 .....	22:14	9323003 .....	10:6
9211002 .....	8:10, 9:5, 11:13	9323035 .....	21:18
9212002 .....	12:5, 23:5, 23:8	9324002 .....	11:3
9212010 .....	7:1, 21:18	9324058 .....	10:6, 10:15
9213030 .....	22:14	9325046 .....	10:12
9214009 .....	22:12, 23:4	9329041 .....	11:4
9214030 .....	7:21	9330033 .....	10:6, 10:7
9214032 .....	7:21	9333050 .....	10:6
9215046 .....	21:18	9335001 .....	10:36
9217001 .....	11:4	9336041 .....	10:6
9220010 .....	7:15	9337027 .....	11:1
9220054 .....	11:20	9338043 .....	11:2
9223052 .....	11:10	9338046 .....	10:7
9223054 .....	10:10	9340002 .....	10:14, 10:15
9231001 .....	11:13	9340061 .....	11:1
9231047 .....	12:2, 21:18	9340062 .....	11:3
9233025 .....	17:8	9341024 .....	12:7
9233037 .....	12:2, 21:18	9343033 .....	10:7
9234002 .....	11:2	9345004 .....	11:2, 11:4, 26:2
9234043 .....	11:24	9347021 .....	10:7
9235055 .....	10:6	9348052 .....	10:7
9236001 .....	22:14	9349023 .....	10:41
9236028 .....	12:17	9349032 .....	12:6
9237032 .....	10:4	9402005 .....	11:9
9237034 .....	11:4	9402031 .....	21:18
9237035 .....	10:4, 10:14	9403022 .....	11:4
9238010 .....	22:14	9404003 .....	11:20
9242002 .....	8:4	9404004 .....	11:20, 11:22
9242016 .....	10:9, 10:12	9407005 .....	7:33
9242038 .....	12:7	9407008 .....	11:4
9243008 .....	8:1	9407022 .....	21:18
9244003 .....	7:1, 20:7	9408002 .....	11:4
9245031 .....	12:7	9408006 .....	10:6, 12:2
9245036 .....	11:19	9414003 .....	11:2
9246004 .....	11:12, 21:21	9416002 .....	26:2
9247001 .....	11:9	9419003 .....	11:9
9247024 .....	8:20	9419022 .....	12:21
9247036 .....	10:24	9419033 .....	11:20
9247038 .....	11:18	9420042 .....	11:4
9247039 .....	7:21	9429002 .....	23:4
9248044 .....	10:9	9429003 .....	23:4
9249005 .....	22:12	9431029 .....	10:6
9305026 .....	11:22	9431054 .....	10:6

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
9433001	12:12, 12:19	9550026	8:24
9436002	11:2, 12:5	9551005	10:14
9436003	11:4	9551037	10:22, 24:11
9438013	11:4	9551038	10:22, 24:11
9438029	11:18, 15:9, 21:18	9601048	10:5
9438030	12:6	9603017	20:9
9438041	12:7	9603019	11:24
9439009	7:15	9604006	10:7
9440001	11:4	9604015	8:20, 24:10
9442023	10:37	9604019	12:7
9450028	11:6, 11:15, 11:20	9604031	10:32
9450033	10:32	9605001	7:20, 11:19, 12:5
9451067	10:14	9608002	11:30, 23:4
9451069	10:32	9608007	10:12
9502009	11:13	9608039	10:10, 10:15, 12:6
9505006	10:17	9609007	12:19
9507020	10:16	9609012	12:21
9516006	20:9	9609032	12:21
9517029	11:12, 21:18	9610001	22:12
9517036	12:12	9610002	22:12
9524028	7:5	9610003	22:12
9524032	23:14	9612003	11:20
9527001	11:4	9612028	10:41
9528020	21:21	9614003	10:7
9529004	11:11	9615024	10:17, 10:21
9530032	10:7	9615040	12:12
9533015	11:30, 23:4	9615045	11:13, 11:19
9535004	11:2, 11:20	9615046	10:7
9535044	10:6	9616002	12:12, 20:3
9539003	7:22	9616017	10:12
9539014	12:7	9616029	10:24
9539015	12:1	9616030	10:10, 10:17
9540002	7:5, 11:13, 11:15, 12:5	9616039	11:2, 11:13
9540062	11:2	9616040	10:7
9541002	11:30, 23:4	9616041	10:10
9541003	11:2, 11:4	9617013	7:31
9542002	7:30, 12:7	9617031	11:4
9542044	12:5, 21:18	9617032	11:4
9542045	12:7	9617045	11:4, 21:17
9544022	10:21	9619049	10:7
9544023	10:6, 10:15, 10:21	9619068	11:2
9544029	11:5	9619069	11:2, 11:13
9546015	12:2	9619077	11:25
9546020	10:6	9620007	19:31
9546028	10:6	9620027	15:2
9547015	12:7, 22:15	9620040	10:10
9547035	10:10, 10:23	9621005	8:10
9547039	12:7	9621035	7:23, 27:5
9547040	11:4	9624001	9:4, 16:1
9547046	10:6, 10:21	9624026	10:10
9548001	7:31	9624033	10:41
9550003	11:6, 11:15	9624039	10:22

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
9629020	8:10	9705028	12:7
9629030	11:2	9709005	10:12
9629032	11:2	9709014	12:6, 21:18
9630001	11:27	9709029	11:20
9630014	7:23, 27:5	9710013	9:13
9631004	8:10	9710030	21:18
9631008	7:1	9711002	11:4
9631025	11:13	9711003	11:11
9633027	8:20	9711004	7:4, 11:4
9635001	11:20	9712001	11:2
9635003	12:15, 12:19	9715031	21:13
9635014	15:10	9716026	12:21
9635015	15:10	9717004	11:23
9635037	12:7, 15:10	9717021	11:4
9636001	11:17	9717034	10:41
9636029	8:20	9718034	11:4
9637007	23:4	9718036	12:7
9637037	7:1	9719039	10:7
9637050	21:18	9719041	10:6, 10:7
9640021	10:16	9720002	11:6, 11:7, 11:12, 11:13, 11:15
9640025	7:21	9720022	16:29
9641033	10:7, 12:2	9720035	11:13
9642020	8:21, 15:2	9721030	10:10
9642036	7:1, 8:10	9721034	7:21
9642039	8:20, 10:32	9721038	7:23, 12:7, 27:5
9642051	11:18, 11:25, 12:6	9722006	7:22
9642052	10:36, 15:10	9723001	7:28, 11:20
9642053	10:36, 15:10	9723025	10:6, 10:7
9643036	21:18	9723045	10:14
9643039	9:6, 15:10, 21:18	9723046	10:22
9645004	11:13	9723047	10:10
9645018	21:18	9724006	11:20
9645026	10:10	9726005	11:24
9645027	11:4	9726010	11:1, 21:21
9646002	10:7, 12:2	9726030	11:11
9646017	7:1	9730937	11:12
9646022	10:11	9735002	11:27
9646028	7:1	9736039	12:6, 21:18
9647027	7:1	9739001	11:12
9651001	11:25	9739032	10:9
9651014	11:2	9739036	11:12
9651037	10:6	9739038	11:12
9651039	9:13	9739039	11:12
9651046	11:4	9739041	12:6, 21:18
9652026	12:19, 20:6	9739042	12:6, 21:18
9652027	10:19	9739043	11:12
9652028	11:13	9740032	11:9
9702003	11:19	9742001	26:2
9702004	11:13, 11:15	9743054	11:24
9703020	10:32	9745025	11:2
9703025	11:20	9747003	7:33, 12:5
9705014	21:18	9750056	21:18

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
9751001	11:4	9839029	10:7
9751020	15:10	9839036	10:22
9751029	10:16	9839039	12:5, 21:18
9751034	10:7	9841049	11:12, 21:17
9751044	10:41, 15:10	9844012	11:30
9752023	8:4	9844031	10:6
9752033	10:17	9846022	7:25, 22:14
9752063	21:18	9846027	7:25, 22:14
9752067	21:18	9847001	11:4, 26:2
9752071	10:7	9847002	7:33, 12:5, 21:18
9802039	7:21	9847006	7:26, 20:9
9803001	8:4, 21:18	9847029	10:6
9804036	10:7, 10:32	9848002	11:4
9804040	10:6	9850025	12:19, 20:4
9805001	7:15	9851001	12:2
9805002	11:2	9851052	11:12, 11:17
9805021	10:7	9851054	11:12
9808037	7:26, 20:6	9852018	7:5
9808038	10:41	9853001	11:2, 11:19, 26:3
9809055	7:22, 11:2, 22:15	9853016	8:10
9809061	10:41	9853026	11:2
9809062	11:2, 12:11	9905025	10:6
9810005	21:18	9911050	8:10
9810026	10:6	20026058	12:6, 21:18
9810027	10:6	20030204	10:17
9810037	10:7	20034037	10:10
9811001	11:2	20041034	7:18, 26:4
9811058	10:10	20041038	12:6
9812001	12:19, 12:20	20043050	10:32
9812031	7:21, 11:2	20051046	11:30, 23:7
9813960	12:7	20051049	11:2
9814036	10:7	20113102	9:2
9814037	10:7	20114904	9:23
9814038	10:7	20120043	8:5, 12:2, 18:3
9814043	21:18	20304042	21:18
9814048	7:30, 21:17	20822041	9:23, 10:12
9814051	11:2, 27:5	199901001	7:5
9815056	11:2	199905027	12:5
9815059	11:2	199905031	12:5
9815061	7:24, 12:5	199909013	7:5
9816027	11:2, 11:19	199910053	7:33
9816197	11:19	199910060	21:18
9819046	21:18	199910062	21:18
9819047	21:18	199910063	21:18
9819049	21:18	199910064	21:18
9822006	11:2	199912009	12:7, 15:2
9822060	8:4	199912035	7:33
9823058	10:12	199914042	12:7, 15:2
9826046	7:33	199914043	7:5
9835001	12:2	199914045	12:21
9835003	12:2	199914051	15:2, 21:18
9837031	11:4	199914052	7:31

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
199914053.....	15:2	200124026 .....	10:41
199915059.....	7:21	200124027 .....	10:41
199916053.....	26:4	200125096.....	11:24
199916054.....	7:21	200128059 .....	11:3, 15:2
199917077.....	10:6, 10:15	200129041.....	10:7
199917079.....	10:6, 10:15	200131034.....	11:2
199918058 .....	10:41	200132037.....	10:7
199918066.....	15:2, 21:18	200132040 .....	11:22, 12:6, 12:7
199920038.....	7:29	200134025 .....	7:5, 12:6
199920041.....	11:2	200134027 .....	21:18
199922055 .....	7:33, 11:2	200134030 .....	10:10
199924065.....	15:2, 21:18	200134033 .....	10:32
199925047.....	7:31	200135047.....	10:7
199925048.....	15:2, 21:18	200136011.....	7:1, 7:5, 12:6
199925051.....	7:26, 20:9	200136025.....	11:20
199928011.....	7:5	200136026 .....	10:15
199928042.....	11:2, 11:18	200137061.....	11:24
199929041 .....	12:21	200140027.....	8:24
199929044.....	11:27	200140032 .....	7:5
199929050.....	8:6, 23:14	200145040 .....	9:6
199930048.....	10:7	200147058.....	11:19
199932052.....	11:2, 11:4	200148057.....	11:19, 12:21
199934013.....	17:8	200148074.....	11:19
200015007.....	10:7	200148080.....	10:7
200030027.....	11:2, 11:24	200148085.....	11:4
200030033.....	11:19	200149040.....	10:6
200031053 .....	10:19	200150026 .....	7:18, 15:2
200041030.....	11:4	200150038 .....	7:5
200041036 .....	10:17	200151046 .....	11:2, 11:4, 11:20
200050047.....	10:7	200151047 .....	11:4
200102052.....	11:12, 12:6, 21:18	200151060.....	12:11
200103076 .....	10:41	200151061.....	11:13
200103083.....	12:2	200151062.....	11:4
200103085.....	10:41	200202077 .....	10:12
200104031.....	11:2, 11:19	200203070.....	11:12
200104039 .....	9:3, 11:2	200203073.....	7:21
200114036.....	10:41	200203074.....	7:21
200114037.....	10:41	200203075.....	7:21
200114043.....	10:41	200204040 .....	13:13
200116007.....	8:19	200204045.....	7:21
200116047.....	10:7	200206044.....	7:22
200117043.....	15:10, 21:18, 21:19	200207031.....	10:7, 21:18
200119036.....	11:4	200208039 .....	10:32
200121080 .....	10:41	200209061 .....	10:10
200121081 .....	10:41	200211051.....	11:2, 21:18
200121082 .....	10:41	200216037.....	11:2
200123072.....	10:7	200218036.....	10:6
200123073 .....	10:17	200218041.....	10:6
200124010.....	8:24	200218042.....	10:6
200124021.....	11:2, 21:18	200219036.....	10:6
200124023 .....	10:41	200219037.....	11:20
200124024.....	10:4, 10:41, 15:10	200219038.....	10:6

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
200219039.....	10:6	200251018 .....	10:32
200220028.....	11:2	200251019 .....	10:15
200224035.....	10:3, 10:9	200252016 .....	10:32
200225036 .....	10:10	200252096 .....	10:32
200225037.....	10:6	200301047.....	7:21
200225041.....	7:21	200303062.....	11:2
200225042.....	10:7	200303063 .....	10:10
200225044.....	11:4	200303065 .....	9:9, 11:2
200225046.....	12:7	200304036 .....	7:7, 12:6
200227044.....	10:6	200304041.....	12:6, 21:13, 21:18
200232033 .....	10:32	200304042.....	12:6, 21:13
200232036.....	10:7	200305031 .....	21:18
200233023.....	11:25	200305032 .....	21:18
200233024.....	9:6, 21:13	200307065 .....	7:5
200233025.....	11:19, 21:13	200307094.....	11:12
200233027 .....	10:41	200309027.....	10:1
200233028 .....	10:41	200309031.....	11:12
200233029 .....	10:41	200311033.....	10:11
200233030 .....	10:41	200311034.....	7:29
200234065 .....	10:41	200311037.....	7:21
200234066 .....	10:41	200311038.....	19:6
200234067 .....	10:41	200311039.....	19:6
200234068 .....	10:41	200311040.....	10:10, 21:18
200234071.....	9:14, 26:2	200312003.....	10:7
200234072 .....	10:41	200312004.....	10:7
200236049.....	8:4, 21:18	200312012 .....	19:31, 21:18
200236051.....	8:4	200313024.....	7:29, 11:13
200237027.....	11:4, 16:28	200314002 .....	22:12
200238053.....	10:7	200314030.....	11:30
200238054 .....	10:21	200314031.....	11:12
200241048 .....	10:32	200315028 .....	10:32
200241049 .....	10:41	200315032 .....	10:32
200241050.....	12:5	200315034 .....	10:32
200242041.....	11:4	200315035 .....	10:32
200242045 .....	10:41	200321023 .....	10:19
200242046 .....	10:41	200323006 .....	12:21
200242056 .....	10:41	200323045 .....	10:12
200243050 .....	21:13	200325003.....	11:12, 21:13
200243051 .....	10:41	200325004.....	11:12
200243056.....	11:4	200326039.....	10:6
200245054 .....	10:41	200327065.....	11:12, 21:13
200245062 .....	7:18, 12:2, 26:2	200327067.....	11:12, 21:13
200245063 .....	7:18, 12:2, 26:2	200329049.....	10:9
200246032.....	11:4	200331005 .....	10:10, 10:19
200246035 .....	10:41	200331007 .....	10:10, 10:19
200246036 .....	10:10	200332018.....	7:16
200247055.....	9:6, 21:13	200332019.....	10:10
200247057 .....	10:41	200333030.....	10:4, 10:31
200247060 .....	10:41	200333031.....	11:10
200248078.....	10:9, 10:12	200335037.....	7:16
200249014.....	12:6	200338006.....	8:24, 10:31
200250029.....	8:10	200341024 .....	10:17

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
200342008	10:31	200512025	11:4
200343027	10:14	200512026	10:10
200344026	10:21	200513029	10:10
200347017	10:4	200513030	10:37
200349007	10:17	200513031	10:10
200349008	11:4	200515021	9:10
200351033	12:6	200516005	8:20
200403051	10:36	200517032	10:19
200404055	7:21, 11:4	200517033	10:17
200404057	21:18	200518080	10:17
200404058	22:18	200521028	10:7
200405016	12:7, 26:5	200522014	10:10
200408031	10:36	200522015	10:10
200408033	10:19	200522016	10:17
200408034	10:10, 10:19	200522022	7:18, 21:18, 26:2
200408035	10:10, 10:19	200528029	7:18, 12:5
200414050	10:9	200528030	9:19
200415010	10:38	200530029	11:2
200417035	21:18	200531018	7:24, 12:5
200420029	10:7, 10:12	200531020	7:18, 12:5
200422010	10:32, 10:36	200532056	11:30
200423029	8:24, 10:32	200536023	11:2
200425050	12:7	200536026	7:18
200425051	10:6	200536027	10:7
200427031	11:30	200537036	7:21
200429013	10:7	200537037	11:24
200432026	10:6	200538027	11:24
200433028	10:6	200540013	7:5
200436022	12:6, 21:18	200542037	10:6
200439033	7:1, 7:22	200543061	10:37
200439043	11:4, 12:5	200544021	11:2
200441024	10:32	200548026	10:9
200441033	10:6	200551024	10:10, 10:19
200443045	10:6	200604034	10:6
200444044	12:7	200619024	11:2
200446011	15:1	200621023	7:5, 7:15
200448048	12:6, 21:18	200621031	7:31, 11:23
200449033	8:4, 11:2, 11:25	200621032	10:14
200449045	7:28, 23:4	200623069	10:32
200450036	10:12	200623072	7:19, 12:5, 23:7
200450037	7:5	200623073	7:15, 11:11, 12:5
200450038	7:5	200624069	7:19, 23:8
200450039	7:5	200625035	11:2, 11:5, 11:13, 11:19
200451031	11:27, 23:5	200625036	8:1
200468033	10:10	200625042	7:19, 11:11, 23:7
200501017	11:4, 12:5, 12:7, 21:18	200634016	10:17
200502044	16:1	200634037	10:10
200505024	7:5, 7:18, 8:5	200637041	7:7
200510029	11:2	200641009	10:10
200511016	4:18, 9:2, 12:2	200641010	10:10
200512022	10:10	200641011	10:17
200512024	10:10	200644034	10:17

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
200644035	10:17	201015033	10:10
200644038	10:6	201015037	11:3
200644040	10:10	201015043	7:31
200644041	10:41	201015045	9:19, 12:2
200644049	10:17	201016084	10:6, 10:31
200644050	10:41	201017064	10:6, 12:1
200716034	12:7	201019034	9:19
200718033	10:10	201020022	11:24, 16:28
200727021	16:1	201020025	10:6, 10:15, 10:41
200729031	22:14	201020034	9:17, 10:8
200729040	7:19, 23:11	201021029	10:8
200729041	7:19, 23:7	201021045	10:10, 10:12
200734023	10:7, 10:15	201022022	11:4, 19:31
200734024	10:10	201022030	10:4, 10:17, 12:2
200740014	12:2	201024068	7:17, 7:21, 11:2, 25:11
200801040	4:18, 9:2, 12:2	201024069	11:3, 16:28
200807019	9:23	201030035	7:5, 8:4
200813043	10:7, 10:10	201031034	7:5, 8:2
200814003	10:32	201039034	7:15, 12:2
200817041	7:33, 9:23, 12:5	201039046	7:5, 12:2
200817060	10:31	201039047	10:4, 10:10
200818023	7:33, 12:5	201039049	7:5, 8:4, 12:2
200822039	12:2	201040025	8:4
200836032	10:10	201040026	7:5
200840048	7:33, 11:11, 12:5	201041047	7:5, 12:2
200840049	7:33, 12:2	201043041	10:4, 10:32, 11:18
200911045	12:5	201101030	10:17
200917044	10:17	201104048	10:17
200917045	10:17	201104049	10:21
200918022	10:17	201104050	10:17
200919052	7:19, 12:5, 23:7	201105051	10:10
200919054	12:5	201105052	10:10
200919058	10:17	201105053	10:12
200919059	10:17	201106018	10:17
200919060	10:17	201111020	10:10
200922061	11:4	201113037	10:12
201001022	10:10	201113038	10:17
201001025	10:23	201113039	10:17
201002044	7:19, 7:31, 11:30, 23:7	201113041	7:33
201003022	11:30, 23:5	201114032	10:17
201004046	12:2	201114033	10:21
201005055	10:10	201115025	7:33, 12:2
201007062	10:12	201115030	8:2, 9:24
201007064	10:41	201116029	10:17
201007065	10:41	201116030	7:18, 26:2
201007076	9:19, 12:2	201119036	7:5, 8:4
201010029	10:17	201120008	22:12
201012050	10:6	201121025	10:1, 12:1, 12:2
201013061	12:1	201122025	11:1
201013066	10:41	201125007	8:18, 8:24
201013072	10:12, 11:23	201128030	7:5, 8:1, 12:2, 12:5
201014077	9:19, 12:2	201128033	10:10

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
201128038	8:4	201221026	7:15
201129049	10:6	201221027	7:15
201130008	10:4	201221028	7:15
201131024	12:2	201221029	7:15
201132027	10:10, 10:41	201222011	8:21, 8:22
201133013	9:20, 10:1, 10:8	201230026	10:41
201134023	10:9, 10:10, 11:9	201231014	10:32, 10:41
201143022	10:10	201231016	8:16, 10:11
201143035	12:2	201232034	7:5, 8:2, 12:2, 16:1
201144035	10:17	201233019	10:10
201144036	10:17	201233020	10:17
201145026	10:6, 10:32	201235022	7:5, 8:5, 16:1
201145027	10:10, 10:14	201236031	10:17
201146018	10:17	201236032	10:12
201147033	8:1	201237023	10:10
201149031	7:5, 8:4	201239014	10:17
201149043	7:15	201240018	7:19, 23:5
201149044	9:23, 12:6	201240021	8:5, 12:2, 12:5, 16:26, 16:28
201152021	10:10	201240024	10:17
201152022	10:17	201241013	10:21
201203020	8:5, 9:21, 12:2, 12:5	201243015	10:15, 10:41
201203022	8:5	201244020	10:6
201203023	12:2	201245026	8:5, 12:2
201203031	4:18, 8:2, 9:2, 12:2	201249016	7:5, 8:4, 12:5
201204016	7:1, 9:4, 16:26	201250027	7:5, 8:4, 12:5
201205013	12:5, 16:26, 16:28	201250029	7:5, 8:4, 12:5
201206018	11:24	201251018	7:5, 16:1
201206019	10:6, 10:7	201252029	7:28, 17:8, 23:4
201208008	22:3	201301015	10:7
201209007	8:5	201301021	7:5, 8:4
201209011	8:5, 12:2	201302043	7:19, 11:30, 23:7
201209012	8:5, 12:2	201306023	10:23, 11:2, 12:1
201210038	10:17	201308031	10:21
201210040	10:10	201309018	10:6, 12:1
201210041	8:5	201309029	12:2
201211026	8:5, 12:2	201310045	7:5, 9:4, 16:1
201213033	23:1	201311032	8:20, 10:32
201213034	11:30, 23:5	201311034	10:6
201213035	11:30, 23:5	201311035	8:27, 10:12
201213036	7:5, 23:11	201315030	7:19, 12:7, 15:10, 23:4, 23:5
201214035	7:15, 20:3	201315031	9:20, 10:8
201215010	7:34, 8:5	201315037	12:2
201215012	8:4, 8:5	201317015	7:19, 23:7
201215013	8:5	201320023	7:20, 11:2
201215019	7:15, 12:5, 21:13	201321024	10:7, 10:8, 10:22, 10:41
201216040	8:5, 12:2	201321025	10:7, 10:8, 10:22, 10:41
201217019	8:4, 8:5	201325014	12:2
201217025	7:5, 16:26	201327015	12:2
201218016	7:5, 7:30, 8:4, 8:5, 21:21	201329019	12:2
201218017	8:4, 8:5, 21:18, 21:21	201329020	12:2
201218041	8:5, 12:2	201332012	8:24, 10:32
201221025	7:15	201333018	12:5

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
201333020	10:12, 10:14, 11:2	201551004	16:1
201335026	12:2	201551010	7:19
201336020	4:18, 9:2, 12:2, 21:18	201552032	7:15
201343024	7:19, 23:5	201552034	8:1
201343025	7:19, 23:9	201601014	8:1
201344011	7:19, 11:11, 23:7	201609001	10:3, 10:4, 10:10, 10:15, 10:37
201346011	10:7, 18:3	201615017	7:5, 8:1
201351027	10:15	201615018	7:5, 8:1, 12:2
201404015	10:21	201615019	7:19, 23:6
201405018	8:10, 12:2	201615021	7:19, 23:7
201405029	10:24, 11:9	201615022	7:5, 9:6
201407019	9:2, 12:2	201617012	7:5, 8:1
201407023	10:6, 10:12	201620011	7:5, 8:5, 12:2
201412018	12:2, 21:21	201620014	7:20
201414022	12:2	201636042	11:18
201415010	10:7, 18:3	201636043	11:18
201417022	10:7, 10:10	201636044	7:15
201417023	7:5	201636045	23:5
201418060	10:6, 10:10	201637017	7:3
201423029	7:33	201638028	7:19, 23:4
201423032	10:7	201638046	7:15, 8:1
201423035	10:2, 10:8	201640019	7:3, 8:1
201430016	10:17	201640024	7:17, 26:2
201434026	11:23	201641027	7:3, 8:1
201438032	8:10	201701002	10:12, 11:4
201440021	7:5, 8:4	201710005	10:4, 10:10
201446025	7:1, 7:11, 15:2	201731014	12:1, 21:13, 21:14
201451031	4:18, 8:27, 9:2, 12:1, 12:2	201738012	1:55, 4:5, 4:10, 7:5
201502015	7:18, 26:4	201744019	7:5, 9:6, 21:18
201510050	10:4	201749013	1:1, 1:55, 1:61, 2:4, 4:10
201513005	10:21	201811009	12:21
201514016	10:21	201814009	7:5, 8:2
201517014	4:18, 12:1	201814010	7:5, 8:2, 21:13
201518019	10:17	201814012	7:22
201518020	10:6, 12:1	201824012	8:2, 12:1
201518021	9:9, 10:8, 12:1	201824013	23:5
201519039	10:19	201824014	26:3
201527042	10:11	201825003	8:18, 18:19
201533016	10:10	201825004	10:1
201538027	7:15, 12:5, 21:21	201829003	10:9
201540016	8:1	201829017	9:6, 21:13, 21:14
201543019	9:4, 9:20, 9:22, 12:1, 12:2, 16:1	201834009	10:32
201544027	8:1	201843012	7:19, 23:7
201544029	8:1, 12:2	201907004	10:32
201544030	8:1, 11:11	201917009	10:17
201545028	8:1	201922030	7:19, 23:7
201545029	8:1	201922031	9:6, 9:14
201545030	8:1	201922038	7:5, 8:27, 12:2
201547007	10:15	201922039	7:15
201548024	10:4	201925015	11:12, 12:5, 21:13, 21:18
201548025	8:1	201925018	2:2, 8:2
201550043	8:1	201925020	23:11

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
201926014	12:2, 16:1, 16:27	202046010	8:2
201927023	7:19, 11:27, 23:8	202050017	7:19, 8:2
201928015	7:5, 8:1	202052024	7:19
201931012	7:5, 8:1	202101002	10:7, 10:12
201931013	7:18, 26:4	202101006	7:5
201932016	7:5, 8:1	202101007	7:5
201933014	7:15	202101008	7:5
201934008	7:5, 8:1	202102009	12:1
201936010	7:5, 8:1	202103014	7:5
201937003	10:7	202103015	7:18
201941025	7:18, 26:4	202103016	7:18
201941028	7:15	202103017	7:5
201941029	7:5, 8:1	202105011	12:5
201943026	7:19, 23:7	202119002	10:19
201944014	7:18, 26:4	202119009	10:22
201944015	7:5, 8:1	202123004	10:17
201944016	7:5, 8:1	202123013	10:17
201944017	8:27	202125020	9:6, 21:13
201945011	7:22, 22:14	202128009	17:8
201945028	7:18, 26:2	202129017	8:7
201945029	7:5, 8:1	202131010	7:3
201947010	7:21	202131011	7:3
201947020	7:5, 8:1	202131012	7:3
201948009	7:19, 23:5	202133014	4:18, 11:2
201951012	7:15, 7:20	202133015	7:20
201951014	7:15	202135009	7:15, 17:8
201951015	7:5	202136005	10:10, 18:26
202001027	7:31	202137007	9:17, 10:10, 24:9
202005020	7:5, 8:4, 12:11, 20:3, 21:18	202138007	7:5, 8:4
202007021	7:18	202138010	7:5, 8:4
202008009	7:18	202141026	8:2
202010004	7:18	202141027	8:4
202015018	7:19	202143001	9:6, 10:12
202015020	7:18	202144029	8:2, 27:5
202015021	7:5	202144030	8:1
202015022	7:18	202149011	7:4, 7:24
202015027	7:5, 8:2	202152020	7:5, 7:19, 23:4
202015034	7:5	202152021	7:5
202015035	7:5, 8:4	202201014	7:19, 23:7
202024014	10:9	202201015	7:5
202032007	7:5, 8:2	202202016	10:17
202032008	7:5, 8:2	202204003	10:6, 10:9, 18:3
202033006	7:5, 8:2	202207010	7:5, 8:2, 10:17, 10:23
202036008	7:5, 8:2	202210022	7:5, 8:5, 9:4, 16:26
202039003	7:21	202210023	7:15, 8:4, 12:6, 21:18
202039019	7:5	202214004	7:22, 22:7, 22:14
202040008	7:5, 8:2	202214013	7:15
202041007	7:5, 8:4	202214015	7:18, 26:2
202041008	7:3, 7:11	202221008	7:31
202041009	8:4	202221009	7:5
202041016	7:5, 8:2, 9:21	202221010	7:4, 7:24
202044011	8:4	202221011	7:5, 8:1

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
202221016	7:18	202305020	9:13
202221017	7:5	202307007	7:5, 8:2
202221018	7:24, 8:5	202308012	7:5, 8:2, 12:2
202222006	7:20	202309016	7:18, 26:2
202224003	7:25, 22:15	202309021	9:13
202224013	7:5	202311006	8:2, 12:5
202224014	7:18, 26:2	202311007	7:5, 8:2, 12:2
202224015	7:5	202315011	7:5, 12:2
202225007	11:24	202317021	7:15
202226017	7:31	202318021	8:2, 21:13
202226018	7:5	202321005	11:3, 12:5
202228015	7:5	202321014	7:19, 7:22
202229037	7:15, 17:8	202322019	7:5, 26:4
202230010	7:19	202324012	7:5, 8:7
202230011	7:5	202326008	7:5
202231008	10:37	202326020	7:5
202231015	7:5	202402012	7:5
202233015	7:19, 23:8	202403013	7:5
202233019	7:5	202403014	7:19, 23:8
202237011	7:5, 7:15	202403019	7:5
202237012	7:18, 26:2	202414009	7:5
202237014	7:19, 23:8	202420028	7:18, 26:2
202237015	7:19, 23:8	202434013	7:5
202238010	7:5, 8:2, 12:6	2000150027	12:6
202238011	7:5	2011108048	7:33
202238018	7:5, 9:23	2012225016	7:5, 12:2
202239016	7:19, 23:8	2012245028	10:21
202239017	4:18, 7:16, 12:2	2014414031	10:12
202240021	7:19, 23:7	2015545031	8:1
202240025	7:19, 23:7, 23:8	2017100005	9:12, 9:24, 10:4
202240028	7:5	2017301014	21:1
202243019	7:5	2019250186	2:2, 2:4, 8:2
202247012	7:15	20221101005	7:31
202247015	8:1	9144032 to 9144035	12:6
202247016	8:1	9451072 to 9451079	10:32
202248013	7:18, 26:2	9530024 to 9530026	12:5, 24:11
202248017	9:13	9537035 to 9537053	12:5, 24:11
202304014	7:5, 12:2	9624040 to 9624048	10:41
202305012	7:5, 11:2	9739036 to 9739039	12:6

**INTERNAL REVENUE SERVICE REVENUE PROCEDURES**

<b>Rev. Proc.</b>	<b>Sec.</b>	<b>Rev. Proc.</b>	<b>Sec.</b>
§ 3.02	8:10, 8:27	72-16	7:25
§ 4	8:10, 8:27	72-16	22:1, 22:15
66-49	13:4, 18:20	73-29	10:31
66-49	13:4, 18:20	73-38	22:15
68-19	20:5	73-39	7:25, 22:15
71-17	7:19, 12:5, 23:5, 23:7	73-39	22:15
71-17	7:19, 11:28, 12:5, 23:6, 23:7, 23:9	75-50	19:6

## INTERNAL REVENUE SERVICE REVENUE PROCEDURES—Continued

Rev. Proc.	Sec.	Rev. Proc.	Sec.
75-50	9:5, 14:3, 19:6	97-12	11:4, 26:2
75-50	19:6	97-13	12:21, 21:13
75-50 § 4.03	19:6	97-14	12:21
76-17	23:8	97-14	12:21
76-47	7:5, 8:2, 10:17, 10:21, 10:23	98-16	19:31
76-47	10:21	98-19	13:8
76-47 § 4.01 to 4.07	10:21	98-19	12:12
76-47 § 4.08	10:21	98-19 § 505	12:12
76-47 § 4.01 through 4.08	10:21	98-35	13:8
77-32	10:21	1023	7:3
80-27	7:4	1023-EZ	7:3
81-65	10:21	2003-12	7:5, 15:10
82-2	8:2	2005-52	8:25
82-2	8:2	2005-53	8:25
82-39	8:10, 8:27, 9:29	2005-54	8:25
83-32	10:32	2005-55	8:25
83-32	10:31	2005-56	8:25
83-36	10:21	2005-57	8:25
83-87	7:5	2005-58	8:25
84-36	7:5	2005-59	8:25
84-47	7:5	2005-59	8:26
85-51	10:21	2005-70	11:4
86-23	7:1, 9:4, 16:26	2007-27	7:26, 20:17
86-23	16:1, 16:26	2007-45	8:20
86-23	7:1, 9:4	2007-46	8:20
86-43	8:6	2008-55	7:1, 8:10, 12:21, 18:13
87-51	8:4	2009-9	7:33
88-53	8:22	2009-32	8:10, 8:27, 9:29
88-53	8:22, 8:23	2011-10	10:23
90-12	8:10, 11:3	2011-33	8:10, 8:27, 9:23, 9:29, 10:1
90-12 § 3	8:10, 11:3	2011-33	7:3, 8:10, 8:27
90-29	22:15	2013-9	7:38
90-30	8:26	2013-9	7:38
90-30	8:26	2014-11	7:5, 7:33, 9:29
92-20	6:10	2014-11	7:1, 7:33, 9:29
92-58	11:3	2014-12	18:27
92-94	10:4, 10:7, 10:10	2015-53	12:12
92-94	10:7, 10:10	2016-4	12:12
92-102	8:10, 11:3	2016-4	10:31
94-78	10:21	2016-10	10:28
95-21	26:2	2016-41	7:15
95-21	11:4, 26:2	2016-42	8:24
95-35	12:12	2017-13	12:21, 21:13
95-48 § 4.03	16:26	2017-53	8:27, 10:4, 10:7, 10:10, 10:19
95-48 § 4.03	7:5	2017-53 § 3.03(3)	10:19
96-10	16:26	2017-58	8:10, 13:5
96-10	7:1, 16:1	2018-5	7:1, 7:3
96-10	9:4, 16:26	2018-10	7:3, 7:15
96-15	18:20	2018-15	7:1
96-16	12:21	2018-18	8:10, 11:3, 11:4
96-32	8:1, 12:2	2018-32	7:3, 8:10, 8:27, 9:13, 9:23, 9:29, 10:1
97-12	26:2	2018-38	1:17, 1:45, 2:26, 7:15, 9:29, 13:9, 20:15

**INTERNAL REVENUE SERVICE REVENUE PROCEDURES—Continued**

<b>Rev. Proc.</b>	<b>Sec.</b>	<b>Rev. Proc.</b>	<b>Sec.</b>
2018-38 .....	1:17, 1:45, 2:26, 7:15, 9:29, 13:9, 20:15	2025-2 .....	7:13
2019-5 .....	7:5	2025-2 .....	7:1
2019-22 .....	19:6	2025-3 .....	7:3, 7:38
2019-22 .....	19:6	2025-4 .....	7:37
2022-9 .....	7:5, 7:38	2025-5 .....	7:1, 7:3, 7:4, 7:5, 7:11, 7:13, 7:33, 7:36, 7:37, 7:38, 9:1, 9:13, 9:20, 9:27, 9:28, 10:1, 10:31, 13:11
2022-10 .....	9:20, 10:28	2025-5 .....	7:1, 9:20, 10:23, 10:28, 10:31
2023-4 .....	7:37	2025-5 § 3.01(12) .....	4:19
2023-5 .....	8:27	2025-7 .....	7:3, 7:38
2023-26 .....	10:28	2025-7 .....	7:1
2024-22 .....	8:2		
2025-1 .....	7:1, 7:3, 7:33, 9:13, 9:20, 10:1		
2025-1 .....	7:1, 7:15		

**INTERNAL REVENUE SERVICE PUBLICATIONS**

	<b>Sec.</b>		<b>Sec.</b>
78 .....	7:3, 8:10, 8:27, 9:29, 10:1	1457 .....	8:20, 8:21, 8:24, 24:10
517 .....	16:29	1458 .....	8:20, 8:21, 8:24, 24:10
557 .....	1:7, 7:3, 7:15, 7:19, 7:23, 7:31, 8:3, 9:5, 10:2	1828 .....	16:26
561 .....	8:10, 24:10	4077 .....	12:21
578 .....	10:32	4078 .....	12:21
598 .....	11:1	4573 .....	7:4

**INTERNAL REVENUE SERVICE REVENUE RULINGS**

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
54-73 .....	11:13	59-6 .....	25:11
54-243 .....	7:5, 7:14	59-95 .....	12:2
54-282 .....	7:17	59-95 .....	8:5
55-230 .....	26:3	59-391 .....	26:4
55-444 .....	7:18	60-86 .....	26:3
55-676 .....	11:13	60-143 .....	8:6
55-716 .....	7:19, 23:4, 23:8	60-367 .....	23:14
56-185 .....	12:2	61-170 .....	7:18
56-245 .....	7:17	61-170 and 69-175 .....	8:2, 12:2
56-329 .....	23:14	61-177 .....	12:12, 26:7
56-475 .....	23:8	62-17 .....	7:17, 25:1, 25:11, 26:3
56-486 .....	8:6	62-71 .....	7:5, 8:1
57-246 .....	5:4	63-190 .....	23:8
57-520 .....	7:22	63-252 .....	8:1, 8:10
58-59 .....	11:30, 23:5	63-252 .....	8:10
58-190 .....	7:23, 27:5, 27:6, 27:7	64-109 .....	7:23, 27:5
58-194 .....	8:6	64-118 .....	7:19, 23:8
58-483 .....	22:15	64-217 .....	27:7
58-501 .....	11:30, 23:5	64-246 .....	22:15
58-501 .....	11:30, 23:1, 23:5, 23:8	64-275 .....	11:13
58-502 .....	11:13	65-64 .....	23:8
58-588 .....	23:1, 23:5, 23:8	65-299 .....	7:15
58-589 .....	7:19, 23:6, 23:7, 23:8	66-79 .....	8:1

## INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

Rev. Rul.	Sec.	Rev. Rul.	Sec.
66-79	8:10	69-281	7:28, 17:8, 23:4
66-103	8:1	69-386	7:17, 25:11
66-105	26:3	69-430	11:17, 11:20
66-179	7:5	69-431	22:15
66-360	7:19	69-441	8:2, 12:5
67-4	11:17	69-463	8:4
67-7	7:17, 25:1, 25:11, 26:3	69-464	11:12
67-71	12:19	69-545	12:2
67-149	8:1	69-575	12:7
67-216	26:3	69-575	22:15
67-223	22:15	69-576	22:14
67-251	26:3	69-632	7:18
67-252	26:3	69-633	11:12
67-252	26:3	69-635	23:5
67-253	22:15	69-651	22:15
67-265	7:22	70-23	23:5
67-291	11:13	70-48	7:19, 23:5, 23:8
67-333	22:14	70-81	26:5
67-342	11:17	70-95	11:24
67-360	23:5	70-186	7:31
67-390	7:1, 7:11, 15:2	70-186	7:31
67-390	7:1, 7:11, 15:2	70-372	26:3
67-422	22:15	70-452	8:24
67-428	23:5	70-584	7:34
68-74	12:5, 12:7	70-585	8:5
68-117	8:1	70-641	7:18, 26:4
68-168	23:8	71-447	8:6, 19:5, 19:6
68-267	26:5	71-460	8:1
68-375	11:12	71-504	26:4
68-376	21:17	71-505	26:4
68-534	25:11	71-506	26:4
68-535	7:19, 11:27	71-519	7:30
68-535	7:19, 11:27, 23:8	71-529	8:4
68-563	11:13	71-529	8:4
68-564	7:22	71-530	7:15
68-581	11:13	71-544	7:31
68-639	23:8	72-17	7:23, 27:5
69-67	22:14	72-50	22:15
69-68	23:8	72-52	22:15
69-71	22:14	72-102	17:8
69-177	7:34	72-124	7:5
69-177	7:34	72-369	8:4
69-222	7:25	72-369	8:4
69-232	23:8	72-391	7:17
69-256	7:23, 8:2	72-431	11:13
69-257	8:1	73-104	11:6
69-267	11:12	73-104	11:15
69-268	11:7	73-105	11:6
69-268	11:12	73-105	11:15
69-269	11:12	73-127	7:5
69-278	7:31	73-148	22:15
69-279	8:2	73-165	7:20

## INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
73-248	7:25, 22:15	76-420	25:11
73-313	8:4	76-600	12:1
73-363	10:6	77-11	7:5
73-407	10:6	77-46	25:11
73-411	26:4	77-47	11:24
73-424	11:3, 11:9	77-70	7:23
73-520	26:3	77-72	11:25
73-546	10:7	77-112	26:4
73-567	26:4	77-162	9:29
74-30	7:19, 23:8	77-275	8:25
74-30	23:5	77-288	10:7
74-84	22:14	77-365	11:13
74-99	7:28, 17:8, 23:4	77-374	8:24
74-118	7:17	77-469	7:1
74-147	7:18	78-42	25:11
74-148	23:8	78-45	10:10
74-167	25:11	78-48	11:13, 11:15
74-168	23:1, 23:6	78-51	11:4
74-195	7:17	78-98	11:13
74-399	11:7	78-160	20:3
74-399	11:13, 11:15	78-189	8:10
74-488	7:17, 26:3	78-189	8:10
74-489	7:19, 23:1, 23:5, 23:6	78-248	8:8, 12:11, 12:19, 20:3
74-553	7:18, 26:4	78-288	25:11
74-600	10:6, 12:1	78-385	11:13
74-600	10:6	78-435	11:12
75-21	20:5	79-145	23:9
75-195	7:19, 10:22	79-145	23:9
75-196	23:14	79-368	8:25
75-200	11:9	79-370	11:13
75-201	11:9	79-374	10:6
75-201	11:9	79-419	18:20
75-231	19:5, 19:6	80-63	23:5
75-388	22:15	80-69	13:4, 18:20
75-473	25:11	80-108	7:5
75-511	10:10	80-133	10:14
76-7	8:25	80-200	8:5
76-8	8:25	80-282	8:8, 12:19, 20:3
76-18	10:6	80-287	7:18
76-31	7:17, 25:11	80-296	11:13
76-85	10:9	80-297	11:13
76-93	11:9	80-298	11:13
76-147	8:5	81-19	11:13
76-152	11:15	81-59	7:17
76-205	7:5, 8:1, 8:2	81-60	26:3
76-233	12:7	81-69	23:4
76-296	11:12	81-95	20:3
76-297	11:20	81-95	7:15, 7:26, 20:3
76-331	8:18	81-101	11:9
76-399	26:3	81-117	7:20
76-400	26:4	81-138	11:24, 26:5
76-402	11:13	81-178	11:20

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued**

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
81-276 .....	7:18	90-36 .....	23:4
82-136 .....	10:7	92-108 .....	24:11
82-137 .....	10:9	93-8 .....	24:11
82-138 .....	7:17	93-73 .....	8:10
82-139 .....	11:9, 26:5	94-16 .....	7:5
82-223 .....	10:6	95-8 .....	11:23
83-74 .....	17:8	97-21 .....	12:6
83-164 .....	7:18	97-21 .....	12:6, 21:18
84-81 .....	22:15	98-15 .. 4:16, 4:18, 9:4, 9:20, 11:12, 12:2, 12:6, 16:1, 21:13, 21:18, 21:19	
84-83 .....	4:2, 4:21	98-15 .....	11:12, 12:6, 21:18
85-1 .....	7:5, 26:4	2000-49 .....	20:9, 20:17
85-1 and 85-2 .....	26:4	2002-28 .....	10:36
85-2 .....	7:5, 26:4	2003-13 .....	10:36
85-46 .....	11:11	2003-49 .....	20:17
85-69 .....	8:21	2003-49 .....	20:9, 20:17
85-109 .....	11:12	2003-73 .....	23:4
85-110 .....	11:12	2004-6 .....	12:12, 20:3
85-115 .....	7:26	2004-6 .....	20:4
85-173 .....	7:5	2004-27 .....	16:13
85-175 .....	10:21	2004-27 .....	16:13
86-49 .....	8:5	2004-51 .....	4:16, 12:2, 12:6, 19:31, 21:18
86-53 .....	10:12	2004-54 .....	25:11
86-77 .....	10:17	2006-27 .....	8:1
86-90 .....	10:21	2007-41 .....	7:15, 12:15, 12:19, 20:3
86-95 .....	8:8	2007-41 .....	20:3
86-98 .....	21:21	87-3 § 3.01(7) .....	21:13
87-119 .....	20:6, 20:9		

**INTERNAL REVENUE SERVICE TECHNICAL ADVICE MEMORANDA**

	<b>Sec.</b>		<b>Sec.</b>
934002 .....	10:8	200208027 .....	11:2, 21:18
9152005 .....	18:19	200218037 .....	11:2, 12:6, 21:18
20044038 .....	12:19	200218038 .....	10:14
199912033 .....	7:24	200243057 .....	4:18, 9:2
199914035 .....	11:9, 19:31	200244028 .....	4:18, 7:16
199924057 .....	7:24	200245064 .....	7:15, 11:4, 21:18
199924058 .....	7:24	200347023 .....	10:8
199930040 .....	7:21	200418002 .....	8:10, 18:16
199932050 .....	7:21	200435018 .....	4:18
200011050 .....	7:24	200435019 .....	4:18
200021056 .....	11:4	200435020 .....	4:18
200044038 .....	7:26, 12:11	200435021 .....	4:18
200047048 .....	9:10	200437040 .....	12:11, 16:1
200049007 .....	7:21	200511015 .....	7:21
200102051 .....	11:9	200528026 .....	4:16, 15:10
200114035 .....	10:4	200725051 .....	11:20
200128005 .....	8:19	200727018 .....	10:6
200151045 .....	12:6, 21:18	200727019 .....	10:6
200203069 .....	12:5, 12:7	200840008 .....	8:18

**INTERNAL REVENUE SERVICE TECHNICAL ADVICE  
MEMORANDA—Continued**

	<b>Sec.</b>		<b>Sec.</b>
201005061 .....	11:2, 26:5	201544025 .....	11:2, 11:19
201129050 .....	10:8	§ 202039018 .....	11:1, 11:20

**INTERNAL REVENUE SERVICE TREASURY DECISIONS**

	<b>Sec.</b>		<b>Sec.</b>
8041 .....	7:26	9981 .....	9:20
8093 .....	7:5	9999 .....	8:10
9629 .....	9:6	10007 .....	8:10

**SEC RULE**

<b>Rule</b>	<b>Sec.</b>
144 .....	14:27, 14:38

**FEDERAL REGISTER**

<b>77 Fed. Reg.</b>	<b>Sec.</b>	<b>80 Fed. Reg.</b>	<b>Sec.</b>
76382 .....	8:27, 9:23	57709-01 .....	10:10
58175-01 .....	18:35	<b>81 Fed. Reg.</b>	<b>Sec.</b>
<b>78 Fed. Reg.</b>	<b>Sec.</b>	7101-03 .....	20:15
20523-01 .....	9:6	24014-01 .....	10:14
59313-01 .....	9:6	<b>83 Fed. Reg.</b>	<b>Sec.</b>
<b>79 Fed. Reg.</b>	<b>Sec.</b>	55653-01 .....	12:3
74308-01 .....	14:32	<b>85 Fed. Reg.</b>	<b>Sec.</b>
<b>80 Fed. Reg.</b>	<b>Sec.</b>	2889-01 .....	16:3
61402 .....	5:8	3190-01 .....	16:3

**HOUSE OF REPRESENTATIVES BILLS**

<b>No.</b>	<b>Sec.</b>	<b>No.</b>	<b>Sec.</b>
2 .....	21:35	2319, 81 Cong. ....	11:1, 12:5
91-413 .....	23:11	741, 86 Cong. ....	25:9
94-1476 .....	14:9	1476, 94 Cong. ....	14:16
454 .....	21:35	104-506, 104 Cong. ....	4:18
748 .....	13:2, 24:7		

TABLE OF LAWS AND RULES

**HOUSE REPORTS**

<b>No.</b>	<b>Sec.</b>	<b>No.</b>	<b>Sec.</b>
91-413 .....	23:4	91-413 .....	11:1
91-413 .....	23:11	413 .....	16:28
91-413 .....	23:11	1476.....	14:20
91-413 .....	23:11	841 .....	12:21
2319 .....	11:1, 12:4	101-514 .....	18:35
213 .....	21:6		

**SENATE REPORTS**

<b>No.</b>	<b>Sec.</b>	<b>No.</b>	<b>Sec.</b>
91-552 .....	23:4	1357.....	12:13
91-552 .....	23:11	105, 80 Cong. ....	14:37
94-938 .....	26:3	2375, 81 Cong. ....	12:4
94-1318.....	23:7, 23:11	552, 91 Cong.....	11:12
94-1318.....	23:7	1285, 93 Cong. ....	21:12

**ALABAMA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
6-5-71 .....	23:12	10A-3-2.41.....	1:13
8-6-1 to 8-6-57.....	14:28	10A-3-2.42.....	1:13
10-4 .....	16:13	10A-3-3.02 .....	2:3, 2:28
10-4-1 to 10-4-9 .....	16:14	10A-3-4.02.....	2:18
10-4-2 to 10-4-4 .....	16:14	10A-3.303 .....	1:13
10-4-5 .....	16:14	10a-3-1.01 et seq.....	1:13
10-4-7 .....	16:14	10a-3.3.02 .....	5:1
10-4-20 to 10-4-28.....	16:14	28-3A-25(a)(19).....	23:12
10-4-20 .....	16:14	40-12-40 .....	2:25
10-4-40 .....	16:14	40-14-40 to 40-14-41 .....	2:27
10A-1-4.02.....	1:13	Title 17, § 258.....	20:13
10A-1.402 .....	1:13		

**ALASKA STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
10.20.005 to 10.20.725 .....	16:15	10.40.010 to 10.40.150 .....	16:13, 16:15
10.20.051(a) .....	1:14	10.40.105.....	16:15
10.20.051(b) .....	1:14	10.40.110 .....	16:15
10.20.071(a) .....	1:14	10.40.120 .....	16:15
10.20.086 .....	1:14	10.40.150(1) .....	16:15
10.20.136 .....	1:14	34.08.010 to 34.08.995 .....	17:5
10.20.141 .....	1:14	43.70.030 .....	2:25

**ARIZONA STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
6-501 .....	21:11	10-2442.....	4:20
6-843 .....	21:41	10-3101 et seq. ....	1:15
10-71(D) .....	3:13	10-3140.....	1:15
10-701 et seq. ....	22:1	10-3610 .....	3:1
10-703 .....	22:2	11-262 .....	18:1
10-703A.....	22:1, 22:2, 22:3	11-1442.....	4:20
10-703B .....	22:1	15-1631.....	18:1
10-705 .....	22:2	33-1201 to 33-1270 .....	17:2
10-709 .....	22:3	33-551 to 33-561 .....	17:1
10-710 .....	22:3	36-445.02.....	21:23, 21:24
10-712 .....	22:9	36-509 .....	21:11
10-713 .....	3:17	36-831 .....	21:41
10-714 .....	22:3	36-842.....	21:41
10.722.....	22:11	41-841.....	18:26
10-751 et seq. ....	22:1	41-842.....	18:26
10-758 .....	22:8	41-844.....	18:26
10-777.....	22:18	41-846.....	18:26
10-1026.....	1:12	41-861 et seq. ....	18:26
10-1046.....	1:12	42-5159.....	2:25

**ARKANSAS CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
4-33-101 et seq. ....	1:16	4-33-622.....	1:16
4-33-140(24), (29) and (31) .....	1:16	64-1604.....	13:9
4-33-603 .....	1:16		

**ARKANSAS STATUTES ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
16-120-102 .....	4:14	28-9-209(c) .....	21:38
16-120-103 .....	4:14	64-1610 .....	2:26, 13:9

**ARKANSAS REVISED STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
80-5501 to 80-5506.....	23:13	380-5502 .....	23:13

**CALIFORNIA BUSINESS AND PROFESSIONS CODE**

<b>Sec.</b>	<b>Sec.</b>
25602 .....	23:12

TABLE OF LAWS AND RULES

**CALIFORNIA CIVIL CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
986 .....	18:35	1714 .....	23:12
986(a)(1) .....	14:9	3333.2 .....	21:25
986(b)(2) .....	14:9	3344 .....	18:35
987 .....	18:33	3491 .....	18:7
987(c) .....	18:34	7005 .....	21:38
987(d) .....	18:34	7005(b) .....	21:38
987(h) .....	18:34		

**CALIFORNIA CODE OF CIVIL PROCEDURE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
338 .....	18:7	354.3 .....	18:7
338(c) .....	18:7		

**CALIFORNIA CORPORATIONS CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
814 .....	15:3	5341 .....	3:11
5110 to 6910 .....	1:1	5341(c)(1) .....	3:11
5110 .....	1:1, 1:12, 1:17	5341(c)(2) .....	3:11
5111 .....	1:17	5341(c)(3) .....	3:11
5130 to 5138 .....	1:17	5341(e) .....	3:11
5132(a)(2)(i) .....	15:9	5341(f) .....	3:11
5140 .....	2:15	5350 .....	4:1
5140(1) .....	1:17	5420 .....	3:10
5140(a) .....	2:15	5516 .....	3:2
5140(g) .....	1:17	5523(g) .....	4:11
5141 .....	2:16	5610 .....	3:6
5142 .....	1:17, 2:16, 3:10, 14:6	5613 .....	3:7
5151 .....	3:12, 3:13	5613(c) .....	3:7
5210 .....	3:15	5616 .....	3:6
5211(a)(2) .....	3:14	5710 .....	1:17, 3:10
5211(a)(5) .....	3:14	5710(b)(1) .....	3:10
5211(a)(6) .....	3:16	5710(b)(2) .....	3:10
5211(a)(8) .....	3:16	5710(c) .....	3:10
5213 .....	5:1, 5:6	5910 .....	15:8
5215 .....	5:2	5912 .....	15:8
5222 .....	3:17	5913 .....	15:8
5230 to 5239 .....	1:1	6010 .....	15:1
5230 to 5237 .....	4:11	6014 .....	15:1, 15:3
5231 .....	4:11	6016 .....	15:1
5233 .....	3:10, 4:11	6017 .....	15:3
5238 .....	4:13	6021 .....	15:2
5238(g) .....	4:13	6022 .....	15:2
5238(i) .....	4:13	6310 .....	3:9
5310 .....	3:1	6313 .....	3:9
5312 .....	3:1	6330 .....	2:13, 2:23
5320 .....	3:1	6333 .....	3:9
5340 .....	3:11	6338 .....	2:23

## CALIFORNIA CORPORATIONS CODE—Continued

Sec.	Sec.	Sec.	Sec.
6510.....	15:14	7610 .....	3:6
6511.....	15:14	7613 .....	3:7
6511(b).....	15:14	7613(c).....	3:7
6512.....	15:14	7615 .....	3:6
6610.....	15:9	7710 .....	1:17, 3:10
6611.....	15:9	7710(b)(1) .....	3:10
6612.....	15:9	7710(b)(2) .....	3:10
6615.....	15:12	7710(c) .....	3:10
6617.....	15:12	7910 .....	15:8
6716(b).....	1:17, 15:10	7912.....	15:8
6717(c).....	1:17	7913.....	15:8
6719.....	15:10	8010.....	15:1
6721.....	15:10	8014.....	15:1
6810.....	4:20	8016.....	15:1
7110 to 8910.....	1:1	8017.....	15:3
7110.....	1:12, 1:17	8021.....	15:2
7111.....	1:1, 1:17	8022.....	15:2
7132(a)(4)(i).....	15:9	8310.....	3:9
7140.....	2:15	8313.....	3:9
7140(1).....	1:17, 2:15	8330.....	2:13, 2:23
7140(g).....	1:17	8338.....	2:23
7141.....	2:16	8510.....	15:14
7142.....	1:17, 2:16, 3:10, 4:15, 14:6	8511.....	15:14
7142(a)(5).....	4:15	8511(b).....	15:14
7151.....	3:12, 3:13	8512.....	15:14
7210.....	3:15	8610.....	15:9
7211(a)(2).....	3:14	8611.....	15:9
7211(a)(5).....	3:14	8612.....	15:9
7211(a)(8).....	3:16	8615.....	15:12
7213.....	5:1, 5:6	8617.....	15:12
7215.....	5:2	8716(b).....	1:17, 15:10
7222.....	3:17	8716(c).....	1:17
7230 to 7238.....	1:1, 1:17, 4:11	8721.....	15:10
7231.....	4:11	9110 to 9690.....	2:25, 16:16
7233.....	4:11	9110 to 9160.....	1:1
7234.....	4:11	9110.....	1:17
7236.....	3:10	9111.....	16:16
7237.....	4:13	9120(a).....	16:16
7237(g).....	4:13	9130(b).....	16:16
7237(i).....	4:13	9132(a)(2).....	16:16
7310.....	3:1	9132(c)(3).....	16:16
7312.....	3:1	9151.....	16:16
7320.....	3:1	9220(a).....	16:16
7340.....	3:11	9230(c).....	16:16
7341.....	3:11	9230(d).....	16:16
7341(c)(1).....	3:11	9243.....	16:16
7341(c)(2).....	3:11	9243(c).....	16:16
7341(c)(3).....	3:11	9244.....	16:16
7341(e).....	3:11	9310 to 9350.....	16:16
7341(f).....	3:11	9350.....	16:13
7350.....	4:1	9912.....	1:12
7516.....	3:2	10000 et seq.....	16:13

TABLE OF LAWS AND RULES

**CALIFORNIA CORPORATIONS CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
10000 to 10015.....	16:16	12400.....	22:2
12201.....	22:1	12420.....	22:4
12205.....	22:1	12460.....	22:3
12311.....	22:2	25100(j).....	14:28
12314.....	22:3	9110 to 9160.....	1:1

**CALIFORNIA EDUCATION CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
32050.....	23:13	35500 to 35785.....	19:3
32051.....	23:13	43051.....	23:13
32052.....	23:13	48222.....	19:5
35160 to 35177.....	19:3	48224.....	19:5
35330.....	19:28		

**CALIFORNIA GOVERNMENT CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
12580 to 12597.....	1:4, 2:26	37541.....	18:1
12584 to 15586.....	1:4	84100 to 84300.....	20:13
12585.....	1:17, 2:26, 9:29, 13:9, 14:2, 20:15	12580 to 12597.....	2:25
25351.....	18:1	12580 to 125980.....	24:2

**CALIFORNIA HEALTH AND SAFETY CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
199.20.....	21:45	8307.....	27:4
199.22.....	21:45	8308.....	27:4
1253.....	21:2, 21:3	8309.....	27:4
1254.....	21:3	8325.....	27:4, 27:8
1399.70.....	21:19	8330.....	27:4
1399.71(d)(2).....	21:19	8331.....	27:4
1399.70 to 1399.76.....	21:19	8501.....	27:2
3123.....	21:45	8550.....	27:2
3125.....	21:45	8570.....	27:9
7100.....	21:41	8572.....	27:9
8125.....	27:1	8601.....	27:10
8250.....	27:1	8602.....	27:10
8276.....	27:1	8603.....	27:10
8300.....	27:8	8625.....	27:10
8301.....	27:4	8825.....	27:2
8302.....	27:4	12400 et seq.....	14:6, 21:33
8303.....	27:4	8301 to 8308.....	27:8
8306.....	27:4	8650 to 8653.....	27:10

**CALIFORNIA PENAL CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
73(a) .....	21:38	11166.....	21:44
11165.....	21:44		

**CALIFORNIA PROBATE CODE**

<b>Sec.</b>	<b>Sec.</b>
18500 to 18509 .....	4:12

**CALIFORNIA PUBLIC RESOURCES CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
5020 et seq. ....	18:26	5024.5 .....	18:26
5024.....	18:26	5024.5(c) .....	18:26

**CALIFORNIA REVENUE AND TAXATION CODE**

<b>Sec.</b>	<b>Sec.</b>
214 .....	21:20

**CALIFORNIA CODE OF REGULATIONS**

<b>8 Cal. Code Regs Sec.</b>	<b>Sec.</b>	<b>11 Cal. Code Regs Sec.</b>	<b>Sec.</b>
20900(e)(1)(C) .....	14:32, 25:3	301....	1:17, 1:45, 2:26, 7:15, 9:29, 13:9, 14:2, 20:15

**COLORADO REVISED STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
7-121 to 7-137 .....	1:18	24-1-107.5 .....	4:20
15-1-1101 to 15-1-1109 .....	4:12	24-34-301 et seq. ....	5:7
15-11-511 .....	24:4	24-34-402 .....	5:7

**CONNECTICUT GENERAL STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
7-148(c)(2)(E).....	18:1	33-226(e) .....	22:3
10-4 .....	19:3	33-237 .....	22:3
12-541 to 12-543 .....	2:25	33-1001 et seq. ....	1:19
19-323n.....	2:26, 13:9	33-1003(a) .....	1:19
30-86 .....	23:12	33-1082.....	1:19
31-114 .....	25:8	33-1111 .....	1:19
33-195 .....	22:2	33-1113 .....	1:19
33-205 .....	22:3	45a-526 to 45a-534 .....	4:12

TABLE OF LAWS AND RULES

**CONNECTICUT GENERAL STATUTES—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
47-70a to 47-90c.....	17:1	52-76 .....	14:1
47-76(b) .....	17:6	Ch 825, § 47-80(b)(9) .....	17:7
47-200 to 47-293 .....	17:5		

**DELAWARE CODE**

<b>Del. Code Ann. Sec.</b>	<b>Sec.</b>	<b>27 Del. Code Ann. Sec.</b>	<b>Sec.</b>
Ch 12, § 4701 to 4708 .....	4:12	101 to 118 .....	16:17
<b>8 Del. Code Ann. Sec.</b>	<b>Sec.</b>	101 .....	16:17
101 to 398 .....	1:12, 1:20	105 .....	16:17
102(a)(4) .....	1:20	114 .....	16:17
215 .....	1:20	115 to 118 .....	16:17
362(a) .....	1:20	117 .....	16:17
365 .....	1:20		
<b>10 Del. Code Ann. Sec.</b>	<b>Sec.</b>		
3904 .....	14:1		

**DISTRICT OF COLUMBIA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
2-2103 .....	2:26	29-404.41 .....	1:21
6-1101 et seq. ....	8:19	29-404.42 .....	1:21
29-301.01 to 29-321.01 .....	1:21	29-527 .....	1:12
29-302 .....	1:21	29-1101 .....	1:21
29-403.01 .....	1:21	Ch 11 .....	1:21
29-404.40 .....	1:21		

**FLORIDA STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
205.022 .....	2:25	496.02 .....	2:26, 13:9
205.032 .....	2:25	496.04 .....	2:26
205.042 .....	2:25	517.051(7) .....	22:10
228.041 .....	19:3	517.051(9) .....	14:28
229.053 .....	19:3	540.08 .....	18:35
230.03 .....	19:3	617.01011 .....	1:22
240.515 .....	18:1	617.0401 .....	1:22
266.01 et seq. ....	18:26	617.0505 .....	1:22
267.061(1)(a) .....	18:26	618.12 .....	22:8
267.0612 .....	18:26	618.12(3) .....	22:8
267.0617 .....	18:26	618.14 .....	22:9
415.103 .....	21:43	618.15(1) .....	22:7
415.504 .....	21:43	618.15(3) .....	22:6
456.47 .....	21:25, 21:42	618.17 .....	22:4
456.47(3) .....	21:42	618.21 .....	22:11
490.04 .....	13:9	619.02 .....	22:11

**FLORIDA STATUTES—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
619.03 .....	22:6	199907083 .....	11:3
Ch 718 .....	17:6	199907084 .....	11:22
718.101 to 713.508 .....	17:1	199907086 .....	11:27
718.116 .....	17:6	199910007 .....	12:1
Ch 719 .....	22:8	199928011 .....	7:1
199907077 .....	11:5	200110030 .....	9:6, 21:13, 21:18
199907080 .....	11:11		

**GEORGIA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
3-118 .....	14:1	65-210 .....	22:8
12-3-80 .....	18:11	65-215 .....	22:4
14-3-101 et seq. ....	1:23	65-215(a) .....	22:4
14-3-140(6) .....	1:23	65-215(b) .....	22:4
14-3-850(1) .....	1:23	65-220 .....	22:11
14-30-305 .....	4:20	88-501-507.1 .....	21:11
35-1008 .....	2:26	97.108(5) .....	22:10
65-206(f) .....	22:6		

**HAWAII REVISED STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
414D-1 to 414D-324 .....	1:24	467B-6 .....	2:26
467B-2 .....	13:9	467B-11 .....	2:26

**IDAHO CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
30-3-101 to 30-3-1204 .....	1:25	30-102(31) .....	1:25
30-102(11)(A)(ii) .....	1:25		

**ILLINOIS COMPILED STATUTES**

<b>5 Ill. Comp. Stat.</b>	<b>Sec.</b>	<b>85 Ill. Comp. Stat.</b>	<b>Sec.</b>
315/1 et seq. ....	25:10	Title 210 ¶ 1 .....	21:22, 21:33
<b>20 Ill. Comp. Stat.</b>	<b>Sec.</b>	<b>105 Ill. Comp. Stat.</b>	<b>Sec.</b>
860/3a .....	18:26	5/1-4 .....	19:3
3410/1 et seq. ....	18:26	5/1A-4 .....	19:3
		5/1A-8 .....	19:3
<b>35 Ill. Comp. Stat.</b>	<b>Sec.</b>	5/10-1 .....	19:3
120/1 .....	2:25	<b>210 Ill. Comp. Stat.</b>	<b>Sec.</b>
<b>70 Ill. Comp. Stat.</b>	<b>Sec.</b>	80/1 .....	21:33
1105/17 .....	18:1	85/1 to 85/16 .....	21:3

**ILLINOIS COMPILED STATUTES—Continued**

<b>210 Ill. Comp. Stat.</b>	<b>Sec.</b>	<b>765 Ill. Comp. Stat.</b>	<b>Sec.</b>
85/10.2 .....	21:23	605/1 .....	17:1
85/1 to 85/16 .....	21:2	605/9 .....	17:6
<b>225 Ill. Comp. Stat.</b>	<b>Sec.</b>	605/18.3 .....	17:6
460/2.....	2:26, 13:9	605/1 to 605/31 .....	17:1
460/7.....	2:26, 13:9	<b>805 Ill. Comp. Stat.</b>	<b>Sec.</b>
<b>235 Ill. Comp. Stat.</b>	<b>Sec.</b>	105/101.01 to 105/117.05 .....	1:26
5/6-20 .....	23:12	105/106.10.....	1:26
5/6-21 .....	23:12	105/107.80.....	1:26
<b>405 Ill. Comp. Stat.</b>	<b>Sec.</b>	105/108.60.....	1:26
5/3-100 .....	21:11	105/108.70 .....	1:26, 4:14
<b>720 Ill. Comp. Stat.</b>	<b>Sec.</b>	105/111.05(d) .....	15:1
510/1 .....	21:38	110/35 to 115/1 .....	16:18
510/13.....	21:35	110/35 .....	16:18
<b>760 Ill. Comp. Stat.</b>	<b>Sec.</b>	110/36 .....	16:18
55/1 to 55/19.....	1:4	110/41 .....	16:18
55/1.....	2:25, 2:26	110/43 .....	16:18
55/14.....	2:25, 2:26	110/46e.....	16:13
55/1 to 55/14 .....	24:2	<b>815 Ill. Comp. Stat.</b>	<b>Sec.</b>
		505/2 .....	21:13

**ILLINOIS COMPILED STATUTES ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Ch 805, § 315/3.....	22:2	Ch 805, § 315/15.4.....	22:6
Ch 805, § 315/7.....	22:3	Ch 805, § 315/15.5.....	22:3
Ch 805, § 315/12 .....	22:8	Ch 805, § 315/18 .....	22:4
Ch 805, § 315/13 .....	22:9	Ch 805, § 315/29 .....	22:11
Ch 805, § 315/15.3.....	22:3		

**ILLINOIS REVISED STATUTES**

<b>Ch.</b>	<b>Sec.</b>	<b>Ch.</b>	<b>Sec.</b>
96 1/2, para. 7407 .....	18:1	32, para. 180.....	16:13

**INDIANA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
6-9-13-1 .....	2:25	23-17-1-2 .....	1:27
23-2-1-1 to 23-2-1-19.....	14:28	25-1-9.5-6 .....	21:25, 21:31, 21:42
23-10-2-1 .....	1:9	32-36-1 .....	18:35
23-17-1 .....	4:14	32-36-1(c)(3).....	14:22
23-17-1-1 et seq.....	1:27	32-36-1-1(c)(1)(B).....	14:22
23-17-1-1 .....	1:27	32-36-1-8 .....	14:22

**IOWA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
147.135.....	21:42	504.101 to 504.1705.....	1:28
147.137.....	21:27	504A.1 et seq.....	1:28
504.901.....	1:28	514B.....	21:21

**KANSAS CONSTITUTION**

	<b>Sec.</b>
Art. 12, § 3.....	16:19

**KANSAS STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
17-1252 to 17-1275.....	14:28	17-1714.....	16:13
17-1601 et seq.....	22:2	17-1716f.....	16:13
17-1611.....	22:8	17-6002.....	1:29
17-1612.....	22:8	17-7503.....	2:27
17-1614.....	22:9	17-7504.....	2:27
17-1701.....	1:29, 16:19	21-2150.....	23:12
17-1711 to 17-1735.....	16:19	58-2-3601 to 58-2-3610.....	4:12
17-1713.....	16:13	77-205.....	21:41

**KENTUCKY REVISED STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
17-1612.....	22:8	272.305.....	22:17
67.186.....	19:8, 21:25	272.311.....	22:17
199.500(5).....	21:38	272.311(c).....	22:17
199.590.....	21:38	272.311(d).....	22:17
199.590(1).....	21:38	272.325.....	22:18
199.590(2).....	21:38	272.440.....	22:18
272.020.....	22:2	272.450.....	22:9
272.040.....	22:9	272.460.....	22:9
272.171.....	22:8	273.161 to 273.400.....	1:30
272.171(3).....	22:8	273.187(2).....	1:30
272.201(4).....	22:6	273.201(1).....	1:30
272.201(5).....	22:6	273.201(3).....	1:30
272.201(7).....	22:6	273.201(4).....	1:30
272.210(8).....	22:6	273.215.....	1:30, 4:14
272.221.....	22:4	273.229.....	1:30
272.221(2).....	22:4	273.237.....	1:30
272.221(3).....	22:4	273.510 to 273.590.....	4:12
272.295.....	22:11	391.170.....	18:35
272.301.....	22:17	433.236.....	18:38

TABLE OF LAWS AND RULES

**KENTUCKY HOUSE OF REPRESENTATIVES BILLS**

<b>H.B.</b>	<b>Sec.</b>
454 .....	21:35

**LOUISIANA REVISED STATUTES ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
9:2337.1 to 9:2337.8 .....	4:12	12:401 et seq.....	22:1
12:203 .....	1:31	12:408 .....	22:3
12:203(B) .....	1:31	12:408G .....	22:3
12.203(B)(9).....	1:1	12:411 .....	22:9
12:204 .....	1:31	12:420 .....	22:7
12:210(A) .....	1:31	12:427 .....	22:10
12:210(F) .....	1:31	12:441 et seq.....	22:1
12:210(H).....	3:11	17:286.1 to 17:286.7.....	19:19, 19:24
12:212 .....	1:31	47.341 .....	2:25
12:235 .....	1:31	405 .....	22:2

**MAINE REVISED STATUTES ANNOTATED**

<b>13B M.R.S.A. Sec.</b>	<b>Sec.</b>	<b>27 M.R.S.A. Sec.</b>	<b>Sec.</b>
101 to 1401 .....	1:32	81 to 86-A .....	18:1
201(2)(A) .....	1:32	81-86-A.....	18:1
402 .....	1:32	303(2) .....	18:34
405(1) .....	1:32	303(3) .....	18:34
407 .....	1:32	501 .....	18:26
604(3) .....	1:32		
<b>17 M.R.S.A. Sec.</b>	<b>Sec.</b>		
1301-A.....	23:2		

**MARYLAND CODE, CORPORATIONS AND ASSOCIATIONS**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1-101 .....	1:33	5-201 to 5-208.....	1:33

**MARYLAND CODE, HEALTH—GENERAL (I, II)**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
5-202 .....	21:41	18-402.....	21:26

**MARYLAND CODE, HEALTH OCCUPATIONS**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1-1001(E).....	21:25	1-1006.....	21:42
1-1003.....	21:42		

**MARYLAND CODE, NATURAL RESOURCES (I, II)**

<b>Sec.</b>	<b>Sec.</b>
2-309.....	18:10

**MARYLAND CODE OF 1957**

<b>Art. Sec.</b>	<b>Sec.</b>	<b>Art. Sec.</b>	<b>Sec.</b>
19-342.....	21:31	19-350.....	21:31
19-343.....	21:31	19-355.....	21:31

**MASSACHUSETTS GENERAL LAWS**

<b>Ch</b>	<b>Sec.</b>	<b>Ch</b>	<b>Sec.</b>
6, § 180.....	18:11	176E, § 1-16.....	1:34
68, § 18-32.....	2:25	176F, § 1-14.....	1:34
110A, § 402(a)(12).....	22:10	176G.....	21:21
155, § 1.....	1:34	176G, § 1-17.....	1:34
176, § 1-56.....	1:34	176H, § 1-19.....	1:34
176A, § 1-32.....	1:34	180, § 1-29.....	1:34
176B, § 1-20.....	1:34	180, § 5.....	1:34

**MICHIGAN COMPILED LAWS ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
14.251 et seq.....	2:25, 2:26	450.2303(3).....	1:35
169.203.....	20:13	450.2303(4).....	1:35
388.551.....	19:20	450.2304(4).....	1:35
388.553.....	19:20	450.2304(6).....	1:35
450.2108(2).....	1:35	450.2541.....	1:35
450.2301(3).....	1:35	450.2561.....	1:35
450.2301(4).....	1:35	450.2101 to 450.3099.....	1:35
450.2302.....	1:35	700.7405(3).....	1:4, 4:15, 14:6, 15:11, 18:18

**MINNESOTA STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
26.1200(1) et seq.....	2:25, 2:26	144.4173.....	21:45
62D.02(4).....	21:19	144.4175.....	21:45
80A.15(2)(j).....	22:10	144.4175(2).....	21:45
144.4171.....	21:45	144.4182.....	21:45

**MINNESOTA STATUTES—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
145.424(2).....	21:39	317A.255 .....	1:36
148.975.....	21:40	317A.257 .....	1:36
148.976.....	21:40	317A.361 .....	4:14
272.2(4) .....	21:20	317A.411 .....	1:36
304A.001 et seq.....	1:36	317A.001 to 317A.909 .....	1:36
304A.101 .....	1:36	363.01 .....	23:2
304A.201 .....	1:36	363.03(3) .....	14:3
304A.208 .....	1:36	515A.1-101 to 515A.4-117 .....	17:2
309.62 to 309.71.....	4:12	524.5-313(c)(4)(i) .....	21:34
309.515-1(b) .....	2:26, 16:8	540.151.....	1:9, 2:11, 14:5, 21:22
317A.251 .....	1:36, 4:14		

**MISSISSIPPI CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
27-15-11 .....	2:25	79-11-269 .....	1:37, 4:14
37-13-91 .....	19:1	79-11-277(2) .....	1:37
41-41-33.....	21:35	79-11-279(1) .....	1:37
79-11-101 to 79-11-399 .....	1:37	79-11-503 .....	1:37
79-11-129.....	1:37	79-11-504 to 79-11-524 .....	1:37
79-11-181.....	1:37	79-11-505 .....	1:37
79-11-183.....	1:37	79-11-513 .....	1:37
79-11-189.....	1:37	79-11-523 .....	1:37
79-11-217 .....	1:37	79-11-524 .....	1:37
79-11-235.....	1:37	79-11-525.....	1:37
79-11-253.....	1:37	79-19-21.....	22:8
79-11-267 .....	1:37		

**MISSOURI STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
355.001.....	1:38	448.1-101 to 448.4-120 .....	17:2
355.066.....	1:38	459.010(3).....	21:34
355.001 to 355.881 .....	1:38	459.055.....	21:34
409.402(a)(5) .....	22:10		

**MONTANA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
30-8-101 to 30-8-408 .....	14:28	35-3-101.....	16:13
30-10-104 .....	14:28	35-3-201.....	1:39
35-2-113 to 35-2-1402 .....	1:39	35-3-204.....	1:39
35-2-126 .....	1:39	35-3-101 to 35-3-209.....	1:9, 16:12
35-2-416 .....	1:39	50-15-201 .....	21:43
35-2-421(1) .....	1:39	50-15-401 .....	21:43
35-2-436 .....	1:39	50-15-703 .....	21:43
35-3-101 to 35-3-209 .....	1:39	50-16-202 .....	21:42

**MONTANA CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
50-16-204 .....	21:42	50-20-110.....	21:43
50-18-106 .....	21:43	50-22-101 .....	21:41

**NEBRASKA REVISED STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
21-1919.....	1:40	44-2816 .....	21:28
44-2801 to 442855 .....	21:25	21-1901 et. al.....	1:40

**NEVADA REVISED STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
82.136 .....	1:41	84.010 to 84.090.....	1:41
82.221 .....	1:41	84.020 .....	1:41
82.226 .....	1:41	84.040 .....	1:41
82.006 to 82.541.....	1:41	84.010 to 84.090 .....	1:9, 16:12
84.010 et seq. ....	16:13	597.790.....	18:35

**NEW HAMPSHIRE REVISED STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
292:1 to 292:29 .....	1:42	292:4 .....	1:42
292:1 .....	1:42	292:6-a .....	1:42
292:2.....	1:42, 4:14	292:8-c.....	1:42
292:2V-a .....	1:42		

**NEW JERSEY STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Title 16.....	1:43	15A:1-1 .....	1:43
1A:53A-7 .....	14:8	15A:2-1(d) .....	1:43
2A:53A-7 to 2A:53A-10 .....	14:7, 21:25	15A:5-13 .....	3:1
2A:53A-7.....	4:14, 14:8, 21:13	15A:5-18 .....	3:7
2A:53A-8 .....	14:7, 21:13	15A:5-20 .....	3:6
2A:53A-7 to 2A:53A-11 .....	4:14	15A:5-25 .....	4:1
2A:53A-7 to 2A:53A-13.1 .....	14:8	15A:6-14.....	1:43, 4:8, 4:11
2A:53A-7 and 8.....	14:8	15A:6-15 .....	5:1
2A:65A-1 .....	21:35	16:1-1 .....	16:20
3B:4-1 to 3B:4-6 .....	24:4	16:1-2 .....	16:20
6:2-8.....	16:13	16:1-4 .....	16:13
8.....	4:14	16:1-4(j) .....	16:20
8A5-1(b) .....	27:4	16:1-8 .....	16:20
10:5-1 to 10:5-42 .....	14:3	16:1-13.3 .....	16:20
10:5-2 to 10:5-42 .....	23:2	16:1-22 .....	16:20
15 .....	16:20	16:1-30 .....	16:20

TABLE OF LAWS AND RULES

**NEW JERSEY STATUTES—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
16:1-1 to 16:15A-4.....	16:20	30.4 et seq.....	21:11
16:2-1 to 16:19-9 .....	1:43	45:27-6 .....	27:1
16:2-1 .....	16:20	45:27-12 .....	27:7
16:2-11 .....	16:20	45:27-13 .....	27:7
16:3-1 .....	16:20	45:27-15 .....	27:4
16:5-13 .....	16:20	45:27-16.....	27:1, 27:4, 27:9
16:7-1 .....	16:20	45:27-17 .....	27:9
16:7-2 .....	16:20	45:27-21 .....	27:8
16:10A-3 .....	16:20	45:27-22.....	27:10
16:10A-6 .....	16:20	45:27-26.....	27:8
16:11-5 .....	16:20	45:27-28 .....	27:10
16:12-4 .....	16:20	45:27-30.....	27:10
16:13-14.....	16:20	45:27-31.....	27:10
16:15-1 .....	16:20	45:27-32.....	27:9
16:15A-4 .....	16:20	45:27-34.....	27:9
18A:6-38 .....	19:20	45:27-7 to 45:27-10 .....	27:1

**NEW MEXICO STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
18-3.1.....	18:1	53-1-15C.....	1:44
22-1-2 .....	19:5	53-8-1 to 53-8-99 .....	1:44
22-12-2 .....	19:5	53-8-15A.....	1:44
22-12A-4.....	19:1	53-8-15D .....	1:44
24-1D-1 to 24-1D-6.....	21:34	53-8-25 .....	1:44
24-7-1 .....	21:34	53-8-25.1.....	1:44, 4:14
24-7-8 .....	21:34	53-8-25.2 .....	1:44
24-7A-1 to 24-7A-18.....	21:34	53-8-25.3.....	1:44, 4:14
30-2-4 .....	21:34	53-8-28 .....	1:44
47-7A-1 to 47-7D-20 .....	17:2	53-8-28B.....	1:44

**NEW YORK ARTS AND CULTURAL AFFAIRS LAW**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
13 .....	18:6	14.01 .....	18:33
13.01 .....	18:6	14.01(1) .....	18:34
13.01(4)(b).....	18:6	14.03 .....	18:33, 18:34
13.03 .....	18:6	14.03(2) .....	18:34

**NEW YORK BUSINESS CORPORATION LAW**

<b>Sec.</b>	<b>Sec.</b>
717 .....	4:11

**NEW YORK CIVIL RIGHTS LAW**

<b>Sec.</b>		<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
50	.....	14:22, 18:35	51	..... 14:22, 18:35

**NEW YORK COOPERATIVE CORPORATIONS LAW**

<b>Sec.</b>		<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1 et seq.	.....	22:1	62	..... 22:8
3(d)	.....	22:1	64	..... 22:9
11	.....	22:2	70(4)	..... 22:4
17	.....	22:18	80 et seq.	..... 22:1
42	.....	22:3	446	..... 22:3
44	.....	22:3		

**NEW YORK EDUCATION LAW**

<b>Sec.</b>		<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
3202	.....	19:1	3204(2)	..... 19:5
3204	.....	19:5		

**NEW YORK EXECUTIVE LAW**

<b>Sec.</b>		<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
94-172	.....	1:45	172(1)	..... 1:45, 7:15, 9:29, 20:15
104-132	.....	1:45	172-b	..... 1:45

**NEW YORK FINANCIAL SERVICES LAW**

<b>Sec.</b>		<b>Sec.</b>
187 to 194	.....	8:8

**NEW YORK GENERAL BUSINESS LAW**

<b>Sec.</b>		<b>Sec.</b>
218	.....	18:38

**NEW YORK NOT-FOR-PROFIT CORPORATION LAW**

<b>Sec.</b>		<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
101 to 1411	.....	1:45	402	..... 2:2
101-1515	.....	1:12	405	..... 2:10
201	.....	2:4	501	..... 1:45, 2:24
203	.....	2:16	502	..... 1:45
301	.....	2:5	504	..... 1:45

TABLE OF LAWS AND RULES

**NEW YORK NOT-FOR-PROFIT CORPORATION LAW—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
504(d) .....	1:45	719 .....	4:11
506 .....	1:45	720 .....	4:11
507 .....	1:45	721 to 727 .....	4:13
508 .....	1:1, 1:45	721 .....	4:13
509 .....	1:45	722 .....	4:13
511 .....	15:8	723 .....	4:13
511-a .....	15:8	726 .....	4:13
513 .....	1:45, 15:8	802 .....	2:17
513(c) .....	1:45	804(a) .....	2:18
513(d) .....	1:45	1001 .....	15:10
515 .....	1:45	1002(d) .....	4:10, 15:10
601 .....	3:1	1002-a(c)(1) ...	1:45, 4:10, 15:10, 15:11, 15:14, 18:24
601(e) .....	3:1	1005(a)(3)(B) .....	15:10
605 .....	3:3	1005(a)(4) .....	15:10
606 .....	3:3	1005(b) .....	15:10
609 .....	3:7	1006 .....	15:12
609(a)(2) .....	3:7	1008 .....	15:12
609(a)(3) .....	3:7	1101 .....	15:14
609(a)(6) .....	3:7	1101(b) .....	15:14
609(a)(7) .....	3:7	1102 .....	15:14
612 .....	3:6	1301 .....	2:20
617 .....	3:6	1401 to 1411 .....	2:2
620 .....	3:1	1410(a)(3) .....	26:1
621 .....	3:9	1501 .....	27:1
621(b) .....	2:23, 3:9	1505(d) .....	27:1
621(c) .....	2:23	1506(e) .....	27:3
623 .....	1:45, 3:10	1507(c) .....	27:7
623(e) .....	3:10	1508 .....	27:4
701 .....	3:15	1509 .....	27:4, 27:8
702(a) .....	3:12	1509(f) .....	27:4
703(b) .....	3:12	1510 .....	27:4
705(a) .....	3:13	1510(d) .....	27:9
706 .....	3:17	1510(j) .....	27:4
706(b) .....	3:17	1511 .....	27:8
708 .....	3:16	1511(c) .....	27:8
708(b) .....	3:16	1512 .....	27:10
708(c) .....	3:16	1512(b) .....	27:10
710 .....	3:14, 4:11	1513 .....	27:9
711(a) .....	3:14	1513(a)(3) .....	27:9
714 .....	5:6	1513(b)(1), (2) .....	27:9
716 .....	2:24	1513(d) .....	27:9
717 .....	4:11		

**NEW YORK PARKS, RECREATION AND HISTORIC PRESERVATION LAW**

<b>Sec.</b>	<b>Sec.</b>
3.01 et seq. ....	18:26

**NEW YORK PENAL LAW**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
265.25 .....	21:43	265.26 .....	21:43

**NEW YORK PUBLIC HEALTH LAW**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
2101 .....	21:43	2801a .....	21:3
2102 .....	21:43	2805 .....	21:2, 21:3
2801-a .....	21:2	2805-b .....	21:33

**NEW YORK PUBLIC OFFICERS LAW**

<b>Sec.</b>	<b>Sec.</b>
73 .....	1:45

**NEW YORK REAL PROPERTY LAW**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
339 et seq. ....	17:1	339-v-1(h) .....	17:7

**NEW YORK RELIGIOUS CORPORATIONS LAW**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Art. 1 to 20 .....	1:45	5 .....	16:13
Art. 3 to 20 .....	1:45	12 .....	16:13, 16:21
1 .....	16:21	16 .....	16:21
1-352 .....	16:21	175 to 179 .....	16:13
2 .....	16:1	180 to 183 .....	16:21
2-b .....	1:45, 16:21	336 to 352 .....	16:13

**OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS FOR THE STATE OF NEW YORK**

<b>13 N.Y.C.R.R. Sec.</b>	<b>Sec.</b>
91.5 .....	1:45, 7:15, 9:29

**NORTH CAROLINA GENERAL STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
55A-1-40(17) .....	1:46	55A-29 .....	3:1
55A-1-01 to 55A-17-05 .....	1:46	105-33 .....	2:25
55A-28.1 .....	4:14		

TABLE OF LAWS AND RULES

**NORTH DAKOTA CENTURY CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
10-33-46 .....	1:47	10-33-58 .....	1:47
10-33-47 .....	1:47	10-33-01 to 10-33-143 .....	1:47
10-33-48 .....	1:47	15-34.1 .....	19:1
10-33-56 .....	1:47		

**OHIO REVISED CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1701.94 .....	2:13	1715.51 to 1715.59 .....	4:12
1702.01(O) .....	1:48	1716.02 .....	2:25, 2:26, 13:9
1702.01(P) .....	1:48	1721.03 .....	27:3
1702.06(H) .....	14:1	1721.06 .....	27:8
1702.14 .....	1:48	1721.07 .....	27:9
1702.20 .....	3:6	1721.14 .....	27:4, 27:8
1702.22 .....	1:48, 3:2	1725.01 to 1725.06 .....	26:1
1702.23 .....	1:48	2307.43 .....	21:25
1702.39(B)(1) .....	1:48	2743.01 .....	19:8
1702.39(E) .....	15:8	2919 .....	21:35
1702.41 .....	15:1	2919.10(C) .....	21:35
1702.42 .....	15:1	2919.14(A(4)) .....	21:35
1702.47 .....	4:10	4112.01 et seq. ....	5:7
1707.02(I) .....	22:10	4112.02 .....	5:7

**OKLAHOMA STATUTES**

<b>Okla. Stat. Sec.</b>	<b>Sec.</b>	<b>18 Okla. Stat. Sec.</b>	<b>Sec.</b>
1448 .....	18:35	1006(7) .....	1:49
7009(B)(5) .....	4:20	1060 .....	1:49
		1084 .....	1:49
		1097 .....	1:49
<b>18 Okla. Stat. Sec.</b>	<b>Sec.</b>	<b>21 Okla. Stat. Sec.</b>	<b>Sec.</b>
552.3 .....	2:26, 13:9	1154 .....	21:41
552.4 .....	2:26, 13:9	1168 .....	18:12
552.5 .....	2:26		
851 to 864 .....	1:49	<b>70 Okla. Stat. Sec.</b>	<b>Sec.</b>
1001 .....	1:49	3-104 .....	19:20
1006(4) .....	1:49		

**OREGON REVISED STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
59.005 to 59.995 .....	14:28	65.067 .....	1:9, 1:50, 16:12, 16:13
59.025(9) .....	22:10	65.357 .....	1:50, 4:14
65.001 to 65.990 .....	1:50	65.361 .....	1:50
65.001(24) .....	1:1, 1:50	65.377 .....	1:50
65.001(25) .....	1:1, 1:50	65.387 to 65.414 .....	1:50
65.001(31) .....	1:50	65.484 .....	1:1, 1:50
65.001(33) .....	1:1, 1:50	65.554 .....	1:1, 1:50

**OREGON REVISED STATUTES—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
65.855 to 65.967.....	1:50	128.670.....	2:26
100.005 et seq. ....	17:7	128.610 to 128.750 .....	24:2
109.239.....	21:38	471.410(2).....	23:12
109.243.....	21:38	677.360.....	21:38
127.805.....	21:34	677.365.....	21:38
128.610 to 128.990 .....	1:4, 2:25, 2:26	677.370.....	21:38
128.650 to 128.670 .....	1:4		

**PENNSYLVANIA CONSOLIDATED STATUTES**

<b>50 Pa. Cons. Stat. Sec.</b>	<b>Sec.</b>	<b>65 Pa. Cons. Stat. Sec.</b>	<b>Sec.</b>
4401 et seq. ....	21:11	1303 to 1311 .....	12:10

**PENNSYLVANIA STATUTES ANNOTATED**

<b>Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>	<b>15 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>
5547 .....	4:11	5976.....	16:22
5728 .....	4:11	6101 to 6145 .....	1:51
5728(a) .....	4:11	7922(b) .....	15:1
		7964 .....	15:9
<b>15 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>	7966 .....	15:9
5101 et seq. ....	16:22	5101 to 6145 .....	1:51
5301 to 5989 .....	1:51		
5301 .....	1:51	<b>16 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>
5304 .....	2:24	7925 .....	18:1
5504 .....	3:2		
5541 to 5543 .....	1:51	<b>18 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>
5541 .....	1:51	306, 308.....	23:12
5542 .....	1:51		
5542(a) .....	1:51	<b>22 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>
5542(e) .....	1:51	501 .....	2:15
5542(g) .....	1:51		
5543 to 5545 .....	1:51	<b>24 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>
5726 .....	3:17	13-1333.....	19:1
5726(a) .....	3:17		
5726(b) .....	3:17	<b>31 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>
5726(c) .....	3:17	102 .....	18:26
5742 .....	3:10	102(5) .....	18:26
5752.....	1:12, 1:51, 3:1		
5758(c).....	3:6	<b>37 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>
5759 .....	3:7	101 et seq. ....	18:26
5766 .....	3:11		
		<b>70 Pa. Stat. Ann. Sec.</b>	<b>Sec.</b>
		1-202(e) .....	14:28

TABLE OF LAWS AND RULES

**RHODE ISLAND GENERAL LAWS**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
7-6-6 to 7-6-9 .....	1:52	7-6-17(g) .....	1:52
7-6-7 .....	1:52	7-6-1 to 7-6-108 .....	1:52
7-6-9(a) .....	1:52	18-12-1 to 18-12-9 .....	4:12
7-6-9(b) .....	1:52	34-36.1-1.01 to 34-36.1-4.20 .....	17:2
7-6-17 .....	1:52		

**SOUTH CAROLINA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
12-21-2420 .....	2:25	33-31-1706 .....	1:53
33-31-140 .....	1:53	33-31-101 to 33-31-1708 .....	1:53
33-31-180 .....	1:53, 4:14	54-7-610 to 54-7-850 .....	18:11

**SOUTH DAKOTA CODIFIED LAWS**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
47-22-35 to 47-22-41 .....	1:54	47-22-58 .....	1:54
47-22-35 .....	1:54	47-23-2.1 .....	1:54, 4:14
47-22-38 .....	1:54	47-23-29 .....	1:54
47-22-40 .....	1:54	47-23-30 .....	1:54
47-22-41 .....	1:54	47-24-3 .....	1:54
47-22-57 .....	1:54	47-24-4 .....	1:54

**TENNESSEE CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
35-10-101 to 35-10-109 .....	4:12	48-58-302 .....	1:55
47-24-1102 to 47-24-1104 .....	18:35	48-58-304 .....	1:55
48-51-101 to 48-68-105 .....	1:55	48-58-403 to 48-58-405 .....	1:55
48-51-201 .....	1:1, 1:55	48-58-403 .....	4:14
48-51-201(7) .....	1:1	48-58-501 to 48-58-509 .....	1:55
48-51-201(24) .....	1:1	48-66-102 .....	1:55
48-51-201(29) .....	1:1	48-66-203 .....	1:55
48-51-201(31) .....	1:1	67-4-101 .....	2:25
48-52-102 .....	1:1, 1:55	67-4-104 .....	2:25
48-56-101 .....	1:55	68-3-301 .....	21:43
48-56-103 .....	1:55	68-3-502 .....	21:43
48-56-201 .....	1:55	68-5-101 .....	21:43, 21:45
48-56-203 .....	1:55	68-5-102 .....	21:45
48-56-204 .....	1:55	68-10-101 .....	21:43
48-56-302 .....	1:55	68-10-102 .....	21:43
48-56-303 .....	1:55	68-11-301 et seq. ....	21:42
48-56-401 .....	1:55	68-11-304 .....	21:42
48-57-205 .....	1:55	68-11-305 .....	21:42
48-57-301 .....	1:55	68-11-402 to 68-11-405 .....	21:42
48-58-108 to 48-58-110 .....	1:55	68-11-405 .....	21:42
48-58-301 .....	1:55	68-32-101 .....	21:26

**TENNESSEE CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
68-32-102(a).....	21:26	472-316(5).....	21:26
68-32-102(c).....	21:26	6832-103 .....	21:26
68-32-104 .....	21:26		

**TEXAS AGRICULTURAL CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
51.001 et seq.....	22:1	52.016 .....	22:4
51.009 .....	22:2	52.031 .....	22:2
51.012 .....	22:3	52.063 .....	22:6
51.018 .....	22:3	52.065(b) .....	22:6
52.001 et seq.....	22:1	52.101(c).....	22:8
52.003 .....	22:1	52.102(b) .....	22:9
52.005 .....	22:11	52.103 .....	22:8, 22:9

**TEXAS ALCOHOLIC BEVERAGE CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>
106.06 .....	23:12

**TEXAS BUSINESS ORGANIZATIONS CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1.002(6) .....	2:3, 2:28	22.154(b).....	3:2
2.002 .....	1:56, 16:23	22.201 .....	3:15, 16:23
2.008 .....	1:56	22.202 .....	1:56, 16:23
3.001(a) .....	2:3, 5:1	22.202(a) .....	3:12
3.003 .....	16:13	22.202(b) .....	16:23
3.005 .....	5:1, 22:2	22.204 .....	1:56
3.053 .....	2:18	22.204(a) .....	3:12, 16:13
3.101 .....	16:13	22.206 .....	3:13
3.103 .....	5:1, 5:2	22.207 .....	1:56
3.104.....	5:6	22.214 .....	3:16
3.105.....	5:2	22.217 .....	3:14
5.151 .....	2:28	22.217(a) .....	3:14
5.252 .....	14:1	22.217(b) .....	3:14
5.255 .....	14:1	22.223.....	1:56, 4:9
6.051.....	3:3	22.230 .....	4:17
8.101 .....	4:13	22.232 .....	5:4
8.102 .....	4:13	22.233 .....	3:12, 16:23
9.001 .....	2:20	22.304 .....	4:10, 18:24
22.001(5).....	1:1	22.352 .....	2:23
22.053 .....	2:24	22.353 .....	2:23
22.101.....	16:13, 16:23	22.354 .....	2:23
22.151.....	16:23	22.355 .....	2:23
22.152.....	16:13	251.0001 et seq.....	22:1
22.154(a).....	3:2	251.001 et seq.....	22:1

TABLE OF LAWS AND RULES

**TEXAS BUSINESS ORGANIZATIONS CODE ANNOTATED—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
251.001 .....	1:1	251.254 .....	22:3
251.001(6) .....	22:1	251.255 .....	22:3
251.002 .....	22:1, 22:2	251.301 .....	22:6
251.101(b) .....	22:8	251.401 to 251.404 .....	22:18
251.101(d) .....	22:8	251.401 .....	22:18
251.102 .....	22:9	251.403 .....	22:18
251.103 .....	22:9	252.003 .....	16:12
251.151 .....	22:3	252.006 .....	14:1
251.152(b) .....	22:3	252.006(b) .....	16:11
251.152(c) .....	22:3	252.007 .....	14:1, 14:5
251.154 .....	22:3	Ch 1 .....	16:23
251.251 .....	22:3	Ch 2 .....	16:23
251.251(b) .....	22:3	Ch 22 .....	16:23

**TEXAS CIVIL PRACTICE AND REMEDIES CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
16.001 .....	21:25	84.006 .....	21:25
74.001, et seq. ....	21:25, 21:28	84.007 .....	1:56, 21:25
74.001 .....	21:25	101.021 .....	19:28
84.001 to 84.008 .....	1:56, 4:14	101.051 .....	19:28
84.004 .....	1:56, 4:14	124.001 .....	18:38
84.004(c) .....	1:56	74.001 et seq .....	21:27

**TEXAS CRIMINAL PROCEDURE CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Art. 14.01 .....	18:38	Art. 14.06 .....	18:38
Art. 14.02 .....	18:38		

**TEXAS EDUCATION CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
4.20 .....	19:18	21.912 .....	19:28
4.21 .....	19:18	25.085 .....	19:1
4.51(6)(c) .....	23:13	25.085 to 25.086 .....	19:5
11.01 .....	19:3	37.151 .....	23:13
13.032 .....	19:20	37.152 .....	23:13
13.035 .....	19:20	37.154 .....	23:13
13.045 .....	19:20	37.155 .....	23:13
21.031(b) and (c) .....	19:1	67.23 .....	18:1
21.033(a)(1) .....	19:5	254 .....	18:1
21.207 .....	19:21	255 .....	18:1
21.290 .....	19:12		

**TEXAS ELECTION CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
251 et seq. ....	20:17	251.001(12).....	20:5

**TEXAS ESTATES CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>
58a .....	24:4

**TEXAS FAMILY CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
12.03 .....	21:38	35.01 .....	21:30
33.003 .....	21:35	35.02 .....	21:30
34.01 .....	21:44	35.03 .....	21:30

**TEXAS GOVERNMENT CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>
551.002.....	19:4

**TEXAS HEALTH AND SAFETY CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
122.004.....	21:1	711.023.....	27:10
241.021 .....	21:2, 21:3	711.024 .....	27:1, 27:4
263.021 .....	21:1	711.031 .....	27:4, 27:8
265.001 to 265.012 .....	21:1	711.032 .....	27:9
571.003(13).....	21:11	711.033 .....	27:2
572.001 to 575.003 .....	21:11	711.034 .....	27:2
574.001 to 574.070 .....	21:11	711.035 .....	27:2
671.001.....	21:41	711.035(b) .....	27:2
671.002.....	21:41	711.036 .....	27:2
672.001.....	21:34	711.038 .....	27:9
692.013.....	21:41	711.038(b) .....	27:9
711.001(2) .....	27:1	711.039 .....	27:10
711.003 .....	27:4	711.051 .....	27:4
711.004 .....	27:2	711.052 .....	27:4
711.004(g) .....	27:4	711.08 .....	27:3
711.007 .....	27:3	712.003 .....	27:7
711.009 .....	27:4, 27:8	712.026.....	27:10
711.01 et seq.....	27:1	8580 .....	27:2
711.021 .....	27:1	171.201(1), 171.204(a).....	21:35
711.022 .....	27:1		

TABLE OF LAWS AND RULES

**TEXAS INSURANCE CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>
Art. 20 A.33 .....	21:21

**TEXAS LABOR CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>
21.051 .....	5:7

**TEXAS LOCAL GOVERNMENT CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
306.031 .....	18:1	331.008 .....	18:1
331.001 .....	18:1		

**TEXAS NATURAL RESOURCES CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>
191.093 .....	18:26

**TEXAS OCCUPATIONS CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
111.005 .....	21:25	Title 3, Subtitle A, § 111.003 .....	21:28
Title 3, Subtitle A, § 111.001(3) .....	21:25	Title 3, Subtitle A, § 111.007 .....	21:25
Title 3, Subtitle A, § 111.002 .....	21:28	Title 3, Subtitle A, § 111.07 .....	21:42

**TEXAS PROPERTY CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
16.012 .....	18:35	113.029 .....	4:9
26.001 to 26.015 .....	18:35	123.003 .....	24:2
26.003 .....	18:35	163.001 to 163.009 .....	4:12
26.012 .....	18:35	202.003(a) .....	17:6
26.013 .....	18:35	209 .....	17:7
80.001 to 80.008 .....	18:21	209.003(a) .....	17:1
81.001 to 81.209 .....	17:1		

**TEXAS TAX CODE ANNOTATED**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1.18(d)(1).....	21:20	171.057 to 171.080 .....	2:27
11.18 .....	21:20		

**TEXAS REVISED CIVIL STATUTES ANNOTATED**

<b>Art.</b>	<b>Sec.</b>	<b>Art.</b>	<b>Sec.</b>
581-5(K).....	14:28	4590i, § 10.01 .....	21:25
581-6(E).....	14:28	4590i, § 11.02 .....	21:25
581-6(J) .....	14:28	4590i, § 11.03 .....	21:25
1396-6.02A .....	4:10	6252-17.....	19:4
4418h.....	21:9	6252-19, § 3 .....	19:28

**TEXAS ADMINISTRATIVE CODE**

<b>Tx. Ad. Code. Sec.</b>	<b>Sec.</b>
174.5(c).....	21:25

**UTAH CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
16-6-21 .....	16:24	16-7-7 .....	16:24
16-6a-102 to 16-6a-1704.....	1:57	16-7-11.....	1:9, 1:57, 16:12
16-7-1 et seq.....	16:13	16-7-16 .....	1:57
16-7-2 .....	16:24	16-7-1 to 16-7-11 .....	16:24
16-7-3 .....	16:24	32A-14-1 .....	23:12
16-7-6 .....	16:24	61-1-1 to 61-1-26 .....	14:28

**VERMONT STATUTES**

<b>Vt. Stat. Sec.</b>	<b>Sec.</b>	<b>14 Vt. Stat. Sec.</b>	<b>Sec.</b>
2143(f)(1).....	4:20	3401 to 3407 .....	4:12
<b>11B Vt. Stat. Sec.</b>	<b>Sec.</b>		
1.01 to 1.42.....	1:58		

**VIRGINIA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
2.2-507-1 .....	4:9, 4:15, 14:5, 18:24	13.1-827 .....	1:59
8.01-38.....	4:14, 14:8	13.1-837 .....	1:59
8.01 to 40 .....	18:35	13.1-846 .....	1:59
13.1-804(E).....	1:59	13.1-850 .....	1:59
13.1-814 .....	1:59	13.1-852 .....	1:59
13.1-824 .....	1:59	13.1-860 .....	1:59

TABLE OF LAWS AND RULES

**VIRGINIA CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
13.1-870 .....	1:59	29-19-5 .....	2:26
13.1-870.1 .....	1:59, 4:14	47-54 .....	13:9
13.1-871 .....	1:59	55-424 to 55-506 .....	17:3
13.1-876 .....	1:59	57-24 .....	27:8
13.1-877 .....	1:59	57-49 .....	2:26, 13:9
13-266(c) .....	22:8	57-54 .....	2:26
16-5B-6a .....	21:3	63.1196-3 .....	16:3

**WASHINGTON REVISED CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Title 23B .....	1:60	24.2402 .....	1:60
7.70.050 .....	21:28	24.2404 .....	1:60
7.70.060 .....	21:27	24.2411 .....	1:60
Ch 24.03 .....	1:60	24.2412 .....	1:60
24.44.010 to 24.44.900 .....	4:12	24.2703 .....	1:60
24.1101 et seq. ....	1:60	24.3312 .....	1:60
24.1406 .....	1:60	Ch 42.17A .....	1:60
24.1407 .....	1:60	42.17A.207 .....	1:60
24.1501 .....	1:60	42.36.050 .....	20:13
24.1502 .....	1:60	49.32.070 .....	25:8
24.1503 .....	1:60	63.60.010 to 63.60.040 .....	18:35
24.1602 .....	1:60	70.122.010 .....	21:34
24.1606 .....	1:60	70.122.050 .....	21:34
24.2101 .....	1:60	70.122.060 .....	21:34
24.2106 .....	1:60	70.122.070 .....	21:34
24.2110 .....	1:60		

**WASHINGTON SUPERIOR COURT CRIMINAL RULES**

<b>Rule</b>	<b>Sec.</b>
Title 13, § 91.5 .....	20:15

**WASHINGTON SENATE BILL**

<b>No.</b>	<b>Sec.</b>
5034 .....	1:60

**WEST VIRGINIA CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
11-12-76 .....	2:27	16-5-6a .....	21:13
11-12-78 .....	2:27	16-5B-1 .....	21:2, 21:3
11-12-80 .....	2:27	16-5B-3 .....	21:3
11-12-89 .....	2:27	16-5B-6a .....	21:1

**WEST VIRGINIA CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
31E.....	1:61	31F-1-101 et seq.....	1:61
31E-1-150(17) .....	1:61	31F-1-102(c).....	1:61
31E-6-601 .....	1:61	31F-3-301(a).....	1:61
31E-8-830 to 833 .....	1:61	31F-4-402 .....	1:61
31E-8-842 .....	1:61	31F-4-403 .....	1:61
31E-8-844 .....	1:61	31F-5-501 .....	1:61
31E-8-851 to 853 .....	1:61	32-4-402(a)(12).....	22:10
31E-8-860 .....	1:61	36B-101 to 36B-4-118 .....	17:2

**WISCONSIN STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
62.05 .....	18:1	181.0741.....	1:62
112.10 .....	4:12	181.0832.....	1:62
157.08 .....	27:9	181.0855.....	1:62
157.09 .....	27:9	185.45 .....	1:1
157.11(2) .....	27:4	229.11 .....	18:1
157.11(7) .....	27:4	229.13 .....	18:1
157.065.....	27:3	440.41(2).....	2:26, 13:9
181.0103 et seq.....	1:62	440-41(5) .....	2:26, 13:9
181.287.....	4:14	551.22(12).....	22:10

**WYOMING STATUTES**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
17-4-101 to 17-4-129 .....	14:28	17-19-1801 .....	1:63
17-16-1320 to 17-16-1331 .....	1:63	17-19-1807 .....	1:63
17-19-140(xxiv).....	1:63	17-19-101 to 17-19-1807.....	1:63
17-19-140(xxix).....	1:63		

**MODEL BUSINESS CORPORATION ACT**

<b>Sec.</b>	<b>Sec.</b>
4.....	1:11

**MODEL REAL ESTATE COOPERATIVE ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1-103 .....	17:3	3-111 .....	17:3
2-101 .....	17:3	3-113 .....	17:3
2-105 .....	17:3	3-114 .....	17:3
2-106 .....	17:3	3-115 .....	17:3
2-107 .....	17:3	Art. 4.....	17:3
3-101 .....	17:3		
3-108 .....	17:3		

TABLE OF LAWS AND RULES

**REVISED MODEL NONPROFIT CORPORATION ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1.40(23) .....	1:1, 25:1	8.30(a)(3) .....	4:2
1.40(28) .....	1:1	8.30(b) .....	4:2, 4:8
2(c) .....	1:1	8.30(b)(3) .....	4:2
2.01 .....	2:9	8.30(c) .....	4:2
2:02 .....	2:2	8.30(d) .....	4:2
2.05 .....	2:10	8.30(e) .....	4:2
2.06 .....	2:11	8.31 .....	4:2, 4:5, 24:2
3.02 .....	2:15, 14:1	8.31(a) .....	4:5
3.03 .....	2:15	8.31(b) .....	4:5
3.04 .....	2:16	8.31(c) .....	4:5
4.02 .....	2:5	8.31(d) .....	4:5
5(a) .....	16:13	8.31(e) .....	4:5
5.01 .....	2:7, 14:1	8.40 .....	5:1
5.02 .....	2:7	8.42 .....	5:2
5.04 .....	2:7	8.42(a) .....	5:2
6 .....	2:16	8.42(b) .....	5:2
6(a) .....	2:16	8.43(b) .....	5:6
6(b) .....	2:16	8.45 .....	5:1
6(c) .....	2:16	8.51 .....	4:13
6.03 .....	3:1	8.52 .....	4:13
6.10 .....	3:1	8.53 .....	4:13
6.12 .....	4:1	8.56 .....	4:13
6.13 .....	4:1	8.57 .....	4:13
6.14 .....	4:1	9 .....	2:7
6.21 .....	3:1, 3:11	10 .....	2:7, 15:4
6.22(b) .....	1:1, 3:1	10.01 .....	2:17
6.30 .....	3:10	10.02 .....	2:17
7 .....	2:5	11 .....	3:1, 16:13
7.01 .....	3:2	12 .....	2:11, 15:5
7.03 .....	3:2	13 .....	3:2
7.05 .....	3:3	14 .....	3:3, 15:6
7.06(b) .....	3:3	14.06 .....	4:10
7.21 .....	3:6	14.06(a)(7) .....	1:1
7.23 .....	3:2	14.06(6) .....	4:10
7.24 .....	3:7	15 .....	3:6, 3:7
7.24(d) .....	3:7	15.01 .....	2:20
7.25 .....	3:6	15.03 .....	2:21
8 .....	2:7, 14:1	16 .....	3:2
8.01(b) .....	3:12	16.01 .....	2:23
8.01(c) .....	3:15	16.02 .....	2:23
8.03 .....	3:12	16.02(a) .....	3:9
8.05 .....	3:13	16.03 .....	2:23
8.08 .....	3:17	17 .....	3:12, 3:15, 16:13
8.08(h) .....	3:17	17.07 .....	1:1
8.10 .....	3:17	18 .....	3:12, 3:13, 3:17, 16:13
8.20(b) .....	3:14	19 .....	3:13
8.23(b) .....	3:14	20 .....	3:12
8.24(b) .....	3:12	21 .....	3:15
8.25 .....	3:15	22 .....	3:14
8:30 to 8:33 .....	1:1	23 .....	5:1
8.30 .....	1:4, 4:2, 4:8, 4:20, 24:2	24 .....	5:6
8.30(a) .....	4:2	25 .....	2:13, 2:23, 3:9

**REVISED MODEL NONPROFIT CORPORATION ACT—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
26.....	1:1	46(d).....	4:10, 15:10
27.....	2:24	46(e).....	4:10, 15:10
28.....	2:9	46(c).....	4:10
30.....	2:2	47.....	15:10
31.....	2:2	48.....	15:9
32.....	2:10	49.....	15:12
33.....	2:17	49(g).....	15:12
34(a).....	2:17	50.....	15:12
34(b).....	2:17	51.....	15:14
35.....	2:18	52.....	15:14
35(c).....	2:18	53.....	15:14
35(d).....	2:18	54.....	15:14
36.....	2:18	54(b).....	15:14
38.....	15:1	54(c).....	15:14
39.....	15:1	55.....	15:14
40.....	15:1	56.....	15:14
40(b).....	15:1	57.....	15:14
41.....	15:3	60.....	15:14
41(c).....	15:1, 15:3	61.....	15:15
42.....	15:1	62.....	15:15
42(b).....	15:1	63.....	2:20
42(c).....	15:2	64.....	2:20
42(d).....	15:2	65.....	2:20
42(e).....	15:2	67.....	2:21
43.....	15:1	68.....	2:21
44.....	15:8	69.....	2:21
45.....	4:10, 15:9	73.....	2:21
46.....	4:10, 15:10	76.....	15:7
46(c).....	15:10	79.....	15:7

**UNIFORM ANATOMICAL GIFT ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
2.....	21:41	4.....	21:41
3.....	21:41	7.....	21:41

**UNIFORM COMMERCIAL CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
Art. 2.....	18:5	2-316.....	18:6
2-313.....	18:6	2-403.....	18:5, 18:7
2-314.....	21:26	2.403(1).....	18:5
2-315.....	21:26	2-714(2).....	18:6

TABLE OF LAWS AND RULES

**UNIFORM COMMON INTEREST OWNERSHIP ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1-103(2) .....	17:1	1-103(25) .....	17:1
1-103(10) .....	17:1	3-101 .....	17:1
1-103(12) .....	17:1	Art. 3 .....	17:1

**UNIFORM CONDOMINIUM ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
2-101 .....	17:2	3-108 .....	17:2
2-105 .....	17:2	3-111 .....	17:2
2-107 .....	17:2	3-113 .....	17:2
2-108 .....	17:2	3-115 .....	17:2
3-101 .....	17:2	3-116 .....	17:2
3-102 .....	17:2	402 .....	14:28
3-106 .....	17:2	Art. 4 .....	17:2
3-107 .....	17:2		

**UNIFORM DETERMINATION OF DEATH ACT**

<b>Sec.</b>	<b>Sec.</b>
1 .....	21:41

**UNIFORM PARTNERSHIP ACT**

<b>Sec.</b>	<b>Sec.</b>
6 .....	1:3

**UNIFORM TRUST CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
401 .....	1:5	802 .....	1:4, 4:3
405 .....	1:4, 1:5, 4:15	802(e) .....	4:6
413 .....	1:4	807 .....	4:3
801 .....	4:3		

**UNIFORM TRUSTS ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
5 .....	1:4	409 .....	1:4

**UNIFORM UNINCORPORATED NONPROFIT ASSOCIATION ACT**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
6 .....	1:9	6(e) .....	1:9
6(d) .....	1:9		

**RESTATEMENT SECOND, AGENCY**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
73 .....	5:3	225 .....	18:37
220 .....	18:37		

**RESTATEMENT SECOND, TORTS**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
19 .....	18:38	429 .....	21:33
41 .....	18:38	877(c) .....	23:12
120A .....	18:38	895A .....	19:8
121 .....	18:38	895B .....	19:8
174 .....	4:3	895C .....	19:8
323 .....	21:33	895D .....	19:8
402A .....	21:26		

**RESTATEMENT SECOND, TRUSTS**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
106 .....	24:2	379 .....	4:3

**RESTATEMENT, TRUSTS**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
74 to 88 .....	1:6	366 .....	1:6
165 to 167 .....	1:6	367 .....	1:6
171 .....	1:6	368 .....	1:5
348(f) .....	1:4	379 .....	1:6
349 .....	1:4, 1:5	380 to 381 .....	1:6
349(b) .....	1:5	380 .....	1:6
358 .....	1:5	386 .....	1:6
363 .....	1:6	391 .....	1:6
364 .....	1:6		
365 .....	1:6		

## Table of Cases

- 1**
- 15 West 17th Street LLC v. Commissioner of Internal Revenue, 147 T.C. 557, Tax Ct. Rep. (CCH) 60766, Tax Ct. Rep. Dec. (RIA) 147.19, 2016 WL 7406988 (2016)—§ 8:10
- 1785 Swarthmore, LLC v. Township of Lakewood, 2015 WL 6473258 (N.J. Super. Ct. App. Div. 2015)—§§ 21:18, 21:20
- 1982 East, LLC v. C.I.R., T.C. Memo. 2011-84, T.C.M. (RIA) ¶ 2011-084, 101 T.C.M. (CCH) 1380 (2011)—§§ 8:19, 18:27
- 2**
- 2003-25 I.R.B. 1093, Ann. 2003-36 (2003)—§ 12:21
- 3**
- 303 Creative LLC v. Elenis, 600 U.S. 570, 143 S. Ct. 2298, 216 L. Ed. 2d 1131 (2023)—§§ 14:6, 16:2
- v. Elenis, 6 F.4th 1160 (10th Cir. 2021)—§ 16:2
- 6**
- 61 York Acquisition, LLC v. C.I.R., T.C. Memo. 2013-266, T.C.M. (RIA) ¶ 2013-266, 106 T.C.M. (CCH) 594 (2013)—§ 8:19
- A**
- ABA Retirement Funds v. U.S., 759 F.3d 718, 59 Employee Benefits Cas. (BNA) 1710, 2014-2 U.S. Tax Cas. (CCH) ¶ 50396, 114 A.F.T.R.2d 2014-5368 (7th Cir. 2014)—§§ 7:18, 11:4
- v. U.S., 2013-1 U.S. Tax Cas. (CCH) P 50306, 111 A.F.T.R.2d 2013-1815 (N.D. Ill. 2013)—§ 26:2
- Abbariao v. Hamline University School of Law, 258 N.W.2d 108 (Minn. 1977)—§ 19:12
- Abercrombie v. Osteopathic Hosp. Founders Ass'n, 950 F.2d 676 (10th Cir. 1991)—§ 21:33
- Aberdeen Aerie No. 24 of Fraternal Order of Eagles v. U.S., 50 F. Supp. 734, 31 A.F.T.R. (P-H) ¶ 498 (W.D. Wash. 1943)—§ 5:7
- Abitron Austria GmbH v. Hetronic International, Inc., 600 U.S. 412, 143 S. Ct. 2522, 216 L. Ed. 2d 1013 (2023)—§§ 14:23, 18:35
- Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S. Ct. 1782, 52 L. Ed. 2d 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977)—§§ 14:2, 14:37, 20:13, 25:10
- Abortion Rights Mobilization, Inc. v. Regan, 544 F. Supp. 471, 82-2 U.S. Tax Cas. (CCH) ¶ 9477, 50 A.F.T.R.2d 82-5366 (S.D. N.Y. 1982)—§ 7:33
- Abrams v. Brent, 362 S.W.2d 155 (Tex. Civ. App. Austin 1962)—§ 16:11
- Abulhawa v. United States Department of the Treasury, 239 F. Supp. 3d 24, 119 A.F.T.R.2d 2017-1042, 120 A.F.T.R.2d 2017-5769 (D.D.C. 2017)—§§ 4:15, 14:6
- Abyssinia Missionary Baptist Church v. Nixon, 340 So. 2d 746 (Ala. 1976)—§§ 16:4, 16:5, 16:6
- A.C. v. Raimondo, 494 F. Supp. 3d 170, 388 Ed. Law Rep. 668 (D.R.I. 2020)—§ 19:12
- v. Raimondo, 494 F.Supp. 3d—§ 19:1
- Acosta v. Local Union 26, Unite Here, 260 F. Supp. 3d 94, 2017 L.R.R.M. (BNA) 147846 (D. Mass. 2017)—§ 25:2
- Adamian v. Lombardi, 608 F.2d 1224 (9th Cir. 1979)—§ 19:24
- Adams v. Bethany Church, 380 So. 2d 788 (Ala. 1980)—§ 16:10
- v. Bethany Church, 361 So. 2d 510 (Ala. 1978)—§ 16:10
- Adams by and through Kasper v. School Board of St. Johns County, 57 F.4th 791, 411 Ed. Law Rep. 99 (11th Cir. 2022)—§ 19:10
- v. School Board of St. Johns County, 968 F.3d 1286, 380 Ed. Law Rep. 49 (11th Cir. 2020)—§ 19:10
- Adams House Health Care v. Heckler, 817 F.2d 587, 17 Soc. Sec. Rep. Serv. 709 (9th Cir. 1987)—§ 21:5
- Adams Potato Chips, Inc. v. N.L.R.B., 430 F.2d 90, 75 L.R.R.M. (BNA) 2006, 63 Lab. Cas. (CCH) ¶ 11111 (6th Cir. 1970)—§ 14:34
- Addis v. C.I.R., 118 T.C. 528, Tax Ct. Rep. (CCH) 54774, Tax Ct. Rep. Dec. (RIA) 118.32, 2002 WL 1284945 (2002)—§ 8:10

- Adelphi University v. Board of Regents of the State of N.Y.*, 229 A.D.2d 36, 652 N.Y.S.2d 837, 115 Ed. Law Rep. 453 (3d Dep't 1997)—§ 4:11
- Ad Hoc Committee of Concerned Teachers on Behalf of Minor and Under-Age Students Attending Greenburgh Eleven Union Free School Dist. v. Greenburgh No. 11 Union Free School Dist.*, 873 F.2d 25, 53 Ed. Law Rep. 415, 49 Fair Empl. Prac. Cas. (BNA) 1081, 50 Empl. Prac. Dec. (CCH) ¶ 39022, 13 Fed. R. Serv. 3d 482 (2d Cir. 1989)—§ 19:6
- Ad Hoc Executive Committee of Medical Staff of Memorial Hosp. v. Runyan*, 716 P.2d 465 (Colo. 1986)—§ 21:22
- Adler v. Duval County School Bd.*, 250 F.3d 1330, 154 Ed. Law Rep. 80 (11th Cir. 2001)—§§ 16:3, 19:29
- v. Duval County School Bd.*, 206 F.3d 1070, 142 Ed. Law Rep. 773 (11th Cir. 2000)—§§ 16:3, 19:29
- v. Save*, 432 N.J. Super. 101, 74 A.3d 41 (App. Div. 2013)—§§ 4:15, 18:18
- Adoption of Baby Girl L.J., Matter of*, 132 Misc. 2d 972, 505 N.Y.S.2d 813 (Sur. Ct. 1986)—§ 21:38
- Adoption of Paul, Matter of*, 146 Misc. 2d 379, 550 N.Y.S.2d 815 (Fam. Ct. 1990)—§ 21:38
- Advocate Health Care Network v. Stapleton*, 581 U.S. 468, 137 S. Ct. 1652, 198 L. Ed. 2d 96, 63 Employee Benefits Cas. (BNA) 1484, 2017-1 U.S. Tax Cas. (CCH) ¶ 50237 (2017)—§ 16:1
- Advocates for Arts v. Thomson*, 532 F.2d 792 (1st Cir. 1976)—§ 18:36
- Africa v. Com. of Pa.*, 662 F.2d 1025 (3d Cir. 1981)—§ 16:26
- African Methodist Episcopal Church, Allen Chapel v. Independent African Methodist Episcopal Church*, 281 S.W.2d 758 (Tex. Civ. App. Amarillo 1955)—§ 16:12
- Agency for Intern. Development v. Alliance for Open Society Intern., Inc.*, 570 U.S. 205, 133 S. Ct. 2321, 186 L. Ed. 2d 398 (2013)—§ 13:1
- Agostini v. Felton*, 521 U.S. 203, 117 S. Ct. 1997, 138 L. Ed. 2d 391, 119 Ed. Law Rep. 29, 37 Fed. R. Serv. 3d 1051 (1997)—§ 19:29
- Ag Processing, Inc. v. Commissioner of Internal Revenue*, 153 T.C. 34, Tax Ct. Rep. (CCH) 61558, Tax Ct. Rep. Dec. (RIA) 153.3, 2019 WL 5212789 (2019)—§ 22:14
- Aguilar v. Felton*, 473 U.S. 402, 105 S. Ct. 3232, 87 L. Ed. 2d 290, 25 Ed. Law Rep. 1022 (1985)—§ 19:29
- Aguirre v. Automotive Teamsters*, 633 F.2d 168, 105 L.R.R.M. (BNA) 3478, 90 Lab. Cas. (CCH) ¶ 12388 (9th Cir. 1980)—§ 25:8
- Ahern v. Board of Ed. of School Dist. of Grand Island*, 456 F.2d 399 (8th Cir. 1972)—§ 19:24
- Ahmadian v. Comm., T.C. Supp. Op.* 2010-126 (2010)—§ 8:1
- Ahmanson Foundation v. U.S.*, 674 F.2d 761, 81-2 U.S. Tax Cas. (CCH) ¶ 13438, 48 A.F.T.R.2d 81-6317 (9th Cir. 1981)—§ 24:4
- AHS Hospital Corp. v. Town of Morristown*, 28 N.J. Tax 456, 2015 WL 3956132 (2015)—§§ 4:18, 11:12, 21:17, 21:20
- Airlie Foundation v. I.R.S.*, 283 F. Supp. 2d 58, 92 A.F.T.R.2d 2003-6206 (D.D.C. 2003)—§§ 7:33, 8:4, 12:5
- Air Line Pilots Ass'n v. Miller*, 523 U.S. 866, 118 S. Ct. 1761, 140 L. Ed. 2d 1070, 158 L.R.R.M. (BNA) 2321, 135 Lab. Cas. (CCH) ¶ 10160 (1998)—§ 14:37
- Akers v. C.I.R.*, 798 F.2d 894, 34 Ed. Law Rep. 401, 86-2 U.S. Tax Cas. (CCH) ¶ 9634, 58 A.F.T.R.2d 86-5635 (6th Cir. 1986)—§ 8:19
- Akron v. Akron Center for Reproductive Health, Inc.*, 461 U.S. 416, 103 S. Ct. 2481, 76 L. Ed. 2d 687 (1983)—§ 21:35
- Akron, City of v. Akron Center for Reproductive Health, Inc.*, 462 U.S. 416, 103 S. Ct. 2481, 76 L. Ed. 2d 687 (1983)—§ 21:35
- Alabama High School Athletic Association, Ex parte*, 229 So. 3d 1100, 350 Ed. Law Rep. 488 (Ala. 2017)—§ 19:3
- Alabama Legislative Black Caucus v. Alabama*, 575 U.S. 254, 135 S. Ct. 1257, 191 L. Ed. 2d 314 (2015)—§ 20:15
- Alamo Heights Independent School Dist. v. State Bd. of Educ.*, 790 F.2d 1153, 32 Ed. Law Rep. 445 (5th Cir. 1986)—§ 19:13
- Alaska Center for Environment v. Rue*, 95 P.3d 924 (Alaska 2004)—§ 18:30
- Alberts v. Devine*, 395 Mass. 59, 479 N.E.2d 113 (1985)—§ 16:6
- Albrecht v. Commissioner of Internal Revenue*, T.C. Memo. 2022-53, T.C.M. (RIA) ¶ 2022-053, 123 T.C.M. (CCH) 1288 (2022)—§§ 8:10, 13:2, 18:20
- Albritton v. Neighborhood Centers Ass'n for Child Development*, 12 Ohio St. 3d 210, 466 N.E.2d 867 (1984)—§ 14:8

TABLE OF CASES

- Alcatel USA, Inc. v. DGI Technologies, Inc., 166 F.3d 772, 49 U.S.P.Q.2d 1641, 1999-1 Trade Cas. (CCH) ¶ 72433, 42 Fed. R. Serv. 3d 1097, 185 A.L.R. Fed. 645 (5th Cir. 1999)—§§ 14:10, 14:23
- Alcott v. Hyman, 42 Del. Ch. 233, 208 A.2d 501 (1965)—§ 4:5
- Alexander v. Gonser, 42 Wash. App. 234, 711 P.2d 347 (Div. 3 1985)—§ 21:27
- v. National Farmers Organization, 687 F.2d 1173, 1982-2 Trade Cas. (CCH) ¶ 64914 (8th Cir. 1982)—§ 22:11
- v. Sandoval, 532 U.S. 275, 121 S. Ct. 1511, 149 L. Ed. 2d 517, 80 Empl. Prac. Dec. (CCH) ¶ 40456 (2001)—§ 19:10
- Alicea-Hernandez v. Catholic Bishop of Chicago, 320 F.3d 698, 91 Fair Empl. Prac. Cas. (BNA) 183, 83 Empl. Prac. Dec. (CCH) ¶ 41327 (7th Cir. 2003)—§ 16:6
- Allarcom Pay Television, Ltd. v. General Instrument Corp., 69 F.3d 381, 36 U.S.P.Q.2d 1654 (9th Cir. 1995)—§ 14:19
- Allegheny, County of v. American Civil Liberties Union Greater Pittsburgh Chapter, 492 U.S. 573, 109 S. Ct. 3086, 106 L. Ed. 2d 472 (1989)—§ 16:3
- Allen v. Cooper, 589 U.S. 248, 140 S. Ct. 994, 206 L. Ed. 2d 291 (2020)—§§ 14:16, 14:17, 19:9
- v. Milligan, 599 U.S. 1, 143 S. Ct. 1487, 216 L. Ed. 2d 60 (2023)—§§ 19:30, 20:15
- v. Wright, 468 U.S. 1250, 105 S. Ct. 51, 82 L. Ed. 2d 942 (1984)—§ 14:3
- v. Wright, 1984-2 C.B. 106, 468 U.S. 737, 104 S. Ct. 3315, 82 L. Ed. 2d 556, 18 Ed. Law Rep. 82, 84-2 U.S. Tax Cas. (CCH) ¶ 9611, 54 A.F.T.R.2d 84-5361 (1984)—§§ 4:15, 7:33, 8:6, 14:6
- Allen University, In re, 497 F.2d 346 (4th Cir. 1974)—§ 15:16
- Allina Health System v. County of Washington, 2022 WL 1123239 (Minn. Tax Ct. Regular Div. 2022)—§ 21:20
- All Indian Pueblo Council v. U.S., 975 F.2d 1437, 23 Env'tl. L. Rep. 20473 (10th Cir. 1992)—§ 18:25
- Allison v. Vintage Sports Plaques, 136 F.3d 1443, 46 U.S.P.Q.2d 1138 (11th Cir. 1998)—§§ 14:22, 18:35
- Alpha Delta Chi-Delta Chapter v. Reed, 648 F.3d 790, 270 Ed. Law Rep. 507 (9th Cir. 2011)—§ 14:2
- Alpha Nu Assn. of Theta XI v. University of Southern California, 62 Cal. App. 5th 383, 276 Cal. Rptr. 3d 623, 388 Ed. Law Rep. 282 (2d Dist. 2021)—§§ 19:18, 23:11
- Altmann v. Republic of Austria, 327 F.3d 1246 (9th Cir. 2003)—§ 16:3
- Alward v. C.I.R., T.C. Memo. 1999-262, T.C.M. (RIA) ¶ 99262, 78 T.C.M. (CCH) 243 (1999)—§ 27:6
- American Aberdeen-Angus Breeders' Ass'n v. Fullerton, 325 Ill. 323, 156 N.E. 314 (1927)—§ 3:6
- American Academy of Family Physicians v. U.S., 91 F.3d 1155, 96-2 U.S. Tax Cas. (CCH) ¶ 50414, 78 A.F.T.R.2d 96-5868 (8th Cir. 1996)—§ 11:4
- American Atheists, Inc. v. City Of Detroit Downtown Development Authority, 567 F.3d 278 (6th Cir. 2009)—§ 16:3
- v. Shulman, 21 F. Supp. 3d 856, 2014-1 U.S. Tax Cas. (CCH) ¶ 50292, 113 A.F.T.R.2d 2014-2139 (E.D. Ky. 2014)—§§ 14:6, 16:26
- American Auto. Ass'n v. C.I.R., 19 T.C. 1146, 1953 WL 160 (T.C. 1953)—§ 26:4
- American Bird Conservancy v. F.C.C., 545 F.3d 1190, 67 Env't. Rep. Cas. (BNA) 1833 (9th Cir. 2008)—§§ 14:5, 18:30
- American Broadcasting Companies, Inc. v. Aereo, Inc., 573 U.S. 431, 134 S. Ct. 2498, 189 L. Ed. 2d 476, 42 Media L. Rep. (BNA) 1885, 110 U.S.P.Q.2d 1961 (2014)—§ 14:16
- American Campaign Academy v. C.I.R., 92 T.C. 1053, Tax Ct. Rep. Dec. (P-H) 92.66, 1989 WL 49678 (1989)—§ 7:5
- American College of Obstetricians and Gynecologists v. United States Food and Drug Administration, 472 F. Supp. 3d 183 (D. Md. 2020)—§ 21:35
- American College of Physicians v. U.S., 743 F.2d 1570, 84-2 U.S. Tax Cas. (CCH) ¶ 9796, 54 A.F.T.R.2d 84-5941 (Fed. Cir. 1984)—§ 11:9
- American Federation of Labor and Congress of Indus. Organizations (AFL-CIO) v. Federal Election Commission, 628 F.2d 97, 103 L.R.R.M. (BNA) 3012 (D.C. Cir. 1980)—§ 25:10
- American Federation of Labor and Congress of Indus. Organizations v. Occupational Safety and Health Admin., U.S. Dept. of Labor, 965 F.2d 962, 15 O.S.H. Cas. (BNA) 1729, 1992 O.S.H. Dec. (CCH) ¶ 29735, 22 Env'tl. L. Rep. 21229 (11th Cir. 1992)—§ 5:8

- American Federation of Teachers, Yakima Local 1485 v. Yakima School Dist. No. 7, 74 Wash. 2d 865, 447 P.2d 593 (1968)—§§ 19:2, 19:3
- American Freedom Defense Initiative v. Massachusetts Bay Transp. Authority, 781 F.3d 571 (1st Cir. 2015)—§§ 1:1, 14:2
- American Geophysical Union v. Texaco Inc., 60 F.3d 913, 35 U.S.P.Q.2d 1513, 144 A.L.R. Fed. 745 (2d Cir. 1994)—§ 14:20
- v. Texaco Inc., 37 F.3d 881, 32 U.S.P.Q.2d 1545 (2d Cir. 1994)—§ 14:20
- American Guidance Foundation, Inc. v. U.S., 490 F. Supp. 304, 80-1 U.S. Tax Cas. (CCH) ¶ 9452, 46 A.F.T.R.2d 80-5006 (D.D.C. 1980)—§§ 9:4, 16:1
- American Hosp. Ass'n v. Bowen, 834 F.2d 1037, 20 Soc. Sec. Rep. Serv. 34 (D.C. Cir. 1987)—§ 21:5
- v. Hansbarger, 600 F. Supp. 465, 118 L.R.R.M. (BNA) 2389 (N.D. W. Va. 1984)—§§ 21:2, 21:3, 21:13
- v. Schweiker, 721 F.2d 170 (7th Cir. 1983)—§ 21:9
- American Humanist Ass'n v. Matawan-Aberdeen Regional School Dist., 440 N.J. Super. 582, 115 A.3d 292, 318 Ed. Law Rep. 1016 (Law Div. 2015)—§§ 16:3, 19:29
- v. South Carolina Dept. of Educ., 2015 WL 1268036 (D.S.C. 2015)—§§ 14:6, 19:29
- American Institute for Economic Research v. U.S., 157 Ct. Cl. 548, 302 F.2d 934, 62-1 U.S. Tax Cas. (CCH) ¶ 9466, 9 A.F.T.R.2d 1426 (1962)—§ 12:5
- American Intern. Pictures, Inc. v. Foreman, 576 F.2d 661, 198 U.S.P.Q. 580 (5th Cir. 1978)—§ 14:9
- American Jewish Congress v. City of Chicago, 827 F.2d 120 (7th Cir. 1987)—§ 16:3
- American Legion v. American Humanist Association, 588 U.S. 29, 139 S. Ct. 2067, 204 L. Ed. 2d 452 (2019)—§ 16:3
- American Legion Dept. of New York v. U.S., 93-2 U.S. Tax Cas. (CCH) P 50417, 72 A.F.T.R.2d 93-5293 (N.D. N.Y. 1993)—§ 11:3
- American Life League, Inc. v. Reno, 47 F.3d 642, 134 A.L.R. Fed. 735 (4th Cir. 1995)—§ 21:35
- American Medical Ass'n v. F.T.C., 638 F.2d 443, 1980-2 Trade Cas. (CCH) ¶ 63569 (2d Cir. 1980)—§ 26:9
- v. U.S., 887 F.2d 760, 89-2 U.S. Tax Cas. (CCH) ¶ 9585, 64 A.F.T.R.2d 89-5715 (7th Cir. 1989)—§ 11:9
- American Needle, Inc. v. National Football League, 560 U.S. 183, 130 S. Ct. 2201, 176 L. Ed. 2d 947, 94 U.S.P.Q.2d 1673, 2010-1 Trade Cas. (CCH) ¶ 77019, 79 A.L.R. Fed. 2d 591 (2010)—§ 14:29
- American New Covenant Church v. Commissioner of Internal Revenue, 74 T.C. 293, 1980 WL 4525 (1980)—§§ 7:1, 7:11, 15:2
- American Newspaper Guild v. MacKinnon, 108 F. Supp. 312 (D. Utah 1952)—§ 1:9
- American Postal Workers Union, AFL-CIO v. U.S., 925 F.2d 480, 13 Employee Benefits Cas. (BNA) 1523, 91-1 U.S. Tax Cas. (CCH) ¶ 50096, 67 A.F.T.R.2d 91-571 (D.C. Cir. 1991)—§§ 11:4, 25:11
- Americans for Prosperity Foundation v. Bonta, 594 U.S. 595, 141 S. Ct. 2373, 210 L. Ed. 2d 716, 127 A.F.T.R.2d 2021-2463 (2021)—§§ 1:17, 1:45, 2:26, 7:15, 9:29, 13:9, 14:2, 20:15
- American Society For Prevention of Cruelty to Animals v. Ringling Bros. and Barnum & Bailey Circus, 317 F.3d 334, 55 Env't. Rep. Cas. (BNA) 1904 (D.C. Cir. 2003)—§ 18:30
- American Soc. of Ass'n Executives (ASAE) v. U.S., 23 F. Supp. 2d 64, 98-2 U.S. Tax Cas. (CCH) ¶ 50885, 82 A.F.T.R.2d 98-7173 (D.D.C. 1998)—§§ 12:12, 26:7
- American Soc. of Mechanical Engineers, Inc. v. Hydrolevel Corp., 456 U.S. 556, 102 S. Ct. 1935, 72 L. Ed. 2d 330, 1982-2 Trade Cas. (CCH) ¶ 64730 (1982)—§§ 1:2, 14:29, 26:8
- Americans United for Separation of Church and State v. Prison Fellowship Ministries, Inc., 509 F.3d 406 (8th Cir. 2007)—§§ 14:6, 16:3
- American Tradition Partnership, Inc. v. Bullcock, 567 U.S. 516, 132 S. Ct. 2490, 183 L. Ed. 2d 448 (2012)—§ 20:15
- Amos, Estate of v. Vanderbilt University, 62 S.W.3d 133 (Tenn. 2001)—§ 21:26
- Anclote Psychiatric Center, Inc. v. C.I.R., T.C. Memo. 1998-273, T.C.M. (RIA) ¶ 98273, 76 T.C.M. (CCH) 175 (1998)—§§ 4:10, 4:16, 7:33
- v. C.I.R., 98 T.C. 374, Tax Ct. Rep. (CCH) 48117, Tax Ct. Rep. Dec. (RIA) 98.28, 1992 WL 62025 (1992)—§ 7:38
- Anderson v. St. Francis-St. George Hosp., Inc., 77 Ohio St. 3d 82, 671 N.E.2d 225 (1996)—§ 21:34
- v. Suthers, 2013 COA 148, 338 P.3d 384 (Colo. App. 2013)—§§ 4:2, 4:15, 14:5

TABLE OF CASES

- v. Truelove, 446 S.W.3d 87 (Tex. App. Houston 1st Dist. 2014)—§ 16:6
- v. Wiener, 100 A.D.2d 919, 474 N.Y.S.2d 801 (2d Dep't 1984)—§ 21:29
- Andres v. Alpha Kappa Lambda Fraternity, 730 S.W.2d 547, 40 Ed. Law Rep. 521 (Mo. 1987)—§ 23:12
- Andrews v. Education Ass'n of Cheshire, 829 F.2d 335, 41 Ed. Law Rep. 1254, 127 L.R.R.M. (BNA) 2929 (2d Cir. 1987)—§ 14:37
- Andrews Farms v. Calcot, Ltd., 527 F. Supp. 2d 1239 (E.D. Cal. 2007)—§ 22:4
- Andy Warhol Foundation for the Visual Arts, Inc. v. Goldsmith, 598 U.S. 508, 143 S. Ct. 1258, 215 L. Ed. 2d 473 (2023)—§§ 14:20, 14:21
- v. Goldsmith, 992 F.3d 99 (2d Cir. 2021)—§ 14:10
- Andy Warhol Foundation for Visual Arts, Inc. v. Goldsmith, 11 F.4th 26 (2d Cir. 2021)—§§ 14:10, 14:20
- Animal Legal Defense Fund v. HVFG LLC, 939 F. Supp. 2d 992 (N.D. Cal. 2013)—§ 14:6
- Anna J. v. Mark C., 286 Cal. Rptr. 369 (App. 4th Dist. 1991)—§ 21:38
- Ann Jackson Family Foundation v. C.I.R., 15 F.3d 917, 94-1 U.S. Tax Cas. (CCH) ¶ 50068, 73 A.F.T.R.2d 94-1023 (9th Cir. 1994)—§ 10:9
- v. C. I. R., 97 T.C. 534, Tax Ct. Rep. (CCH) 47736, Tax Ct. Rep. Dec. (P-H) 97.35, 1991 WL 231243 (1991)—§ 10:8
- Anonymous v. C.I.R., 145 T.C. 246, Tax Ct. Rep. (CCH) 60433, Tax Ct. Rep. Dec. (RIA) 145.10, 2015 WL 6458083 (2015)—§ 7:2
- Anonymous, In re Adoption of, 74 Misc. 2d 99, 345 N.Y.S.2d 430 (Sur. Ct. 1973)—§ 21:38
- Ansonia Bd. of Educ. v. Philbrook, 479 U.S. 60, 107 S. Ct. 367, 93 L. Ed. 2d 305, 35 Ed. Law Rep. 365, 42 Fair Empl. Prac. Cas. (BNA) 359, 41 Empl. Prac. Dec. (CCH) ¶ 36565 (1986)—§ 5:10
- Apex Hosiery Co. v. Leader, 310 U.S. 469, 60 S. Ct. 982, 84 L. Ed. 1311, 6 L.R.R.M. (BNA) 647, 2 Lab. Cas. (CCH) ¶ 17063, 128 A.L.R. 1044 (1940)—§ 14:29
- APL Microscopic, LLC v. United States, 144 Fed. Cl. 489 (2019)—§ 14:9
- Appelgate v. Dumke, 25 Cal. App. 3d 304, 101 Cal. Rptr. 645 (2d Dist. 1972)—§ 18:36
- Apple Barrel Productions, Inc. v. Beard, 730 F.2d 384, 222 U.S.P.Q. 956 (5th Cir. 1984)—§ 14:17
- Aransas Hospital, Inc. v. Aransas Pass Independent School Dist., 521 S.W.2d 685 (Tex. Civ. App. Corpus Christi 1975)—§ 21:20
- Arato v. Avedon, 5 Cal. 4th 1172, 23 Cal. Rptr. 2d 131, 858 P.2d 598 (1993)—§ 21:28
- v. Avedon, 13 Cal. Rptr. 2d 474, 839 P.2d 983 (Cal. 1992)—§ 21:28
- Arbini v. C.I.R., T.C. Memo. 2001-141, T.C.M. (RIA) ¶ 2001-141 (2001)—§ 18:20
- Arizona v. Maricopa County Medical Soc., 457 U.S. 332, 102 S. Ct. 2466, 73 L. Ed. 2d 48, 1982-2 Trade Cas. (CCH) ¶ 64792 (1982)—§§ 14:29, 21:12, 26:8
- Arizona Christian School Tuition Organization v. Winn, 563 U.S. 125, 131 S. Ct. 1436, 179 L. Ed. 2d 523, 265 Ed. Law Rep. 855 (2011)—§§ 14:6, 16:3
- Arizona Free Enterprise Club's Freedom Club PAC v. Bennett, 564 U.S. 721, 131 S. Ct. 2806, 180 L. Ed. 2d 664 (2011)—§ 20:15
- Arizona Life Coalition Inc. v. Stanton, 515 F.3d 956 (9th Cir. 2008)—§ 16:3
- Arizona Rangers, Inc. v. Bisbee Co., 11 Ariz. App. 252, 463 P.2d 836 (Div. 2 1970)—§ 3:1
- Arkansas Educ. Television Com'n v. Forbes, 523 U.S. 666, 118 S. Ct. 1633, 140 L. Ed. 2d 875, 26 Media L. Rep. (BNA) 1673 (1998)—§ 20:13
- Arkansas State Police Ass'n, Inc. v. C.I.R., 282 F.3d 556, 2002-1 U.S. Tax Cas. (CCH) ¶ 50269, 89 A.F.T.R.2d 2002-1274, 199 A.L.R. Fed. 839 (8th Cir. 2002)—§§ 11:2, 11:20
- Arkansas Writers' Project, Inc. v. Ragland, 481 U.S. 221, 107 S. Ct. 1722, 95 L. Ed. 2d 209, 13 Media L. Rep. (BNA) 2313 (1987)—§§ 8:8, 14:5
- Armenian Assembly of America, Inc. v. Cafesjian, 758 F.3d 265 (D.C. Cir. 2014)—§ 4:13
- v. Cafesjian, 924 F. Supp. 2d 204 (D.D.C. 2013)—§ 10:6
- Armour-Dial Men's Club, Inc. v. C.I.R., 708 F.2d 1287, 83-1 U.S. Tax Cas. (CCH) ¶ 9388, 52 A.F.T.R.2d 83-5140 (7th Cir. 1983)—§ 23:1
- Armstrong v. Exceptional Child Center, Inc., 575 U.S. 320, 135 S. Ct. 1378, 191 L. Ed. 2d 471 (2015)—§ 21:6
- Arnett v. Kennedy, 416 U.S. 134, 94 S. Ct. 1633, 40 L. Ed. 2d 15 (1974)—§ 19:23
- Arnold Herstand & Co., Inc. v. Gallery: Gertrude Stein, Inc., 211 A.D.2d 77, 626 N.Y.S.2d 74 (1st Dep't 1995)—§ 18:6

- Arthur Young & Co. v. Reves, 856 F.2d 52, Blue Sky L. Rep. (CCH) ¶ 72904, Blue Sky L. Rep. (CCH) ¶ 72972, Fed. Sec. L. Rep. (CCH) ¶ 94004, Fed. Sec. L. Rep. (CCH) ¶ 94113 (8th Cir. 1988)—§ 22:10
- Asian Women United of Minnesota v. Leien-decker, 789 N.W.2d 688 (Minn. Ct. App. 2010)—§ 4:13
- Asociacion de Educacion Privada de Puerto Rico, Inc. v. Garcia-Padilla, 490 F.3d 1, 222 Ed. Law Rep. 32 (1st Cir. 2007)—§ 19:5
- Associated Hospital Services, Inc. v. Commissioner of Internal Revenue, 74 T.C. 213, 1980 WL 4532 (1980)—§ 7:30
- Associated Master Barbers & Beauticians of America, Inc. v. Commissioner of Internal Revenue, 69 T.C. 53, 48 A.L.R. Fed. 165 (1977)—§§ 12:5, 12:7
- Association for Intercollegiate Athletics for Women v. National Collegiate Athletic Ass'n, 735 F.2d 577, 1984-1 Trade Cas. (CCH) ¶ 66007 (D.C. Cir. 1984)—§ 14:29
- Association for Preservation of Freedom of Choice, Inc. v. Shapiro, 9 N.Y.2d 376, 214 N.Y.S.2d 388, 174 N.E.2d 487 (1961)—§ 1:1
- Association of American Physicians & Surgeons, Inc. v. Texas Medical Bd., 627 F.3d 547 (5th Cir. 2010)—§ 14:5
- Association of Bar of City of New York v. C.I.R., 858 F.2d 876, 88-2 U.S. Tax Cas. (CCH) ¶ 9535, 62 A.F.T.R.2d 88-5625 (2d Cir. 1988)—§§ 8:4, 12:15, 12:19
- Association of Faith-Based Organizations v. Bablitch, 454 F. Supp. 2d 812 (W.D. Wis. 2006)—§§ 14:3, 16:3
- Association of the Bar of City of New York v. Commissioner of Internal Revenue, 89 T.C. 599, Tax Ct. Rep. (CCH) 44199, 1987 WL 45161 (1987)—§ 12:19
- Atchison County Farmers Union Co-op Ass'n v. Turnbull, 241 Kan. 357, 736 P.2d 917 (1987)—§ 22:2
- Atkins v. Walker, 284 N.C. 306, 200 S.E.2d 641 (1973)—§ 16:4
- Atkinson, Estate of v. C.I.R., 115 T.C. 26, Tax Ct. Rep. Dec. (RIA) 115.3, 2000 WL 1030270 (2000)—§ 8:24
- Atlanta Athletic Club v. C.I.R., 980 F.2d 1409, 93-1 U.S. Tax Cas. (CCH) ¶ 50051, 71 A.F.T.R.2d 93-588 (11th Cir. 1993)—§ 11:30
- Attinson v. Consumer-Farmer Milk Co-op., 197 Misc. 336, 94 N.Y.S.2d 891 (Sup 1950)—§ 22:18
- Attorney General v. Bailey, 386 Mass. 367, 436 N.E.2d 139, 4 Ed. Law Rep. 834 (1982)—§ 16:7
- v. Haverhill Gaslight Co., 215 Mass. 394, 101 N.E. 1061 (1913)—§ 2:1
- Attorney General of State of Michigan v. Lowrey, 199 U.S. 233, 26 S. Ct. 27, 50 L. Ed. 167 (1905)—§ 19:3
- Aurora East Public School Dist. No. 131 v. Cronin, 92 Ill. 2d 313, 66 Ill. Dec. 85, 442 N.E.2d 511, 8 Ed. Law Rep. 85 (1982)—§§ 19:1, 19:3
- Austin v. Berryman, 955 F.2d 223, Unempl. Ins. Rep. (CCH) ¶ 22048, 27 A.L.R.6th 607 (4th Cir. 1992)—§ 16:6
- v. Michigan Chamber of Commerce, 494 U.S. 652, 110 S. Ct. 1391, 108 L. Ed. 2d 652 (1990)—§§ 20:2, 20:15
- Austin, Texas, City of v. Reagan National Advertising of Austin, LLC, 596 U.S. 61, 142 S. Ct. 1464, 212 L. Ed. 2d 418 (2022)—§ 16:2
- Austria, Republic of v. Altmann, 541 U.S. 677, 124 S. Ct. 2240, 159 L. Ed. 2d 1 (2004)—§ 18:8
- Autocam Corp. v. Sebelius, 730 F.3d 618 (6th Cir. 2013)—§ 21:6
- Autocephalous Greek-Orthodox Church of Cyprus v. Goldberg and Feldman Fine Arts, Inc., 917 F.2d 278 (7th Cir. 1990)—§ 18:7
- Autoskill Inc. v. National Educational Support Systems, Inc., 994 F.2d 1476, 24 Bankr. Ct. Dec. (CRR) 495, 26 U.S.P.Q.2d 1828, 25 Fed. R. Serv. 3d 838 (10th Cir. 1993)—§ 14:17
- Avey v. St. Francis Hospital and School of Nursing, Inc., 201 Kan. 687, 442 P.2d 1013 (1968)—§ 21:4
- A. W., Matter of, 637 P.2d 366 (Colo. 1981)—§ 21:36
- Ayotte v. Planned Parenthood of Northern New England, 546 U.S. 320, 126 S. Ct. 961, 163 L. Ed. 2d 812 (2006)—§ 21:35
- Ayres v. Hadaway, 303 Mich. 589, 6 N.W.2d 905 (1942)—§ 4:2
- Azzolino v. Dingfelder, 315 N.C. 103, 337 S.E.2d 528 (1985)—§ 21:39

## B

- Babbitt v. Sweet Home Chapter of Communities for a Great Oregon, 515 U.S. 687, 115

TABLE OF CASES

- S. Ct. 2407, 132 L. Ed. 2d 597, 40 Env't. Rep. Cas. (BNA) 1897, 25 Env'tl. L. Rep. 21194 (1995)—§ 18:30
- Baby Doe, In re, 291 S.C. 389, 353 S.E.2d 877 (1987)—§ 21:38
- Baby M, Matter of, 109 N.J. 396, 537 A.2d 1227, 77 A.L.R.4th 1 (1988)—§ 21:38
- Baby M., Matter of, 217 N.J. Super. 313, 525 A.2d 1128 (Ch. Div. 1987)—§ 21:38
- Baby X, Matter of, 97 Mich. App. 111, 293 N.W.2d 736 (1980)—§ 21:10
- Back v. Hastings On Hudson Union Free School Dist., 365 F.3d 107, 187 Ed. Law Rep. 13, 93 Fair Empl. Prac. Cas. (BNA) 1430, 85 Empl. Prac. Dec. (CCH) ¶ 41755 (2d Cir. 2004)—§§ 5:10, 19:27
- Bacon v. Walker, 204 U.S. 311, 27 S. Ct. 289, 51 L. Ed. 499 (1907)—§ 19:1
- Badger Catholic, Inc. v. Walsh, 620 F.3d 775, 261 Ed. Law Rep. 32 (7th Cir. 2010)—§§ 14:2, 19:29
- Badgley v. United States, 957 F.3d 969, 2020 U.S. Tax Cas. (CCH) ¶ 60724, 125 A.F.T.R.2d 2020-1909 (9th Cir. 2020)—§ 8:24
- Bagley v. Raymond School Dept., 1999 ME 60, 728 A.2d 127 (Me. 1999)—§§ 16:3, 19:29
- Bailey v. American Soc. for Prevention of Cruelty to Animals, 282 A.D. 502, 125 N.Y.S.2d 18 (1st Dep't 1953)—§ 3:15
- Baisden v. West Virginia Secondary Schools Activities Com'n, 211 W. Va. 725, 568 S.E.2d 32, 168 Ed. Law Rep. 950 (2002)—§§ 5:13, 19:12
- Bakalar v. Vavra, 819 F. Supp. 2d 293 (S.D. N.Y. 2011)—§ 18:7
- v. Vavra, 619 F.3d 136 (2d Cir. 2010)—§ 18:7
- Baker v. Selden, 101 U.S. 99, 25 L. Ed. 841, 1879 WL 16689 (1879)—§ 14:10
- Ball v. Kerrville Independent School Dist., 504 S.W.2d 791 (Tex. Civ. App. San Antonio 1973)—§ 19:3
- Ballay, In re, 482 F.2d 648 (D.C. Cir. 1973)—§ 21:11
- Ballinger v. C.I.R., 728 F.2d 1287, 4 Soc. Sec. Rep. Serv. 250, Unempl. Ins. Rep. (CCH) ¶ 15429, 84-1 U.S. Tax Cas. (CCH) ¶ 9286, 53 A.F.T.R.2d 84-908 (10th Cir. 1984)—§ 16:29
- Ball Memorial Hosp., Inc. v. Mutual Hosp. Ins., Inc., 784 F.2d 1325, 1986-1 Trade Cas. (CCH) ¶ 66974 (7th Cir. 1986)—§ 21:21
- Ballou v. Sigma Nu General Fraternity, 291 S.C. 140, 352 S.E.2d 488 (Ct. App. 1986)—§ 23:13
- Balog v. Center Art Gallery-Hawaii, Inc., 745 F. Supp. 1556, 12 U.C.C. Rep. Serv. 2d 962 (D. Haw. 1990)—§ 18:6
- B & B Hardware, Inc. v. Hargis Industries, Inc., 575 U.S. 138, 135 S. Ct. 1293, 191 L. Ed. 2d 222, 113 U.S.P.Q.2d 2045 (2015)—§ 14:23
- Bank of U.S. v. Deveaux, 9 U.S. 61, 3 L. Ed. 38, 1809 WL 1665 (1809)—§ 2:1
- Banks v. Manchester, 128 U.S. 244, 9 S. Ct. 36, 32 L. Ed. 425 (1888)—§§ 14:9, 14:10
- Bankston v. Brennan, 507 So. 2d 1385 (Fla. 1987)—§ 23:12
- Baptist Hosp. East v. Secretary of Health and Human Services, 802 F.2d 860, 15 Soc. Sec. Rep. Serv. 204 (6th Cir. 1986)—§ 21:5
- Barclay v. Campbell, 704 S.W.2d 8 (Tex. 1986)—§ 21:29
- Barlow v. Superior Court (People), 236 Cal. Rptr. 134 (App. 4th Dist. 1987)—§ 21:45
- Barnes v. Gorman, 536 U.S. 181, 122 S. Ct. 2097, 153 L. Ed. 2d 230, 13 A.D. Cas. (BNA) 193 (2002)—§ 5:13
- v. Moore, 970 F.2d 12 (5th Cir. 1992)—§ 21:35
- Barnet as Trustee of 2012 Saretta Barnet Revocable Trust v. Ministry of Culture and Sports of the Hellenic Republic, 961 F.3d 193 (2d Cir. 2020)—§ 18:8
- Barnett v. Kennedy, 1938 OK 234, 185 Okla. 409, 92 P.2d 963 (1938)—§ 5:3
- Barnett by Barnett v. Fairfax County School Bd., 927 F.2d 146, 66 Ed. Law Rep. 64 (4th Cir. 1991)—§ 19:13
- Barnidge v. U.S., 101 F.2d 295 (C.C.A. 8th Cir. 1939)—§ 18:25
- Barr v. Bernhard, 562 S.W.2d 844 (Tex. 1978)—§ 19:28
- Barrett v. Walker County School District, 872 F.3d 1209, 348 Ed. Law Rep. 33 (11th Cir. 2017)—§§ 14:6, 19:3
- Barrows v. Northwestern Memorial Hosp., 123 Ill. 2d 49, 121 Ill. Dec. 244, 525 N.E.2d 50, 1988-1 Trade Cas. (CCH) ¶ 68029 (1988)—§ 21:23
- Barry, In re Guardianship of, 445 So. 2d 365 (Fla. 2d DCA 1984)—§ 21:34
- Bartels Trust for benefit of Cornell University ex rel. Bartels v. U.S., 617 F.3d 1357, 2010-2 U.S. Tax Cas. (CCH) ¶ 50602, 106 A.F.T.R.2d 2010-6004 (Fed. Cir. 2010)—§ 11:24

- Bartley v. Augusta Country Club, Inc., 254 Ga. 144, 326 S.E.2d 442 (1985)—§§ 3:11, 14:3, 23:3
- Baruch SLS, Inc. v. Tittabawassee Township, 500 Mich. 345, 901 N.W.2d 843 (2017)—§§ 7:5, 21:20
- Basic Bible Church v. Commissioner of Internal Revenue, 74 T.C. 846, 1980 WL 4474 (1980)—§§ 9:4, 16:26
- Bass v. Pratt, 177 Cal. App. 3d 129, 222 Cal. Rptr. 723 (1st Dist. 1986)—§ 23:12
- Bastian v. Lakefront Realty Corp., 581 F.2d 685, Fed. Sec. L. Rep. (CCH) ¶ 96531 (7th Cir. 1978)—§ 14:26
- Baugh v. Thomas, 56 N.J. 203, 265 A.2d 675 (1970)—§ 16:5
- Baxley-DeLamar Monuments, Inc. v. American Cemetery Ass'n, 843 F.2d 1154, 1988-1 Trade Cas. (CCH) ¶ 67959, 10 Fed. R. Serv. 3d 1344 (8th Cir. 1988)—§ 27:1
- Baxter v. Morningside, Inc., 10 Wash. App. 893, 521 P.2d 946, 82 A.L.R.3d 1206 (Div. 2 1974)—§ 18:37
- Bayer v. Beran, 49 N.Y.S.2d 2 (Sup 1944)—§ 3:16
- Bay Path College v. Board of Assessors of Longmeadow, 57 Mass. App. Ct. 807, 786 N.E.2d 1223 (2003)—§ 8:6
- Baystate Medical Center v. Blue Cross of Massachusetts, Inc., 382 Mass. 485, 416 N.E.2d 1352 (1981)—§ 21:21
- BC Ranch II, L.P. v. Commissioner of Internal Revenue, 867 F.3d 547, 2017-2 U.S. Tax Cas. (CCH) ¶ 50306, 120 A.F.T.R.2d 2017-5469 (5th Cir. 2017)—§ 8:19
- Bd. of Directors of State Police Civic Ass'n, Petition of, 80 Pa. Commw. 405, 472 A.2d 731, 70 A.L.R.4th 879 (1984)—§§ 3:11, 15:10
- Beacon Journal Pub. Co. v. N. L. R. B., 401 F.2d 366, 69 L.R.R.M. (BNA) 2232, 58 Lab. Cas. (CCH) ¶ 12930 (6th Cir. 1968)—§ 14:34
- Beal v. Doe, 432 U.S. 438, 97 S. Ct. 2366, 53 L. Ed. 2d 464 (1977)—§ 21:6
- Bear v. Reformed Mennonite Church, 462 Pa. 330, 341 A.2d 105 (1975)—§ 16:11
- Bear Lodge Multiple Use Ass'n v. Babbitt, 175 F.3d 814, 29 Env'tl. L. Rep. 21083 (10th Cir. 1999)—§§ 14:5, 18:12
- Beauboeuf v. Delgado College and Its Bd. of Managers, 428 F.2d 470, 74 L.R.R.M. (BNA) 2767, 63 Lab. Cas. (CCH) ¶ 52351 (5th Cir. 1970)—§§ 14:31, 19:21
- Becerra v. Asher, 105 F.3d 1042, 115 Ed. Law Rep. 638 (5th Cir. 1997)—§ 19:7
- Beck v. Lovell, 361 So. 2d 245 (La. Ct. App. 1st Cir. 1978)—§ 21:36
- Begley v. City of New York, 62 A.D.3d 739, 878 N.Y.S.2d 770, 244 Ed. Law Rep. 322 (2d Dep't 2009)—§ 4:14
- Belanger v. Madera Unified School Dist., 963 F.2d 248, 75 Ed. Law Rep. 118, 58 Empl. Prac. Dec. (CCH) ¶ 41437 (9th Cir. 1992)—§§ 5:13, 19:9
- Belgau v. Inslee, 975 F.3d 940, 2020 L.R.R.M. (BNA) 353532 (9th Cir. 2020)—§§ 14:2, 14:37, 25:7, 25:10
- Belk v. C.I.R., 774 F.3d 221, 2015-1 U.S. Tax Cas. (CCH) ¶ 50107, 114 A.F.T.R.2d 2014-6952 (4th Cir. 2014)—§ 8:19
- Bell v. Combined Registry Co., 397 F. Supp. 1241, 188 U.S.P.Q. 707 (N.D. Ill. 1975)—§ 14:12
- v. Itawamba County School Bd., 774 F.3d 280, 312 Ed. Law Rep. 550 (5th Cir. 2014)—§ 19:18
- v. Low Income Women of Texas, 95 S.W.3d 253 (Tex. 2002)—§ 21:35
- v. Presbytery of Boise, 91 Idaho 374, 421 P.2d 745 (1966)—§ 14:8
- Bellco Credit Union v. U.S., 735 F. Supp. 2d 1286, 2010-1 U.S. Tax Cas. (CCH) ¶ 50343, 105 A.F.T.R.2d 2010-1778 (D. Colo. 2010)—§§ 7:31, 11:2
- Belle Bonfils Memorial Blood Bank v. Hansen, 665 P.2d 118, 36 U.C.C. Rep. Serv. 787 (Colo. 1983)—§ 21:26
- Bello v. South Shore Hospital, 384 Mass. 770, 429 N.E.2d 1011 (1981)—§ 21:23
- Bellotti v. Baird, 443 U.S. 622, 99 S. Ct. 3035, 61 L. Ed. 2d 797 (1979)—§ 21:35
- Benally on Behalf of Benally v. Amon Carter Museum of Western Art, 858 F.2d 618 (10th Cir. 1988)—§§ 14:22, 18:4
- Bender v. Williamsport Area School Dist., 741 F.2d 538, 19 Ed. Law Rep. 805 (3d Cir. 1984)—§ 19:29
- Beneficial Foundation, Inc. v. U.S., 8 Cl. Ct. 639, 85-2 U.S. Tax Cas. (CCH) ¶ 9601, 56 A.F.T.R.2d 85-5715 (1985)—§ 10:21
- Bennett v. Islamic Republic of Iran, 825 F.3d 949 (9th Cir. 2016)—§ 18:8
- v. Propp, 41 Del. Ch. 14, 187 A.2d 405 (1962)—§ 4:8
- v. Spear, 520 U.S. 154, 117 S. Ct. 1154, 137 L. Ed. 2d 281, 44 Env't. Rep. Cas. (BNA)

TABLE OF CASES

- 1161, 27 *Envtl. L. Rep.* 20824 (1997)—  
§ 18:30
- v. 3 C Coal Co., 180 W. Va. 665, 379 S.E.2d  
388 (1989)—§§ 27:2, 27:9, 27:10
- Bentley v. Hurley, 222 Mo. App. 51, 299 S.W.  
604 (1927)—§ 1:9
- Benton v. Young Men's Christian Ass'n of  
Westfield, 27 N.J. 67, 141 A.2d 298  
(1958)—§ 14:7
- Berg v. Kingdom of Netherlands, 24 F.4th 987  
(4th Cir. 2022)—§ 18:8
- Berlin v. Sarah Bush Lincoln Health Center,  
279 Ill. App. 3d 447, 215 Ill. Dec. 940, 664  
N.E.2d 337 (4th Dist. 1996)—§§ 21:22,  
21:33
- Berman v. Allan, 80 N.J. 421, 404 A.2d 8  
(1979)—§ 21:39
- Bernesak v. Catholic Bishop of Chicago, 87 Ill.  
App. 3d 681, 42 Ill. Dec. 672, 409 N.E.2d  
287 (1st Dist. 1980)—§ 19:28
- Bernhard v. Kerrville Independent School  
Dist., 547 S.W.2d 685 (Tex. Civ. App. San  
Antonio 1977)—§ 19:8
- Bernstein v. U.S. Dept. of State, 922 F. Supp.  
1426 (N.D. Cal. 1996)—§§ 14:14, 14:15
- Berry v. Druid City Hospital Bd., 333 So. 2d  
796 (Ala. 1976)—§ 21:25
- Bethel Baptist Church v. U.S., 822 F.2d 1334,  
Unempl. Ins. Rep. (CCH) ¶ 17400, 87-2  
U.S. Tax Cas. (CCH) ¶ 9407, 61 A.F.T.R.2d  
88-596 (3d Cir. 1987)—§ 16:29
- Bethel Conservative Mennonite Church v.  
C.I.R., 746 F.2d 388, 84-2 U.S. Tax Cas.  
(CCH) ¶ 9870, 17 Fed. R. Evid. Serv. 161,  
54 A.F.T.R.2d 84-6107 (7th Cir. 1984)—  
§ 11:5
- Bethel School Dist. No. 403 v. Fraser, 478 U.S.  
675, 106 S. Ct. 3159, 92 L. Ed. 2d 549, 32  
Ed. Law Rep. 1243 (1986)—§§ 19:14, 19:18
- Bethesda Hosp. Ass'n v. Bowen, 485 U.S. 399,  
108 S. Ct. 1255, 99 L. Ed. 2d 460, 21 Soc.  
Sec. Rep. Serv. 6, 22 Soc. Sec. Rep. Serv.  
56 (1988)—§ 21:5
- Bethesda Lutheran Homes and Services, Inc.  
v. Leean, 122 F.3d 443 (7th Cir. 1997)—  
§ 21:6
- Better Business Bureau of Washington, D.C.,  
v. U.S., 1945 C.B. 375, 326 U.S. 279, 66 S.  
Ct. 112, 90 L. Ed. 67, 34 A.F.T.R. (P-H) ¶  
5 (1945)—§§ 7:33, 7:34, 8:4, 12:1, 12:5,  
14:26
- Biden v. Missouri, 595 U.S. 87, 142 S. Ct. 647,  
211 L. Ed. 2d 433 (2022)—§§ 5:10, 16:3,  
21:5
- v. Nebraska, 600 U.S. 477, 143 S. Ct. 2355,  
216 L. Ed. 2d 1063, 417 Ed. Law Rep. 67  
(2023)—§ 19:11
- Big Mama Rag, Inc. v. U.S., 631 F.2d 1030, 80-2  
U.S. Tax Cas. (CCH) ¶ 9674, 46 A.F.T.R.2d  
80-5723 (D.C. Cir. 1980)—§ 8:6
- Bignall v. North Idaho College, 538 F.2d 243  
(9th Cir. 1976)—§ 19:26
- Bikram's Yoga College of India, L.P. v. Evola-  
tion Yoga, LLC, 803 F.3d 1032, 116  
U.S.P.Q.2d 1357 (9th Cir. 2015)—§ 14:10
- Billish v. City of Chicago, 989 F.2d 890, 61 Fair  
Empl. Prac. Cas. (BNA) 678, 61 Empl.  
Prac. Dec. (CCH) ¶ 42137 (7th Cir.  
1993)—§ 5:10
- Bilodeau-Allen v. American Media, Inc., 549 F.  
Supp. 2d 129 (D. Mass. 2008)—§ 14:22
- Bingler v. Johnson, 1969-2 C.B. 17, 394 U.S.  
741, 89 S. Ct. 1439, 22 L. Ed. 2d 695, 69-1  
U.S. Tax Cas. (CCH) ¶ 9348, 23 A.F.T.R.2d  
69-1212 (1969)—§ 10:21
- Bi-Rite Enterprises, Inc. v. Bruce Miner Poster  
Co., Inc., 616 F. Supp. 71 (D. Mass.  
1984)—§ 18:35
- Bishop v. Aronov, 926 F.2d 1066, 65 Ed. Law  
Rep. 1109 (11th Cir. 1991)—§§ 16:3, 19:24
- v. Colaw, 450 F.2d 1069 (8th Cir. 1971)—  
§ 19:18
- Bishop and Diocese of Colorado v. Mote, 716  
P.2d 85 (Colo. 1986)—§ 16:4
- Black v. Parker Mfg. Co., 329 Mass. 105, 106  
N.E.2d 544 (1952)—§ 4:6
- v. Shearson, Hammill & Co., 266 Cal. App.  
2d 362, 72 Cal. Rptr. 157, Fed. Sec. L. Rep.  
(CCH) ¶ 92528 (1st Dist. 1968)—§ 4:7
- v. Snyder, 471 N.W.2d 715, 56 Fair Empl.  
Prac. Cas. (BNA) 539, 58 Empl. Prac. Dec.  
(CCH) ¶ 41365 (Minn. Ct. App. 1991)—  
§ 16:6
- Black Hills Institute of Geological Research,  
Inc. v. Williams, 88 F.3d 614 (8th Cir.  
1996)—§ 18:7
- Blackwelder v. Safnauer, 689 F. Supp. 106, 48  
Ed. Law Rep. 418 (N.D. N.Y. 1988)—  
§§ 16:7, 19:5
- Bladen v. First Presbyterian Church of Sal-  
lisaw, 1993 OK 105, 857 P.2d 789 (Okla.  
1993)—§ 16:11
- Blanc v. Alsbury, 63 Tex. 489, 1885 WL 7075  
(1885)—§ 16:13
- Blankenship v. Boyle, 329 F. Supp. 1089, 1 Em-  
ployee Benefits Cas. (BNA) 1062, 77  
L.R.R.M. (BNA) 2140, 65 Lab. Cas. (CCH)  
¶ 11711 (D.D.C. 1971)—§ 4:3

- Blanton v. Moses H. Cone Memorial Hosp., Inc., 319 N.C. 372, 354 S.E.2d 455 (1987)—§§ 21:22, 21:25
- B.L. by and through Levy v. Mahanoy Area School District, 964 F.3d 170, 378 Ed. Law Rep. 772 (3d Cir. 2020)—§ 19:18
- Bleistein v. Donaldson Lithographing Co., 188 U.S. 239, 23 S. Ct. 298, 47 L. Ed. 460 (1903)—§§ 14:9, 14:10, 18:35, 18:36
- Blende v. Maricopa County Medical Soc., 96 Ariz. 240, 393 P.2d 926 (1964)—§§ 14:3, 26:10
- Blocker v. State, 718 S.W.2d 409, 35 Ed. Law Rep. 843 (Tex. App. Houston 1st Dist. 1986)—§ 4:10
- Blount v. Department of Educational and Cultural Services, 551 A.2d 1377, 51 Ed. Law Rep. 167 (Me. 1988)—§ 19:5
- Bluetooth SIG Inc. v. U.S., 611 F.3d 617, 2010-2 U.S. Tax Cas. (CCH) ¶ 50510, 106 A.F.T.R.2d 2010-5163 (9th Cir. 2010)—§§ 26:2, 26:4
- Blue Valley Hospital, Inc. v. Azar, 919 F.3d 1278 (10th Cir. 2019)—§ 21:5
- Blum v. Gulf Oil Corp., 597 F.2d 936, 20 Fair Empl. Prac. Cas. (BNA) 108, 20 Empl. Prac. Dec. (CCH) ¶ 30047 (5th Cir. 1979)—§ 5:10
- v. Witco Chemical Corp., 829 F.2d 367, 8 Employee Benefits Cas. (BNA) 2600, 46 Fair Empl. Prac. Cas. (BNA) 306, 3 I.E.R. Cas. (BNA) 320, 44 Empl. Prac. Dec. (CCH) ¶ 37392, 110 Lab. Cas. (CCH) ¶ 55944, 99 A.L.R. Fed. 1 (3d Cir. 1987)—§ 5:12
- Bly v. Rhoads, 216 Va. 645, 222 S.E.2d 783 (1976)—§ 21:28
- Board of Curators of University of Missouri v. Horowitz, 435 U.S. 78, 98 S. Ct. 948, 55 L. Ed. 2d 124 (1978)—§§ 19:12, 19:14, 19:16
- Board of Directors of Rotary Intern. v. Rotary Club of Duarte, 481 U.S. 537, 107 S. Ct. 1940, 95 L. Ed. 2d 474, 42 Empl. Prac. Dec. (CCH) ¶ 36983 (1987)—§§ 14:3, 23:2
- Board of Ed. of Central School Dist. No. 1 v. Allen, 392 U.S. 236, 88 S. Ct. 1923, 20 L. Ed. 2d 1060 (1968)—§§ 16:7, 19:29
- Board of Education of Independent School District No. 92 of Pottawatomie County v. Earls, 536 U.S. 822, 122 S. Ct. 2559, 153 L. Ed. 2d 735, 166 Ed. Law Rep. 79 (2002)—§ 19:15
- Board of Educ., Island Trees Union Free School Dist. No. 26 v. Pico, 457 U.S. 853, 102 S. Ct. 2799, 73 L. Ed. 2d 435, 4 Ed. Law Rep. 1013, 8 Media L. Rep. (BNA) 1721 (1982)—§ 19:19
- Board of Educ. of City of Peoria, School Dist. No. 150 v. Sanders, 150 Ill. App. 3d 755, 104 Ill. Dec. 233, 502 N.E.2d 730, 36 Ed. Law Rep. 835 (3d Dist. 1986)—§ 19:3
- Board of Educ. of Hendrick Hudson Central School Dist., Westchester County v. Rowley, 458 U.S. 176, 102 S. Ct. 3034, 73 L. Ed. 2d 690, 1 A.D.D. 85, 5 Ed. Law Rep. 34 (1982)—§§ 19:1, 19:13
- Board of Educ. of Kiryas Joel Village School Dist. v. Grumet, 512 U.S. 687, 114 S. Ct. 2481, 129 L. Ed. 2d 546, 91 Ed. Law Rep. 810 (1994)—§ 16:3
- Board of Educ. of Oklahoma City Public Schools, Independent School Dist. No. 89, Oklahoma County, Okl. v. Dowell, 498 U.S. 237, 111 S. Ct. 630, 112 L. Ed. 2d 715, 64 Ed. Law Rep. 628 (1991)—§ 19:30
- Board of Educ. of Westside Community Schools v. Mergens By and Through Mergens, 496 U.S. 226, 110 S. Ct. 2356, 110 L. Ed. 2d 191, 60 Ed. Law Rep. 320 (1990)—§§ 16:3, 19:29
- Board of Elementary and Secondary Ed. v. Nix, 347 So. 2d 147 (La. 1977)—§ 19:3
- Board of Managers of Dunbar Lakes Condominium Ass'n II v. Beringer, 94 Ill. App. 3d 442, 50 Ill. Dec. 105, 418 N.E.2d 1099 (1st Dist. 1981)—§ 17:6
- Board of Regents of State Colleges, The v. Roth, 408 U.S. 564, 92 S. Ct. 2701, 33 L. Ed. 2d 548, 1 I.E.R. Cas. (BNA) 23 (1972)—§§ 19:22, 19:23, 21:23
- Board of Regents of University of Arizona v. Sullivan, 45 Ariz. 245, 42 P.2d 619 (1935)—§ 2:1
- Board of Regents of University of Wisconsin System v. Southworth, 529 U.S. 217, 120 S. Ct. 1346, 146 L. Ed. 2d 193, 142 Ed. Law Rep. 624 (2000)—§ 19:18
- Board of Trade of City of Chicago v. U.S., 246 U.S. 231, 38 S. Ct. 242, 62 L. Ed. 683 (1918)—§ 14:29
- Board of Trustees of Leland Stanford Junior University v. Roche Molecular Systems, Inc., 563 U.S. 776, 131 S. Ct. 2188, 180 L. Ed. 2d 1, 98 U.S.P.Q.2d 1761, 68 A.L.R. Fed. 2d 617 (2011)—§ 14:11
- Board of Trustees of University of Alabama v. Garrett, 531 U.S. 356, 121 S. Ct. 955, 148 L. Ed. 2d 866, 11 A.D. Cas. (BNA) 737, 151 Ed. Law Rep. 35 (2001)—§§ 5:13, 19:9

TABLE OF CASES

- Board of Zoning Appeals of Decatur v. Decatur, Ind. Co. of Jehovah's Witnesses, 233 Ind. 83, 117 N.E.2d 115 (1954)—§ 16:9
- Bob Jones University v. Simon, 1974-1 C.B. 354, 416 U.S. 725, 94 S. Ct. 2038, 40 L. Ed. 2d 496, 74-1 U.S. Tax Cas. (CCH) ¶ 9438, 33 A.F.T.R.2d 74-1279 (1974)—§ 7:38
- v. U.S., 1983-2 C.B. 80, 461 U.S. 574, 103 S. Ct. 2017, 76 L. Ed. 2d 157, 10 Ed. Law Rep. 918, 83-1 U.S. Tax Cas. (CCH) ¶ 9366, 52 A.F.T.R.2d 83-5001 (1983)—§§ 8:6, 12:1, 12:8, 14:3, 16:2, 16:3, 16:25, 16:26, 19:5, 19:6
- Bob Jones University Museum and Gallery, Inc. v. C.I.R., T.C. Memo. 1996-247, T.C.M. (RIA) ¶ 96247, 71 T.C.M. (CCH) 3120 (1996)—§§ 16:25, 19:6
- Boddicker v. Arizona State Dental Ass'n, 549 F.2d 626, 1977-1 Trade Cas. (CCH) ¶ 61258, 39 A.L.R. Fed. 761 (9th Cir. 1977)—§ 14:29
- Boerne, City of v. Flores, 521 U.S. 507, 117 S. Ct. 2157, 138 L. Ed. 2d 624, 74 Fair Empl. Prac. Cas. (BNA) 62, 70 Empl. Prac. Dec. (CCH) ¶ 44785 (1997)—§§ 16:3, 18:26
- Bogardus v. Santa Ana Walnut Growers Ass'n, 41 Cal. App. 2d 939, 108 P.2d 52 (4th Dist. 1940)—§ 22:4
- Bogenberger v. Pi Kappa Alpha Corporation, Inc., 2018 IL 120951, 423 Ill. Dec. 21, 104 N.E.3d 1110 (Ill. 2018)—§ 23:13
- Bohnert v. Roman Catholic Archbishop of San Francisco, 136 F. Supp. 3d 1094, 329 Ed. Law Rep. 425 (N.D. Cal. 2015)—§§ 5:10, 16:6
- Bolt v. Halifax Hosp. Medical Center, 980 F.2d 1381, 1993-1 Trade Cas. (CCH) ¶ 70092 (11th Cir. 1993)—§ 26:10
- v. Halifax Hosp. Medical Center, 891 F.2d 810, 1990-1 Trade Cas. (CCH) ¶ 68889 (11th Cir. 1990)—§ 26:10
- Bonaparte v. McCarthy, 120 Misc. 2d 81, 465 N.Y.S.2d 395 (Sup 1983)—§ 18:36
- Bondu v. Gurvich, 473 So. 2d 1307 (Fla. 3d DCA 1984)—§ 21:42
- Bonner v. Moran, 126 F.2d 121, 139 A.L.R. 1366 (App. D.C. 1941)—§ 21:30
- Bonnichsen v. U.S., 367 F.3d 864 (9th Cir. 2004)—§ 18:13
- v. U.S., 217 F. Supp. 2d 1116 (D. Or. 2002)—§ 18:13
- Booker, Estate of v. Greater Philadelphia Health Action, Inc., 10 F. Supp. 3d 656 (E.D. Pa. 2014)—§§ 21:13, 21:25
- Boone v. Boozman, 217 F. Supp. 2d 938, 169 Ed. Law Rep. 247 (E.D. Ark. 2002)—§ 19:29
- v. Mullendore, 416 So. 2d 718 (Ala. 1982)—§ 21:39
- Boring v. Buncombe County Bd. of Educ., 136 F.3d 364, 124 Ed. Law Rep. 56, 13 I.E.R. Cas. (BNA) 1189 (4th Cir. 1998)—§§ 19:19, 19:21
- Boroff v. Van Wert City Bd. of Educ., 220 F.3d 465, 146 Ed. Law Rep. 629, 2000 Fed. App. 0249P (6th Cir. 2000)—§ 19:18
- Bostock v. Clayton County, Georgia, 590 U.S. 644, 140 S. Ct. 1731, 207 L. Ed. 2d 218, 2020 Fair Empl. Prac. Cas. (BNA) 220638, 104 Empl. Prac. Dec. (CCH) ¶ 46540 (2020)—§§ 5:10, 19:10, 19:27
- Boston, City of v. Curley, 276 Mass. 549, 177 N.E. 557 (1931)—§ 4:2
- Bot v. C.I.R., 353 F.3d 595, 2004-1 U.S. Tax Cas. (CCH) ¶ 50112, 92 A.F.T.R.2d 2003-7385 (8th Cir. 2003)—§§ 22:1, 22:6
- Boule v. Hutton, 320 F. Supp. 2d 132, 32 Media L. Rep. (BNA) 2113, 71 U.S.P.Q.2d 1691 (S.D. N.Y. 2004)—§ 18:6
- v. Hutton, 328 F.3d 84, 31 Media L. Rep. (BNA) 1793, 66 U.S.P.Q.2d 1659, 2003-2 Trade Cas. (CCH) ¶ 74095 (2d Cir. 2003)—§ 18:6
- Bourne v. Walt Disney Co., 68 F.3d 621, 36 U.S.P.Q.2d 1449 (2d Cir. 1995)—§ 14:24
- Bowen v. American Hosp. Ass'n, 476 U.S. 610, 106 S. Ct. 2101, 90 L. Ed. 2d 584, 1 A.D.D. 248 (1986)—§ 21:30
- v. Green, 275 S.C. 431, 272 S.E.2d 433 (1980)—§ 16:5
- v. Hooker, 237 Ark. 250, 372 S.W.2d 257 (1963)—§ 27:2
- v. Kendrick, 487 U.S. 589, 108 S. Ct. 2562, 101 L. Ed. 2d 520 (1988)—§§ 14:6, 16:3, 21:37
- Bowers v. Baylor University, 862 F. Supp. 142, 94 Ed. Law Rep. 809 (W.D. Tex. 1994)—§ 19:10
- Bowman v. State Bank of Keysville, 229 Va. 534, 331 S.E.2d 797, 1 I.E.R. Cas. (BNA) 437, 119 L.R.R.M. (BNA) 3095, 102 Lab. Cas. (CCH) ¶ 55510 (1985)—§ 5:7
- Bowman, In re Welfare of, 94 Wash. 2d 407, 617 P.2d 731 (1980)—§ 21:41
- Box v. Planned Parenthood of Indiana and Kentucky, Inc., 587 U.S. 490, 139 S. Ct. 1780, 204 L. Ed. 2d 78 (2019)—§ 21:35

- Boyd v. Brabham, 414 So. 2d 931 (Ala. 1982)—§ 27:2
- v. Roland, 789 F.2d 347, 16 *Envtl. L. Rep.* 20860, 16 *Envtl. L. Rep.* 20861 (5th Cir. 1986)—§ 18:25
- Boyle v. Vista Eyewear, Inc., 700 S.W.2d 859, 2 *I.E.R. Cas.* (BNA) 768, 122 *L.R.R.M.* (BNA) 2327, 106 *Lab. Cas.* (CCH) ¶ 55731 (Mo. Ct. App. W.D. 1985)—§ 5:7
- Boy Scouts of America v. Dale, 530 U.S. 640, 120 S. Ct. 2446, 147 L. Ed. 2d 554, 82 *A.L.R.5th* 625 (2000)—§§ 14:2, 23:2
- v. Wyman, 335 F.3d 80 (2d Cir. 2003)—§§ 14:2, 23:2
- v. Wyman, 213 F. Supp. 2d 159 (D. Conn. 2002)—§ 14:2
- Boys Markets, Inc. v. Retail Clerks Union, Local 770, 398 U.S. 235, 90 S. Ct. 1583, 26 L. Ed. 2d 199, 74 *L.R.R.M.* (BNA) 2257 (1970)—§ 14:36
- Braden v. Saint Francis Hosp., 714 P.2d 505 (Colo. App. 1985)—§ 21:25
- Bradley v. C.I.R., T.C. Summ. Op. 2011-120 (T.C. 2011)—§ 8:10
- v. University of Texas M.D. Anderson Cancer Center, 3 F.3d 922, 3 A.D.D. 132, 2 A.D. Cas. (BNA) 1297, 62 *Empl. Prac. Dec.* (CCH) ¶ 42566 (5th Cir. 1993)—§ 5:14
- Brady v. Lynes, 2008 WL 2276518 (S.D. N.Y. 2008)—§ 18:6
- Bramlett v. Alabama State Tenure Commission, 341 So. 2d 727 (Ala. Civ. App. 1977)—§ 19:20
- Brammer v. Violent Hues Productions, LLC, 922 F.3d 255 (4th Cir. 2019)—§ 14:20
- Branch Ministries v. Rossotti, 211 F.3d 137, 2000-1 U.S. Tax Cas. (CCH) ¶ 50459, 85 *A.F.T.R.2d* 2000-1767 (D.C. Cir. 2000)—§§ 12:11, 14:6, 16:26, 20:3
- v. Rossotti, 40 F. Supp. 2d 15, 99-1 U.S. Tax Cas. (CCH) ¶ 50410, 83 *A.F.T.R.2d* 99-1476 (D.D.C. 1999)—§§ 12:11, 14:6, 16:26, 20:3
- Branch Ministries, Inc. v. Richardson, 970 F. Supp. 11, 98-1 U.S. Tax Cas. (CCH) ¶ 50117, 80 *A.F.T.R.2d* 97-5300 (D.D.C. 1997)—§ 14:6
- Brandon v. Holt, 469 U.S. 464, 105 S. Ct. 873, 83 L. Ed. 2d 878, 40 *Fed. R. Serv.* 2d 861 (1985)—§ 19:9
- Brandt v. Board of Co-op. Educational Services, 845 F.2d 416, 46 *Ed. Law Rep.* 548, 3 *I.E.R. Cas.* (BNA) 442 (2d Cir. 1988)—§ 19:23
- Breard v. City of Alexandria, La., 341 U.S. 622, 71 S. Ct. 920, 95 L. Ed. 1233, 62 *Ohio L. Abs.* 210, 35 *A.L.R.2d* 335 (1951)—§ 16:8
- Brentwood Academy v. Tennessee Secondary School Athletic Ass'n, 531 U.S. 288, 121 S. Ct. 924, 148 L. Ed. 2d 807, 151 *Ed. Law Rep.* 18 (2001)—§ 19:7
- Bricker v. Sceva Speare Memorial Hospital, 111 N.H. 276, 281 *A.2d* 589 (1971)—§ 21:23
- Bridgeman Art Library, Ltd. v. Corel Corp., 36 F. Supp. 2d 191, 50 *U.S.P.Q.2d* 1110 (S.D. N.Y. 1999)—§ 14:10
- v. Corel Corp., 25 F. Supp. 2d 421, 49 *U.S.P.Q.2d* 1091 (S.D. N.Y. 1998)—§§ 14:17, 14:23
- Brink v. DaLesio, 453 F. Supp. 272, 98 *L.R.R.M.* (BNA) 2333 (D. Md. 1978)—§ 25:4
- Bristol Regional Women's Center, P.C. v. Slatery, 988 F.3d 329 (6th Cir. 2021)—§ 21:35
- Brnovich v. Democratic National Committee, 594 U.S. 647, 141 S. Ct. 2321, 210 L. Ed. 2d 753 (2021)—§ 20:2
- Broadcast Music, Inc. v. Columbia Broadcasting System, Inc., 441 U.S. 1, 99 S. Ct. 1551, 60 L. Ed. 2d 1, 201 *U.S.P.Q.* 497, 1979-1 *Trade Cas.* (CCH) ¶ 62558 (1979)—§ 26:8
- Brobst v. Columbus Services Intern., 761 F.2d 148, 37 *Fair Empl. Prac. Cas.* (BNA) 1253, 27 *Wage & Hour Cas.* (BNA) 238, 36 *Empl. Prac. Dec.* (CCH) ¶ 35175, 37 *Empl. Prac. Dec.* (CCH) ¶ 35417, 102 *Lab. Cas.* (CCH) ¶ 34674 (3d Cir. 1985)—§ 5:11
- Brock v. Local 630 of Intern. Broth. of Teamsters, Chaffeurs, Warehousemen and Helpers of America, 662 F. Supp. 118 (C.D. Cal. 1987)—§ 25:3
- Brockett v. Kitchen Boyd Motor Co., 24 Cal. App. 3d 87, 100 *Cal. Rptr.* 752 (5th Dist. 1972)—§ 23:12
- Brokaw v. Black-Foxe Military Institute, 37 Cal. 2d 274, 231 *P.2d* 816 (1951)—§ 19:28
- Bronx Household of Faith v. Board of Educ. of City of New York, 331 F.3d 342, 177 *Ed. Law Rep.* 108 (2d Cir. 2003)—§ 19:29
- Brookhart v. Illinois State Bd. of Educ., 697 F.2d 179, 8 *Ed. Law Rep.* 608 (7th Cir. 1983)—§ 19:16
- Brook, Inc. v. C.I.R., 799 F.2d 833, 86-2 U.S. Tax Cas. (CCH) ¶ 9646, 58 *A.F.T.R.2d* 86-5628 (2d Cir. 1986)—§§ 11:27, 23:4
- Brooklyn Institute of Arts and Sciences v. City

TABLE OF CASES

- of New York, 64 F. Supp. 2d 184 (E.D. N.Y. 1999)—§ 18:2
- Brooks v. Johnson and Johnson, Inc., 685 F. Supp. 107 (E.D. Pa. 1988)—§ 21:11
- Brooks' Estate, In re, 32 Ill. 2d 361, 205 N.E.2d 435 (1965)—§ 21:34
- Brophy v. Cities Service Co., 31 Del. Ch. 241, 70 A.2d 5 (1949)—§ 4:7
- v. New England Sinai Hosp., Inc., 398 Mass. 417, 497 N.E.2d 626 (1986)—§§ 21:29, 21:34
- Brown v. Arizona, 82 F.4th 863, 421 Ed. Law Rep. 215 (9th Cir. 2023)—§ 19:10
- v. Board of Ed. of Topeka, Shawnee County, Kan., 347 U.S. 483, 74 S. Ct. 686, 98 L. Ed. 873, 38 A.L.R.2d 1180 (1954)—§§ 19:12, 19:30
- v. Board of Educ. of City of Bessemer, 808 F.2d 1445, 36 Ed. Law Rep. 1151 (11th Cir. 1987)—§ 19:30
- v. Board of Educ. of Topeka, Kan., 349 U.S. 294, 75 S. Ct. 753, 99 L. Ed. 1083, 71 Ohio L. Abs. 584 (1955)—§ 19:30
- v. Board of Educ. of Topeka, Shawnee County, Kan., 671 F. Supp. 1290, 42 Ed. Law Rep. 789 (D. Kan. 1987)—§ 19:30
- v. Gilmore, 258 F.3d 265, 155 Ed. Law Rep. 1031 (4th Cir. 2001)—§§ 16:3, 19:29
- v. Giuffre, 548 S.W.2d 102 (Tex. Civ. App. Houston 1st Dist. 1977)—§ 3:15
- v. Li, 308 F.3d 939, 170 Ed. Law Rep. 463 (9th Cir. 2002)—§ 19:16
- v. Ryan, 338 Ill. App. 3d 864, 273 Ill. Dec. 307, 788 N.E.2d 1183 (1st Dist. 2003)—§§ 10:41, 15:10
- v. Socialist Workers '74 Campaign Committee (Ohio), 459 U.S. 87, 103 S. Ct. 416, 74 L. Ed. 2d 250 (1982)—§ 23:2
- v. Tabb, 714 F.2d 1088, 220 U.S.P.Q. 21 (11th Cir. 1983)—§ 14:12
- Brown, In re, 478 So. 2d 1033 (Miss. 1985)—§ 21:34
- Browning v. Burton, 273 S.W.2d 131 (Tex. Civ. App. Austin 1954)—§ 16:12
- Brownley v. Gettysburg College, 338 F. Supp. 725 (M.D. Pa. 1972)—§ 19:10
- Brownsville Medical Center v. Gracia, 704 S.W.2d 68 (Tex. App. Corpus Christi 1985)—§§ 21:33, 21:40
- Brubaker v. Community Unit School Dist. No. 16, Sangamon and Morgan Counties, 46 Ill. App. 3d 588, 4 Ill. Dec. 853, 360 N.E.2d 1228 (4th Dist. 1977)—§ 19:20
- Bruggeman By and Through Bruggeman v. Schimke, 239 Kan. 245, 718 P.2d 635 (1986)—§ 21:39
- Bruni v. City of Pittsburgh, 824 F.3d 353 (3d Cir. 2016)—§ 21:35
- Bruno v. City of Crown Point, Ind., 950 F.2d 355, 57 Fair Empl. Prac. Cas. (BNA) 623, 57 Empl. Prac. Dec. (CCH) ¶ 41100 (7th Cir. 1991)—§ 5:10
- Bryant v. International Schools Services, Inc., 675 F.2d 562, 3 Ed. Law Rep. 827, 28 Fair Empl. Prac. Cas. (BNA) 726, 28 Empl. Prac. Dec. (CCH) ¶ 32579 (3d Cir. 1982)—§ 5:10
- v. Woodall, 1 F.4th 280 (4th Cir. 2021)—§ 21:35
- B.S.W. Group, Inc. v. Commissioner of Internal Revenue, 70 T.C. 352, 1978 WL 3344 (1978)—§§ 7:33, 8:4, 10:12, 11:4
- Bubbling Well Church of Universal Love v. C.I.R., 670 F.2d 104, 82-1 U.S. Tax Cas. (CCH) ¶ 9258, 49 A.F.T.R.2d 82-939 (9th Cir. 1981)—§ 12:2
- Buck v. Bell, 274 U.S. 200, 47 S. Ct. 584, 71 L. Ed. 1000 (1927)—§ 21:36
- Buckeye Countrymark, Inc. v. C.I.R., 103 T.C. 547, Tax Ct. Rep. (CCH) 50233, Tax Ct. Rep. Dec. (RIA) 103.32, 1994 WL 619342 (1994)—§§ 22:12, 23:4
- Buckley v. Valeo, 424 U.S. 1, 96 S. Ct. 612, 46 L. Ed. 2d 659, 76-1 U.S. Tax Cas. (CCH) ¶ 9189 (1976)—§§ 7:15, 20:2, 20:15, 20:18
- Bukovsan v. Board of Ed. of City School Dist. of City of Oneonta, 61 A.D.2d 685, 403 N.Y.S.2d 789 (3d Dep't 1978)—§ 19:1
- Bullock v. Internal Revenue Service, 401 F. Supp. 3d 1144, 2019-2 U.S. Tax Cas. (CCH) ¶ 50245, 124 A.F.T.R.2d 2019-5354 (D. Mont. 2019)—§§ 1:17, 1:45, 7:15, 9:29, 13:9, 20:15
- Burgess v. Rock Creek Baptist Church, 734 F. Supp. 30 (D.D.C. 1990)—§ 16:5
- Burke v. National Broadcasting Co., Inc., 598 F.2d 688, 5 Media L. Rep. (BNA) 1322, 202 U.S.P.Q. 531 (1st Cir. 1979)—§ 14:12
- Burkhart v. Harrod, 110 Wash. 2d 381, 755 P.2d 759 (1988)—§ 23:12
- Burkin, Application of, 1 N.Y.2d 570, 154 N.Y.S.2d 898, 136 N.E.2d 862, 64 A.L.R.2d 638 (1956)—§ 4:5
- Burlington Industries, Inc. v. Ellerth, 524 U.S. 742, 118 S. Ct. 2257, 141 L. Ed. 2d 633, 77 Fair Empl. Prac. Cas. (BNA) 1, 73 Empl.

- Prac. Dec. (CCH) ¶ 45340, 170 A.L.R. Fed. 677 (1998)—§ 5:10
- Burns v. Forsyth County Hosp. Authority, Inc., 81 N.C. App. 556, 344 S.E.2d 839 (1986)—§ 21:25
- v. McGregor Electronic Industries, Inc., 989 F.2d 959, 61 Fair Empl. Prac. Cas. (BNA) 592, 61 Empl. Prac. Dec. (CCH) ¶ 42145, 145 A.L.R. Fed. 729 (8th Cir. 1993)—§ 5:10
- Burreson v. Boulder Valley School Dist. RE-2J, 764 P.2d 412, 50 Ed. Law Rep. 551 (Colo. App. 1988)—§ 19:22
- Burroughs v. Board of Trustees of Alachua General Hospital, 328 So. 2d 538 (Fla. 1st DCA 1976)—§ 21:40
- Burse v. Wayne County Medical Examiner, 151 Mich. App. 761, 391 N.W.2d 479 (1986)—§ 21:41
- Burt v. Gates, 502 F.3d 183, 225 Ed. Law Rep. 115 (2d Cir. 2007)—§ 19:12
- Burton v. William Beaumont Hosp., 347 F. Supp. 2d 486, 94 A.F.T.R.2d 2004-7088 (E.D. Mich. 2004)—§§ 9:6, 21:13
- Burwell v. Hobby Lobby Stores, Inc., 573 U.S. 682, 134 S. Ct. 2751, 189 L. Ed. 2d 675, 123 Fair Empl. Prac. Cas. (BNA) 621, 2014-2 U.S. Tax Cas. (CCH) ¶ 50341 (2014)—§§ 16:2, 16:3, 21:6, 21:14
- Bush v. Vera, 517 U.S. 952, 116 S. Ct. 1941, 135 L. Ed. 2d 248 (1996)—§§ 19:30, 20:15
- Butler v. McDonnell-Douglas Saudi Arabia Corp., 93 F.R.D. 384, 110 L.R.R.M. (BNA) 2048 (S.D. Ohio 1981)—§ 5:15
- v. W. E. Walker Stores, Inc., 222 So. 2d 128 (Miss. 1969)—§ 18:38
- Butterworth, State ex rel. v. Anclote Manor Hosp., Inc., 576 So. 2d 291 (Fla. 1991)—§§ 4:10, 4:15
- v. Anclote Manor Hosp., Inc., 566 So. 2d 296 (Fla. 2d DCA 1990)—§§ 4:15, 21:19
- BWP Media USA, Inc. v. Gossip Cop Media, LLC, 87 F. Supp. 3d 499, 43 Media L. Rep. (BNA) 1209, 113 U.S.P.Q.2d 1585 (S.D. N.Y. 2015)—§ 14:17
- Byrd v. Wesley Medical Center, 237 Kan. 215, 699 P.2d 459 (1985)—§ 21:39
- C**
- Cable/Home Communication Corp. v. Network Productions, Inc., 902 F.2d 829, 15 U.S.P.Q.2d 1001 (11th Cir. 1990)—§ 14:21
- Cain v. Horne, 218 Ariz. 301, 183 P.3d 1269, 232 Ed. Law Rep. 445 (Ct. App. Div. 2 2008)—§ 19:29
- Caine v. Hardy, 943 F.2d 1406 (5th Cir. 1991)—§ 21:23
- Calhoun Academy v. C. I. R., 94 T.C. 284, Tax Ct. Rep. (CCH) 46421, Tax Ct. Rep. Dec. (P-H) 94.17, 1990 WL 17803 (1990)—§§ 9:5, 12:8, 19:6
- California v. Texas, 593 U.S. 659, 141 S. Ct. 2104, 210 L. Ed. 2d 230, 2021-1 U.S. Tax Cas. (CCH) ¶ 50165, 127 A.F.T.R.2d 2021-2327 (2021)—§ 21:14
- California Federal Sav. and Loan Ass'n v. Guerra, 479 U.S. 272, 107 S. Ct. 683, 93 L. Ed. 2d 613, 7 Employee Benefits Cas. (BNA) 2657, 42 Fair Empl. Prac. Cas. (BNA) 1073, 41 Empl. Prac. Dec. (CCH) ¶ 36641 (1987)—§ 5:10
- California Med. Ass'n v. Federal Elec. Com'n, 453 U.S. 182, 101 S. Ct. 2712, 69 L. Ed. 2d 567 (1981)—§ 20:15
- California Medical Assn. v. Lackner, 124 Cal. App. 3d 28, 177 Cal. Rptr. 188 (3d Dist. 1981)—§ 21:36
- California Retail Liquor Dealers Ass'n v. Midcal Aluminum, Inc., 445 U.S. 97, 100 S. Ct. 937, 63 L. Ed. 2d 233, 1980-1 Trade Cas. (CCH) ¶ 63201 (1980)—§ 21:12
- California Teachers Assn. v. Riles, 29 Cal. 3d 794, 176 Cal. Rptr. 300, 632 P.2d 953 (1981)—§ 19:29
- Callaghan v. Myers, 128 U.S. 617, 9 S. Ct. 177, 32 L. Ed. 547 (1888)—§§ 14:9, 14:10
- Cambridge-on-the-Lake Homeowners Ass'n v. Hynes, 116 Ill. App. 3d 63, 72 Ill. Dec. 105, 452 N.E.2d 37 (1st Dist. 1983)—§ 17:8
- Cambridge University Press v. Albert, 906 F.3d 1290, 128 U.S.P.Q.2d 1426 (11th Cir. 2018)—§ 14:20
- Cameron v. MacDonell, 659 S.W.2d 911 (Tex. App. Corpus Christi 1983)—§ 17:7
- Campbell v. Lamar Institute of Technology, 842 F.3d 375, 337 Ed. Law Rep. 7 (5th Cir. 2016)—§ 5:13
- v. Staple Cotton Co-op. Ass'n, 334 So. 2d 378 (Miss. 1976)—§ 22:8
- v. U.S., 962 F.2d 1579 (11th Cir. 1992)—§ 21:39
- Camp Hachshara Moshava of New York v. Wayne County Bd. for Assessment and Revision of Taxes, 47 A.3d 1271 (Pa. Commw. Ct. 2012)—§ 21:20
- Campos v. Guillot, 743 F.2d 1123 (5th Cir. 1984)—§ 19:23

TABLE OF CASES

- Camps Newfound/Owatonna, Inc. v. Town of Harrison, Me., 520 U.S. 564, 117 S. Ct. 1590, 137 L. Ed. 2d 852 (1997)—§ 2:27
- Canada Hockey, L.L.C. v. Texas A&M University Athletic Department, 2022 WL 445172 (5th Cir. 2022)—§§ 14:16, 14:17, 19:8
- Cannell v. Medical and Surgical Clinic, S.C., 21 Ill. App. 3d 383, 315 N.E.2d 278 (3d Dist. 1974)—§ 21:42
- Cannon v. University of Chicago, 441 U.S. 677, 99 S. Ct. 1946, 60 L. Ed. 2d 560, 19 Empl. Prac. Dec. (CCH) ¶ 9202 (1979)—§ 19:10
- Canterbury v. Spence, 464 F.2d 772 (D.C. Cir. 1972)—§§ 21:27, 21:28
- Cantor v. Detroit Edison Co., 428 U.S. 579, 96 S. Ct. 3110, 49 L. Ed. 2d 1141, 1976-1 Trade Cas. (CCH) ¶ 60947, 15 Pub. Util. Rep. 4th (PUR) 401 (1976)—§ 21:12
- Cantwell v. State of Connecticut, 310 U.S. 296, 60 S. Ct. 900, 84 L. Ed. 1213, 128 A.L.R. 1352 (1940)—§§ 2:25, 16:8
- Cao, In re, 619 F.3d 410 (5th Cir. 2010)—§§ 14:5, 20:15
- Capan v. Divine Providence Hospital, 287 Pa. Super. 364, 430 A.2d 647 (1980)—§ 21:33
- Cape Publications, Inc. v. University of Louisville Foundation, Inc., 260 S.W.3d 818, 236 Ed. Law Rep. 1033, 37 Media L. Rep. (BNA) 2113 (Ky. 2008)—§§ 2:23, 7:2
- Capital Associated Industries, Incorporated v. Stein, 922 F.3d 198 (4th Cir. 2019)—§ 14:2
- Capitol Square Review and Advisory Bd. v. Pinette, 515 U.S. 753, 115 S. Ct. 2440, 132 L. Ed. 2d 650 (1995)—§ 16:3
- Caples v. Nazareth Church of Hopewell Ass'n, 245 Ala. 656, 18 So. 2d 383 (1944)—§ 14:4
- Caracci v. C.I.R., 456 F.3d 444, 2006-2 U.S. Tax Cas. (CCH) ¶ 50395, 98 A.F.T.R.2d 2006-5264 (5th Cir. 2006)—§§ 4:18, 7:16, 9:2, 21:19
- v. C.I.R., 118 T.C. 379, Tax Ct. Rep. (CCH) 54747, Tax Ct. Rep. Dec. (RIA) 118.25, 2002 WL 1023378 (2002)—§§ 4:18, 7:16, 9:2, 21:19
- Cardtoons, L.C. v. Major League Baseball Players Ass'n, 95 F.3d 959, 24 Media L. Rep. (BNA) 2281, 39 U.S.P.Q.2d 1865 (10th Cir. 1996)—§§ 14:22, 18:35
- Cardwell v. Bechtol, 724 S.W.2d 739, 67 A.L.R.4th 479 (Tenn. 1987)—§§ 21:27, 21:28, 21:30
- Carey v. Population Services, Intern., 431 U.S. 678, 97 S. Ct. 2010, 52 L. Ed. 2d 675, 2 Media L. Rep. (BNA) 1935 (1977)—§ 21:37
- Cariou v. Prince, 714 F.3d 694, 106 U.S.P.Q.2d 1497 (2d Cir. 2013)—§ 14:20
- Carle Foundation v. Cunningham Tp., 2016 IL App (4th) 140795, 399 Ill. Dec. 183, 45 N.E.3d 1173 (App. Ct. 4th Dist. 2016)—§ 21:20
- v. U.S., 611 F.2d 1192, 79-2 U.S. Tax Cas. (CCH) ¶ 9727, 45 A.F.T.R.2d 80-341 (7th Cir. 1979)—§ 11:12
- Carl J. Herzog Foundation, Inc. v. University of Bridgeport, 243 Conn. 1, 699 A.2d 995, 120 Ed. Law Rep. 1087 (1997)—§§ 1:4, 4:12, 4:15, 14:6, 15:11, 18:18, 24:7
- Carlson v. Rabkin, 152 Ohio App. 3d 672, 2003-Ohio-2071, 789 N.E.2d 1122 (1st Dist. Hamilton County 2003)—§ 4:4
- Carnes v. Smith, 236 Ga. 30, 222 S.E.2d 322 (1976)—§ 16:4
- Carolinas Farm & Power Equipment Dealers Ass'n, Inc. v. U.S., 699 F.2d 167, 83-1 U.S. Tax Cas. (CCH) ¶ 9161, 51 A.F.T.R.2d 83-546 (4th Cir. 1983)—§ 26:5
- Caroline Farms Division of Textron, Inc. v. N. L. R. B., 401 F.2d 205, 69 L.R.R.M. (BNA) 2257, 58 Lab. Cas. (CCH) ¶ 12952 (4th Cir. 1968)—§ 14:34
- Carpenter v. C.I.R., T.C. Memo. 2013-172, T.C.M. (RIA) ¶ 2013-172, 106 T.C.M. (CCH) 62, 2013-2 U.S. Tax Cas. (CCH) ¶ 48109 (2013)—§ 8:19
- v. C.I.R., T.C. Memo. 2012-1, T.C.M. (RIA) ¶ 2012-001, 103 T.C.M. (CCH) 1001 (2012)—§§ 8:19, 15:11
- Carpenters Local Union 721 v. Limon, 798 Fed. Appx. 169 (9th Cir. 2020)—§ 25:4
- Carr v. Indian Lake School Dist., 115 A.D.2d 926, 496 N.Y.S.2d 950, 29 Ed. Law Rep. 722 (3d Dep't 1985)—§ 19:28
- v. St. John's University, New York, 17 A.D.2d 632, 231 N.Y.S.2d 410 (2d Dep't 1962)—§ 19:14
- Carroll v. Blinken, 957 F.2d 991, 73 Ed. Law Rep. 376 (2d Cir. 1992)—§ 19:18
- v. Commissioner of Internal Revenue, 146 T.C. 196, Tax Ct. Rep. (CCH) 60591, Tax Ct. Rep. Dec. (RIA) 146.13, 2016 WL 1757508 (2016)—§ 8:10
- Carson v. Here's Johnny Portable Toilets, Inc., 698 F.2d 831, 9 Media L. Rep. (BNA) 1153, 218 U.S.P.Q. 1 (6th Cir. 1983)—§§ 14:22, 18:35
- Carson as next friend of O. C. v. Makin, 596 U.S. 767, 142 S. Ct. 1987, 213 L. Ed. 2d

- 286, 403 Ed. Law Rep. 37 (2022)—§§ 16:3, 19:29
- Carter v. Helmsley-Spear, Inc.*, 71 F.3d 77, 37 U.S.P.Q.2d 1020, 138 A.L.R. Fed. 711 (2d Cir. 1995)—§§ 14:9, 18:34
- v. *Helmsley-Spear, Inc.*, 861 F. Supp. 303, 33 U.S.P.Q.2d 1225 (S.D. N.Y. 1994)—§§ 14:9, 14:11, 14:12, 18:34
- Carter By and Through Carter v. Florence County School Dist. Four*, 950 F.2d 156, 71 Ed. Law Rep. 633 (4th Cir. 1991)—§ 19:13
- Carter-Shields, M.D. v. Alton Health Institute*, 201 Ill. 2d 441, 268 Ill. Dec. 25, 777 N.E.2d 948, 19 I.E.R. Cas. (BNA) 139, 147 Lab. Cas. (CCH) ¶ 59660 (2002)—§ 21:22
- Case-Swayne Co. v. Sunkist Growers, Inc.*, 389 U.S. 384, 88 S. Ct. 528, 19 L. Ed. 2d 621 (1967)—§ 22:11
- Casey v. F.T.C.*, 578 F.2d 793, 98 L.R.R.M. (BNA) 3093, 1978-1 Trade Cas. (CCH) ¶ 62131 (9th Cir. 1978)—§ 26:9
- Cassirer v. Kingdom of Spain*, 616 F.3d 1019, 4 A.L.R. Int'l 777 (9th Cir. 2010)—§ 18:8
- v. *Thyssen-Bornemisza Collection Foundation*, 596 U.S. 107, 142 S. Ct. 1502, 212 L. Ed. 2d 451 (2022)—§§ 18:7, 18:8
- v. *Thyssen-Bornemisza Collection Foundation*, 824 Fed. Appx. 452 (9th Cir. 2020)—§ 18:7
- v. *Thyssen-Bornemisza Collection Foundation*, 862 F.3d 951 (9th Cir. 2017)—§ 18:7
- v. *Thyssen-Bornemisza Collection Foundation*, 737 F.3d 613 (9th Cir. 2013)—§ 18:7
- Casterson v. Superior Court*, 101 Cal. App. 4th 177, 123 Cal. Rptr. 2d 637, 167 Ed. Law Rep. 825 (6th Dist. 2002)—§ 19:28
- Castillo v. G&M Realty L.P.*, 950 F.3d 155 (2d Cir. 2020)—§ 18:34
- Castle Rock Entertainment, Inc. v. Carol Pub. Group, Inc.*, 150 F.3d 132, 47 U.S.P.Q.2d 1321 (2d Cir. 1998)—§§ 14:17, 14:21
- Catalano, Inc. v. Target Sales, Inc.*, 446 U.S. 643, 100 S. Ct. 1925, 64 L. Ed. 2d 580, 1980-2 Trade Cas. (CCH) ¶ 63352 (1980)—§ 26:8
- Cate Ditch Co. v. U.S.*, 194 F. Supp. 688, 61-2 U.S. Tax Cas. (CCH) ¶ 9581, 7 A.F.T.R.2d 1449 (S.D. Cal. 1961)—§ 7:22
- Cathemer v. Hunter*, 27 Ariz. App. 780, 558 P.2d 975 (Div. 1 1976)—§ 21:27
- Catholic Health Care System v. Burwell*, 796 F.3d 207 (2d Cir. 2015)—§ 16:2
- Catron County Bd. of Com'rs, New Mexico v. U.S. Fish & Wildlife Service*, 75 F.3d 1429, 41 Env't. Rep. Cas. (BNA) 2057, 26 Env'tl. L. Rep. 20808 (10th Cir. 1996)—§ 18:30
- C.A.U.S.E. v. Village Green Homeowners Association, Inc.*, 531 S.W.3d 268 (Tex. App. San Antonio 2017)—§ 17:1
- Cave Hill Inv. Co. v. U.S.*, 2002-2 U.S. Tax Cas. (CCH) P 50722, 90 A.F.T.R.2d 2002-6817 (W.D. Ky. 2002)—§§ 7:23, 27:5
- Cayman Turtle Farm, Ltd. v. Andrus*, 478 F. Supp. 125, 9 Env'tl. L. Rep. 20416 (D.D.C. 1979)—§ 18:30
- CBOCS West, Inc. v. Humphries*, 553 U.S. 442, 128 S. Ct. 1951, 170 L. Ed. 2d 864, 103 Fair Empl. Prac. Cas. (BNA) 481, 91 Empl. Prac. Dec. (CCH) ¶ 43195 (2008)—§ 19:10
- Cedar Point Nursery v. Hassid*, 594 U.S. 139, 141 S. Ct. 2063, 210 L. Ed. 2d 369, 2021 L.R.R.M. (BNA) 234010, 171 Lab. Cas. (CCH) ¶ 62129 (2021)—§§ 14:32, 25:3
- Cedar Rapids Community School Dist. v. Garret F. ex rel. Charlene F.*, 526 U.S. 66, 119 S. Ct. 992, 143 L. Ed. 2d 154, 132 Ed. Law Rep. 40, 161 A.L.R. Fed. 683 (1999)—§ 19:13
- Celnik v. Congregation B'Nai Israel*, 139 N.M. 252, 2006-NMCA-039, 131 P.3d 102 (Ct. App. 2006)—§ 16:6
- Cement Mfrs.' Protective Ass'n v. U.S.*, 268 U.S. 588, 45 S. Ct. 586, 69 L. Ed. 1104 (1925)—§ 26:8
- Center for Competitive Politics v. Harris*, 784 F.3d 1307, 2015-1 U.S. Tax Cas. (CCH) ¶ 50295, 115 A.F.T.R.2d 2015-1711 (9th Cir. 2015)—§§ 1:17, 2:26, 9:29, 13:9, 14:2, 20:15
- Central Florida Sheet Metal Contractors Ass'n, Inc. v. N.L.R.B.*, 664 F.2d 489, 109 L.R.R.M. (BNA) 2638, 92 Lab. Cas. (CCH) ¶ 13172 (5th Cir. 1981)—§ 14:34
- Central New York Bridge Ass'n, Inc. v. American Contract Bridge League, Inc.*, 72 Misc. 2d 271, 339 N.Y.S.2d 438 (Sup 1972)—§ 4:2
- Certified Grocers of Cal., Ltd. v. C.I.R.*, 88 T.C. 238, Tax Ct. Rep. (CCH) 43684, 1987 WL 49271 (1987)—§ 22:14
- Cetacean Community v. Bush*, 386 F.3d 1169, 59 Env't. Rep. Cas. (BNA) 1257, 34 Env'tl. L. Rep. 20120 (9th Cir. 2004)—§ 18:31
- CF Industries, Inc. (and Subsidiaries) v. C.I.R.*, 995 F.2d 101, 93-1 U.S. Tax Cas. (CCH) ¶ 50313, 94-1 U.S. Tax Cas. (CCH) ¶ 50033, 71 A.F.T.R.2d 93-2047 (7th Cir. 1993)—§ 22:14

TABLE OF CASES

- C.F. Mueller Co. v. C.I.R., 190 F.2d 120, 51-1 U.S. Tax Cas. (CCH) ¶ 9360, 40 A.F.T.R. (P-H) ¶ 963 (3d Cir. 1951)—§ 12:4
- Chabad-Lubavitch of Georgia v. Miller, 5 F.3d 1383 (11th Cir. 1993)—§ 16:3
- Chamberlain v. Feldman, 300 N.Y. 135, 89 N.E.2d 863, 84 U.S.P.Q. 148 (1949)—§ 18:34
- Chamber of Commerce of U.S. v. Brown, 554 U.S. 60, 128 S. Ct. 2408, 171 L. Ed. 2d 264, 184 L.R.R.M. (BNA) 2385, 155 Lab. Cas. (CCH) ¶ 11043 (2008)—§ 14:31
- Champions Retreat Golf Founders, LLC v. Commissioner of IRS, 959 F.3d 1033, 2020-1 U.S. Tax Cas. (CCH) ¶ 50134, 125 A.F.T.R.2d 2020-2057 (11th Cir. 2020)—§ 8:19
- Chandler v. Siegelman, 230 F.3d 1313, 148 Ed. Law Rep. 138 (11th Cir. 2000)—§§ 16:3, 19:29
- v. South Bend Community School Corp., 160 Ind. App. 592, 312 N.E.2d 915 (1974)—§ 19:1
- Chapin v. Cullis, 299 Mich. 101, 299 N.W. 824 (1941)—§ 2:13
- Chapman v. C.I.R., 48 T.C. 358, 1967 WL 948 (T.C. 1967)—§ 16:1
- Charles E. Brohawn & Bros., Inc. v. Board of Trustees of Chesapeake College, 269 Md. 164, 304 A.2d 819 (1973)—§ 19:8
- Charleston Area Medical Center, Inc. v. United States, 940 F.3d 1362, 2019-2 U.S. Tax Cas. (CCH) ¶ 50265, 124 A.F.T.R.2d 2019-6396 (Fed. Cir. 2019)—§§ 1:1, 7:5, 21:1
- Charlotte Hungerford Hospital v. Mulvey, 26 Conn. Supp. 394, 225 A.2d 495 (Super. Ct. 1966)—§ 21:13
- Chartiers Val. Joint Schools v. County Bd. of School Directors of Allegheny County, 418 Pa. 520, 211 A.2d 487 (1965)—§§ 19:2, 19:3
- Chattanooga Auto. Club v. C.I.R., 182 F.2d 551, 50-1 U.S. Tax Cas. (CCH) ¶ 9335, 39 A.F.T.R. (P-H) ¶ 555 (6th Cir. 1950)—§ 23:5
- Chavez v. Arte Publico Press, 204 F.3d 601, 142 Ed. Law Rep. 36, 53 U.S.P.Q.2d 2009 (5th Cir. 2000)—§ 19:9
- v. Arte Publico Press, 59 F.3d 539, 101 Ed. Law Rep. 620, 35 U.S.P.Q.2d 1609 (5th Cir. 1995)—§ 19:9
- v. Tolleson Elementary School Dist., 122 Ariz. 472, 595 P.2d 1017, 1 A.L.R.4th 1089 (Ct. App. Div. 1 1979)—§ 19:28
- Cheffins v. Stewart, 825 F.3d 588, 119 U.S.P.Q.2d 1094 (9th Cir. 2016)—§ 18:34
- Chestnut Hill College v. Pennsylvania Human Relations Commission, 158 A.3d 251, 343 Ed. Law Rep. 342 (Pa. Commw. Ct. 2017)—§ 23:2
- Chicago Metropolitan Ski Council v. C.I.R., 104 T.C. 341, Tax Ct. Rep. (CCH) 50532, Tax Ct. Rep. Dec. (RIA) 104.15, 1995 WL 121436 (1995)—§§ 11:9, 11:27, 23:4
- Chicago Teachers Union, Local No. 1, AFT, AFL-CIO v. Hudson, 475 U.S. 292, 106 S. Ct. 1066, 89 L. Ed. 2d 232, 30 Ed. Law Rep. 649, 121 L.R.R.M. (BNA) 2793 (1986)—§ 14:37
- Chickasaw Nation v. U.S., 2002-1 C.B. 718, 534 U.S. 84, 122 S. Ct. 528, 151 L. Ed. 2d 474, 2001-2 U.S. Tax Cas. (CCH) ¶ 50765, 2001-2 U.S. Tax Cas. (CCH) ¶ 70172, 88 A.F.T.R.2d 2001-6967 (2001)—§ 7:5
- Chi Iota Colony of Alpha Epsilon Pi Fraternity v. City University of New York, 502 F.3d 136, 225 Ed. Law Rep. 101 (2d Cir. 2007)—§§ 14:3, 23:11
- Child Evangelism Fellowship of Maryland, Inc. v. Montgomery County Public Schools, 373 F.3d 589, 189 Ed. Law Rep. 42 (4th Cir. 2004)—§ 19:29
- Child Evangelism Fellowship of New Jersey Inc. v. Stafford Tp. School Dist., 386 F.3d 514, 192 Ed. Law Rep. 670 (3d Cir. 2004)—§ 19:29
- Children's Bootery v. Sutker, 91 Fla. 60, 107 So. 345, 44 A.L.R. 698 (1926)—§ 2:5
- Childress v. Sams, 736 S.W.2d 48 (Mo. 1987)—§ 23:12
- Christensen v. Rourmort, 20 Ohio App. 3d 107, 485 N.E.2d 270 (7th Dist. Mahoning County 1984)—§ 16:4
- Christian Coalition of Florida, Inc. v. U.S., 662 F.3d 1182, 2011-2 U.S. Tax Cas. (CCH) ¶ 50720, 108 A.F.T.R.2d 2011-7157 (11th Cir. 2011)—§§ 7:15, 7:38
- Christian County Farmers Supply Co. v. Rivard, 131 Ill. App. 3d 835, 86 Ill. Dec. 951, 476 N.E.2d 452 (5th Dist. 1985)—§ 22:5
- Christian Echoes Nat. Ministry, Inc. v. U.S., 470 F.2d 849, 73-1 U.S. Tax Cas. (CCH) ¶ 9129, 31 A.F.T.R.2d 73-460 (10th Cir. 1972)—§§ 12:11, 12:13
- Christian Gospel Church, Inc. v. City and County of San Francisco, 896 F.2d 1221 (9th Cir. 1990)—§ 16:9

- Christian Heritage Academy v. Oklahoma Secondary School Activities Ass'n, 483 F.3d 1025, 218 Ed. Law Rep. 839 (10th Cir. 2007)—§ 19:5
- Christian Legal Soc. Chapter of the University of California, Hastings College of the Law v. Martinez, 561 U.S. 661, 130 S. Ct. 2971, 177 L. Ed. 2d 838, 57 A.L.R. Fed. 2d 573 (2010)—§§ 14:2, 19:29
- Christian Legal Soc. Chapter of University of California v. Wu, 626 F.3d 483, 262 Ed. Law Rep. 398 (9th Cir. 2010)—§ 14:2
- Christian Legal Society v. Walker, 453 F.3d 853, 210 Ed. Law Rep. 916 (7th Cir. 2006)—§ 19:29
- Christiansen v. National Sav. and Trust Co., 683 F.2d 520 (D.C. Cir. 1982)—§ 4:4
- Christian Voice of Cent. Ohio v. Testa, 147 Ohio St. 3d 217, 2016-Ohio-1527, 63 N.E.3d 1153 (2016)—§ 16:25
- Christie v. San Miguel County School Dist. R-2(J), 759 P.2d 779, 48 Ed. Law Rep. 1003 (Colo. App. 1988)—§ 19:21
- Christopher v. Stouder Memorial Hosp., 936 F.2d 870, 56 Fair Empl. Prac. Cas. (BNA) 345, 56 Empl. Prac. Dec. (CCH) ¶ 40878 (6th Cir. 1991)—§§ 5:10, 21:23
- Christ the King Regional High School v. Culvert, 815 F.2d 219, 38 Ed. Law Rep. 880, 124 L.R.R.M. (BNA) 3193, 106 Lab. Cas. (CCH) ¶ 12347 (2d Cir. 1987)—§ 14:31
- Christy v. Hodel, 857 F.2d 1324, 18 Env'tl. L. Rep. 21430 (9th Cir. 1988)—§ 18:30
- Church By Mail, Inc. v. C.I.R., 765 F.2d 1387, 85-2 U.S. Tax Cas. (CCH) ¶ 9549, 56 A.F.T.R.2d 85-5483 (9th Cir. 1985)—§§ 12:1, 12:4, 12:5
- Church of Ethereal Joy v. Commissioner of Internal Revenue, 83 T.C. 20, Tax Ct. Rep. (CCH) 41342, 1984 WL 15591 (1984)—§ 16:26
- Church of God in Christ, Inc. v. Stone, 452 F. Supp. 612 (D. Kan. 1976)—§ 16:5
- Church of Lukumi Babalu Aye, Inc. v. City of Hialeah., 508 U.S. 520, 113 S. Ct. 2217, 124 L. Ed. 2d 472 (1993)—§ 16:3
- Church of Our Lord and Savior Jesus Christ v. City of Markham, Illinois, 913 F.3d 670 (7th Cir. 2019)—§ 16:9
- Church of Scientology Flag Service Organization, Inc. v. City of Clearwater, 2 F.3d 1514 (11th Cir. 1993)—§ 2:25
- Church of Scientology of California v. C.I.R., 823 F.2d 1310, 87-2 U.S. Tax Cas. (CCH) ¶ 9446, 60 A.F.T.R.2d 87-5386, 92 A.L.R. Fed. 231 (9th Cir. 1987)—§§ 7:33, 8:4, 12:1, 12:8, 16:26
- v. Commissioner of Internal Revenue, 83 T.C. 381, Tax Ct. Rep. (CCH) 41506, 1984 WL 15614 (1984)—§§ 16:25, 16:26
- Church of Spiritual Technology v. U.S., 26 Cl. Ct. 713, 70 A.F.T.R.2d 92-5233, 1992 WL 147983 (1992)—§ 16:26
- Church of the Chosen People (North American Panarchate) v. U.S., 548 F. Supp. 1247, 82-2 U.S. Tax Cas. (CCH) ¶ 9646, 50 A.F.T.R.2d 82-5954 (D. Minn. 1982)—§ 16:26
- Church of Transfiguring Spirit, Inc. v. Commissioner of Internal Revenue, 76 T.C. 1, 1981 WL 11377 (1981)—§§ 9:4, 16:26
- CIGNA Healthplan of Louisiana, Inc. v. State of La. ex rel. Ieyoub, 82 F.3d 642, 20 Employee Benefits Cas. (BNA) 1276 (5th Cir. 1996)—§ 21:21
- C.I.R. v. Brown, 1965-2 C.B. 282, 380 U.S. 563, 85 S. Ct. 1162, 14 L. Ed. 2d 75, 65-1 U.S. Tax Cas. (CCH) ¶ 9375, 15 A.F.T.R.2d 790 (1965)—§ 11:23
- v. Driscoll, 669 F.3d 1309, 2012-1 U.S. Tax Cas. (CCH) ¶ 50187, 109 A.F.T.R.2d 2012-832 (11th Cir. 2012)—§ 16:29
- v. Schleier, 515 U.S. 323, 115 S. Ct. 2159, 132 L. Ed. 2d 294, 19 Employee Benefits Cas. (BNA) 1377, 67 Fair Empl. Prac. Cas. (BNA) 1745, 66 Empl. Prac. Dec. (CCH) ¶ 43557, 95-1 U.S. Tax Cas. (CCH) ¶ 50309, 75 A.F.T.R.2d 95-2675 (1995)—§ 16:29
- v. Simmons, 646 F.3d 6, 2011-1 U.S. Tax Cas. (CCH) ¶ 50469, 107 A.F.T.R.2d 2011-2632 (D.C. Cir. 2011)—§ 8:19
- Circle Schools v. Pappert, 381 F.3d 172, 191 Ed. Law Rep. 629 (3d Cir. 2004)—§ 19:18
- Citizens for Responsibility and Ethics in Washington v. Federal Election Commission, 971 F.3d 340 (D.C. Cir. 2020)—§§ 20:2, 20:15
- v. Federal Election Commission, 316 F. Supp. 3d 349 (D.D.C. 2018)—§§ 20:2, 20:15
- v. Federal Election Commission, 236 F. Supp. 3d 378 (D.D.C. 2017)—§§ 7:15, 20:13
- v. Federal Election Commission, 209 F. Supp. 3d 77 (D.D.C. 2016)—§§ 7:15, 20:11
- v. U.S. Department of the Treasury, Internal Revenue Service, 21 F. Supp. 3d 25, 2014-1 U.S. Tax Cas. (CCH) ¶ 50193, 113

TABLE OF CASES

- A.F.T.R.2d 2014-1056 (D.D.C. 2014)—  
§§ 7:15, 14:6
- Citizens Union of City of New York v. Attorney  
General of New York, 408 F. Supp. 3d 478,  
124 A.F.T.R.2d 2019-6220 (S.D. N.Y.  
2019)—§§ 1:45, 20:3, 20:15
- Citizens United v. Federal Election Com'n, 558  
U.S. 310, 130 S. Ct. 876, 175 L. Ed. 2d 753,  
187 L.R.R.M. (BNA) 2961, 159 Lab. Cas.  
(CCH) ¶ 10166 (2010)—§§ 1:17, 7:15, 9:29,  
13:9, 14:2, 20:2, 20:13, 20:15, 20:17
- v. Schneiderman, 882 F.3d 374, 121  
A.F.T.R.2d 2018-805 (2d Cir. 2018)—  
§§ 1:17, 1:45, 2:26, 7:15, 9:29, 13:9
- v. Schneiderman, 203 F. Supp. 3d 397, 121  
A.F.T.R.2d 2018-858 (S.D. N.Y. 2016)—  
§§ 1:45, 7:15, 9:29, 20:15
- City Press Communications, LLC v. Tennessee  
Secondary School Athletic Ass'n, 447  
S.W.3d 230 (Tenn. Ct. App. 2014)—§§ 2:23,  
19:1
- Claassen v. Farmers Grain Co-op., 208 Kan.  
129, 490 P.2d 376 (1971)—§§ 22:5, 22:7
- Clackamas Gastroenterology Associates, P. C.  
v. Wells, 538 U.S. 440, 123 S. Ct. 1673, 155  
L. Ed. 2d 615, 14 A.D. Cas. (BNA) 289  
(2003)—§ 5:10
- Claiborne v. Beebe School Dist., 687 F. Supp.  
1358, 47 Ed. Law Rep. 991 (E.D. Ark.  
1988)—§ 19:14
- Clarke County Co-op., (AAL) v. Read, 243 Miss.  
879, 139 So. 2d 639 (1962)—§ 22:7
- Clay v. Texas Women's University, 728 F.2d 714  
(5th Cir. 1984)—§ 19:9
- Clayton v. Trustees of Princeton University,  
608 F. Supp. 413, 25 Ed. Law Rep. 234  
(D.N.J. 1985)—§ 19:14
- v. Trustees of Princeton University, 519 F.  
Supp. 802 (D.N.J. 1981)—§ 19:14
- Clean Flicks of Colorado, LLC v. Soderbergh,  
433 F. Supp. 2d 1236, 34 Media L. Rep.  
(BNA) 1986, 79 U.S.P.Q.2d 1302 (D. Colo.  
2006)—§ 14:20
- Clear Pine Mouldings, Inc. v. N.L.R.B., 632  
F.2d 721, 105 L.R.R.M. (BNA) 2132, 89  
Lab. Cas. (CCH) ¶ 12173 (9th Cir.  
1980)—§ 14:34
- Clemens v. Press Pub. Co., 67 Misc. 183, 122  
N.Y.S. 206 (App. Term 1910)—§ 18:34
- Cleveland Athletic Club, Inc. v. United States,  
779 F.2d 1160, 86-1 U.S. Tax Cas. (CCH)  
¶ 9116, 57 A.F.T.R.2d 86-471 (6th Cir.  
1985)—§§ 11:27, 23:4
- Cleveland Bd. of Educ. v. Loudermill, 470 U.S.  
532, 105 S. Ct. 1487, 84 L. Ed. 2d 494, 23  
Ed. Law Rep. 473, 1 I.E.R. Cas. (BNA) 424,  
118 L.R.R.M. (BNA) 3041 (1985)—§ 19:25
- Cleveland Museum of Art v. O'Neill, 57 Ohio  
Op. 250, 72 Ohio L. Abs. 11, 129 N.E.2d  
669 (C.P. 1955)—§ 18:18
- Cleveland Trust Co. v. Commissioner of Internal  
Revenue, 115 F.2d 481, 40-2 U.S. Tax  
Cas. (CCH) ¶ 9767, 25 A.F.T.R. (P-H) ¶  
1020 (C.C.A. 6th Cir. 1940)—§ 1:9
- Close v. Lederle, 424 F.2d 988 (1st Cir. 1970)—  
§ 18:36
- v. Sotheby's, Inc., 894 F.3d 1061 (9th Cir.  
2018)—§§ 14:9, 18:35
- Cloud v. Trustees of Boston University, 720  
F.2d 721, 14 Ed. Law Rep. 450 (1st Cir.  
1983)—§ 19:11
- C. M. v. C. C., 152 N.J. Super. 160, 377 A.2d  
821 (Juv. & Dom. Rel. Ct. 1977)—§ 21:38
- Coalition for Abortion Rights and Against  
Sterilization Abuse v. Niagara Frontier  
Transp. Authority, 584 F. Supp. 985 (W.D.  
N.Y. 1984)—§ 21:35
- Coal Property Holdings, LLC v. Commissioner  
of Internal Revenue, 153 T.C. 126, Tax Ct.  
Rep. (CCH) 61568, Tax Ct. Rep. Dec. (RIA)  
153.7, 2019 WL 5549313 (2019)—§ 8:19
- Coates v. Johnson & Johnson, 756 F.2d 524, 37  
Fair Empl. Prac. Cas. (BNA) 467, 36 Empl.  
Prac. Dec. (CCH) ¶ 35073, 18 Fed. R.  
Evid. Serv. 498, 1 Fed. R. Serv. 3d 678 (7th  
Cir. 1985)—§ 5:10
- Cochran v. Louisiana State Board of Educa-  
tion, 281 U.S. 370, 50 S. Ct. 335, 74 L. Ed.  
913 (1930)—§ 19:5
- Cockrum v. Baumgartner, 95 Ill. 2d 193, 69 Ill.  
Dec. 168, 447 N.E.2d 385 (1983)—§ 21:39
- Coe v. Melahn, 958 F.2d 223 (8th Cir. 1992)—  
§ 21:35
- Coffee v. Cutter Biological, 809 F.2d 191, Prod.  
Liab. Rep. (CCH) ¶ 11253, 2 U.C.C. Rep.  
Serv. 2d 1256 (2d Cir. 1987)—§ 21:26
- Cohan v. C.I.R., T.C. Memo. 2012-8, T.C.M.  
(RIA) ¶ 2012-008, 103 T.C.M. (CCH) 1037  
(2012)—§ 8:10
- Cohen v. Brown University, 101 F.3d 155, 114  
Ed. Law Rep. 394, 45 Fed. R. Evid. Serv.  
1369 (1st Cir. 1996)—§ 19:10
- v. City of Des Plaines, 8 F.3d 484 (7th Cir.  
1993)—§§ 16:3, 16:9
- Colburn v. Washington State Art Ass'n, 80  
Wash. 662, 141 P. 1153 (1914)—§ 18:21

- Colcord v. Granzow, 1928 OK 211, 137 Okla. 194, 278 P. 654, 64 A.L.R. 699 (1928)—§ 2:11
- Cole Hosp., Inc. v. Champaign County Bd. of Review, 113 Ill. App. 3d 96, 68 Ill. Dec. 656, 446 N.E.2d 562 (4th Dist. 1983)—§ 21:20
- Coleman v. Coleman, 57 Md. App. 755, 471 A.2d 1115 (1984)—§ 21:35
- College Entrance Examination Bd. v. Pataki, 889 F. Supp. 554, 101 Ed. Law Rep. 865 (N.D. N.Y. 1995)—§ 14:20
- College of American Pathologists v. Heckler, 734 F.2d 859, 5 Soc. Sec. Rep. Serv. 222 (D.C. Cir. 1984)—§ 21:5
- College Sav. Bank v. Florida Prepaid Postsecondary Educ. Expense Bd., 527 U.S. 666, 119 S. Ct. 2219, 144 L. Ed. 2d 605, 135 Ed. Law Rep. 362, 51 U.S.P.Q.2d 1065, 1999-1 Trade Cas. (CCH) ¶ 72551 (1999)—§ 19:9
- Collie v. Little River Co-op., Inc., 236 Ark. 725, 370 S.W.2d 62 (1963)—§ 22:6
- Collins v. Beinecke, 67 N.Y.2d 479, 504 N.Y.S.2d 72, 495 N.E.2d 335 (1986)—§§ 3:11, 3:17
- v. Westlake Community Hospital, 57 Ill. 2d 388, 312 N.E.2d 614 (1974)—§ 21:42
- Colorado Christian University v. Weaver, 534 F.3d 1245, 235 Ed. Law Rep. 68 (10th Cir. 2008)—§ 19:29
- Colorado River Indian Tribes v. Marsh, 605 F. Supp. 1425 (C.D. Cal. 1985)—§ 18:25
- Colorado State Bd. of Medical Examiners v. Ogin, 56 P.3d 1233 (Colo. App. 2002)—§§ 5:13, 21:24
- Columbia Park and Recreation Ass'n., Inc. v. C.I.R., 88 T.C. 1, Tax Ct. Rep. (CCH) 43601, 1987 WL 49258 (1987)—§ 7:15
- Columbia University, Trustees of v. Jacobsen, 53 N.J. Super. 574, 148 A.2d 63 (App. Div. 1959)—§ 19:11
- Columbus-America Discovery Group v. Atlantic Mut. Ins. Co., 974 F.2d 450, 1992 A.M.C. 2705, 24 Fed. R. Serv. 3d 14 (4th Cir. 1992)—§ 18:11
- Columbus Board of Education v. Penick, 443 U.S. 449, 99 S. Ct. 2982, 61 L. Ed. 2d 666 (1979)—§ 19:30
- Com. v. Maritime Underwater Surveys, Inc., 403 Mass. 501, 531 N.E.2d 549, 1989 A.M.C. 425 (1988)—§ 18:11
- v. Snyder, 413 Mass. 521, 597 N.E.2d 1363, 76 Ed. Law Rep. 843 (1992)—§ 19:15
- Comedy III Productions, Inc. v. Gary Saderup, Inc., 25 Cal. 4th 387, 106 Cal. Rptr. 2d 126, 21 P.3d 797, 29 Media L. Rep. (BNA) 1897, 58 U.S.P.Q.2d 1823 (2001)—§§ 14:22, 18:35
- Comm. v. Lake Forest, Inc., 306 F.2d 814 (4th Cir. 1962)—§ 7:15
- Commissioner of Internal Revenue v. Chicago Graphic Arts Federation, 128 F.2d 424, 42-2 U.S. Tax Cas. (CCH) ¶ 9484, 29 A.F.T.R. (P-H) ¶ 524 (C.C.A. 7th Cir. 1942)—§ 7:18
- Committee For Public Ed. and Religious Liberty v. Nyquist, 413 U.S. 756, 93 S. Ct. 2955, 37 L. Ed. 2d 948 (1973)—§ 19:29
- Committee for Public Ed. and Religious Liberty v. Regan, 444 U.S. 646, 100 S. Ct. 840, 63 L. Ed. 2d 94 (1980)—§ 19:29
- Committee to Save the Fox Bldg. v. Birmingham Branch of Federal Reserve Bank of Atlanta, 497 F. Supp. 504 (N.D. Ala. 1980)—§ 18:25
- Common Cause v. C.I.R., 112 T.C. 332, Tax Ct. Rep. Dec. (RIA) 112.23, 1999 WL 416764 (1999)—§ 11:20
- Commonwealth ex rel. Beales v. JOCO Foundation, 263 Va. 151, 558 S.E.2d 280 (2002)—§§ 4:9, 4:15, 14:5, 18:24
- Communications Workers of America v. Beck, 487 U.S. 735, 108 S. Ct. 2641, 101 L. Ed. 2d 634, 128 L.R.R.M. (BNA) 2729, 109 Lab. Cas. (CCH) ¶ 10548 (1988)—§ 14:37
- Community Blood Bank of Kansas City Area, Inc. v. F.T.C., 405 F.2d 1011 (8th Cir. 1969)—§ 14:30
- Community for Creative Non-Violence v. Reid, 490 U.S. 730, 109 S. Ct. 2166, 104 L. Ed. 2d 811, 16 Media L. Rep. (BNA) 1769, 10 U.S.P.Q.2d 1985 (1989)—§§ 14:11, 18:34
- Community Health Care, Inc. v. Illinois Dept. of Revenue, 369 Ill. App. 3d 353, 369 Ill. App. 3d 1055, 307 Ill. Dec. 519, 859 N.E.2d 1196 (3d Dist. 2006)—§ 21:20
- Community Hospital Ass'n v. District Court In and For Boulder County, 194 Colo. 98, 570 P.2d 243 (1977)—§ 21:42
- Community Hosp. of Roanoke Valley v. Health and Human Services, 770 F.2d 1257, 10 Soc. Sec. Rep. Serv. 413 (4th Cir. 1985)—§ 21:5
- Community House, Inc. v. City of Boise, 490 F.3d 1041 (9th Cir. 2007)—§ 16:3
- Community Lutheran School v. Iowa Dept. of

TABLE OF CASES

- Job Service, 326 N.W.2d 286, 7 Ed. Law Rep. 995 (Iowa 1982)—§ 16:6
- Compaq Computer Corp. v. Procom Technology, Inc., 908 F. Supp. 1409, 37 U.S.P.Q.2d 1801, 1996-1 Trade Cas. (CCH) ¶ 71264 (S.D. Tex. 1995)—§ 14:14
- Compassion in Dying v. State of Wash., 79 F.3d 790 (9th Cir. 1996)—§ 21:34
- Complete Auto Transit, Inc. v. Reis, 451 U.S. 401, 101 S. Ct. 1836, 68 L. Ed. 2d 248, 107 L.R.R.M. (BNA) 2145, 91 Lab. Cas. (CCH) ¶ 12708 (1981)—§ 14:36
- Computer Associates Intern., Inc. v. Altai, Inc., 982 F.2d 693, 37 Fed. R. Evid. Serv. 348, 119 A.L.R. Fed. 741 (2d Cir. 1992)—§ 14:14
- Concerned Loved Ones and Lot Owners Ass'n of Beverly Hills Memorial Gardens v. Pence, 181 W. Va. 649, 383 S.E.2d 831 (1989)—§§ 27:1, 27:2, 27:9, 27:10
- Concord, City of v. New Testament Baptist Church, 118 N.H. 56, 382 A.2d 377 (1978)—§ 16:9
- Concord Consumers Housing Cooperative v. Commissioner of Internal Revenue, 89 T.C. 105, Tax Ct. Rep. (CCH) 44047, 1987 WL 42460 (1987)—§ 23:4
- Conestoga Wood Specialties Corp. v. Secretary of U.S. Dept. of Health and Human Services, 724 F.3d 377, 121 Fair Empl. Prac. Cas. (BNA) 66 (3d Cir. 2013)—§ 21:6
- Congini by Congini v. Portersville Valve Co., 504 Pa. 157, 470 A.2d 515 (1983)—§ 23:12
- Congregation Beth Yitzchok of Rockland, Inc. v. Town of Ramapo, 593 F. Supp. 655 (S.D. N.Y. 1984)—§ 16:9
- Congregation Committee, North Fort Worth Congregation, Jehovah's Witnesses v. City Council of Haltom City, 287 S.W.2d 700 (Tex. Civ. App. Fort Worth 1956)—§ 16:9
- Conley v. Ambach, 61 N.Y.2d 685, 472 N.Y.S.2d 598, 460 N.E.2d 1083, 16 Ed. Law Rep. 576 (1984)—§ 19:21
- v. United Steelworkers of America, Local Union No. 1014, 549 F.2d 1122, 94 L.R.R.M. (BNA) 2938, 81 Lab. Cas. (CCH) ¶ 13047 (7th Cir. 1977)—§ 25:2
- Connecticut v. Teal, 457 U.S. 440, 102 S. Ct. 2525, 73 L. Ed. 2d 130, 29 Fair Empl. Prac. Cas. (BNA) 1, 29 Empl. Prac. Dec. (CCH) ¶ 32820 (1982)—§ 5:10
- Connecticut Coalition for Justice in Education Funding, Inc. v. Rell, 327 Conn. 650, 176 A.3d 28, 351 Ed. Law Rep. 391 (2018)—§§ 14:5, 19:2, 19:7
- Connick v. Myers, 461 U.S. 138, 103 S. Ct. 1684, 75 L. Ed. 2d 708, 1 I.E.R. Cas. (BNA) 178 (1983)—§ 19:24
- Conover v. Board of Ed. of Nebo School Dist., 1 Utah 2d 375, 267 P.2d 768 (1954)—§ 19:4
- Conroy, Matter of, 98 N.J. 321, 486 A.2d 1209, 48 A.L.R.4th 1 (1985)—§ 21:34
- Conservation Force v. Salazar, 915 F. Supp. 2d 1, 84 Fed. R. Serv. 3d 512 (D.D.C. 2013)—§ 18:28
- v. Salazar, 699 F.3d 538, 75 Env't. Rep. Cas. (BNA) 1737 (D.C. Cir. 2012)—§ 18:28
- Consumer Health Information Corp. v. Amylin Pharmaceuticals, Inc., 819 F.3d 992, 118 U.S.P.Q.2d 1361 (7th Cir. 2016)—§ 14:17
- Control Data Systems, Inc. v. Infoware, Inc., 903 F. Supp. 1316 (D. Minn. 1995)—§§ 14:10, 14:14
- Conway County Farmers Ass'n v. U. S., 588 F.2d 592, 78-2 U.S. Tax Cas. (CCH) ¶ 9840, 42 A.F.T.R.2d 78-6323 (8th Cir. 1978)—§ 22:12
- Coomes v. Edmonds School Dist. No. 15, 816 F.3d 1255, 329 Ed. Law Rep. 53, 41 I.E.R. Cas. (BNA) 329, 99 Empl. Prac. Dec. (CCH) ¶ 45518 (9th Cir. 2016)—§ 19:24
- Cooper v. Roberts, 220 Pa. Super. 260, 286 A.2d 647 (1971)—§ 21:28
- Co-Operative Grain & Supply Co. v. C.I.R., 407 F.2d 1158, 69-1 U.S. Tax Cas. (CCH) ¶ 9247, 23 A.F.T.R.2d 69-804 (8th Cir. 1969)—§ 22:15
- Cooper Tire & Rubber Co. Employees' Retirement Fund v. C.I.R., 36 T.C. 96, 1961 WL 1323 (T.C. 1961)—§ 11:5
- Coquille School District 8 v. Castillo, 212 Or. App. 596, 159 P.3d 338, 220 Ed. Law Rep. 885 (2007)—§ 19:5
- Coral Ridge Ministries Media, Inc. v. Amazon.com, Inc., 6 F.4th 1247 (11th Cir. 2021)—§ 16:2
- v. Amazon.com, Inc., 406 F. Supp. 3d 1258 (M.D. Ala. 2019)—§ 16:2
- Corbett v. D'Alessandro, 487 So. 2d 368 (Fla. 2d DCA 1986)—§ 21:29
- Cornelius v. Benevolent Protective Order of Elks, 382 F. Supp. 1182 (D. Conn. 1974)—§ 23:11
- Cornell University, 183 N.L.R.B. 329, 74 L.R.R.M. (BNA) 1269, 1970 NLRB Dec. (CCH) ¶ 22006, 1970 WL 25403 (1970)—§ 14:31

- Corporation of Presiding Bishop of Church of Jesus Christ of Latter-day Saints v. Amos, 483 U.S. 327, 107 S. Ct. 2862, 97 L. Ed. 2d 273, 44 Fair Empl. Prac. Cas. (BNA) 20, 43 Empl. Prac. Dec. (CCH) ¶ 37101 (1987)—§ 5:10
- Corrigan v. Roman Catholic Archbishop of Boston, 72 Mass. App. Ct. 1117, 893 N.E.2d 802 (2008)—§ 16:4
- Cortner v. Baron, 404 F. Supp. 316 (W.D. Okla. 1975)—§ 19:12
- Cospito v. Heckler, 742 F.2d 72, 6 Soc. Sec. Rep. Serv. 236 (3d Cir. 1984)—§§ 21:5, 21:11
- Cotter and Co. v. U.S., 765 F.2d 1102, 85-2 U.S. Tax Cas. (CCH) ¶ 9487, 56 A.F.T.R.2d 85-5359 (Fed. Cir. 1985)—§ 22:14
- Cottone v. Broward County School Bd., 431 So. 2d 355, 11 Ed. Law Rep. 386 (Fla. 4th DCA 1983)—§ 19:28
- Coughlin v. Lee, 946 F.2d 1152, 21 Fed. R. Serv. 3d 1321 (5th Cir. 1991)—§ 19:24
- Coulter v. Superior Court, 21 Cal. 3d 144, 145 Cal. Rptr. 534, 577 P.2d 669 (1978)—§ 23:12
- Courier-Journal and Louisville Times Co. v. Peers, 747 S.W.2d 125, 15 Media L. Rep. (BNA) 1051 (Ky. 1988)—§§ 2:23, 7:2
- Courtney v. St. Joseph Hosp., 149 Ill. App. 3d 397, 102 Ill. Dec. 810, 500 N.E.2d 703 (1st Dist. 1986)—§ 21:41
- Cousins v. Wigoda, 419 U.S. 477, 95 S. Ct. 541, 42 L. Ed. 2d 595 (1975)—§ 23:2
- Cowboys for Trump, Inc. v. Oliver, 2022 WL 454169 (10th Cir. 2022)—§§ 14:5, 14:6, 20:2
- Cox v. Thee Evergreen Church, 836 S.W.2d 167 (Tex. 1992)—§§ 1:9, 16:11
- Crawford v. Board of Educ., Barberton City Schools, 6 Ohio St. 3d 324, 453 N.E.2d 627, 13 Ed. Law Rep. 475 (1983)—§ 19:21
- v. Metropolitan Government of Nashville and Davidson County, Tenn., 555 U.S. 271, 129 S. Ct. 846, 172 L. Ed. 2d 650, 105 Fair Empl. Prac. Cas. (BNA) 353, 91 Empl. Prac. Dec. (CCH) ¶ 43434 (2009)—§ 5:10
- Crawford County, Ark. v. Heckler, 629 F. Supp. 328 (W.D. Ark. 1986)—§ 21:9
- Creative Technology, Ltd. v. Aztech System Pte., Ltd., 61 F.3d 696, 35 U.S.P.Q.2d 1590 (9th Cir. 1995)—§ 14:19
- Creditor's Service, Inc. v. Shaffer, 659 P.2d 694 (Colo. App. 1982)—§ 21:9
- Credit Union Ins. Corp. v. U.S., 86 F.3d 1326, 96-2 U.S. Tax Cas. (CCH) ¶ 50323, 77 A.F.T.R.2d 96-2548 (4th Cir. 1996)—§ 7:18
- Creegan v. State, 305 Kan. 1156, 391 P.3d 36 (2017)—§ 17:7
- Crifasi v. Governing Body of Borough of Oakland, 156 N.J. Super. 182, 383 A.2d 736 (App. Div. 1978)—§ 19:4
- Crimi v. Rutgers Presbyterian Church in City of New York, 194 Misc. 570, 89 N.Y.S.2d 813 (Sup 1949)—§ 18:34
- Crowder v. Southern Baptist Convention, 828 F.2d 718 (11th Cir. 1987)—§ 16:4
- Crowley v. Smithsonian Inst., 636 F.2d 738 (D.C. Cir. 1980)—§ 18:1
- CRSO v. C.I.R., 128 T.C. 153, Tax Ct. Rep. (CCH) 56915, Tax Ct. Rep. Dec. (RIA) 128.12, 2007 WL 1364403 (2007)—§§ 7:34, 11:24, 12:4
- Cruz v. Commissioner of Public Welfare, 395 Mass. 107, 478 N.E.2d 1262, 10 Soc. Sec. Rep. Serv. 923 (1985)—§ 21:6
- Cruzan by Cruzan v. Director, Missouri Dept. of Health, 497 U.S. 261, 110 S. Ct. 2841, 111 L. Ed. 2d 224 (1990)—§§ 21:29, 21:34
- v. Harmon, 760 S.W.2d 408 (Mo. 1988)—§ 21:34
- C.S. v. Madison Metropolitan School District, 34 F.4th 536, 402 Ed. Law Rep. 578 (7th Cir. 2022)—§ 19:10
- Cubby, Inc. v. CompuServe, Inc., 776 F. Supp. 135, 19 Media L. Rep. (BNA) 1525 (S.D. N.Y. 1991)—§ 14:18
- Cuesnongle v. Ramos, 713 F.2d 881 (1st Cir. 1983)—§ 19:16
- Cuesta v. School Bd. of Miami-Dade County, Fla., 285 F.3d 962, 163 Ed. Law Rep. 101 (11th Cir. 2002)—§ 19:15
- Cummings v. Premier Rehab Keller, P.L.L.C., 596 U.S. 212, 142 S. Ct. 1562, 212 L. Ed. 2d 552 (2022)—§§ 5:13, 21:14
- Cunningham v. Brown, 22 Ill. 2d 23, 174 N.E.2d 153 (1961)—§ 23:12
- v. MacNeal Memorial Hospital, 113 Ill. App. 2d 74, 251 N.E.2d 733 (1st Dist. 1969)—§ 21:26
- Curb v. MCA Records, Inc., 898 F. Supp. 586, 36 U.S.P.Q.2d 1824 (M.D. Tenn. 1995)—§ 14:19
- Curran v. Mount Diablo Council of the Boy Scouts, 17 Cal. 4th 670, 72 Cal. Rptr. 2d 410, 952 P.2d 218 (1998)—§ 23:2
- Curreri v. International Broth. of Teamsters, Chauffeurs, Warehousemen and Helpers,

TABLE OF CASES

Local 251, 722 F.2d 6, 114 L.R.R.M. (BNA) 3423, 99 Lab. Cas. (CCH) ¶ 10582, 14 Fed. R. Evid. Serv. 1101 (1st Cir. 1983)—§ 25:8  
 Custodio v. Bauer, 251 Cal. App. 2d 303, 59 Cal. Rptr. 463, 27 A.L.R.3d 884 (1st Dist. 1967)—§ 21:39

**D**

Daggett v. Children's Center, 28 Conn. Supp. 468, 266 A.2d 72 (Super. Ct. 1970)—§§ 4:10, 15:11  
 D'Agostino v. Baker, 812 F.3d 240, 205 L.R.R.M. (BNA) 3337, 166 Lab. Cas. (CCH) ¶ 10852 (1st Cir. 2016)—§§ 14:2, 25:10  
 Dairymen, Inc. v. F. T. C., 684 F.2d 376, 1982-2 Trade Cas. (CCH) ¶ 64870 (6th Cir. 1982)—§ 22:11  
 Dalton v. Little Rock Family Planning Services, 516 U.S. 474, 116 S. Ct. 1063, 134 L. Ed. 2d 115 (1996)—§ 21:35  
 Dalton Farms Associates v. Baker, 704 F. Supp. 460, 63 A.F.T.R.2d 89-884 (S.D. N.Y. 1989)—§ 7:33  
 D'Amato v. Wisconsin Gas Co., 760 F.2d 1474, 1 A.D. Cas. (BNA) 737, 37 Fair Empl. Prac. Cas. (BNA) 1092, 119 L.R.R.M. (BNA) 2325, 36 Empl. Prac. Dec. (CCH) ¶ 35159 (7th Cir. 1985)—§ 5:14  
 Damiano v. Matish, 830 F.2d 1363, 126 L.R.R.M. (BNA) 2727, 92 A.L.R. Fed. 871 (6th Cir. 1987)—§ 14:37  
 Daniels v. FanDuel, Inc., 109 N.E.3d 390, 128 U.S.P.Q.2d 1532 (Ind. 2018)—§ 14:22  
 Darden v. OneUnited Bank, 185 A.D.3d 1004, 128 N.Y.S.3d 640 (2d Dep't 2020)—§§ 14:22, 18:35  
 Darling v. Charleston Community Memorial Hospital, 33 Ill. 2d 326, 211 N.E.2d 253, 14 A.L.R.3d 860 (1965)—§ 21:22  
 Dartmouth College, Trustees of v. Woodward, 17 U.S. 518, 4 L. Ed. 629, 1819 WL 2201 (1819)—§ 2:1  
 Data Foundry, Inc. v. City of Austin, 620 S.W.3d 692 (Tex. 2021)—§ 14:5  
 Dattilo v. Tucson General Hospital, 23 Ariz. App. 392, 533 P.2d 700, 1975-1 Trade Cas. (CCH) ¶ 60257, 74 A.L.R.3d 1259 (Div. 2 1975)—§ 21:22  
 Davenport v. Washington Educ. Ass'n, 551 U.S. 177, 127 S. Ct. 2372, 168 L. Ed. 2d 71, 181 L.R.R.M. (BNA) 3281, 154 Lab. Cas. (CCH) ¶ 60425 (2007)—§ 25:10  
 Davey v. Locke, 299 F.3d 748, 168 Ed. Law Rep. 46 (9th Cir. 2002)—§ 16:3

David v. Carter, 222 S.W.2d 900 (Tex. Civ. App. Eastland 1949)—§§ 3:11, 16:5  
 Davis v. Attic Club, 56 Ill. App. 3d 58, 13 Ill. Dec. 811, 371 N.E.2d 903 (1st Dist. 1977)—§ 14:3  
 v. Federal Election Com'n, 554 U.S. 724, 128 S. Ct. 2759, 171 L. Ed. 2d 737 (2008)—§ 20:15  
 v. Fort Bend County, 893 F.3d 300, 102 Empl. Prac. Dec. (CCH) ¶ 46061 (5th Cir. 2018)—§ 5:10  
 v. Heath Development Co., 558 P.2d 594 (Utah 1976)—§ 4:5  
 v. Homestead Farms, Inc., 138 Mich. App. 152, 359 N.W.2d 1, 21 Ed. Law Rep. 1005 (1984)—§ 19:8  
 v. Modine Mfg. Co., 526 F. Supp. 943, 28 Fair Empl. Prac. Cas. (BNA) 155, 29 Empl. Prac. Dec. (CCH) ¶ 32799 (D. Kan. 1981)—§ 5:14  
 v. Oregon State University, 591 F.2d 493 (9th Cir. 1978)—§§ 19:22, 19:23  
 v. Scher, 356 Mich. 291, 97 N.W.2d 137 (1959)—§ 16:10  
 Davis Next Friend LaShonda D. v. Monroe County Bd. of Educ., 526 U.S. 629, 119 S. Ct. 1661, 143 L. Ed. 2d 839, 134 Ed. Law Rep. 477 (1999)—§ 19:10  
 Dawson v. Hinshaw Music Inc., 905 F.2d 731, 15 U.S.P.Q.2d 1132 (4th Cir. 1990)—§ 14:9  
 Daytona Rescue Mission, Inc. v. City of Daytona Beach, 885 F. Supp. 1554 (M.D. Fla. 1995)—§ 16:9  
 Dayton Bd. of Ed. v. Brinkman, 433 U.S. 406, 97 S. Ct. 2766, 53 L. Ed. 2d 851 (1977)—§ 19:30  
 Dayton Christian Schools, Inc. v. Ohio Civil Rights Com'n, 766 F.2d 932, 26 Ed. Law Rep. 108, 38 Fair Empl. Prac. Cas. (BNA) 155, 37 Empl. Prac. Dec. (CCH) ¶ 35336 (6th Cir. 1985)—§§ 14:4, 16:6  
 Deal v. Cincinnati Bd. of Ed., 369 F.2d 55, 11 Ohio Misc. 184, 38 Ohio Op. 2d 117, 40 Ohio Op. 2d 480 (6th Cir. 1966)—§ 19:30  
 Dean v. Chapman, 1976 OK 153, 556 P.2d 257 (Okla. 1976)—§ 21:41  
 DeArment v. Harvey, 932 F.2d 721, 67 Ed. Law Rep. 528, 30 Wage & Hour Cas. (BNA) 479, 118 Lab. Cas. (CCH) ¶ 35477 (8th Cir. 1991)—§ 16:6  
 DeBattista v. Argonaut-Southwest Ins. Co., 403 So. 2d 26, 24 A.L.R.4th 494 (La. 1981)—§ 21:26

- DeBolt v. Kragen Auto Supply, Inc., 182 Cal. App. 3d 269, 227 Cal. Rptr. 258 (4th Dist. 1986)—§ 23:12
- De Csepel v. Republic of Hungary, 859 F.3d 1094 (D.C. Cir. 2017)—§ 18:8
- de Csepel v. Republic of Hungary, 169 F. Supp. 3d 143 (D.D.C. 2016)—§ 18:8
- v. Republic of Hungary, 714 F.3d 591 (D.C. Cir. 2013)—§ 18:8
- Dedication and Everlasting Love to Animals v. Humane Soc. of U.S., Inc., 50 F.3d 710, 1995-1 Trade Cas. (CCH) ¶ 70934 (9th Cir. 1995)—§ 14:29
- Deer Park Country Club v. C.I.R., T.C. Memo. 1995-567, T.C.M. (RIA) ¶ 95567, 70 T.C.M. (CCH) 1445 (1995)—§ 23:4
- De Fontbrune v. Wofsy, 39 F.4th 1214 (9th Cir. 2022)—§§ 14:19, 14:20
- DeGrella By and Through Parrent v. Elston, 858 S.W.2d 698 (Ky. 1993)—§ 21:34
- Delaporte v. Preston Square, Inc., 680 S.W.2d 561 (Tex. App. Dallas 1984)—§ 17:6
- De La Salle Institute v. U.S., 195 F. Supp. 891, 61-2 U.S. Tax Cas. (CCH) ¶ 9609, 8 A.F.T.R.2d 5252 (N.D. Cal. 1961)—§ 16:1
- Delaware Strong Families v. Attorney General of Delaware, 793 F.3d 304 (3d Cir. 2015)—§§ 1:20, 20:15
- De Leon Cruz v. Loubriel, 539 F. Supp. 250 (D.P.R. 1982)—§ 5:15
- Dellmuth v. Muth, 491 U.S. 223, 109 S. Ct. 2397, 105 L. Ed. 2d 181, 53 Ed. Law Rep. 792 (1989)—§§ 19:9, 19:13
- Deluxe Corp. v. U.S., 885 F.2d 848, 89-2 U.S. Tax Cas. (CCH) ¶ 9545, 64 A.F.T.R.2d 89-5327 (Fed. Cir. 1989)—§ 10:7
- DeMarco v. Holy Cross High School, 4 F.3d 166, 85 Ed. Law Rep. 674, 62 Fair Empl. Prac. Cas. (BNA) 1153, 62 Empl. Prac. Dec. (CCH) ¶ 42535, 136 A.L.R. Fed. 737 (2d Cir. 1993)—§ 16:6
- v. University of Health Sciences/Chicago Medical School, 40 Ill. App. 3d 474, 352 N.E.2d 356 (1st Dist. 1976)—§ 19:11
- Demkovich v. St. Andrew the Apostle Parish, Calumet City, 973 F.3d 718, 2020 Fair Empl. Prac. Cas. (BNA) 330767, 104 Empl. Prac. Dec. (CCH) ¶ 46596 (7th Cir. 2020)—§§ 5:10, 16:6
- Democratic Leadership Council, Inc. v. U.S., 542 F. Supp. 2d 63, 2008-1 U.S. Tax Cas. (CCH) ¶ 50271, 101 A.F.T.R.2d 2008-1597 (D.D.C. 2008)—§§ 7:33, 12:19, 20:3
- Dennis v. Buffalo Fine Arts Academy, 15 Misc. 3d 1106(A), 836 N.Y.S.2d 498 (Sup 2007)—§§ 2:16, 18:24
- Denver Pub. Co. v. Bueno, 54 P.3d 893, 31 Media L. Rep. (BNA) 1137 (Colo. 2002)—§ 14:22
- DeOnna v. Centre Hills Country Club, 2022 WL 18028282 (M.D. Pa. 2022)—§§ 5:10, 23:5
- Department of Education v. Brown, 600 U.S. 551, 143 S. Ct. 2343, 216 L. Ed. 2d 1116, 417 Ed. Law Rep. 55 (2023)—§§ 14:6, 19:11
- Derblom v. Archdiocese of Hartford, 346 Conn. 333, 289 A.3d 1187, 413 Ed. Law Rep. 336 (2023)—§§ 1:4, 4:15, 14:6, 15:11, 18:18, 24:7
- v. Archdiocese of Hartford, 203 Conn. App. 197, 247 A.3d 600 (2021)—§§ 1:4, 4:15, 14:6, 15:11, 18:18, 24:7
- Desire, LLC v. Manna Textiles, Inc., 986 F.3d 1253 (9th Cir. 2021)—§ 14:16
- DeWeerth v. Baldinger, 38 F.3d 1266 (2d Cir. 1994)—§ 18:7
- v. Baldinger, 836 F.2d 103 (2d Cir. 1987)—§ 18:7
- Dezell v. Day Island Yacht Club, 796 F.2d 324, 6 Fed. R. Serv. 3d 880 (9th Cir. 1986)—§ 14:3
- Dialysis Clinic, Inc. v. Levin, 127 Ohio St. 3d 215, 2010-Ohio-5071, 938 N.E.2d 329 (2010)—§ 21:20
- Dialysis Ctrs. of Dayton, L.L.C. v. Testa, 150 Ohio St. 3d 208, 2017-Ohio-4269, 80 N.E.3d 477 (2017)—§§ 7:5, 21:13, 21:20
- Diamond v. Diamond, 307 N.Y. 263, 120 N.E.2d 819 (1954)—§ 4:13
- v. Oreamuno, 24 N.Y.2d 494, 301 N.Y.S.2d 78, 248 N.E.2d 910, Fed. Sec. L. Rep. (CCH) ¶ 92416 (1969)—§ 4:7
- Dieringer v. Commissioner of Internal Revenue, 917 F.3d 1135, 2019-1 U.S. Tax Cas. (CCH) ¶ 60710, 123 A.F.T.R.2d 2019-1020 (9th Cir. 2019)—§ 8:10
- Digrugilliers v. Consolidated City of Indianapolis, 506 F.3d 612 (7th Cir. 2007)—§ 16:3
- Dimondstein v. American Postal Workers Union, 964 F. Supp. 2d 37, 196 L.R.R.M. (BNA) 2754 (D.D.C. 2013)—§ 25:3
- Diocese of Fort Wayne-South Bend, Inc. v. Sebelius, 988 F. Supp. 2d 958 (N.D. Ind. 2013)—§ 21:6
- DiOssi v. Maroney, 548 A.2d 1361 (Del. 1988)—§ 23:12

TABLE OF CASES

- Disabled American Veterans v. C.I.R., 942 F.2d 309, 68 A.F.T.R.2d 91-5109 (6th Cir. 1991)—§ 11:13
- v. U. S., 227 Ct. Cl. 474, 650 F.2d 1178, 81-1 U.S. Tax Cas. (CCH) ¶ 9443, 48 A.F.T.R.2d 81-5047 (1981)—§§ 11:3, 11:13
- District of Columbia v. Cassidy, 465 A.2d 395, 13 Ed. Law Rep. 755 (D.C. 1983)—§ 19:28
- v. Wesby, 583 U.S. 48, 138 S. Ct. 577, 199 L. Ed. 2d 453 (2018)—§ 19:10
- Dixon v. Alabama State Bd. of Ed., 294 F.2d 150 (5th Cir. 1961)—§ 19:11
- v. Club, Inc., 408 So. 2d 76 (Ala. 1981)—§ 16:5
- Dizick v. Umpqua Community College, 33 Or. App. 559, 577 P.2d 534 (1978)—§ 19:11
- Dobbs v. Jackson Women’s Health Organization, 597 U.S. 215, 142 S. Ct. 2228, 213 L. Ed. 2d 545 (2022)—§§ 14:6, 16:3, 19:11, 21:35, 21:36, 21:38, 21:39
- Docks Trustees v. Gibbs, LR 1 HL 93 (1866)—§ 14:8
- Dodge v. Trustees of Randolph-Macon Woman’s College, 276 Va. 10, 661 S.E.2d 805, 232 Ed. Law Rep. 988 (2008)—§§ 4:9, 4:15, 14:5, 18:24
- v. Trustees of Randolph-Macon Woman’s College, 276 Va. 1, 661 S.E.2d 801, 232 Ed. Law Rep. 984 (2008)—§ 19:11
- Doe v. Acton-Boxborough Regional School Dist., 468 Mass. 64, 8 N.E.3d 737, 304 Ed. Law Rep. 586 (2014)—§§ 16:3, 19:29
- v. Bellin Memorial Hospital, 479 F.2d 756 (7th Cir. 1973)—§ 21:35
- v. Bolton, 410 U.S. 179, 93 S. Ct. 739, 35 L. Ed. 2d 201 (1973)—§§ 21:35, 21:36
- v. Bridgeton Hospital Ass’n, Inc., 168 N.J. Super. 593, 403 A.2d 965 (App. Div. 1979)—§ 21:35
- v. Bridgeton Hospital Ass’n, Inc., 71 N.J. 478, 366 A.2d 641 (1976)—§ 21:35
- v. City of Clawson, 915 F.2d 244 (6th Cir. 1990)—§ 16:3
- v. Corp. of President of Church of Jesus Christ of Latter-day Saints, 2004 UT App 274, 98 P.3d 429 (Utah Ct. App. 2004)—§ 16:3
- v. Duncanville Independent School Dist., 70 F.3d 402, 104 Ed. Law Rep. 1032 (5th Cir. 1995)—§§ 14:6, 19:19, 19:29
- v. Duncanville Independent School Dist., 994 F.2d 160, 83 Ed. Law Rep. 945, 26 Fed. R. Serv. 3d 295 (5th Cir. 1993)—§ 16:3
- v. Duncanville Independent School Dist., 986 F.2d 953, 81 Ed. Law Rep. 425, 25 Fed. R. Serv. 3d 29 (5th Cir. 1993)—§§ 16:3, 19:29
- v. First Presbyterian Church U.S.A. of Tulsa, 2017 OK 106, 421 P.3d 284 (Okla. 2017)—§ 16:11
- v. First Presbyterian Church U.S.A. of Tulsa, Oklahoma, 2017 OK 15, 2017 WL 1332134 (Okla. 2017)—§ 16:11
- v. Holy See, 557 F.3d 1066 (9th Cir. 2009)—§ 16:3
- v. Holy See, 434 F. Supp. 2d 925 (D. Or. 2006)—§ 16:3
- v. Irwin, 615 F.2d 1162 (6th Cir. 1980)—§ 21:37
- v. Kamehameha Schools/Bernice Pauahi Bishop Estate, 596 F.3d 1036, 254 Ed. Law Rep. 59 (9th Cir. 2010)—§ 19:12
- v. Kamehameha Schools/Bernice Pauahi Bishop Estate, 470 F.3d 827, 214 Ed. Law Rep. 926 (9th Cir. 2006)—§ 19:12
- v. Kamehameha Schools/Bernice Pauahi Bishop Estate, 416 F.3d 1025, 200 Ed. Law Rep. 53 (9th Cir. 2005)—§ 19:12
- v. Kelley, 106 Mich. App. 169, 307 N.W.2d 438 (1981)—§ 21:38
- v. Lago Vista Independent School Dist., 106 F.3d 1223, 125 Ed. Law Rep. 1074 (5th Cir. 1997)—§ 19:10
- v. Maher, 40 Conn. Supp. 394, 515 A.2d 134 (Super. Ct. 1986)—§ 21:6
- v. Mercy Catholic Medical Center, 850 F.3d 545, 341 Ed. Law Rep. 1, 101 Empl. Prac. Dec. (CCH) ¶ 45757 (3d Cir. 2017)—§§ 5:10, 19:10, 21:23
- v. Miles Laboratories, Inc., Cutter Laboratories Div., 675 F. Supp. 1466, Prod. Liab. Rep. (CCH) ¶ 11720 (D. Md. 1987)—§ 21:26
- v. Parson, 960 F.3d 1115 (8th Cir. 2020)—§ 21:35
- v. Poelker, 515 F.2d 541 (8th Cir. 1975)—§ 21:35
- v. Rokita, 54 F.4th 518 (7th Cir. 2022)—§ 21:35
- v. Santa Fe Independent School Dist., 168 F.3d 806, 132 Ed. Law Rep. 687 (5th Cir. 1999)—§§ 16:3, 19:29
- v. Shady Grove Adventist Hosp., 89 Md. App. 351, 598 A.2d 507, 19 Media L. Rep. (BNA) 1681 (1991)—§ 21:45
- v. Shalala, 862 F. Supp. 1421, 31 Fed. R. Serv. 3d 187 (D. Md. 1994)—§ 21:35

- v. Smith, 486 U.S. 1308, 108 S. Ct. 2136, 100 L. Ed. 2d 909 (1988)—§ 21:35
- v. Taylor Independent School Dist., 15 F.3d 443, 89 Ed. Law Rep. 374 (5th Cir. 1994)—§ 19:7
- v. University of Sciences, 961 F.3d 203, 377 Ed. Law Rep. 552 (3d Cir. 2020)—§ 19:10
- v. Western America Province of the Capuchin Franciscan Friars, 2015 WL 8770017 (D. Or. 2015)—§ 16:3
- Doe, In re, 19 S.W.3d 346 (Tex. 2000)—§ 21:35
- Doe, State ex rel. v. Kingery, 157 W. Va. 667, 203 S.E.2d 358 (1974)—§ 19:1
- Doe Children, Matter of, 93 Misc. 2d 479, 402 N.Y.S.2d 958 (Fam. Ct. 1978)—§ 21:10
- Doe ex rel. Doe v. Little Rock School Dist., 380 F.3d 349, 191 Ed. Law Rep. 608 (8th Cir. 2004)—§ 19:15
- Doe on behalf of Doe #2 v. Metropolitan Government of Nashville and Davidson County, Tennessee, 35 F.4th 459, 403 Ed. Law Rep. 88 (6th Cir. 2022)—§ 19:10
- Does 1-6 v. Mills, 16 F.4th 20 (1st Cir. 2021)—§§ 5:10, 16:3, 21:5
- Doherty v. C.I.R., 16 F.3d 338, 94-1 U.S. Tax Cas. (CCH) ¶ 50112, 73 A.F.T.R.2d 94-1126 (9th Cir. 1994)—§§ 8:10, 18:20
- Dole v. Shenandoah Baptist Church, 899 F.2d 1389, 59 Ed. Law Rep. 669, 54 Fair Empl. Prac. Cas. (BNA) 501, 29 Wage & Hour Cas. (BNA) 1209, 53 Empl. Prac. Dec. (CCH) ¶ 39791, 114 Lab. Cas. (CCH) ¶ 35336 (4th Cir. 1990)—§ 16:6
- Dolter v. Wahlert High School, 483 F. Supp. 266, 21 Fair Empl. Prac. Cas. (BNA) 1413, 22 Empl. Prac. Dec. (CCH) ¶ 30720 (N.D. Iowa 1980)—§ 16:6
- Donovan v. Bierwirth, 680 F.2d 263, 3 Employee Benefits Cas. (BNA) 1417, 64 A.L.R. Fed. 580 (2d Cir. 1982)—§ 24:2
- v. Community Unit School Dist. 303, 2015 IL App (2d) 140704, 394 Ill. Dec. 834, 37 N.E.3d 313 (App. Ct. 2d Dist. 2015)—§ 19:8
- v. Hotel, Motel and Restaurant Employees and Bartenders Union, Local 19, Hotel and Restaurant Employees and Bartenders Intern. Union, AFL-CIO, 700 F.2d 539, 112 L.R.R.M. (BNA) 3106, 96 Lab. Cas. (CCH) ¶ 14106 (9th Cir. 1983)—§ 25:5
- v. Local Union No. 120, Laborers' Intern. Union of North America, AFL-CIO, 683 F.2d 1095, 110 L.R.R.M. (BNA) 3183, 94 Lab. Cas. (CCH) ¶ 13701 (7th Cir. 1982)—§ 25:3
- v. National Transient Div., Intern. Broth. of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers and Helpers, 736 F.2d 618, 116 L.R.R.M. (BNA) 2786, 101 Lab. Cas. (CCH) ¶ 11068 (10th Cir. 1984)—§§ 25:1, 25:3
- v. Pennsylvania Optical Workers Ass'n, 603 F. Supp. 193, 118 L.R.R.M. (BNA) 3034, 113 Lab. Cas. (CCH) ¶ 11587 (E.D. Pa. 1985)—§ 25:3
- v. Sailors' Union of the Pacific, 739 F.2d 1426, 117 L.R.R.M. (BNA) 2017, 101 Lab. Cas. (CCH) ¶ 11150 (9th Cir. 1984)—§ 25:3
- Dorone, In re Estate of, 349 Pa. Super. 59, 502 A.2d 1271 (1985)—§§ 21:29, 21:34
- Douds v. International Longshoremen's Ass'n, Independent, 147 F. Supp. 103, 39 L.R.R.M. (BNA) 2189 (S.D. N.Y. 1956)—§ 14:33
- Douglas v. Schwenk, 330 Pa. Super. 392, 479 A.2d 608 (1984)—§ 23:12
- Douglas, State ex rel. v. Faith Baptist Church of Louisville, 207 Neb. 802, 301 N.W.2d 571 (1981)—§§ 16:7, 19:5
- v. Wiener, 220 Neb. 502, 370 N.W.2d 720, 26 Ed. Law Rep. 457 (1985)—§ 16:7
- Dowling v. Stapley, 218 Ariz. 80, 179 P.3d 960, 230 Ed. Law Rep. 794 (Ct. App. Div. 1 2008)—§ 19:2
- Downtown Soup Kitchen v. Municipality of Anchorage, 406 F. Supp. 3d 776 (D. Alaska 2019)—§§ 5:10, 14:3, 16:3
- Doyle v. Planned Parenthood of Seattle-King County, Inc., 31 Wash. App. 126, 639 P.2d 240 (Div. 1 1982)—§ 21:37
- Dravosburg Land Co. v. Scott, 340 Pa. 280, 16 A.2d 415 (1940)—§ 4:6
- Driver v. Producers Co-op., Inc., 233 Ark. 334, 345 S.W.2d 16 (1961)—§§ 22:6, 22:7
- Drob v. National Memorial Park, 28 Del. Ch. 254, 41 A.2d 589 (1945)—§ 3:6
- Drummer Boy Homes Ass'n, Inc. v. Britton, 474 Mass. 17, 47 N.E.3d 400 (2016)—§§ 14:5, 17:6
- Dryden v. Marcellus Community Schools, 401 Mich. 76, 257 N.W.2d 79 (1977)—§ 19:4
- DSC Communications Corp. v. Pulse Communications, Inc., 170 F.3d 1354, 50 U.S.P.Q.2d 1001 (Fed. Cir. 1999)—§§ 14:21, 14:23
- D. S. W. v. Fairbanks North Star Borough

TABLE OF CASES

- School Dist., 628 P.2d 554 (Alaska 1981)—  
§ 19:11
- Dube v. State University of New York, 900 F.2d  
587, 59 Ed. Law Rep. 988 (2d Cir. 1990)—  
§§ 19:9, 19:22, 19:24
- Dueck v. Clifton Club Company, 2017-Ohio-  
7161, 95 N.E.3d 1032 (Ohio Ct. App. 8th  
Dist. Cuyahoga County 2017)—§ 3:1
- Dumouchelle v. Duke University, 69 N.C. App.  
471, 317 S.E.2d 100, 18 Ed. Law Rep. 456  
(1984)—§ 21:41
- Dunbar v. Seger-Thomschitz, 638 F. Supp. 2d  
659 (E.D. La. 2009)—§ 18:7
- Duncan v. Findlater, 6 Clark & Fin 894, 7 Eng  
Reprint 934 (1839)—§ 14:8
- v. Steeper, 17 Wis. 2d 226, 116 N.W.2d 154  
(1962)—§ 14:8
- Dunn v. Solomon Foundation, 2025 WL  
2671508 (Ky. 2025)—§§ 2:27, 16:25, 21:20
- DuPont-Fort Lewis School Dist. No. 7 v. Bruno,  
79 Wash. 2d 736, 489 P.2d 171 (1971)—  
§ 19:3
- DuPont-Fort Lewis School Dist. No. 7, Pierce  
County, State ex rel. v. Bruno, 62 Wash. 2d  
790, 384 P.2d 608 (1963)—§ 19:3
- Duren v. Suburban Community Hosp., 24 Ohio  
Misc. 2d 25, 495 N.E.2d 51 (C.P. 1985)—  
§ 21:25
- Durfee v. Durfee & Canning, 323 Mass. 187,  
80 N.E.2d 522 (1948)—§ 4:6
- Durflinger v. Artilles, 234 Kan. 484, 673 P.2d 86  
(1983)—§ 21:40
- Duro v. District Attorney, Second Judicial Dist.  
of North Carolina, 712 F.2d 96, 12 Ed. Law  
Rep. 639 (4th Cir. 1983)—§ 19:1
- Duson v. Poage, 318 S.W.2d 89 (Tex. Civ. App.  
Houston 1958)—§ 21:23
- Dutcher v. Owens, 647 S.W.2d 948, 39  
A.L.R.4th 92 (Tex. 1983)—§ 17:7
- Dye v. Diamante, 2017 Ark. 42, 510 S.W.3d 759  
(2017)—§§ 2:11, 23:1
- E**
- Eason v. Clark County School Dist., 303 F.3d  
1137, 13 A.D. Cas. (BNA) 936, 169 Ed. Law  
Rep. 116 (9th Cir. 2002)—§§ 5:13, 19:9
- Eastern R. R. Presidents Conference v. Noerr  
Motor Freight, Inc., 365 U.S. 127, 81 S.  
Ct. 523, 5 L. Ed. 2d 464 (1961)—§§ 14:29,  
26:8
- East Tennessee Artificial Breeders Ass'n v.  
U.S., 63-2 U.S. Tax Cas. (CCH) P 9748, 12  
A.F.T.R.2d 5848 (E.D. Tenn. 1963)—§ 7:17
- Edelman v. Jordan, 415 U.S. 651, 94 S. Ct.  
1347, 39 L. Ed. 2d 662 (1974)—§ 19:9
- Eden Toys, Inc. v. Florelee Undergarment Co.,  
Inc., 697 F.2d 27, 217 U.S.P.Q. 201 (2d Cir.  
1982)—§§ 14:23, 18:34
- Edinboro College Park Apartments v. Edinboro  
University Foundation, 850 F.3d 567, 341  
Ed. Law Rep. 23, 2017-1 Trade Cas. (CCH)  
¶ 79922 (3d Cir. 2017)—§ 14:29
- Edison v. Viva Intern., Ltd., 70 A.D.2d 379, 421  
N.Y.S.2d 203, 5 Media L. Rep. (BNA) 2055,  
209 U.S.P.Q. 345 (1st Dep't 1979)—§ 18:34
- Edman, Ex parte, 609 S.W.2d 532 (Tex.  
1980)—§ 4:13
- Educational Assistance Foundation for Descen-  
dants of Hungarian Immigrants in Per-  
forming Arts, Inc. v. United States, 111 F.  
Supp. 3d 34, 2015-2 U.S. Tax Cas. (CCH)  
¶ 50365, 116 A.F.T.R.2d 2015-5001 (D.D.C.  
2015)—§§ 7:38, 12:2
- Educational Assistance Foundation for the De-  
scendants of Hungarian Immigrants in the  
Performing Arts, Inc. v. United States, 32  
F. Supp. 3d 35, 2014-1 U.S. Tax Cas.  
(CCH) ¶ 50240, 93 Fed. R. Evid. Serv.  
1368, 113 A.F.T.R.2d 2014-1535 (D.D.C.  
2014)—§ 10:1
- v. U.S., 904 F. Supp. 2d 95, 2012-2 U.S. Tax  
Cas. (CCH) ¶ 50673, 110 A.F.T.R.2d 2012-  
6663 (D.D.C. 2012)—§§ 7:38, 10:17, 12:2
- Edwards v. Aguillard, 482 U.S. 578, 107 S. Ct.  
2573, 96 L. Ed. 2d 510, 39 Ed. Law Rep.  
958 (1987)—§§ 19:19, 19:24
- v. Beck, 946 F. Supp. 2d 843 (E.D. Ark.  
2013)—§ 21:35
- v. California University of Pennsylvania, 156  
F.3d 488, 129 Ed. Law Rep. 622, 74 Empl.  
Prac. Dec. (CCH) ¶ 45534 (3d Cir.  
1998)—§§ 19:19, 19:21
- v. Old Settlers' Ass'n, 166 S.W. 423 (Tex. Civ.  
App. Austin 1914)—§ 16:13
- v. Raymond, 22 F. Supp. 3d 293 (S.D. N.Y.  
2014)—§ 14:17
- E.E.O.C. v. Abercrombie & Fitch Stores, Inc.,  
575 U.S. 768, 135 S. Ct. 2028, 192 L. Ed.  
2d 35, 127 Fair Empl. Prac. Cas. (BNA)  
157, 99 Empl. Prac. Dec. (CCH) ¶ 45316  
(2015)—§§ 5:10, 16:3
- v. First Citizens Bank of Billings, 758 F.2d  
397, 45 Fair Empl. Prac. Cas. (BNA) 1337,  
36 Empl. Prac. Dec. (CCH) ¶ 35156, 102  
Lab. Cas. (CCH) ¶ 34670 (9th Cir.  
1985)—§ 5:11

- v. Maricopa County Community College Dist., 736 F.2d 510, 18 Ed. Law Rep. 254, 35 Fair Empl. Prac. Cas. (BNA) 234, 26 Wage & Hour Cas. (BNA) 1398, 34 Empl. Prac. Dec. (CCH) ¶ 34526, 101 Lab. Cas. (CCH) ¶ 34582 (9th Cir. 1984)—§ 5:11
- v. Com. of Pa., 829 F.2d 392, 9 Employee Benefits Cas. (BNA) 1328, 44 Fair Empl. Prac. Cas. (BNA) 1470, 44 Empl. Prac. Dec. (CCH) ¶ 37416 (3d Cir. 1987)—§ 5:12
- v. Tennessee Wildlife Resources Agency, 859 F.2d 24, 48 Fair Empl. Prac. Cas. (BNA) 23, 47 Empl. Prac. Dec. (CCH) ¶ 38328 (6th Cir. 1988)—§ 5:12
- EEOC v. Wyoming, 460 U.S. 226, 103 S. Ct. 1054, 75 L. Ed. 2d 18, 4 Employee Benefits Cas. (BNA) 1033, 31 Fair Empl. Prac. Cas. (BNA) 74, 31 Empl. Prac. Dec. (CCH) ¶ 33364 (1983)—§ 5:12
- Eisel v. Board of Educ. of Montgomery County, 324 Md. 376, 597 A.2d 447, 70 Ed. Law Rep. 544, 17 A.L.R.5th 957 (1991)—§ 19:28
- Eisenstadt v. Baird, 405 U.S. 438, 92 S. Ct. 1029, 31 L. Ed. 2d 349 (1972)—§ 21:37
- Eitel v. John N. Norton Memorial Infirmary, 441 S.W.2d 438 (Ky. 1969)—§ 15:2
- Eldred v. Ashcroft, 537 U.S. 186, 123 S. Ct. 769, 154 L. Ed. 2d 683, 65 U.S.P.Q.2d 1225 (2003)—§ 14:9
- Elizabeth J.K.L. Lucas Charitable Gift, In re, 125 Haw. 351, 261 P.3d 800 (Ct. App. 2011)—§§ 4:10, 15:11, 18:24
- Elk Grove Unified School Dist. v. Newdow, 542 U.S. 1, 124 S. Ct. 2301, 159 L. Ed. 2d 98, 188 Ed. Law Rep. 17 (2004)—§ 19:29
- Elk Point Country Club Homeowners' Association, Inc. v. K.J. Brown, LLC, 138 Nev. 640, 515 P.3d 837, 138 Nev. Adv. Op. No. 60 (2022)—§§ 2:11, 17:7
- Elliott v. Adeckes, 240 Minn. 113, 59 N.W.2d 894 (1953)—§ 22:4
- v. Lindquist, 356 Pa. 385, 52 A.2d 180, 169 A.L.R. 1369 (1947)—§ 2:11
- Elliotts, Inc. v. C.I.R., 716 F.2d 1241, 83-2 U.S. Tax Cas. (CCH) ¶ 9610, 52 A.F.T.R.2d 83-5976 (9th Cir. 1983)—§ 12:3
- Ellis v. Sherman, 512 Pa. 14, 515 A.2d 1327 (1986)—§ 21:39
- Ellison v. Brady, 924 F.2d 872, 54 Fair Empl. Prac. Cas. (BNA) 1346, 55 Fair Empl. Prac. Cas. (BNA) 111, 55 Empl. Prac. Dec. (CCH) ¶ 40520 (9th Cir. 1991)—§ 5:10
- El Paso, City of v. El Paso Jaycees, 758 S.W.2d 789 (Tex. App. El Paso 1988)—§ 2:25
- Elsemore v. Inhabitants of Town of Hancock, 137 Me. 243, 18 A.2d 692 (1941)—§ 19:4
- Eltingville Lutheran Church v. Rimbo, 174 A.D.3d 856, 108 N.Y.S.3d 39 (2d Dep't 2019)—§ 16:4
- Elvig v. Calvin Presbyterian Church, 375 F.3d 951, 94 Fair Empl. Prac. Cas. (BNA) 206, 85 Empl. Prac. Dec. (CCH) ¶ 41702 (9th Cir. 2004)—§§ 5:10, 16:6
- Ely v. Murphy, 207 Conn. 88, 540 A.2d 54 (1988)—§ 23:12
- Emerson v. Cape Fear Country Club, 817 S.E.2d 401 (N.C. Ct. App. 2018)—§ 23:3
- EMI Christian Music Group, Incorporated v. MP3tunes, LLC, 844 F.3d 79, 121 U.S.P.Q.2d 1373 (2d Cir. 2016)—§ 14:18
- EMILY's List v. Federal Election Com'n, 569 F. Supp. 2d 18 (D.D.C. 2008)—§ 20:15
- Emmerglick v. Vogel, 131 N.J. Eq. 257, 24 A.2d 861 (Ch. 1942)—§ 27:8
- Emmons v. Baptist Hosp., 478 So. 2d 440 (Fla. 1st DCA 1985)—§ 21:25
- Employment Div., Dept. of Human Resources of Oregon v. Smith, 494 U.S. 872, 110 S. Ct. 1595, 108 L. Ed. 2d 876, 52 Fair Empl. Prac. Cas. (BNA) 855, 53 Empl. Prac. Dec. (CCH) ¶ 39826, Unempl. Ins. Rep. (CCH) ¶ 21933 (1990)—§§ 16:3, 16:6, 16:9, 18:26
- Employment Div., Dept. of Human Resources of State of Or. v. Smith, 485 U.S. 660, 108 S. Ct. 1444, 99 L. Ed. 2d 753, 46 Fair Empl. Prac. Cas. (BNA) 1061, Unempl. Ins. Rep. (CCH) ¶ 21890 (1988)—§ 16:6
- Employment Sec. Administration, Dept. of Human Resources v. Baltimore Lutheran High School Ass'n, Inc., 291 Md. 750, 436 A.2d 481 (1981)—§ 16:6
- EMW Women's Surgical Center, P.S.C. v. Friedlander, 831 Fed. Appx. 748 (6th Cir. 2020)—§ 21:35
- v. Friedlander, 960 F.3d 785 (6th Cir. 2020)—§ 21:35
- Encyclopaedia Britannica Educational Corp. v. Crooks, 447 F. Supp. 243, 3 Media L. Rep. (BNA) 1945, 197 U.S.P.Q. 280 (W.D. N.Y. 1978)—§ 14:20
- Andrew F. ex rel. Joseph F. v. Douglas County School Dist. RE-1, 580 U.S. 386, 137 S. Ct. 988, 197 L. Ed. 2d 335 (2017)—§ 19:13
- Energy Intelligence Group, Incorporated v. Kayne Anderson Capital Advisors, L.P.,

TABLE OF CASES

- 948 F.3d 261, 105 Fed. R. Serv. 3d 968 (5th Cir. 2020)—§ 14:17
- Engel v. Rapid City School Dist., 506 F.3d 1118, 227 Ed. Law Rep. 74, 101 Fair Empl. Prac. Cas. (BNA) 1808, 90 Empl. Prac. Dec. (CCH) ¶ 43011 (8th Cir. 2007)—§§ 5:10, 19:27
- v. Vitale, 370 U.S. 421, 82 S. Ct. 1261, 8 L. Ed. 2d 601, 86 A.L.R.2d 1285 (1962)—§ 16:3
- Engineering Dynamics, Inc. v. Structural Software, Inc., 26 F.3d 1335, 31 U.S.P.Q.2d 1641 (5th Cir. 1994)—§ 14:14
- Engineers Club of San Francisco v. U.S., 791 F.2d 686, 86-1 U.S. Tax Cas. (CCH) ¶ 9459, 58 A.F.T.R.2d 86-5141 (9th Cir. 1986)—§§ 7:18, 26:2, 26:4
- English v. New England Medical Center, Inc., 405 Mass. 423, 541 N.E.2d 329 (1989)—§§ 14:8, 21:25
- Engquist v. Oregon Dept. of Agr., 553 U.S. 591, 128 S. Ct. 2146, 170 L. Ed. 2d 975, 27 I.E.R. Cas. (BNA) 1121, 91 Empl. Prac. Dec. (CCH) ¶ 43213 (2008)—§ 5:10
- Ennio Morricone Music Inc. v. Bixio Music Group Ltd., 936 F.3d 69 (2d Cir. 2019)—§ 14:11
- Enos v. Marsh, 769 F.2d 1363, 23 Env't. Rep. Cas. (BNA) 1124, 15 Envtl. L. Rep. 20853 (9th Cir. 1985)—§ 18:30
- Enterprise Ry. Equipment Co. v. U.S., 142 Ct. Cl. 192, 161 F. Supp. 590, 58-1 U.S. Tax Cas. (CCH) ¶ 9508, 1 A.F.T.R.2d 1605 (1958)—§ 12:3
- Entler v. Koch, 85 A.D.3d 1098, 928 N.Y.S.2d 297, 72 A.L.R. Fed. 2d 597 (2d Dep't 2011)—§ 14:8
- Episcopal Church, The v. Salazar, 547 S.W.3d 353 (Tex. App. Fort Worth 2018)—§ 16:4
- Episcopal Diocese of Fort Worth v. Episcopal Church, 602 S.W.3d 417 (Tex. 2020)—§ 16:4
- v. Episcopal Church, 422 S.W.3d 646 (Tex. 2013)—§ 16:4
- Epperson v. State of Ark., 393 U.S. 97, 89 S. Ct. 266, 21 L. Ed. 2d 228 (1968)—§ 19:19
- Equal Employment Opportunity Commission v. Mississippi College, 626 F.2d 477, 23 Fair Empl. Prac. Cas. (BNA) 1501, 24 Empl. Prac. Dec. (CCH) ¶ 31268 (5th Cir. 1980)—§ 16:6
- v. Southwestern Baptist Theological Seminary, 651 F.2d 277, 26 Fair Empl. Prac. Cas. (BNA) 558, 26 Empl. Prac. Dec. (CCH) ¶ 32017 (5th Cir. 1981)—§ 16:6
- Equity Corp. v. Milton, 42 Del. Ch. 425, 213 A.2d 439 (1965)—§ 4:6
- Erie R. Co. v. Tompkins, 304 U.S. 64, 58 S. Ct. 817, 82 L. Ed. 1188, 114 A.L.R. 1487 (1938)—§ 18:7
- Ernst Haas Studio, Inc. v. Palm Press, Inc., 164 F.3d 110, 49 U.S.P.Q.2d 1377, 42 Fed. R. Serv. 3d 648 (2d Cir. 1999)—§ 14:17
- Esgar Corp. v. C.I.R., 744 F.3d 648, 2014-1 U.S. Tax Cas. (CCH) ¶ 50207, 113 A.F.T.R.2d 2014-1210 (10th Cir. 2014)—§ 8:19
- Espinoza v. Montana Department of Revenue, 591 U.S. 464, 140 S. Ct. 2246, 207 L. Ed. 2d 679, 378 Ed. Law Rep. 648 (2020)—§§ 16:3, 19:29
- Esplanade Productions, Inc. v. Walt Disney Company, 768 Fed. Appx. 732 (9th Cir. 2019)—§ 14:17
- Esteban v. Central Missouri State College, 415 F.2d 1077 (8th Cir. 1969)—§ 19:14
- Etter Grain Co. v. U.S., 462 F.2d 259, 72-1 U.S. Tax Cas. (CCH) ¶ 9465, 29 A.F.T.R.2d 72-1375 (5th Cir. 1972)—§ 22:12
- ETW Corp. v. Jireh Pub., Inc., 332 F.3d 915, 67 U.S.P.Q.2d 1065, 2003 Fed. App. 0207P (6th Cir. 2003)—§ 18:35
- Eu v. San Francisco County Democratic Cent. Committee, 489 U.S. 214, 109 S. Ct. 1013, 103 L. Ed. 2d 271 (1989)—§ 20:13
- Evanenko v. Farmers Union Elevator, 191 N.W.2d 258, 50 A.L.R.3d 428 (N.D. 1971)—§§ 22:5, 22:7
- Evangelical Hosp. Ass'n v. Novak, 125 Ill. App. 3d 439, 80 Ill. Dec. 640, 465 N.E.2d 986 (2d Dist. 1984)—§ 21:20
- Evanish v. Berry, 536 So. 2d 7 (Miss. 1988)—§§ 3:11, 23:3
- Evans v. Abney, 396 U.S. 435, 90 S. Ct. 628, 24 L. Ed. 2d 634 (1970)—§§ 1:4, 18:18
- v. Armour & Co., 241 F. Supp. 705 (E.D. Pa. 1965)—§ 4:8
- v. Georgia Regional Hospital, 850 F.3d 1248, 129 Fair Empl. Prac. Cas. (BNA) 1830, 101 Empl. Prac. Dec. (CCH) ¶ 45753 (11th Cir. 2017)—§ 5:10
- v. Southside Place Park Ass'n, 154 S.W.2d 914 (Tex. Civ. App. Galveston 1941)—§ 3:1
- Evanston-North Shore Bd. of Realtors v. U.S., 162 Ct. Cl. 682, 320 F.2d 375, 63-2 U.S. Tax Cas. (CCH) ¶ 9604, 12 A.F.T.R.2d 5153 (1963)—§ 26:2

- Everett v. Bucky Warren, Inc., 376 Mass. 280, 380 N.E.2d 653 (1978)—§ 19:28
- Everglades Protective Syndicate, Inc. v. Makinney, 391 So. 2d 262 (Fla. 4th DCA 1980)—§§ 14:3, 23:3
- Everson v. Board of Ed. of Ewing Tp., 330 U.S. 1, 67 S. Ct. 504, 91 L. Ed. 711, 168 A.L.R. 1392 (1947)—§§ 19:5, 19:29
- Every Nation Campus Ministries at San Diego State University v. Achtenberg, 597 F. Supp. 2d 1075, 242 Ed. Law Rep. 181 (S.D. Cal. 2009)—§ 19:29
- Ezaki Glico Kabushiki Kaisha v. Lotte International America Corp., 986 F.3d 250 (3d Cir. 2021)—§ 14:23
- Ezekwo v. New York City Health & Hospitals Corp., 940 F.2d 775, 56 Empl. Prac. Dec. (CCH) ¶ 40903 (2d Cir. 1991)—§ 21:23
- F**
- Factors Etc., Inc. v. Pro Arts, Inc., 579 F.2d 215, 4 Media L. Rep. (BNA) 1144, 205 U.S.P.Q. 751 (2d Cir. 1978)—§ 18:35
- Fairdale Farms, Inc. v. Yankee Milk, Inc., 635 F.2d 1037, 1980-81 Trade Cas. (CCH) ¶ 63690 (2d Cir. 1980)—§ 22:11
- Fairfax Covenant Church v. Fairfax County School Bd., 17 F.3d 703, 89 Ed. Law Rep. 763 (4th Cir. 1994)—§ 19:29
- Falcone v. Middlesex County Medical Soc., 34 N.J. 582, 170 A.2d 791, 89 A.L.R.2d 952 (1961)—§§ 14:3, 26:10
- Fallon Paiute-Shoshone Tribe v. U.S. Bureau of Land Management, 455 F. Supp. 2d 1207 (D. Nev. 2006)—§ 18:13
- Falls Church v. Protestant Episcopal Church in U.S., 285 Va. 651, 740 S.E.2d 530 (2013)—§ 16:4
- Family Medical Imaging, LLC v. West Virginia Health Care Authority, 218 W. Va. 146, 624 S.E.2d 493 (2005)—§ 21:9
- Family Planning Clinic, Inc. v. City of Cleveland, Ohio, 594 F. Supp. 1410 (N.D. Ohio 1984)—§ 21:35
- Family Trust of Massachusetts, Inc. v. U.S., 892 F. Supp. 2d 149, 2012-2 U.S. Tax Cas. (CCH) ¶ 50582, 110 A.F.T.R.2d 2012-6046 (D.D.C. 2012)—§§ 7:5, 7:38, 8:4, 12:2, 12:5
- Faniel v. Chesapeake and Potomac Tel. Co. of Maryland, 404 A.2d 147 (D.C. 1979)—§ 18:38
- Faragher v. City of Boca Raton, 524 U.S. 775, 118 S. Ct. 2275, 141 L. Ed. 2d 662, 77 Fair Empl. Prac. Cas. (BNA) 14, 73 Empl. Prac. Dec. (CCH) ¶ 45341, 157 A.L.R. Fed. 663 (1998)—§§ 5:10, 19:27
- Farmers Co-op. Co. v. Birmingham, 86 F. Supp. 201, 49-2 U.S. Tax Cas. (CCH) ¶ 9400, 38 A.F.T.R. (P-H) ¶ 606 (N.D. Iowa 1949)—§ 22:15
- v. C.I.R., 822 F.2d 774, 87-2 U.S. Tax Cas. (CCH) ¶ 9404, 60 A.F.T.R.2d 87-5249 (8th Cir. 1987)—§§ 7:25, 22:14, 22:15
- Farmers Cooperative Company (Successor-In-Name to Farmers Co-Op Oil Company) v. Commissioner of Internal Revenue, 89 T.C. 682, Tax Ct. Rep. (CCH) 44241, 1987 WL 45170 (1987)—§§ 7:25, 22:15
- Farm Service Co-op. v. C. I. R., 619 F.2d 718, 80-1 U.S. Tax Cas. (CCH) ¶ 9352, 45 A.F.T.R.2d 80-1335 (8th Cir. 1980)—§§ 22:12, 22:14
- Farr v. Commissioner of Internal Revenue, T.C. Memo. 2018-2, T.C.M. (RIA) ¶ 2018-002, 115 T.C.M. (CCH) 1003 (2018)—§§ 4:18, 7:16
- Farrell, Matter of, 108 N.J. 335, 529 A.2d 404 (1987)—§ 21:34
- Fassett v. Delta Kappa Epsilon (New York), 807 F.2d 1150, 36 Ed. Law Rep. 640, 6 Fed. R. Serv. 3d 783 (3d Cir. 1986)—§ 23:12
- Fastcase, Inc. v. Lawriter, LLC, 907 F.3d 1335, 128 U.S.P.Q.2d 1463 (11th Cir. 2018)—§§ 14:12, 14:17
- Faulk v. Buena Vista Burial Park Ass'n, 152 S.W.2d 891 (Tex. Civ. App. El Paso 1941)—§ 27:3
- FCX, Inc. v. U. S., 209 Ct. Cl. 145, 531 F.2d 515, 76-1 U.S. Tax Cas. (CCH) ¶ 9294, 37 A.F.T.R.2d 76-1031 (1976)—§ 22:14
- FCX, Inc., In re, 853 F.2d 1149, 18 Bankr. Ct. Dec. (CRR) 342, Bankr. L. Rep. (CCH) ¶ 72396 (4th Cir. 1988)—§§ 22:5, 22:7
- Federal Election Com'n v. Beaumont, 539 U.S. 146, 123 S. Ct. 2200, 156 L. Ed. 2d 179, 190 A.L.R. Fed. 687 (2003)—§§ 20:2, 20:17
- v. Colorado Republican Federal Campaign Committee, 531 U.S. 923, 121 S. Ct. 296, 148 L. Ed. 2d 238 (2000)—§ 20:15
- v. Colorado Republican Federal Campaign Committee, 213 F.3d 1221 (10th Cir. 2000)—§ 20:15
- v. Massachusetts Citizens for Life, Inc., 479 U.S. 238, 107 S. Ct. 616, 93 L. Ed. 2d 539 (1986)—§§ 20:2, 20:15, 20:17, 20:18
- v. National Conservative Political Action

TABLE OF CASES

- Committee, 470 U.S. 480, 105 S. Ct. 1459, 84 L. Ed. 2d 455 (1985)—§ 20:15
- v. National Right to Work Committee, 459 U.S. 197, 103 S. Ct. 552, 74 L. Ed. 2d 364 (1982)—§ 20:17
- v. Wisconsin Right To Life, Inc., 551 U.S. 449, 127 S. Ct. 2652, 168 L. Ed. 2d 329, 182 L.R.R.M. (BNA) 2097 (2007)—§§ 20:2, 20:13, 20:15
- Federal Republic of Germany v. Philipp, 592 U.S. 169, 141 S. Ct. 703 (2021)—§ 18:8
- Federal Trade Commission v. Advocate Health Care Network, 841 F.3d 460, 2016-2 Trade Cas. (CCH) ¶ 79806 (7th Cir. 2016)—§§ 1:2, 14:29, 15:1, 21:12
- v. Hackensack Meridian Health, Inc., 30 F.4th 160, 2022-1 Trade Cas. (CCH) ¶ 82035 (3d Cir. 2022)—§§ 1:2, 14:29, 15:1, 21:12
- v. Penn State Hershey Medical Center, 838 F.3d 327, 2016-2 Trade Cas. (CCH) ¶ 79767 (3d Cir. 2016)—§§ 1:2, 14:29, 15:1, 21:12
- Fein v. Permanente Medical Group, 38 Cal. 3d 137, 211 Cal. Rptr. 368, 695 P.2d 665 (1985)—§ 21:25
- Feist Publications, Inc. v. Rural Telephone Service Co., Inc., 499 U.S. 340, 111 S. Ct. 1282, 113 L. Ed. 2d 358, 18 Media L. Rep. (BNA) 1889, 18 U.S.P.Q.2d 1275, 121 Pub. Util. Rep. 4th (PUR) 1 (1991)—§§ 14:9, 14:10, 14:17
- Feldman v. Commissioner of Internal Revenue, T.C. Memo. 2017-148, T.C.M. (RIA) ¶ 2017-148, 114 T.C.M. (CCH) 136 (2017)—§ 23:4
- Feliciano v. Thomas Jefferson University Hosp., 96 A.F.T.R.2d 2005-6403, 2005 WL 2397047 (E.D. Pa. 2005)—§ 21:13
- Felkner v. Rhode Island College, 291 A.3d 1001, 414 Ed. Law Rep. 651 (R.I. 2023)—§ 19:8
- Fellowship Baptist Church v. Benton, 620 F. Supp. 308, 28 Ed. Law Rep. 770 (S.D. Iowa 1985)—§ 16:7
- Fellowship of Christian Athletes v. San Jose Unified School District Board of Education, 82 F.4th 664, 421 Ed. Law Rep. 146 (9th Cir. 2023)—§ 14:2
- Felter v. Cape Girardeau School Dist., 810 F. Supp. 1062, 1 A.D.D. 399, 1 A.D.D. 633, 80 Ed. Law Rep. 595 (E.D. Mo. 1993)—§ 19:29
- Feminist Majority Foundation v. Hurley, 911 F.3d 674, 361 Ed. Law Rep. 509 (4th Cir. 2018)—§ 19:10
- Feminist Women’s Health Center, Inc. v. Mohammad, 415 F. Supp. 1258, 1976-2 Trade Cas. (CCH) ¶ 60982 (N.D. Fla. 1976)—§ 14:29
- Feoffees of Heriot’s Hospital v. Ross, 12 Clark & Fin 507, 8 Eng Reprint 1508 (1846)—§ 14:8
- Ferguson v. C.I.R., 108 T.C. 244, Tax Ct. Rep. (CCH) 52007, Tax Ct. Rep. Dec. (RIA) 108.14, 1997 WL 203699 (1997)—§ 8:10
- v. Thomas, 430 F.2d 852, 14 Fed. R. Serv. 2d 199 (5th Cir. 1970)—§ 19:24
- Ferman v. C.I.R., T.C. Memo. 1994-541, T.C.M. (RIA) ¶ 94541, 68 T.C.M. (CCH) 1063 (1994)—§ 18:20
- Ferrell v. Dallas Independent School Dist., 392 F.2d 697 (5th Cir. 1968)—§ 19:18
- Fichman v. Media Center, 512 F.3d 1157, 20 A.D. Cas. (BNA) 216, 90 Empl. Prac. Dec. (CCH) ¶ 43069 (9th Cir. 2008)—§ 5:12
- Fields v. Palmdale School Dist., 427 F.3d 1197, 203 Ed. Law Rep. 44 (9th Cir. 2005)—§ 19:2
- v. Sax, 123 Ill. App. 3d 460, 78 Ill. Dec. 864, 462 N.E.2d 983 (1st Dist. 1984)—§ 4:8
- v. U.S., 98-1 U.S. Tax Cas. (CCH) P 50361, 81 A.F.T.R.2d 98-1625, (D.D.C. 1998)—§§ 14:6, 16:1
- Figueroa v. Foster, 864 F.3d 222, 209 L.R.R.M. (BNA) 3328, 167 Lab. Cas. (CCH) ¶ 11030 (2d Cir. 2017)—§ 25:7
- Financial Industrial Fund, Inc. v. McDonnell Douglas Corp., 474 F.2d 514, Fed. Sec. L. Rep. (CCH) ¶ 93773 (10th Cir. 1973)—§ 4:8
- Finlator v. Powers, 902 F.2d 1158 (4th Cir. 1990)—§ 16:3
- Fiori, In re, 543 Pa. 592, 673 A.2d 905 (1996)—§ 21:34
- Firefighters Local Union No. 1784 v. Stotts, 467 U.S. 561, 104 S. Ct. 2576, 81 L. Ed. 2d 483, 34 Fair Empl. Prac. Cas. (BNA) 1702, 34 Empl. Prac. Dec. (CCH) ¶ 34415 (1984)—§ 5:10
- Firewalker-Fields v. Lee, 58 F.4th 104 (4th Cir. 2023)—§§ 14:2, 16:3
- First Assembly of God, Alexandria, Va. v. City of Alexandria, Va., 739 F.2d 942, 39 Fed. R. Serv. 2d 764 (4th Cir. 1984)—§ 16:9
- First Assembly of God of Naples, Florida, Inc. v. Collier County, Fla., 20 F.3d 419 (11th Cir. 1994)—§ 16:9

- First Baptist Church of Glen Este v. State of Ohio, 591 F. Supp. 676 (S.D. Ohio 1983)—§ 16:5
- First Covenant Church of Seattle v. City of Seattle, 120 Wash. 2d 203, 840 P.2d 174 (1992)—§ 18:26
- First Covenant Church of Seattle, Wash. v. City of Seattle, 114 Wash. 2d 392, 787 P.2d 1352 (1990)—§§ 16:9, 18:26
- First English Lutheran Church of Oklahoma City v. Evangelical Lutheran Synod of Kansas and Adjacent States, 135 F.2d 701 (C.C.A. 10th Cir. 1943)—§ 14:4
- First Presbyterian Church of Schenectady v. United Presbyterian Church in U.S., 62 N.Y.2d 110, 476 N.Y.S.2d 86, 464 N.E.2d 454 (1984)—§ 16:4
- First United Methodist Church of Seattle v. Hearing Examiner for Seattle Landmarks Preservation Bd., 129 Wash. 2d 238, 916 P.2d 374 (1996)—§ 18:26
- Fisher v. Fairbanks North Star Borough School Dist., 704 P.2d 213, 27 Ed. Law Rep. 329 (Alaska 1985)—§ 19:24
- v. University of Texas At Austin, 579 U.S. 365, 136 S. Ct. 2198, 195 L. Ed. 2d 511, 333 Ed. Law Rep. 1, 100 Empl. Prac. Dec. (CCH) ¶ 45579 (2016)—§ 19:12
- v. University of Texas at Austin, 758 F.3d 633, 307 Ed. Law Rep. 661, 98 Empl. Prac. Dec. (CCH) ¶ 45109 (5th Cir. 2014)—§ 19:12
- v. University of Texas at Austin, 570 U.S. 297, 133 S. Ct. 2411, 186 L. Ed. 2d 474, 293 Ed. Law Rep. 588, 118 Fair Empl. Prac. Cas. (BNA) 1459, 97 Empl. Prac. Dec. (CCH) ¶ 44850 (2013)—§ 19:12
- Fisk University, In re, 392 S.W.3d 582, 290 Ed. Law Rep. 1100 (Tenn. Ct. App. 2011)—§§ 15:10, 18:18, 18:24
- Fitzer v. Greater Greenville South Carolina Young Men's Christian Ass'n, 277 S.C. 1, 282 S.E.2d 230, 25 A.L.R.4th 513 (1981)—§§ 14:7, 14:8
- Fitzgerald v. Barnstable School Committee, 555 U.S. 246, 129 S. Ct. 788, 172 L. Ed. 2d 582, 105 Fair Empl. Prac. Cas. (BNA) 358 (2009)—§ 19:10
- Fitzgerald Pub. Co., Inc. v. Baylor Pub. Co., Inc., 807 F.2d 1110, 1 U.S.P.Q.2d 1261 (2d Cir. 1986)—§ 14:24
- Fitzpatrick v. Bitzer, 427 U.S. 445, 96 S. Ct. 2666, 49 L. Ed. 2d 614, 1 Employee Benefits Cas. (BNA) 1040, 12 Fair Empl. Prac. Cas. (BNA) 1586, 12 Empl. Prac. Dec. (CCH) ¶ 10999 (1976)—§ 19:9
- Flamenbaum, In re, 22 N.Y.3d 962, 978 N.Y.S.2d 708, 1 N.E.3d 782 (2013)—§ 18:7
- Flamingo Ranch Estates, Inc. v. Sunshine Ranches Homeowners, Inc., 303 So. 2d 665 (Fla. 4th DCA 1974)—§ 17:6
- Flanagan v. Aaron E. Henry Community Health Services Center, 876 F.2d 1231, 51 Fair Empl. Prac. Cas. (BNA) 1483, 50 Empl. Prac. Dec. (CCH) ¶ 39137 (5th Cir. 1989)—§ 5:10
- v. Benvie, 1954-NMSC-074, 58 N.M. 525, 273 P.2d 381 (1954)—§ 3:1
- Flanner House of Indianapolis, Inc. v. Flanner House Elementary School, Inc., 88 N.E.3d 242, 350 Ed. Law Rep. 430 (Ind. Ct. App. 2017)—§ 19:8
- Flast v. Cohen, 392 U.S. 83, 88 S. Ct. 1942, 20 L. Ed. 2d 947 (1968)—§§ 14:6, 16:3
- Flat Top Lake Ass'n, Inc. v. U.S., 868 F.2d 108, 89-1 U.S. Tax Cas. (CCH) ¶ 9180, 63 A.F.T.R.2d 89-721 (4th Cir. 1989)—§§ 7:15, 17:8
- Flat Top Lake Association, Inc. v. U.S., 86-2 U.S. Tax Cas. (CCH) P 9756, 58 A.F.T.R.2d 86-6055 (S.D. W. Va. 1986)—§ 7:28
- F. L. F. Farmers Co-op. Ass'n, Inc., In re, 170 F. Supp. 497 (D.N.J. 1958)—§ 22:7
- Flight Equipment & Engineering Corp. v. Shelton, 103 So. 2d 615 (Fla. 1958)—§§ 5:4, 5:5
- Florence County School Dist. Four v. Carter By and Through Carter, 510 U.S. 7, 114 S. Ct. 361, 126 L. Ed. 2d 284, 3 A.D.D. 1, 86 Ed. Law Rep. 41 (1993)—§ 19:13
- Florida Bar v. Went For It, Inc., 515 U.S. 618, 115 S. Ct. 2371, 132 L. Ed. 2d 541, 23 Media L. Rep. (BNA) 1801 (1995)—§ 26:8
- Florida Hosp. Trust Fund v. C.I.R., 71 F.3d 808, 96-1 U.S. Tax Cas. (CCH) ¶ 50023, 77 A.F.T.R.2d 96-342 (11th Cir. 1996)—§§ 7:30, 12:7, 21:17
- v. C.I.R., 103 T.C. 140, Tax Ct. Rep. (CCH) 50017, Tax Ct. Rep. Dec. (RIA) 103.10, 1994 WL 400439 (1994)—§§ 8:4, 21:18
- Florida Independent Colleges and Universities Risk Management Ass'n, Inc. v. U.S., 850 F. Supp. 2d 125, 2012-1 U.S. Tax Cas. (CCH) ¶ 50278, 109 A.F.T.R.2d 2012-1532 (D.D.C. 2012)—§§ 7:5, 7:15, 8:4, 11:4, 21:21
- Florida Prepaid Postsecondary Educ. Expense

TABLE OF CASES

- Bd. v. College Sav. Bank*, 527 U.S. 627, 119 S. Ct. 2199, 144 L. Ed. 2d 575, 135 Ed. Law Rep. 342, 51 U.S.P.Q.2d 1081 (1999)—§§ 14:16, 14:17, 19:9
- Florida Trucking Ass'n. Inc. v. C.I.R.*, 87 T.C. 1039, 1986 WL 22051 (1986)—§ 11:9
- Flynn v. Zimmerman*, 23 Ill. App. 2d 467, 163 N.E.2d 568 (2d Dist. 1960)—§ 4:5
- Folio Impressions, Inc. v. Byer California*, 937 F.2d 759, 19 U.S.P.Q.2d 1418, 33 Fed. R. Evid. Serv. 569 (2d Cir. 1991)—§ 14:17
- Fonar Corp. v. Domenick*, 105 F.3d 99, 41 U.S.P.Q.2d 1496 (2d Cir. 1997)—§ 14:17
- Fonovisa, Inc. v. Cherry Auction, Inc.*, 76 F.3d 259, 37 U.S.P.Q.2d 1590 (9th Cir. 1996)—§ 14:18
- Fontheim v. Walker*, 282 A.D. 373, 122 N.Y.S.2d 642 (1st Dep't 1953)—§ 3:10
- Ford Motor Co. v. N.L.R.B.*, 441 U.S. 488, 99 S. Ct. 1842, 60 L. Ed. 2d 420, 101 L.R.R.M. (BNA) 2222, 86 Lab. Cas. (CCH) ¶ 11282 (1979)—§ 14:34
- Foreman v. Mayor of Canterbury*, LR 6 QB 214 (1871)—§ 14:8
- Forest Grove School Dist. v. T.A.*, 557 U.S. 230, 129 S. Ct. 2484, 174 L. Ed. 2d 168, 245 Ed. Law Rep. 551 (2009)—§ 19:13
- Forest Hills Early Learning Center, Inc. v. Grace Baptist Church*, 846 F.2d 260, 46 Ed. Law Rep. 1123 (4th Cir. 1988)—§§ 14:5, 16:3
- Forman v. Community Services, Inc.*, 500 F.2d 1246, Fed. Sec. L. Rep. (CCH) ¶ 94594 (2d Cir. 1974)—§ 22:10
- Forrest County Co-Op. Ass'n (AAL) v. Manis*, 235 So. 2d 925 (Miss. 1970)—§ 22:7
- Fort Bend County, Texas v. Davis*, 587 U.S. 541, 139 S. Ct. 1843, 204 L. Ed. 2d 116, 2019 Fair Empl. Prac. Cas. (BNA) 378400, 103 Empl. Prac. Dec. (CCH) ¶ 46291 (2019)—§ 5:10
- Fortin v. The Roman Catholic Bishop of Portland*, 2005 ME 57, 871 A.2d 1208 (Me. 2005)—§ 16:3
- Fort Wayne Books, Inc. v. Indiana*, 489 U.S. 46, 109 S. Ct. 916, 103 L. Ed. 2d 34, 16 Media L. Rep. (BNA) 1337, R.I.C.O. Bus. Disp. Guide (CCH) ¶ 7147 (1989)—§ 18:36
- Fort Zumwalt School Dist. v. Missouri State Bd. of Educ.*, 923 F. Supp. 1216, 16 A.D.D. 1131, 109 Ed. Law Rep. 721 (E.D. Mo. 1996)—§ 19:13
- Forum for Academic and Institutional Rights v. Rumsfeld*, 390 F.3d 219, 193 Ed. Law Rep. 657, 5 A.L.R. Fed. 2d 765 (3d Cir. 2004)—§ 19:12
- Fosmire v. Nicoleau*, 75 N.Y.2d 218, 551 N.Y.S.2d 876, 551 N.E.2d 77 (1990)—§ 21:34
- Foster v. Board of Regents of University of Michigan*, 952 F.3d 765, 375 Ed. Law Rep. 62, 111 Fed. R. Evid. Serv. 1129 (6th Cir. 2020)—§ 19:10
- v. C.I.R.*, T.C. Summ. Op. 2012-90, 2012 WL 3964754 (T.C. 2012)—§ 8:19
- v. Mobile County Hospital Bd.*, 398 F.2d 227, 37 A.L.R.3d 637 (5th Cir. 1968)—§ 21:23
- Foundation of Human Understanding v. Commissioner of Internal Revenue*, 88 T.C. 1341, Tax Ct. Rep. (CCH) 43929, 1987 WL 49331 (1987)—§ 7:38
- v. U.S.*, 614 F.3d 1383, 2010-2 U.S. Tax Cas. (CCH) ¶ 50581, 106 A.F.T.R.2d 2010-5862 (Fed. Cir. 2010)—§§ 9:4, 16:1
- Four Seasons Homeowners Ass'n, Inc. v. Sellers*, 62 N.C. App. 205, 302 S.E.2d 848 (1983)—§ 17:6
- Fourth Estate Public Benefit Corporation v. Wall-Street.com, LLC*, 586 U.S. 296, 139 S. Ct. 881, 203 L. Ed. 2d 147 (2019)—§§ 14:12, 14:17
- v. Wall-Street.com, LLC*, 856 F.3d 1338, 45 Media L. Rep. (BNA) 1751, 122 U.S.P.Q.2d 1586 (11th Cir. 2017)—§ 14:17
- Franchise Tax Board of California v. Hyatt*, 587 U.S. 230, 139 S. Ct. 1485, 203 L. Ed. 2d 768 (2019)—§ 19:9
- Francis Small Heritage Trust, Inc. v. Town of Limington*, 2014 ME 102, 98 A.3d 1012 (Me. 2014)—§§ 8:19, 11:1, 21:20
- Franco v. J. D. Streett & Co.*, 360 S.W.2d 597 (Mo. 1962)—§ 4:6
- Frank v. Ivy Club*, 120 N.J. 73, 576 A.2d 241, 61 Ed. Law Rep. 622 (1990)—§§ 14:3, 23:2
- v. Kugler*, 121 N.J. Super. 589, 298 A.2d 291 (Ch. Div. 1972)—§ 27:1
- Franken v. Arizona Bd. of Regents*, 148 Ariz. 413, 714 P.2d 1308, 31 Ed. Law Rep. 229 (Ct. App. Div. 2 1985)—§ 19:22
- Franklin Lodge of Elks v. Marcoux*, 149 N.H. 581, 825 A.2d 480 (2003)—§ 23:2
- Franklin Mint Corp. v. National Wildlife Art Exchange, Inc.*, 575 F.2d 62, 3 Media L. Rep. (BNA) 2169, 197 U.S.P.Q. 721 (3d Cir. 1978)—§ 18:35

- Frank Lloyd Wright Foundation v. Kroeter, 697 F. Supp. 2d 1118, 2010-1 U.S. Tax Cas. (CCH) ¶ 50295, 105 A.F.T.R.2d 2010-1478 (D. Ariz. 2010)—§§ 7:16, 9:2, 12:3
- Fraternal Medical Specialist Services, Inc. v. C.I.R., T.C. Memo. 1984-644, T.C.M. (P-H) ¶ 84644, 49 T.C.M. (CCH) 289, 1984 WL 15285 (1984)—§ 7:33
- Fraternal Order of Police Ill. State Troopers Lodge No. 41 v. C.I.R., 87 T.C. 747, Tax Ct. Rep. (CCH) 43408, 1986 WL 22030 (1986)—§§ 11:9, 26:5
- Frazer v. Illinois Dept. of Employment Sec., 489 U.S. 829, 109 S. Ct. 1514, 103 L. Ed. 2d 914, 49 Fair Empl. Prac. Cas. (BNA) 469, 49 Empl. Prac. Dec. (CCH) ¶ 38794, Unempl. Ins. Rep. (CCH) ¶ 21911 (1989)—§ 16:6
- Frazer v. KFC Nat. Management Co., 491 F. Supp. 1099, 25 Fair Empl. Prac. Cas. (BNA) 1172 (M.D. Ga. 1980)—§ 5:12
- Frazier v. Garrison I.S.D., 980 F.2d 1514, 79 Ed. Law Rep. 420, 60 Fair Empl. Prac. Cas. (BNA) 1052, 60 Empl. Prac. Dec. (CCH) ¶ 42005, 24 Fed. R. Serv. 3d 1504 (5th Cir. 1993)—§§ 5:10, 19:22
- v. Rector of St. Luke's Church, 147 Pa. 256, 23 A. 442 (1892)—§ 16:10
- Frederickson v. Automotive Teamsters, Chauffeurs, & Miscellaneous Emp. Local Union No. 165, 467 F. Supp. 452, 101 L.R.R.M. (BNA) 2705, 88 Lab. Cas. (CCH) ¶ 11895 (E.D. Cal. 1979)—§ 25:8
- Freedom From Religion Foundation v. Concord Community Schools, 240 F. Supp. 3d 914, 346 Ed. Law Rep. 137 (N.D. Ind. 2017)—§ 19:29
- Freedom From Religion Foundation, Inc. v. Concord Community Schools, 885 F.3d 1038, 352 Ed. Law Rep. 987 (7th Cir. 2018)—§ 16:3
- v. Koskinen, 298 F.R.D. 385, 2014-1 U.S. Tax Cas. (CCH) ¶ 50167, 113 A.F.T.R.2d 2014-803 (W.D. Wis. 2014)—§§ 12:19, 14:6, 16:26, 20:3
- Freedom from Religion Foundation, Inc. v. Lew, 773 F.3d 815, 2014-2 U.S. Tax Cas. (CCH) ¶ 50505, 114 A.F.T.R.2d 2014-6570 (7th Cir. 2014)—§ 16:29
- Freedom From Religion Foundation, Inc. v. Nicholson, 536 F.3d 730 (7th Cir. 2008)—§ 14:5
- Freedom from Religion Foundation, Inc. v. Shulman, 961 F. Supp. 2d 947, 2013-2 U.S. Tax Cas. (CCH) ¶ 50482, 112 A.F.T.R.2d 2013-5804 (W.D. Wis. 2013)—§§ 12:9, 14:6, 16:26
- v. City of Warren, Mich., 707 F.3d 686 (6th Cir. 2013)—§ 16:3
- Freeman v. Decio, 584 F.2d 186 (7th Cir. 1978)—§ 4:7
- v. Flake, 448 F.2d 258 (10th Cir. 1971)—§ 19:18
- v. Pitts, 503 U.S. 467, 112 S. Ct. 1430, 118 L. Ed. 2d 108, 72 Ed. Law Rep. 717 (1992)—§ 19:30
- Freethought Soc. of Greater Philadelphia v. Chester County, 334 F.3d 247 (3d Cir. 2003)—§ 16:3
- Freiler v. Tangipahoa Parish Bd. of Educ., 201 F.3d 602, 141 Ed. Law Rep. 458 (5th Cir. 2000)—§§ 16:3, 19:29
- French v. Commissioner of Internal Revenue, T.C. Memo. 2016-53, T.C.M. (RIA) ¶ 2016-053, 111 T.C.M. (CCH) 1241 (2016)—§ 8:10
- v. Ochsner Clinic, 200 So. 2d 371 (La. Ct. App. 4th Cir. 1967)—§ 21:41
- Fresenius Medical Care Cardiovascular Resources, Inc. v. Puerto Rico and Caribbean Cardiovascular Center Corp., 322 F.3d 56 (1st Cir. 2003)—§ 19:9
- Friedman v. Secretary of Dept. of Health and Human Services, 819 F.2d 42, 17 Soc. Sec. Rep. Serv. 788 (2d Cir. 1987)—§ 21:5
- Friends for Long Island's Heritage, In re, 80 A.D.3d 223, 911 N.Y.S.2d 412 (2d Dep't 2010)—§§ 4:10, 15:10, 15:11, 15:14, 18:24
- Friends of Phil Gramm v. Americans for Phil Gramm in '84, 587 F. Supp. 769 (E.D. Va. 1984)—§ 20:13
- Friends of the Earth, Inc. v. Chevron Chemical Co., 129 F.3d 826, 45 Env't. Rep. Cas. (BNA) 2020, 28 Env'tl. L. Rep. 20424 (5th Cir. 1997)—§ 18:30
- Fruit v. Metropolitan School Dist. of Winchester-White River Tp., Randolph County, 241 Ind. 621, 172 N.E.2d 864 (1961)—§§ 19:2, 19:3
- Fry v. Napoleon Community Schools, 580 U.S. 154, 137 S. Ct. 743, 197 L. Ed. 2d 46, 340 Ed. Law Rep. 19 (2017)—§ 19:13
- F.T.C. v. National Com'n on Egg Nutrition, 517 F.2d 485, 1975-1 Trade Cas. (CCH) ¶ 60320 (7th Cir. 1975)—§§ 14:30, 26:9
- Fulani v. Brady, 809 F. Supp. 1112, 93-1 U.S. Tax Cas. (CCH) ¶ 50267, 71 A.F.T.R.2d 93-1633 (S.D. N.Y. 1993)—§ 14:6

TABLE OF CASES

- v. Brady, 935 F.2d 1324, 91-2 U.S. Tax Cas. (CCH) ¶ 50305, 67 A.F.T.R.2d 91-1139 (D.C. Cir. 1991)—§ 14:6
- v. League of Women Voters Educ. Fund, 882 F.2d 621, 89-2 U.S. Tax Cas. (CCH) ¶ 9520, 64 A.F.T.R.2d 89-5400 (2d Cir. 1989)—§§ 12:11, 14:6
- Fuller's Estate, In re, 10 Ill. App. 3d 460, 294 N.E.2d 313 (4th Dist. 1973)—§ 15:2
- Fulton v. City of Philadelphia, Pennsylvania, 593 U.S. 522, 141 S. Ct. 1868, 210 L. Ed. 2d 137 (2021)—§ 16:3
- Fulton-DeKalb Hosp. Authority v. Graves, 252 Ga. 441, 314 S.E.2d 653 (1984)—§ 21:39
- Fund for Anonymous Gifts v. I.R.S., 194 F.3d 173, 99-1 U.S. Tax Cas. (CCH) ¶ 50440, 83 A.F.T.R.2d 99-1796 (D.C. Cir. 1999)—§ 12:2
- Fund For Study of Economic Growth and Tax Reform v. I.R.S., 997 F. Supp. 15, 98-1 U.S. Tax Cas. (CCH) ¶ 50251, 81 A.F.T.R.2d 98-947 (D.D.C. 1998)—§ 8:4
- Fund for the Study of Economic Growth and Tax Reform v. I.R.S., 161 F.3d 755, 82 A.F.T.R.2d 98-7312 (D.C. Cir. 1998)—§ 8:4
- Furnco Const. Corp. v. Waters, 438 U.S. 567, 98 S. Ct. 2943, 57 L. Ed. 2d 957, 17 Fair Empl. Prac. Cas. (BNA) 1062, 17 Empl. Prac. Dec. (CCH) ¶ 8401 (1978)—§ 5:10
- Furrer v. Commissioner of Internal Revenue, T.C. Memo. 2022-100, T.C.M. (RIA) ¶ 2022-100, 124 T.C.M. (CCH) 223 (2022)—§ 8:26
- Futran v. Ring Radio Co., 501 F. Supp. 734, 24 Fair Empl. Prac. Cas. (BNA) 776, 24 Wage & Hour Cas. (BNA) 1107, 24 Empl. Prac. Dec. (CCH) ¶ 31410, 90 Lab. Cas. (CCH) ¶ 33956 (N.D. Ga. 1980)—§ 5:11
- G**
- Gabrilowitz v. Newman, 582 F.2d 100 (1st Cir. 1978)—§ 19:14
- Ga. by Dept. of Medical Assistance, State of v. Heckler, 768 F.2d 1293, 10 Soc. Sec. Rep. Serv. 308 (11th Cir. 1985)—§ 21:6
- Gal v. Viacom Intern., Inc., 518 F. Supp. 2d 526, 84 U.S.P.Q.2d 1939 (S.D. N.Y. 2007)—§ 14:17
- Galda v. Rutgers, 772 F.2d 1060, 27 Ed. Law Rep. 683 (3d Cir. 1985)—§ 19:18
- Galín v. Hamada, 283 F. Supp. 3d 189, 93 U.C.C. Rep. Serv. 2d 1087 (S.D. N.Y. 2017)—§ 18:5
- Gallenkamp Stores Co. v. N. L. R. B., 402 F.2d 525, 69 L.R.R.M. (BNA) 2024, 58 Lab. Cas. (CCH) ¶ 12887 (9th Cir. 1968)—§ 14:34
- Galvan v. Northwestern Memorial Hosp., 382 Ill. App. 3d 259, 321 Ill. Dec. 10, 888 N.E.2d 529 (1st Dist. 2008)—§ 21:13
- GameHearts v. C.I.R., T.C. Memo. 2015-218, T.C.M. (RIA) ¶ 2015-218, 110 T.C.M. (CCH) 454 (2015)—§ 8:1
- Gammon v. Federated Milk Producers Ass'n, 14 Utah 2d 291, 383 P.2d 402 (1963)—§ 22:11
- Garcia v. Herald Tribune Fresh Air Fund, Inc., 51 A.D.2d 897, 380 N.Y.S.2d 676 (1st Dep't 1976)—§ 18:37
- v. San Antonio Metropolitan Transit Authority, 469 U.S. 528, 105 S. Ct. 1005, 83 L. Ed. 2d 1016, 27 Wage & Hour Cas. (BNA) 65, 36 Empl. Prac. Dec. (CCH) ¶ 34995, 102 Lab. Cas. (CCH) ¶ 34633 (1985)—§ 5:11
- v. Spun Steak Co., 998 F.2d 1480, 62 Fair Empl. Prac. Cas. (BNA) 525, 62 Empl. Prac. Dec. (CCH) ¶ 42456 (9th Cir. 1993)—§ 5:10
- Gardini v. Museum of City of New York, 173 Misc. 791, 19 N.Y.S.2d 96 (N.Y. City Ct. 1940)—§ 18:21
- Gardner, In re, 534 A.2d 947 (Me. 1987)—§§ 21:28, 21:34
- Garland v. Clark, 264 Ala. 402, 88 So. 2d 367 (1956)—§ 27:2
- Gartmann v. Secretary of U.S. Dept. of Health and Human Services, 633 F. Supp. 671, 13 Soc. Sec. Rep. Serv. 758 (E.D. N.Y. 1986)—§ 21:5
- Garvey v. Seattle Tennis Club, 60 Wash. App. 930, 808 P.2d 1155 (Div. 1 1991)—§§ 3:11, 23:3
- Gary B. v. Whitmer, 957 F.3d 616, 376 Ed. Law Rep. 879 (6th Cir. 2020)—§ 19:12
- Garza v. Everly, 59 F.4th 876 (6th Cir. 2023)—§ 14:17
- Garza's Estate v. McAllen Independent School Dist., 613 S.W.2d 526 (Tex. Civ. App. Beaumont 1981)—§ 19:28
- Gaspar v. Bruton, 513 F.2d 843 (10th Cir. 1975)—§ 19:16
- Gates Rubber Co. v. Bando Chemical Industries, Ltd., 9 F.3d 823, 28 U.S.P.Q.2d 1503 (10th Cir. 1993)—§ 14:14
- Gatto v. St. Richard School, Inc., 774 N.E.2d 914, 169 Ed. Law Rep. 371 (Ind. Ct. App. 2002)—§ 19:21

- Gaudiya Vaishnava Soc. v. City and County of San Francisco, 952 F.2d 1059 (9th Cir. 1990)—§ 2:25
- Gautreaux v. Internal Medicine Educ. Foundation, Inc., 336 S.W.3d 526, 266 Ed. Law Rep. 982 (Tenn. 2011)—§§ 2:23, 7:2
- Gay Alliance of Students v. Matthews, 544 F.2d 162 (4th Cir. 1976)—§ 19:18
- Gay and Lesbian Students Ass'n v. Gohn, 850 F.2d 361, 47 Ed. Law Rep. 500 (8th Cir. 1988)—§ 19:18
- Gay Lesbian Bisexual Alliance v. Sessions, 917 F. Supp. 1548, 108 Ed. Law Rep. 113 (M.D. Ala. 1996)—§ 19:18
- Gaylor v. Mnuchin, 919 F.3d 420, 2019-1 U.S. Tax Cas. (CCH) ¶ 50178, 123 A.F.T.R.2d 2019-1056 (7th Cir. 2019)—§ 16:29
- v. Mnuchin, 2018-1 U.S. Tax Cas. (CCH) P 50101, 120 A.F.T.R.2d 2017-6841 (W.D. Wis. 2017)—§ 16:29
- Gay Student Services v. Texas A & M University, 612 F.2d 160 (5th Cir. 1980)—§ 19:18
- Gearhart Industries, Inc. v. Smith Intern., Inc., 741 F.2d 707, Fed. Sec. L. Rep. (CCH) ¶ 91667 (5th Cir. 1984)—§ 4:8
- Geary v. Visitation of Blessed Virgin Mary Parish School, 7 F.3d 324, 86 Ed. Law Rep. 623, 62 Fair Empl. Prac. Cas. (BNA) 1679, 62 Empl. Prac. Dec. (CCH) ¶ 42582 (3d Cir. 1993)—§ 16:6
- Gebser v. Lago Vista Independent School Dist., 524 U.S. 274, 118 S. Ct. 1989, 141 L. Ed. 2d 277, 125 Ed. Law Rep. 1055, 158 A.L.R. Fed. 751 (1998)—§ 19:10
- Gehling v. St. George University School of Medicine, Ltd., 698 F. Supp. 419, 50 Ed. Law Rep. 105 (E.D. N.Y. 1988)—§ 19:28
- Geisinger Health Plan v. C.I.R., 30 F.3d 494, 94-2 U.S. Tax Cas. (CCH) ¶ 50398, 74 A.F.T.R.2d 94-5395, 134 A.L.R. Fed. 689 (3d Cir. 1994)—§§ 8:4, 21:18
- v. C.I.R., 100 T.C. 394, Tax Ct. Rep. (CCH) 49018, Tax Ct. Rep. Dec. (RIA) 100.26, 1993 WL 137137 (1993)—§§ 12:2, 12:6, 21:18
- v. C.I.R., 985 F.2d 1210, 16 Employee Benefits Cas. (BNA) 1577, 93-1 U.S. Tax Cas. (CCH) ¶ 50123, 71 A.F.T.R.2d 93-815 (3d Cir. 1993)—§§ 7:15, 8:4, 12:6, 21:13, 21:18, 21:21
- v. C. I. R., T.C. Memo. 1991-649, T.C.M. ¶ 91649, 62 T.C.M. (CCH) 1656, 1991 WL 276054 (1991)—§ 21:13
- General Automotive Mfg. Co. v. Singer, 19 Wis. 2d 528, 120 N.W.2d 659 (1963)—§ 4:6
- General Contractors' Ass'n of Milwaukee v. U.S., 202 F.2d 633, 53-1 U.S. Tax Cas. (CCH) ¶ 9250, 43 A.F.T.R. (P-H) ¶ 428 (7th Cir. 1953)—§ 12:2
- Genesis Publications, Inc. v. Goss, 437 So. 2d 169, 9 Media L. Rep. (BNA) 2149 (Fla. 3d DCA 1983)—§ 14:22
- Geneva College v. Sebelius, 941 F. Supp. 2d 672 (W.D. Pa. 2013)—§ 21:6
- Geominerals Corp. v. Grace, 232 Ark. 524, 338 S.W.2d 935 (1960)—§ 4:5
- George v. C.I.R., T.C. Memo. 2015-158, T.C.M. (RIA) ¶ 2015-158, 110 T.C.M. (CCH) 190 (2015)—§ 7:15
- v. Commissioner of Internal Revenue, 837 F.3d 79, 2016-2 U.S. Tax Cas. (CCH) ¶ 50408, 118 A.F.T.R.2d 2016-5756 (1st Cir. 2016)—§§ 7:5, 7:15
- Georgia v. Public.Resource.Org, Inc., 590 U.S. 255, 140 S. Ct. 1498, 206 L. Ed. 2d 732 (2020)—§§ 14:9, 14:10
- Georgia Lions Eye Bank, Inc. v. Lavant, 255 Ga. 60, 335 S.E.2d 127, 54 A.L.R.4th 1209 (1985)—§ 21:41
- Georgia O'Keeffe Foundation (Museum) v. Fisk University, 312 S.W.3d 1, 257 Ed. Law Rep. 1127 (Tenn. Ct. App. 2009)—§§ 15:10, 18:18, 18:24
- Gershwin Pub. Corp. v. Columbia Artists Management, Inc., 443 F.2d 1159, 170 U.S.P.Q. 182, 14 A.L.R. Fed. 819 (2d Cir. 1971)—§ 14:18
- G.G. ex rel. Grimm v. Gloucester County School Bd., 822 F.3d 709, 331 Ed. Law Rep. 54 (4th Cir. 2016)—§ 19:10
- Giallanza v. Sands, 316 So. 2d 77 (Fla. 4th DCA 1975)—§ 21:32
- Gibson Discount Center, Inc. v. Cruz, 562 S.W.2d 511 (Tex. Civ. App. El Paso 1978)—§ 18:38
- Gilardi v. U.S. Dept. of Health and Human Services, 733 F.3d 1208 (D.C. Cir. 2013)—§ 21:6
- Gilbert v. Homar, 520 U.S. 924, 117 S. Ct. 1807, 138 L. Ed. 2d 120, 118 Ed. Law Rep. 590, 12 I.E.R. Cas. (BNA) 1473 (1997)—§§ 19:22, 19:25
- v. Sycamore Mun. Hosp., 156 Ill. 2d 511, 190 Ill. Dec. 758, 622 N.E.2d 788 (1993)—§ 21:25
- Gillette v. U.S., 401 U.S. 437, 91 S. Ct. 828, 28 L. Ed. 2d 168 (1971)—§ 16:2
- Gilliam v. American Broadcasting Companies,

TABLE OF CASES

- Inc., 538 F.2d 14, 192 U.S.P.Q. 1 (2d Cir. 1976)—§§ 14:23, 18:34
- Gillis v. U.S. Dept. of Health and Human Services, 759 F.2d 565 (6th Cir. 1985)—§ 21:9
- Gilmer v. Interstate/Johnson Lane Corp., 500 U.S. 20, 111 S. Ct. 1647, 114 L. Ed. 2d 26, 55 Fair Empl. Prac. Cas. (BNA) 1116, 56 Empl. Prac. Dec. (CCH) ¶ 40704 (1991)—§ 5:12
- Ginsberg v. Yeshiva Of Far Rockaway, 45 A.D.2d 334, 358 N.Y.S.2d 477 (2d Dep't 1974)—§ 17:6
- Gipson v. Brown, 295 Ark. 371, 749 S.W.2d 297 (1988)—§ 16:13
- Girard School Dist. v. Pittenger, 481 Pa. 91, 392 A.2d 261 (1978)—§ 19:3
- G.L. v. Kaiser Foundation Hospitals, Inc., 306 Or. 54, 757 P.2d 1347 (1988)—§ 21:25
- Gladney v. C.I.R., 745 F.2d 955, 84-2 U.S. Tax Cas. (CCH) ¶ 9917, 54 A.F.T.R.2d 84-6350 (5th Cir. 1984)—§§ 10:22, 10:36
- Glass v. Ingalls Memorial Hospital, 32 Ill. App. 3d 237, 336 N.E.2d 495 (1st Dist. 1975)—§ 21:26
- Glengariff Corp. v. Snook, 122 Misc. 2d 784, 471 N.Y.S.2d 973, 4 Soc. Sec. Rep. Serv. 957 (Sup 1984)—§ 21:7
- Glenridge Mews Condominium v. Kavi, 90 A.D.3d 604, 933 N.Y.S.2d 730 (2d Dep't 2011)—§ 17:6
- Gmerek v. State Ethics Com'n, 569 Pa. 579, 807 A.2d 812 (2002)—§ 12:10
- Gociman v. Loyola University of Chicago, 41 F.4th 873, 405 Ed. Law Rep. 654 (7th Cir. 2022)—§ 19:11
- God Community, People of v. Commissioner of Internal Revenue, 75 T.C. 127, 1980 WL 4628 (1980)—§§ 12:3, 16:26
- God's Storehouse Topeka Church v. United States, 131 A.F.T.R.2d 2023-1162, 2022 WL 17830849 (D. Kan. 2022)—§ 16:27
- Goehringer's Will, In re, 69 Misc. 2d 145, 329 N.Y.S.2d 516 (Sur. Ct. 1972)—§§ 4:10, 15:11
- Goelz v. J. K. & Susie L. Wadley Research Institute and Blood Bank, 350 S.W.2d 573 (Tex. Civ. App. Dallas 1961)—§ 21:26
- Goetz v. Ansell, 477 F.2d 636 (2d Cir. 1973)—§ 19:18
- Goff v. Kroger Co., 687 F. Supp. 1189, 47 Fair Empl. Prac. Cas. (BNA) 462, 50 Empl. Prac. Dec. (CCH) ¶ 39128 (S.D. Ohio 1988)—§ 16:6
- Goffer v. Marbury, 956 F.2d 1045, 73 Ed. Law Rep. 37 (11th Cir. 1992)—§ 19:23
- Golan v. Holder, 565 U.S. 302, 132 S. Ct. 873, 181 L. Ed. 2d 835, 33 Int'l Trade Rep. (BNA) 1769, 40 Media L. Rep. (BNA) 1169, 101 U.S.P.Q.2d 1297, 2012-1 Trade Cas. (CCH) ¶ 30184 (2012)—§ 14:9
- v. Holder, 611 F. Supp. 2d 1165, 37 Media L. Rep. (BNA) 1513, 90 U.S.P.Q.2d 1202 (D. Colo. 2009)—§ 14:9
- Golden Belt Telephone Ass'n, Inc. v. C.I.R., 108 T.C. 498, Tax Ct. Rep. (CCH) 52091, Tax Ct. Rep. Dec. (RIA) 108.23, 1997 WL 325582 (1997)—§ 7:22
- Goldfarb v. Virginia State Bar, 421 U.S. 773, 95 S. Ct. 2004, 44 L. Ed. 2d 572, 1975-1 Trade Cas. (CCH) ¶ 60355 (1975)—§§ 1:2, 14:29, 26:8
- Gold Kist, Inc. v. C.I.R., 110 F.3d 769, 97-1 U.S. Tax Cas. (CCH) ¶ 50365, 79 A.F.T.R.2d 97-2434 (11th Cir. 1997)—§ 22:14
- Gold Value International Textile, Inc. v. Sanctuary Clothing, LLC, 925 F.3d 1140 (9th Cir. 2019)—§§ 14:12, 14:17
- v. Sanctuary Clothing, LLC, 925 F.3d 140 (9th Cir. 2019)—§ 14:12
- Gomez-Perez v. Potter, 553 U.S. 474, 128 S. Ct. 1931, 170 L. Ed. 2d 887, 103 Fair Empl. Prac. Cas. (BNA) 494, 91 Empl. Prac. Dec. (CCH) ¶ 43196 (2008)—§ 5:12
- Gonzaga University v. Doe, 536 U.S. 273, 122 S. Ct. 2268, 153 L. Ed. 2d 309, 165 Ed. Law Rep. 458 (2002)—§ 19:17
- Gonzales v. Carhart, 550 U.S. 124, 127 S. Ct. 1610, 167 L. Ed. 2d 480, 20 A.L.R. Fed. 2d 673 (2007)—§ 21:35
- v. Oregon, 546 U.S. 243, 126 S. Ct. 904, 163 L. Ed. 2d 748 (2006)—§ 7:5
- Gonzalez v. Roman Catholic Archbishop of Manila, 280 U.S. 1, 50 S. Ct. 5, 74 L. Ed. 131 (1929)—§ 16:4
- Goodall by Goodall v. Stafford County School Bd., 930 F.2d 363, 67 Ed. Law Rep. 79 (4th Cir. 1991)—§ 19:13
- Good News Club v. Milford Central School, 533 U.S. 98, 121 S. Ct. 2093, 150 L. Ed. 2d 151, 154 Ed. Law Rep. 45 (2001)—§§ 16:3, 19:29
- Google LLC v. Oracle America, Inc., 593 U.S. 1, 141 S. Ct. 1183, 209 L. Ed. 2d 311 (2021)—§ 14:20
- Gordon v. Oak Park School Dist. No. 97, 24 Ill. App. 3d 131, 320 N.E.2d 389 (1st Dist. 1974)—§ 19:28

- v. United States, 903 F.3d 1248, 130 Fair Empl. Prac. Cas. (BNA) 1848 (Fed. Cir. 2018)—§§ 5:11, 21:23
- Gorman v. University of Rhode Island, 646 F. Supp. 799, 35 Ed. Law Rep. 1073 (D.R.I. 1986)—§ 19:14
- Gospel Missions of America v. Bennett, 951 F. Supp. 1429 (C.D. Cal. 1997)—§ 2:25
- Gospel Tabernacle Body of Christ Church v. Peace Publishers & Co., 211 Kan. 420, 506 P.2d 1135 (1973)—§ 16:12
- Goss v. Genesis Publications, Inc., 449 So. 2d 264 (Fla. 1984)—§ 14:22
- v. Lopez, 419 U.S. 565, 95 S. Ct. 729, 42 L. Ed. 2d 725 (1975)—§ 19:14
- v. San Jacinto Jr. College, 588 F.2d 96 (5th Cir. 1979)—§ 19:9
- Gowdy v. Cook, 2020 WY 3, 455 P.3d 1201 (Wyo. 2020)—§ 24:5
- Grace v. Grace Institute, 19 N.Y.2d 307, 279 N.Y.S.2d 721, 226 N.E.2d 531 (1967)—§ 3:17
- Gracen v. Bradford Exchange, 698 F.2d 300, 217 U.S.P.Q. 1294 (7th Cir. 1983)—§§ 14:9, 18:35
- Grady, Matter of, 85 N.J. 235, 426 A.2d 467 (1981)—§§ 21:30, 21:34, 21:36
- Graffam v. Wray, 437 A.2d 627 (Me. 1981)—§§ 16:5, 16:12
- Graham, Estate of v. Sotheby's, Inc., 178 F. Supp. 3d 974 (C.D. Cal. 2016)—§§ 14:9, 18:35
- v. Sotheby's Inc., 860 F. Supp. 2d 1117, 103 U.S.P.Q.2d 1142 (C.D. Cal. 2012)—§ 18:35
- Grand Canyon University v. Cardona, 121 F.4th 717, 436 Ed. Law Rep. 462, 134 A.F.T.R.2d 2024-6072 (9th Cir. 2024)—§ 7:5
- Grand Jury Subpoena Duces Tecum Dated Dec. 14, 1984, Y., M.D., P.C. v. Kuriansky, 69 N.Y.2d 232, 513 N.Y.S.2d 359, 505 N.E.2d 925 (1987)—§ 21:42
- Grand Jury Subpoena Duces Tecum Served on Museum of Modern Art, In re, 93 N.Y.2d 729, 697 N.Y.S.2d 538, 719 N.E.2d 897 (1999)—§ 18:4
- Granger v. Cascade County School Dist. No. 1, 159 Mont. 516, 499 P.2d 780 (1972)—§ 19:1
- Grant, In re Guardianship of, 109 Wash. 2d 545, 747 P.2d 445 (1987)—§ 21:34
- Granz v. Harris, 198 F.2d 585 (2d Cir. 1952)—§ 18:34
- Gratton v. Baldwinsville Academy and Central School, 49 Misc. 2d 329, 267 N.Y.S.2d 552 (Sup 1966)—§ 21:41
- Gratz v. Bollinger, 539 U.S. 244, 123 S. Ct. 2411, 156 L. Ed. 2d 257, 177 Ed. Law Rep. 851, 91 Fair Empl. Prac. Cas. (BNA) 1803, 84 Empl. Prac. Dec. (CCH) ¶ 41416 (2003)—§§ 19:12, 19:30
- Grayned v. City of Rockford, 408 U.S. 104, 92 S. Ct. 2294, 33 L. Ed. 2d 222 (1972)—§ 19:18
- Greater Jamaica Development Corporation v. New York City Tax Com'n, 25 N.Y.3d 614, 15 N.Y.S.3d 738, 36 N.E.3d 645 (2015)—§§ 11:1, 11:4, 18:3, 21:20
- Great Rivers Co-op. of Southeastern Iowa v. Farmland Industries, Inc., 198 F.3d 685, Fed. Sec. L. Rep. (CCH) ¶ 90718, 45 Fed. R. Serv. 3d 833 (8th Cir. 1999)—§§ 22:2, 22:7, 22:10
- Greece, N.Y., Town of v. Galloway, 572 U.S. 565, 134 S. Ct. 1811, 188 L. Ed. 2d 835 (2014)—§§ 14:2, 16:3, 19:29
- Green v. Connally, 330 F. Supp. 1150, 71-2 U.S. Tax Cas. (CCH) ¶ 9529, 28 A.F.T.R.2d 71-5164 (D.D.C. 1971)—§§ 19:5, 19:6
- v. County School Bd. of New Kent County, Va., 391 U.S. 430, 88 S. Ct. 1689, 20 L. Ed. 2d 716 (1968)—§ 19:30
- v. Garriott, 221 Ariz. 404, 212 P.3d 96, 246 Ed. Law Rep. 1014 (Ct. App. Div. 1 2009)—§ 19:29
- v. Jones, 144 W. Va. 276, 108 S.E.2d 1 (1959)—§ 19:4
- v. Kennedy, 309 F. Supp. 1127, 70-1 U.S. Tax Cas. (CCH) ¶ 9176, 25 A.F.T.R.2d 70-508, 7 A.L.R. Fed. 528 (D. D.C. 1970)—§§ 8:6, 19:6
- v. Lewis, 221 Va. 547, 272 S.E.2d 181 (1980)—§ 16:4
- v. Mansour, 474 U.S. 64, 106 S. Ct. 423, 88 L. Ed. 2d 371 (1985)—§ 19:9
- v. United States, 880 F.3d 519, 2018-1 U.S. Tax Cas. (CCH) ¶ 50126, 121 A.F.T.R.2d 2018-427 (10th Cir. 2018)—§ 8:10
- v. USX Corp., 896 F.2d 801, 52 Fair Empl. Prac. Cas. (BNA) 166, 52 Empl. Prac. Dec. (CCH) ¶ 39686 (3d Cir. 1990)—§ 5:10
- v. Westgate Apostolic Church, 808 S.W.2d 547 (Tex. App. Austin 1991)—§ 3:17
- Green, In re, 10 Misc. 2d 557, 177 N.Y.S.2d 933 (Sup 1957)—§ 15:10
- Green, Township of v. Life With Joy, Inc., 32

TABLE OF CASES

- N.J. Tax 580, 2022 WL 883335 (2022)—  
§ 21:20
- Greenacre Foundation v. U.S., 762 F.2d 965,  
85-1 U.S. Tax Cas. (CCH) ¶ 9398, 55  
A.F.T.R.2d 85-1515 (Fed. Cir. 1985)—  
§ 10:3
- Greenberg v. National Geographic Soc., 533  
F.3d 1244, 87 U.S.P.Q.2d 1768 (11th Cir.  
2008)—§ 14:11
- v. National Geographic Soc., 488 F.3d 1331,  
35 Media L. Rep. (BNA) 1833, 82  
U.S.P.Q.2d 1935 (11th Cir. 2007)—§ 14:11
- v. National Geographic Soc., 244 F.3d 1267,  
29 Media L. Rep. (BNA) 1599, 58  
U.S.P.Q.2d 1267 (11th Cir. 2001)—§ 14:11
- Greenberg Gallery, Inc. v. Bauman, 817 F.  
Supp. 167 (D.D.C. 1993)—§ 18:6
- Greene v. Howard University, 412 F.2d 1128  
(D.C. Cir. 1969)—§ 19:11
- v. Rogers, 147 Ill. App. 3d 1009, 101 Ill. Dec.  
543, 498 N.E.2d 867 (3d Dist. 1986)—  
§ 21:25
- Greenville Women’s Clinic v. Bryant, 222 F.3d  
157 (4th Cir. 2000)—§ 21:35
- Greenwood v. Koven, 880 F. Supp. 186 (S.D.  
N.Y. 1995)—§ 18:6
- Gribble v. Call, 123 S.W.2d 711 (Tex. Civ. App.  
Eastland 1938)—§ 1:9
- Griffin v. Carlin, 755 F.2d 1516, 37 Fair Empl.  
Prac. Cas. (BNA) 741, 36 Empl. Prac. Dec.  
(CCH) ¶ 35132, 1 Fed. R. Serv. 3d 294  
(11th Cir. 1985)—§ 5:10
- v. Eller, 130 Wash. 2d 58, 922 P.2d 788, 76  
Fair Empl. Prac. Cas. (BNA) 781 (1996)—  
§§ 5:10, 16:6
- Griffin High School v. Illinois High School  
Ass’n, 822 F.2d 671, 40 Ed. Law Rep. 635  
(7th Cir. 1987)—§ 19:5
- Griffith v. City of New York, 123 A.D.2d 830,  
507 N.Y.S.2d 445, 35 Ed. Law Rep. 507 (2d  
Dep’t 1986)—§ 19:28
- Griggs v. Duke Power Co., 401 U.S. 424, 91 S.  
Ct. 849, 28 L. Ed. 2d 158, 3 Fair Empl.  
Prac. Cas. (BNA) 175, 3 Empl. Prac. Dec.  
(CCH) ¶ 8137, 88 Pub. Util. Rep. 3d (PUR)  
90 (1971)—§ 5:10
- Grigoletti v. Ortho Pharmaceutical Corp., 118  
N.J. 89, 570 A.2d 903, 62 Fair Empl. Prac.  
Cas. (BNA) 1850, 53 Empl. Prac. Dec.  
(CCH) ¶ 39735, 115 Lab. Cas. (CCH) ¶  
56269 (1990)—§ 5:11
- Grimes By and Through Grimes v. Sobol, 832  
F. Supp. 704, 86 Ed. Law Rep. 727 (S.D.  
N.Y. 1993)—§ 19:19
- Grimm v. Gloucester County School Board, 972  
F.3d 586, 381 Ed. Law Rep. 84 (4th Cir.  
2020)—§ 19:10
- Grinestaff v. Grinestaff, 318 S.W.2d 881 (Ky.  
1958)—§ 27:2
- Griswold v. Connecticut, 381 U.S. 479, 85 S.  
Ct. 1678, 14 L. Ed. 2d 510 (1965)—  
§§ 21:37, 21:45
- Groff v. DeJoy, 600 U.S. 447, 143 S. Ct. 2279,  
216 L. Ed. 2d 1041 (2023)—§§ 5:10, 16:3,  
19:10
- Gross v. A New Missouri, Inc., 591 S.W.3d 489  
(Mo. Ct. App. W.D. 2019)—§ 2:23
- v. FBL Financial Services, Inc., 557 U.S. 167,  
129 S. Ct. 2343, 174 L. Ed. 2d 119, 106  
Fair Empl. Prac. Cas. (BNA) 833, 92 Empl.  
Prac. Dec. (CCH) ¶ 43584 (2009)—  
§§ 5:12, 5:13
- v. Haight, 496 So. 2d 1225 (La. Ct. App. 5th  
Cir. 1986)—§ 21:44
- Grosz v. City of Miami Beach, Florida, 721 F.2d  
729 (11th Cir. 1983)—§ 16:9
- Ground v. Harmon, 291 S.W.2d 529 (Ky.  
1956)—§ 27:2
- Grove City College v. Bell, 465 U.S. 555, 104 S.  
Ct. 1211, 79 L. Ed. 2d 516, 15 Ed. Law  
Rep. 1079, 33 Empl. Prac. Dec. (CCH) ¶  
34158 (1984)—§ 19:10
- Gruschus v. Curtis Pub. Co., 342 F.2d 775 (10th  
Cir. 1965)—§ 14:22
- Grutter v. Bollinger, 539 U.S. 306, 123 S. Ct.  
2325, 156 L. Ed. 2d 304, 177 Ed. Law Rep.  
801, 91 Fair Empl. Prac. Cas. (BNA) 1761,  
84 Empl. Prac. Dec. (CCH) ¶ 41415  
(2003)—§§ 19:12, 19:30
- Guardianship of Eberhardy, Matter of, 102  
Wis. 2d 539, 307 N.W.2d 881 (1981)—  
§ 21:36
- Guardianship of Hayes, Matter of, 93 Wash. 2d  
228, 608 P.2d 635 (1980)—§ 21:36
- Guardianship of Ingram, Matter of, 102 Wash.  
2d 827, 689 P.2d 1363 (1984)—§ 21:29
- Guerrero v. Copper Queen Hospital, 112 Ariz.  
104, 537 P.2d 1329 (1975)—§ 21:32
- v. U.S. Fidelity & Guaranty Co., 128 Tex.  
407, 98 S.W.2d 796 (Comm’n App. 1936)—  
§ 26:3
- Guide Intern. Corp. v. U.S., 948 F.2d 360, 91-2  
U.S. Tax Cas. (CCH) ¶ 50573, 68  
A.F.T.R.2d 91-5907 (7th Cir. 1991)—  
§§ 7:18, 26:2
- Guinn v. Church of Christ of Collinsville, 1989  
OK 8, 775 P.2d 766 (Okla. 1989)—§ 16:11

- Gunkle v. C.I.R., T.C. Memo. 2012-305, T.C.M. (RIA) ¶ 2012-305, 104 T.C.M. (CCH) 527 (2012)—§§ 16:13, 16:29
- Gunther v. Washington County, 623 F.2d 1303, 20 Fair Empl. Prac. Cas. (BNA) 792, 20 Empl. Prac. Dec. (CCH) ¶ 30204, 23 Empl. Prac. Dec. (CCH) ¶ 30900 (9th Cir. 1979)—§ 5:11
- Guntheroth v. Rodaway, 107 Wash. 2d 170, 727 P.2d 982 (1986)—§ 21:24
- Gursky v. Gursky, 39 Misc. 2d 1083, 242 N.Y.S.2d 406 (Sup 1963)—§ 21:38
- Guthrie v. Taylor, 279 N.C. 703, 185 S.E.2d 193 (1971)—§ 19:2
- Guzick v. Drebus, 431 F.2d 594 (6th Cir. 1970)—§ 19:18
- H**
- Hackett v. Metropolitan General Hosp., 465 So. 2d 1246, 1985-1 Trade Cas. (CCH) ¶ 66395 (Fla. 2d DCA 1985)—§ 21:23
- Hadley v. Junior College Dist. of Metropolitan Kansas City, Mo., 397 U.S. 50, 90 S. Ct. 791, 25 L. Ed. 2d 45 (1970)—§ 19:30
- Haelan Laboratories, Inc. v. Topps Chewing Gum, Inc., 202 F.2d 866 (2d Cir. 1953)—§§ 14:22, 18:35
- Hafer v. Melo, 502 U.S. 21, 112 S. Ct. 358, 116 L. Ed. 2d 301, 57 Fair Empl. Prac. Cas. (BNA) 241, 6 I.E.R. Cas. (BNA) 1487, 57 Empl. Prac. Dec. (CCH) ¶ 41059 (1991)—§ 19:9
- Hafner v. Lutheran Church-Missouri Synod, 616 F. Supp. 735 (N.D. Ind. 1985)—§ 16:6
- Hagman v. Meher Mount Corp., 215 Cal. App. 4th 82, 155 Cal. Rptr. 3d 192 (2d Dist. 2013)—§§ 1:1, 1:17
- Haidak v. University of Massachusetts-Amherst, 933 F.3d 56 (1st Cir. 2019)—§§ 19:9, 19:14, 19:28
- Haimowitz v. University of Nevada, 579 F.2d 526 (9th Cir. 1978)—§§ 19:22, 19:24
- Hairston v. C.I.R., Unempl. Ins. Rep. (CCH) ¶ 15063B.11, T.C. Memo. 1995-566, T.C.M. (RIA) ¶ 95566, 70 T.C.M. (CCH) 1438 (1995)—§ 16:29
- Hall v. C.I.R., 30 F.3d 1304, Unempl. Ins. Rep. (CCH) ¶ 14044B, 94-2 U.S. Tax Cas. (CCH) ¶ 50392, 74 A.F.T.R.2d 94-5555 (10th Cir. 1994)—§ 16:29
- v. C.I.R., 729 F.2d 632, 84-1 U.S. Tax Cas. (CCH) ¶ 9341, 15 Fed. R. Evid. Serv. 509, 53 A.F.T.R.2d 84-1174, 78 A.L.R. Fed. 355 (9th Cir. 1984)—§ 12:2
- v. Swift, 782 Fed. Appx. 639 (9th Cir. 2019)—§§ 14:9, 14:10
- v. City of Taft, 47 Cal. 2d 177, 302 P.2d 574 (1956)—§ 19:3
- Hamilton v. Regents of the University of Calif., 293 U.S. 245, 55 S. Ct. 197, 79 L. Ed. 343 (1934)—§ 19:1
- Hamilton Chapter of Alpha Delta Phi, Inc. v. Hamilton College, 128 F.3d 59, 121 Ed. Law Rep. 956, 1997-2 Trade Cas. (CCH) ¶ 71946 (2d Cir. 1997)—§ 14:29
- Hamner v. Carroll's Creek Baptist Church, 255 Ala. 277, 51 So. 2d 164 (1951)—§ 16:10
- Hankins v. Alpha Kappa Alpha Sorority, Inc., 447 F. Supp. 3d 672, 379 Ed. Law Rep. 907 (N.D. Ill. 2020)—§ 23:13
- Hannola v. City of Lakewood, 68 Ohio App. 2d 61, 22 Ohio Op. 3d 63, 426 N.E.2d 1187 (8th Dist. Cuyahoga County 1980)—§ 21:33
- Hansen v. Board of Educ. of School Dist. No. 65, 150 Ill. App. 3d 979, 104 Ill. Dec. 204, 502 N.E.2d 467, 36 Ed. Law Rep. 827 (2d Dist. 1986)—§ 19:21
- Hans S. Mannheimer Charitable Trust v. C.I.R., 93 T.C. 35, Tax Ct. Rep. (CCH) 45828, Tax Ct. Rep. Dec. (P-H) 93.5, 1989 WL 75166 (1989)—§ 10:19
- Harding Hospital, Inc. v. U.S., 505 F.2d 1068, 74-2 U.S. Tax Cas. (CCH) ¶ 9816, 34 A.F.T.R.2d 74-6174 (6th Cir. 1974)—§ 12:2
- Hardy v. Brantley, 471 So. 2d 358, 51 A.L.R.4th 205 (Miss. 1985)—§ 21:33
- v. LaBelle's Distributing Co., 203 Mont. 263, 661 P.2d 35 (1983)—§ 18:38
- Harkins v. Grant Park Association, 972 N.W.2d 381 (Minn. 2022)—§§ 2:11, 17:7
- Harlan E. Moore Charitable Trust v. U.S., 9 F.3d 623, 93-2 U.S. Tax Cas. (CCH) ¶ 50601, 72 A.F.T.R.2d 93-6509 (7th Cir. 1993)—§ 11:19
- v. U.S., 812 F. Supp. 130, 93-1 U.S. Tax Cas. (CCH) ¶ 50090, 71 A.F.T.R.2d 93-932 (C.D. Ill. 1993)—§ 11:19
- Harlow v. Fitzgerald, 457 U.S. 800, 102 S. Ct. 2727, 73 L. Ed. 2d 396 (1982)—§ 19:9
- Harmann by Bertz v. Hadley, 128 Wis. 2d 371, 382 N.W.2d 673 (1986)—§ 23:12
- Harney v. Sony Pictures Television, Inc., 704 F.3d 173, 41 Media L. Rep. (BNA) 1134, 105 U.S.P.Q.2d 1334 (1st Cir. 2013)—§§ 14:9, 14:10, 14:17
- Harper v. Baptist Medical Center-Princeton, 341 So. 2d 133 (Ala. 1976)—§ 21:33

TABLE OF CASES

- Harper & Row Publishers, Inc. v. Nation Enterprises, 471 U.S. 539, 105 S. Ct. 2218, 85 L. Ed. 2d 588, 11 Media L. Rep. (BNA) 1969, 225 U.S.P.Q. 1073 (1985)—§ 18:34
- Harrarah Independent School Dist. v. Martin, 440 U.S. 194, 99 S. Ct. 1062, 59 L. Ed. 2d 248 (1979)—§ 19:20
- Harriman v. Smith, 697 S.W.2d 219 (Mo. Ct. App. E.D. 1985)—§ 23:12
- Harrington v. Schuble, 608 S.W.2d 253 (Tex. Civ. App. Houston 14th Dist. 1980)—§ 18:26
- Harris v. Board of Directors of Community Hospital of Evanston, 55 Ill. App. 3d 392, 13 Ill. Dec. 94, 370 N.E.2d 1121 (1st Dist. 1977)—§ 3:6
- v. Trustees of Columbia University in City of New York, 98 A.D.2d 58, 470 N.Y.S.2d 368, 15 Ed. Law Rep. 517 (1st Dep't 1983)—§ 19:14
- v. Forklift Systems, Inc., 510 U.S. 17, 114 S. Ct. 367, 126 L. Ed. 2d 295, 63 Fair Empl. Prac. Cas. (BNA) 225, 62 Empl. Prac. Dec. (CCH) ¶ 42623 (1993)—§ 5:10
- v. McRae, 448 U.S. 297, 100 S. Ct. 2671, 65 L. Ed. 2d 784 (1980)—§§ 21:6, 21:11, 21:35
- v. Quinn, 573 U.S. 616, 134 S. Ct. 2618, 189 L. Ed. 2d 620, 199 L.R.R.M. (BNA) 3741, 164 Lab. Cas. (CCH) ¶ 61491 (2014)—§§ 14:2, 20:13, 25:10
- v. Young Women's Christian Ass'n of Terre Haute, 250 Ind. 491, 237 N.E.2d 242 (1968)—§ 14:8
- v. City of Zion, Lake County, Ill., 927 F.2d 1401 (7th Cir. 1991)—§ 16:3
- Hart v. Brown, 29 Conn. Supp. 368, 289 A.2d 386 (Super. Ct. 1972)—§ 21:30
- v. Electronic Arts, Inc., 717 F.3d 141, 41 Media L. Rep. (BNA) 1985, 107 U.S.P.Q.2d 1001 (3d Cir. 2013)—§ 18:35
- Hartigan, People ex rel. v. National Anti-Drug Coalition, 124 Ill. App. 3d 269, 79 Ill. Dec. 786, 464 N.E.2d 690 (1st Dist. 1984)—§ 1:4
- Hartung v. Audubon Country Club, Inc., 785 S.W.2d 501 (Ky. Ct. App. 1990)—§ 3:11
- Harvey v. Palmer College of Chiropractic, 363 N.W.2d 443, 23 Ed. Law Rep. 667 (Iowa Ct. App. 1984)—§ 19:14
- Harvey M. and Lyn P. Meyerhoff Fund, Inc., 2011 WL 2119585 (2011)—§ 10:1
- Harvey M. and Lyn P. Meyerhoff Fund, Inc., 2011 WL 2119585 (May 25, 2011)—§ 9:21
- Haslerig v. Watson, 205 Ga. 668, 54 S.E.2d 413 (1949)—§ 27:2
- Hasson v. Boothby, 318 F. Supp. 1183 (D. Mass. 1970)—§ 19:14
- Hastings v. Baton Rouge General Hosp., 498 So. 2d 713 (La. 1986)—§ 21:33
- Haswell v. U. S., 205 Ct. Cl. 421, 500 F.2d 1133, 74-2 U.S. Tax Cas. (CCH) ¶ 9591, 34 A.F.T.R.2d 74-5559 (1974)—§§ 12:11, 12:18
- Hathaway v. Worcester City Hospital, 475 F.2d 701 (1st Cir. 1973)—§ 21:36
- Havens Realty Corp. v. Coleman, 455 U.S. 363, 102 S. Ct. 1114, 71 L. Ed. 2d 214 (1982)—§ 14:5
- Haverkamp v. Unified School Dist. No. 380, 689 F. Supp. 1055, 48 Ed. Law Rep. 505 (D. Kan. 1986)—§ 19:14
- Hawaii Regional Council of Carpenters v. Yoshimura, 237 F. Supp. 3d 1029, 2017 L.R.R.M. (BNA) 47833 (D. Haw. 2017)—§ 25:5
- Hawkins v. Willis for Snow Cemetery Association, 2022 Ark. App. 249, 646 S.W.3d 257 (2022)—§ 27:8
- Hazelwood School Dist. v. Kuhlmeier, 484 U.S. 260, 108 S. Ct. 562, 98 L. Ed. 2d 592, 43 Ed. Law Rep. 515, 14 Media L. Rep. (BNA) 2081 (1988)—§ 19:18
- Head v. Glacier Northwest Inc., 413 F.3d 1053, 16 A.D. Cas. (BNA) 1606, 43 A.L.R. Fed. 2d 793 (9th Cir. 2005)—§ 5:13
- Healtheast v. County of Ramsey, 749 N.W.2d 15 (Minn. 2008)—§ 21:20
- Healy v. James, 408 U.S. 169, 92 S. Ct. 2338, 33 L. Ed. 2d 266 (1972)—§ 23:2
- Heartland Presbytery v. Gashland Presbyterian Church, 364 S.W.3d 575 (Mo. Ct. App. W.D. 2012)—§ 16:4
- v. Presbyterian Church of Stanley, Inc., 53 Kan. App. 2d 622, 390 P.3d 581 (2017)—§ 16:4
- Heath v. Bear Island Homeowners Ass'n, Inc., 76 So. 3d 39 (Fla. 4th DCA 2011)—§ 17:6
- Hebrew University of Jerusalem v. General Motors LLC, 903 F. Supp. 2d 932, 40 Media L. Rep. (BNA) 2449, 104 U.S.P.Q.2d 1454 (C.D. Cal. 2012)—§ 18:35
- Heckler v. Ringer, 466 U.S. 602, 104 S. Ct. 2013, 80 L. Ed. 2d 622, 5 Soc. Sec. Rep. Serv. 3 (1984)—§ 21:5
- Hector v. Cedars-Sinai Medical Center, 180 Cal. App. 3d 493, 225 Cal. Rptr. 595, Prod. Liab. Rep. (CCH) ¶ 11014 (2d Dist. 1986)—§ 21:25

- Hedges v. Wauconda Community Unit School Dist. No. 118, 9 F.3d 1295, 87 Ed. Law Rep. 374, 136 A.L.R. Fed. 755 (7th Cir. 1993)—§§ 16:3, 19:18, 19:29
- Heffron v. International Soc. for Krishna Consciousness, Inc., 452 U.S. 640, 101 S. Ct. 2559, 69 L. Ed. 2d 298, 7 Media L. Rep. (BNA) 1489 (1981)—§§ 16:3, 16:8
- Heiligman v. Chambers, 1959 OK 58, 338 P.2d 144, 75 A.L.R.2d 583 (Okla. 1959)—§§ 27:1, 27:2
- Hein v. Freedom From Religion Foundation, Inc., 551 U.S. 587, 127 S. Ct. 2553, 168 L. Ed. 2d 424, 44 A.L.R. Fed. 2d 637 (2007)—§§ 14:6, 16:3
- Hemingway's Estate v. Random House, Inc., 23 N.Y.2d 341, 296 N.Y.S.2d 771, 244 N.E.2d 250, 160 U.S.P.Q. 561, 32 A.L.R.3d 605 (1968)—§ 18:34
- Hendrickson v. eBay, Inc., 165 F. Supp. 2d 1082, 60 U.S.P.Q.2d 1335 (C.D. Cal. 2001)—§ 14:18
- Hennepin County v. Levine, 345 N.W.2d 217 (Minn. 1984)—§ 21:40
- Hennessey v. National Collegiate Athletic Ass'n, 564 F.2d 1136, 1977-2 Trade Cas. (CCH) ¶ 61770 (5th Cir. 1977)—§ 14:29
- Henry E. & Nancy Horton Bartels Trust For Ben. of University of New Haven v. U.S., 209 F.3d 147, 2000-1 U.S. Tax Cas. (CCH) ¶ 50363, 85 A.F.T.R.2d 2000-1352 (2d Cir. 2000)—§ 11:23
- Herald Co. v. Seawell, 472 F.2d 1081 (10th Cir. 1972)—§ 4:8
- Herbst v. University of Colorado Foundation, 2022 COA 38, 513 P.3d 388, 405 Ed. Law Rep. 1173 (Colo. App. 2022)—§§ 1:4, 4:12, 4:15, 14:6, 15:11, 18:18, 24:7
- Hermann's Estate, In re, 454 Pa. 292, 312 A.2d 16 (1973)—§ 18:18
- Hernandez v. C.I.R., 1989-2 C.B. 55, 490 U.S. 680, 109 S. Ct. 2136, 104 L. Ed. 2d 766, 89-1 U.S. Tax Cas. (CCH) ¶ 9347, 63 A.F.T.R.2d 89-1395 (1989)—§§ 8:10, 16:3
- Hess v. Port Authority Trans-Hudson Corp., 513 U.S. 30, 115 S. Ct. 394, 130 L. Ed. 2d 245 (1994)—§ 19:9
- Hester v. International Union of Operating Engineers, 818 F.2d 1537, 125 L.R.R.M. (BNA) 2994, 106 Lab. Cas. (CCH) ¶ 12405 (11th Cir. 1987)—§ 25:1
- Hetrick v. Martin, 480 F.2d 705 (6th Cir. 1973)—§ 19:24
- Hewitt v. C.I.R., 166 F.3d 332, 98-2 U.S. Tax Cas. (CCH) ¶ 50880, 82 A.F.T.R.2d 98-7164 (4th Cir. 1998)—§ 8:10
- v. Joyner, 940 F.2d 1561 (9th Cir. 1991)—§ 16:3
- Hickman v. Group Health Plan, Inc., 396 N.W.2d 10 (Minn. 1986)—§ 21:39
- Hicks v. Brown Group, Inc., 902 F.2d 630, 52 Fair Empl. Prac. Cas. (BNA) 1027, 53 Empl. Prac. Dec. (CCH) ¶ 39823 (8th Cir. 1990)—§ 19:12
- Hicks for and on Behalf of Christian Heritage Foundation, Inc. v. Garrett, 2020 WL 4360835 (Tex. App. Waco 2020)—§§ 1:56, 2:24, 3:10, 4:2, 14:6
- Hidden Harbour Estates, Inc. v. Norman, 309 So. 2d 180, 72 A.L.R.3d 305 (Fla. 4th DCA 1975)—§ 17:6
- Highway and City Freight Drivers, Dockmen and Helpers, Local Union No. 600 v. Gordon Transports, Inc., 576 F.2d 1285, 17 C.B.C. 426, 98 L.R.R.M. (BNA) 2349, 84 Lab. Cas. (CCH) ¶ 10634 (8th Cir. 1978)—§ 15:16
- Hill v. Colorado, 530 U.S. 703, 120 S. Ct. 2480, 147 L. Ed. 2d 597 (2000)—§ 21:35
- v. Trustees of Indiana University, 537 F.2d 248 (7th Cir. 1976)—§ 19:16
- v. Ohio County, 468 S.W.2d 306 (Ky. 1970)—§ 21:32
- v. Partridge Co-op. Equity Exchange, 174 Kan. 5, 254 P.2d 278 (1953)—§ 22:6
- v. Partridge Co-op. Equity Exchange, 168 Kan. 506, 214 P.2d 316 (1950)—§ 22:5
- v. Service Employees International Union, 850 F.3d 861, 208 L.R.R.M. (BNA) 3413, 167 Lab. Cas. (CCH) ¶ 61772 (7th Cir. 2017)—§ 25:10
- Hill By and Through Webb v. Allen, 495 So. 2d 32, 35 Ed. Law Rep. 851 (Ala. 1986)—§ 19:28
- Hills v. Scottsdale Unified School Dist. No. 48, 329 F.3d 1044, 176 Ed. Law Rep. 557 (9th Cir. 2003)—§ 19:29
- Hilton v. Southwestern Bell Telephone Co., 936 F.2d 823, 1 A.D. Cas. (BNA) 1823, 56 Fair Empl. Prac. Cas. (BNA) 863, 56 Empl. Prac. Dec. (CCH) ¶ 40892 (5th Cir. 1991)—§ 5:7
- Hines v. Rinker, 667 F.2d 699, 2 Ed. Law Rep. 360 (8th Cir. 1981)—§ 19:16
- Hinkle Creek Friends Church v. Western Yearly Meeting of Friends Church, 469 N.E.2d 40 (Ind. Ct. App. 1984)—§ 16:4

TABLE OF CASES

- Hi-Plains Hospital v. U.S., 670 F.2d 528, 82-1 U.S. Tax Cas. (CCH) ¶ 9259, 49 A.F.T.R.2d 82-925, 70 A.L.R. Fed. 217 (5th Cir. 1982)—§§ 11:12, 21:17
- Hip Sing Ass'n Inc. v. C.I.R., T.C. Memo. 1982-203, T.C.M. (P-H) ¶ 82203, 43 T.C.M. (CCH) 1092, 1982 WL 10480 (1982)—§ 7:20
- Hiroshi Kaneko v. Jones, 192 Or. 523, 235 P.2d 768 (1951)—§§ 22:4, 22:7
- Hishon v. King & Spalding, 467 U.S. 69, 104 S. Ct. 2229, 81 L. Ed. 2d 59, 34 Fair Empl. Prac. Cas. (BNA) 1406, 34 Empl. Prac. Dec. (CCH) ¶ 34387 (1984)—§ 23:2
- Historic Boardwalk Hall, LLC v. C.I.R., 694 F.3d 425, 2012-2 U.S. Tax Cas. (CCH) ¶ 50538, 110 A.F.T.R.2d 2012-5710 (3d Cir. 2012)—§ 18:27
- Hitchings v. Albemarle Hospital, 220 F.2d 716 (4th Cir. 1955)—§ 21:25
- Hively v. Ivy Tech Community College of Indiana, 853 F.3d 339, 342 Ed. Law Rep. 40, 130 Fair Empl. Prac. Cas. (BNA) 1, 101 Empl. Prac. Dec. (CCH) ¶ 45770 (7th Cir. 2017)—§ 5:10
- H. L. v. Matheson, 450 U.S. 398, 101 S. Ct. 1164, 67 L. Ed. 2d 388 (1981)—§ 21:35
- Hobbie v. Unemployment Appeals Com'n of Florida, 480 U.S. 136, 107 S. Ct. 1046, 94 L. Ed. 2d 190, 43 Fair Empl. Prac. Cas. (BNA) 21, 42 Empl. Prac. Dec. (CCH) ¶ 36753, Unempl. Ins. Rep. (CCH) ¶ 21852 (1987)—§ 16:6
- Hobby Lobby Stores, Inc. v. Sebelius, 723 F.3d 1114, 121 Fair Empl. Prac. Cas. (BNA) 12, 2013-2 U.S. Tax Cas. (CCH) ¶ 50436, 82 A.L.R. Fed. 2d 723 (10th Cir. 2013)—§ 21:6
- Hobson v. Hansen, 269 F. Supp. 401 (D. D.C. 1967)—§ 19:13
- Hocking v. Dubois, 839 F.2d 560, Fed. Sec. L. Rep. (CCH) ¶ 93622 (9th Cir. 1988)—§ 22:10
- Hodgson v. Greyhound Lines, Inc., 499 F.2d 859, 7 Fair Empl. Prac. Cas. (BNA) 817, 7 Empl. Prac. Dec. (CCH) ¶ 9286 (7th Cir. 1974)—§ 5:12
- v. Liquor Salesmen's Union, Local No. 2, 334 F. Supp. 1369, 78 L.R.R.M. (BNA) 2020, 65 Lab. Cas. (CCH) ¶ 11899 (S.D. N.Y. 1971)—§ 25:3
- v. Minnesota, 497 U.S. 417, 110 S. Ct. 2926, 111 L. Ed. 2d 344 (1990)—§ 21:35
- Hoelzer v. City of Stamford, Conn., 933 F.2d 1131 (2d Cir. 1991)—§ 18:7
- Hoensheid, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2023-34, T.C.M. (RIA) ¶ 2023-034 (2023)—§§ 8:10, 8:27, 13:2, 18:16
- Hoepfl v. Barlow, 906 F. Supp. 317, 13 A.D.D. 195, 5 A.D. Cas. (BNA) 44 (E.D. Va. 1995)—§ 5:13
- Hoffman v. Board of Ed. of City of New York, 49 N.Y.2d 121, 424 N.Y.S.2d 376, 400 N.E.2d 317 (1979)—§ 19:11
- v. Capital Cities/ABC, Inc., 255 F.3d 1180, 29 Media L. Rep. (BNA) 1993, 59 U.S.P.Q.2d 1363 (9th Cir. 2001)—§ 14:22
- v. Hunt, 923 F. Supp. 791 (W.D. N.C. 1996)—§ 21:35
- v. Misericordia Hospital of Philadelphia, 439 Pa. 501, 267 A.2d 867, 7 U.C.C. Rep. Serv. 897 (1970)—§ 14:8
- Hoffmann v. U.S., 266 F. Supp. 2d 27 (D.D.C. 2003)—§ 18:21
- v. U.S., 53 F. Supp. 2d 483 (D.D.C. 1999)—§ 18:21
- Hogan v. Southern Methodist University, 595 F. Supp. 3d 559, 409 Ed. Law Rep. 795 (N.D. Tex. 2022)—§ 19:11
- Hohenleitner v. Quorum Health Resources, Inc., 435 Mass. 424, 758 N.E.2d 616 (2001)—§ 21:25
- Holden Hospital Corp. v. Southern Ill. Hospital Corp., 22 Ill. 2d 150, 174 N.E.2d 793 (1961)—§§ 4:10, 15:10
- Holder v. Humanitarian Law Project, 561 U.S. 1, 130 S. Ct. 2705, 177 L. Ed. 2d 355, 49 A.L.R. Fed. 2d 567 (2010)—§ 7:1
- Holiman v. Dovers, 236 Ark. 211, 236 Ark. 460, 366 S.W.2d 197, 15 A.L.R.3d 277 (1963)—§§ 16:4, 16:12
- Holland v. Metalious, 105 N.H. 290, 198 A.2d 654, 7 A.L.R.3d 742 (1964)—§ 21:41
- Holleman v. Mission Trace Homeowners Ass'n, 556 S.W.2d 632 (Tex. Civ. App. San Antonio 1977)—§ 17:6
- Holly D. v. California Institute of Technology, 339 F.3d 1158, 179 Ed. Law Rep. 592, 92 Fair Empl. Prac. Cas. (BNA) 705, 84 Empl. Prac. Dec. (CCH) ¶ 41534 (9th Cir. 2003)—§§ 5:10, 19:27
- Holmes v. Hoemako Hospital, 117 Ariz. 403, 573 P.2d 477, 7 A.L.R.4th 1231 (1977)—§ 21:23
- Holt v. College of Osteopathic Physicians and

- Surgeons, 61 Cal. 2d 750, 40 Cal. Rptr. 244, 394 P.2d 932 (1964)—§ 21:13
- Holy Land Foundation for Relief and Development v. Ashcroft, 333 F.3d 156 (D.C. Cir. 2003)—§§ 1:11, 7:1
- Homeland Foundation, Inc. v. Gotovich, 148 A.D.3d 708, 48 N.Y.S.3d 512 (2d Dep't 2017)—§ 4:9
- Honig v. Doe, 484 U.S. 305, 108 S. Ct. 592, 98 L. Ed. 2d 686, 1 A.D.D. 333, 43 Ed. Law Rep. 857 (1988)—§ 19:13
- Hooten v. Civil Air Patrol, 161 F. Supp. 478 (E.D. Wis. 1958)—§ 14:8
- Hope School v. U.S., 612 F.2d 298, 80-1 U.S. Tax Cas. (CCH) ¶ 9134, 45 A.F.T.R.2d 80-474 (7th Cir. 1980)—§ 11:13
- Hopkins v. Jegley, 510 F. Supp. 3d 638 (E.D. Ark. 2021)—§ 21:35
- v. Spring Independent School Dist., 736 S.W.2d 617, 42 Ed. Law Rep. 448 (Tex. 1987)—§ 19:28
- Hopwood v. Elmwood Community High School Dist. 322, 171 Ill. App. 3d 280, 121 Ill. Dec. 441, 525 N.E.2d 247, 47 Ed. Law Rep. 648 (3d Dist. 1988)—§§ 19:8, 19:28
- v. State of Tex., 78 F.3d 932, 107 Ed. Law Rep. 552 (5th Cir. 1996)—§ 19:12
- v. State of Texas, 236 F.3d 256, 150 Ed. Law Rep. 51 (5th Cir. 2000)—§ 19:12
- Horace Heidt Foundation v. U.S., 145 Ct. Cl. 322, 170 F. Supp. 634, 59-1 U.S. Tax Cas. (CCH) ¶ 9289, 3 A.F.T.R.2d 809 (1959)—§ 12:4
- Hornady v. Goodman, 167 Ga. 555, 146 S.E. 173 (1928)—§ 2:13
- Hornstein v. Paramount Pictures, 292 N.Y. 468, 55 N.E.2d 740, 14 L.R.R.M. (BNA) 838, 8 Lab. Cas. (CCH) ¶ 62333 (1944)—§ 4:8
- Hornstine v. Township of Moorestown, 263 F. Supp. 2d 887, 14 A.D. Cas. (BNA) 696, 178 Ed. Law Rep. 244 (D.N.J. 2003)—§§ 5:13, 19:13
- Horton v. Goose Creek Independent School Dist., 693 F.2d 524, 7 Ed. Law Rep. 769 (5th Cir. 1982)—§ 19:15
- Hortonville Joint School Dist. No. 1 v. Hortonville Educ. Ass'n, 426 U.S. 482, 96 S. Ct. 2308, 49 L. Ed. 2d 1, 92 L.R.R.M. (BNA) 2785, 78 Lab. Cas. (CCH) ¶ 53827 (1976)—§ 14:36
- Hosanna-Tabor Evangelical Lutheran Church and School v. E.E.O.C., 565 U.S. 171, 132 S. Ct. 694, 181 L. Ed. 2d 650, 25 A.D. Cas. (BNA) 1057, 274 Ed. Law Rep. 774, 114 Fair Empl. Prac. Cas. (BNA) 129, 95 Empl. Prac. Dec. (CCH) ¶ 44385 (2012)—§§ 5:10, 5:13, 16:6
- Hospital Ass'n of Pennsylvania v. MacLeod, 487 Pa. 516, 410 A.2d 731 (1980)—§ 21:3
- Houck v. Birmingham, 217 Ark. 449, 230 S.W.2d 952 (1950)—§ 22:7
- Housing Pioneers, Inc. v. C.I.R., 58 F.3d 401 (9th Cir. 1995)—§§ 1:17, 2:27, 12:6
- Houston Community College System v. Wilson, 595 U.S. 468, 142 S. Ct. 1253, 212 L. Ed. 2d 303, 401 Ed. Law Rep. 29 (2022)—§§ 3:17, 5:6, 19:7
- Howard v. Administrators of Tulane Educational Fund, 986 So. 2d 47 (La. 2008)—§§ 1:4, 4:15, 18:18
- Howard University v. Best, 484 A.2d 958, 21 Ed. Law Rep. 896, 36 Fair Empl. Prac. Cas. (BNA) 482, 117 L.R.R.M. (BNA) 3241, 37 Empl. Prac. Dec. (CCH) ¶ 35301 (D.C. 1984)—§§ 19:11, 19:22
- Howle v. Camp Amon Carter, 470 S.W.2d 629 (Tex. 1971)—§ 14:8
- Hoyem v. Manhattan Beach City Sch. Dist., 22 Cal. 3d 508, 150 Cal. Rptr. 1, 585 P.2d 851 (1978)—§ 19:28
- Hubbard v. Pape, 2 Ohio App. 2d 326, 31 Ohio Op. 2d 475, 203 N.E.2d 365 (1st Dist. Hamilton County 1964)—§ 4:6
- Huff v. St. Joseph's Mercy Hospital of Dubuque Corp., 261 N.W.2d 695 (Iowa 1978)—§ 21:21
- Hughes v. New Life Development Corp., 387 S.W.3d 453 (Tenn. 2012)—§ 17:6
- v. Northwestern University, 63 F.4th 615 (7th Cir. 2023)—§ 4:8
- Hughson v. St. Francis Hosp. of Port Jervis, 92 A.D.2d 131, 459 N.Y.S.2d 814 (2d Dep't 1983)—§ 21:30
- Hume Lake Christian Camps, Inc. v. Planning Board of Monterey, 492 Mass. 188, 210 N.E.3d 379 (2023)—§§ 16:2, 16:3
- Hungary, Republic of v. Simon, 592 U.S. 207, 141 S. Ct. 691, 208 L. Ed. 2d 625 (2021)—§ 18:8
- Hunt v. Washington State Apple Advertising Com'n, 432 U.S. 333, 97 S. Ct. 2434, 53 L. Ed. 2d 383 (1977)—§§ 14:5, 14:6
- Hunter v. Board of Educ. of Montgomery County, 292 Md. 481, 439 A.2d 582, 2 Ed. Law Rep. 114 (1982)—§ 19:11
- Hurlbut v. Scheetz, 804 F.2d 462, 35 Ed. Law Rep. 950 (8th Cir. 1986)—§ 19:30

TABLE OF CASES

- Hurley v. Irish-American Gay, Lesbian and Bisexual Group of Boston, 515 U.S. 557, 115 S. Ct. 2338, 132 L. Ed. 2d 487 (1995)—§ 23:2
- Hutchins v. Texas Rehabilitation Commission, 544 S.W.2d 802 (Tex. Civ. App. Austin 1976)—§ 21:42
- Hutt v. Albert Einstein Medical Center, 96 A.F.T.R.2d 2005-6413, 2005 WL 2396313 (E.D. Pa. 2005)—§ 21:13
- Hutto v. Finney, 437 U.S. 678, 98 S. Ct. 2565, 57 L. Ed. 2d 522 (1978)—§ 19:9
- Huxfield Cemetery Ass'n v. Elliott, 388 S.C. 565, 698 S.E.2d 591 (2010)—§§ 27:1, 27:4, 27:10
- I**
- Iafelice by Iafelice v. Luchs, 206 N.J. Super. 103, 501 A.2d 1040 (Law Div. 1985)—§ 21:34
- IIT Research Institute v. U.S., 9 Cl. Ct. 13, 85-2 U.S. Tax Cas. (CCH) ¶ 9734, 56 A.F.T.R.2d 85-6023 (1985)—§§ 8:7, 11:4, 11:13
- Ill. by Illinois Dept. of Public Aid, State of v. U.S. Dept. of Health and Human Services, 772 F.2d 329, 11 Soc. Sec. Rep. Serv. 88, 3 Fed. R. Serv. 3d 474 (7th Cir. 1985)—§ 21:6
- Illinois Ass'n of Professional Ins. Agents, Inc. v. C.I.R., 801 F.2d 987, 86-2 U.S. Tax Cas. (CCH) ¶ 9702, 58 A.F.T.R.2d 86-5881 (7th Cir. 1986)—§§ 11:4, 26:4, 26:5
- Illinois, ex rel. Madigan v. Telemarketing Associates, Inc., 538 U.S. 600, 123 S. Ct. 1829, 155 L. Ed. 2d 793 (2003)—§ 2:25
- Illinois Grain Corp. v. C.I.R., 87 T.C. 435, Tax Ct. Rep. (CCH) 43282, 1986 WL 22009 (1986)—§ 22:14
- Immediato v. Rye Neck School Dist., 73 F.3d 454, 106 Ed. Law Rep. 85 (2d Cir. 1996)—§ 19:19
- Independence Institute v. Williams, 812 F.3d 787 (10th Cir. 2016)—§ 20:15
- Independent Charities of America, Inc. v. State of Minn., 82 F.3d 791 (8th Cir. 1996)—§§ 2:25, 14:29
- Independent Ins. Agents of Huntsville, Inc. v. C.I.R., 998 F.2d 898, 93-2 U.S. Tax Cas. (CCH) ¶ 50466, 72 A.F.T.R.2d 93-5678 (11th Cir. 1993)—§ 11:4
- Independent Order of Odd Fellows of Grand Lodge of Iowa v. U.S., 93-2 U.S. Tax Cas. (CCH) P 50448, 72 A.F.T.R.2d 93-5534 (S.D. Iowa 1993)—§ 11:19
- Independent Union of Pension Employees for Democracy and Justice v. Federal Labor Relations Authority, 961 F.3d 490, 2020 Employee Benefits Cas. (BNA) 218414, 2020 L.R.R.M. (BNA) 218414 (D.C. Cir. 2020)—§ 14:34
- Indiana High School Athletic Ass'n, Inc. v. Durham, 748 N.E.2d 404, 154 Ed. Law Rep. 279 (Ind. Ct. App. 2001)—§ 19:12
- Indiana Right to Life, Inc. v. Shepard, 507 F.3d 545 (7th Cir. 2007)—§ 14:5
- Industrial Aid for the Blind v. Commissioner of Internal Revenue, 73 T.C. 96, 1979 WL 3732 (1979)—§§ 8:4, 11:2
- Industrial Union Dept., AFL-CIO v. American Petroleum Institute, 448 U.S. 607, 100 S. Ct. 2844, 65 L. Ed. 2d 1010, 8 O.S.H. Cas. (BNA) 1586, 1980 O.S.H. Dec. (CCH) ¶ 24570, 10 Env'tl. L. Rep. 20489 (1980)—§ 5:8
- Information Letter, IRS INFO 2003-225, 2003 WL 22326201 (I.R.S. INFO 2003)—§§ 11:4, 11:29
- Ingebretsen on Behalf of Ingebretsen v. Jackson Public School Dist., 88 F.3d 274, 110 Ed. Law Rep. 942, 35 Fed. R. Serv. 3d 676 (5th Cir. 1996)—§ 19:29
- In Matter of N-F, Inc. Appeal of California Service Center Decision, 2016 WL 929667 (DDS 2016)—§ 10:1
- In re Application to Quash Grand Jury Subpoena Duces Tecum, 253 A.D.2d 211, 688 N.Y.S.2d 3 (1st Dep't 1999)—§ 18:4
- In re Friends for Long Island's Heritage, 80 A.D.3d 223, 911 N.Y.S.2d 412 (2d Dep't 2010)—§ 1:45
- International Aircraft Recovery, L.L.C. v. Unidentified, Wrecked and Abandoned Aircraft, 218 F.3d 1255, 2000 A.M.C. 2345 (11th Cir. 2000)—§ 18:11
- International News Service v. Associated Press, 248 U.S. 215, 39 S. Ct. 68, 63 L. Ed. 211, 2 A.L.R. 293 (1918)—§ 14:23
- International Raw Materials, Ltd. v. Stauffer Chemical Co., 716 F. Supp. 188, 1989-2 Trade Cas. (CCH) ¶ 68756 (E.D. Pa. 1989)—§ 26:8
- International Schools Services, Inc. v. West Windsor Tp., 207 N.J. 3, 21 A.3d 1166 (2011)—§ 21:20
- International Union, United Auto., Aerospace and Agr. Implement Workers of America, UAW v. Johnson Controls, Inc., 499 U.S. 187, 111 S. Ct. 1196, 113 L. Ed. 2d 158, 55

- Fair Empl. Prac. Cas. (BNA) 365, 14 O.S.H. Cas. (BNA) 2102, 55 Empl. Prac. Dec. (CCH) ¶ 40605, 1991 O.S.H. Dec. (CCH) ¶ 29256 (1991)—§ 5:10
- Iodice v. Calabrese*, 512 F.2d 383, 88 L.R.R.M. (BNA) 3042, 76 Lab. Cas. (CCH) ¶ 10715 (2d Cir. 1975)—§ 14:36
- Iowa Right To Life Committee, Inc. v. Smithson*, 750 F. Supp. 2d 1020 (S.D. Iowa 2010)—§§ 14:5, 20:15
- Iowa State University of Science and Technology v. U.S.*, 205 Ct. Cl. 339, 500 F.2d 508, 74-2 U.S. Tax Cas. (CCH) ¶ 9590, 34 A.F.T.R.2d 74-5541 (1974)—§ 11:13
- Irving Independent School Dist. v. Tatro*, 468 U.S. 883, 104 S. Ct. 3371, 82 L. Ed. 2d 664, 1 A.D.D. 154, 18 Ed. Law Rep. 138 (1984)—§ 19:13
- Islamic American Relief Agency v. Gonzales*, 477 F.3d 728 (D.C. Cir. 2007)—§ 1:11
- Issaenko v. University of Minnesota*, 57 F. Supp. 3d 985, 316 Ed. Law Rep. 368 (D. Minn. 2014)—§ 19:9
- Itar-Tass Russian News Agency v. Russian Kurier, Inc.*, 153 F.3d 82, 26 Media L. Rep. (BNA) 2217, 47 U.S.P.Q.2d 1810 (2d Cir. 1998)—§ 14:19
- v. Russian Kurier, Inc.*, 886 F. Supp. 1120 (S.D. N.Y. 1995)—§ 14:12
- Ivey, In Interest of*, 319 So. 2d 53 (Fla. 1st DCA 1975)—§ 21:30
- Izen v. Commissioner of Internal Revenue*, 38 F.4th 459, 2022-2 U.S. Tax Cas. (CCH) ¶ 50169, 129 A.F.T.R.2d 2022-2171 (5th Cir. 2022)—§ 8:10
- J**
- Jablonski by Pahls v. U.S.*, 712 F.2d 391 (9th Cir. 1983)—§ 21:40
- Jack Daniel's Properties, Inc. v. VIP Products LLC*, 599 U.S. 140, 143 S. Ct. 1578, 216 L. Ed. 2d 161 (2023)—§ 18:35
- Jack Little Foundation for Aid to Deaf v. Jones*, 102 F. Supp. 326, 52-1 U.S. Tax Cas. (CCH) ¶ 9140, 41 A.F.T.R. (P-H) ¶ 768 (W.D. Okla. 1951)—§ 12:5
- Jackson v. Abercrombie*, 282 F.R.D. 507 (D. Haw. 2012)—§ 14:5
- v. Benson*, 218 Wis. 2d 835, 578 N.W.2d 602, 126 Ed. Law Rep. 399 (1998)—§§ 16:3, 19:5, 19:29
- v. Birmingham Bd. of Educ.*, 544 U.S. 167, 125 S. Ct. 1497, 161 L. Ed. 2d 361, 95 Fair Empl. Prac. Cas. (BNA) 669, 86 Empl. Prac. Dec. (CCH) ¶ 41871 (2005)—§ 19:10
- v. Bumgardner*, 318 N.C. 172, 347 S.E.2d 743 (1986)—§ 21:39
- v. Dorrier*, 424 F.2d 213 (6th Cir. 1970)—§ 19:18
- v. Indiana*, 406 U.S. 715, 92 S. Ct. 1845, 32 L. Ed. 2d 435 (1972)—§ 21:11
- v. Power*, 743 P.2d 1376 (Alaska 1987)—§§ 21:2, 21:33
- Jackson, In re*, 972 F.3d 25 (2d Cir. 2020)—§§ 14:22, 18:35
- Jackson as Trustee of Phillip G. Jackson Family Revocable Trust v. Montoya*, 2020 WY 116, 471 P.3d 984 (Wyo. 2020)—§ 24:5
- Jacobs v. Mallard Creek Presbyterian Church, Inc.*, 214 F. Supp. 2d 552 (W.D. N.C. 2002)—§ 16:6
- Jaeger v. American Intern. Pictures, Inc.*, 330 F. Supp. 274, 169 U.S.P.Q. 668 (S.D. N.Y. 1971)—§§ 14:23, 18:34
- Jaffee v. Redmond*, 518 U.S. 1, 116 S. Ct. 1923, 135 L. Ed. 2d 337, 44 Fed. R. Evid. Serv. 1 (1996)—§ 21:42
- Jager v. Douglas County School Dist.*, 862 F.2d 824, 50 Ed. Law Rep. 694, 98 A.L.R. Fed. 175 (11th Cir. 1989)—§ 19:29
- Jagnandan v. Giles*, 538 F.2d 1166 (5th Cir. 1976)—§ 19:9
- James v. Board of Ed. of City of New York*, 42 N.Y.2d 357, 397 N.Y.S.2d 934, 366 N.E.2d 1291 (1977)—§ 19:19
- v. Cleveland School District*, 45 F.4th 860, 406 Ed. Law Rep. 635 (5th Cir. 2022)—§ 19:11
- v. Jackson*, 898 So. 2d 596, 197 Ed. Law Rep. 949 (La. Ct. App. 4th Cir. 2005)—§ 19:7
- v. U.S.*, 1961-2 C.B. 9, 366 U.S. 213, 81 S. Ct. 1052, 6 L. Ed. 2d 246, 61-1 U.S. Tax Cas. (CCH) ¶ 9449, 7 A.F.T.R.2d 1361 (1961)—§ 18:19
- James G. v. Caserta*, 175 W. Va. 406, 332 S.E.2d 872 (1985)—§ 21:39
- Jamison v. State of Tex.*, 318 U.S. 413, 63 S. Ct. 669, 87 L. Ed. 869 (1943)—§ 16:8
- Jane Does 1 through 4 v. State of Utah Dept. of Health*, 776 F.2d 253 (10th Cir. 1985)—§ 21:37
- Jansen v. Emory University*, 440 F. Supp. 1060 (N.D. Ga. 1977)—§ 19:14
- Janus v. American Federation of State, County, and Mun. Employees, Council 31*, 585 U.S. 878, 138 S. Ct. 2448, 201 L. Ed. 2d 924,

TABLE OF CASES

- 211 L.R.R.M. (BNA) 3201, 168 Lab. Cas. (CCH) ¶ 61878 (2018)—§§ 14:2, 14:37, 20:13, 25:7, 25:10
- Jarrett v. Faulkner, 662 F. Supp. 928 (S.D. Ind. 1987)—§ 21:45
- Jarvis v. Cuomo, 2015 WL 1968224 (N.D. N.Y. 2015)—§§ 14:2, 25:10
- Jason Scott Collection, Inc. v. Trendily Furniture, LLC, 68 F.4th 1203 (9th Cir. 2023)—§ 18:35
- J.B. v. M.B., 170 N.J. 9, 783 A.2d 707 (2001)—§ 21:38
- J. C. Penney Co. v. Cox, 246 Miss. 1, 148 So. 2d 679 (1963)—§ 18:38
- Jean-Charles v. Perlitz, 937 F. Supp. 2d 276 (D. Conn. 2013)—§§ 4:2, 16:3
- Jeanneret v. Vichey, 693 F.2d 259, 35 U.C.C. Rep. Serv. 75 (2d Cir. 1982)—§ 18:7
- Jefferson Parish Hosp. Dist. No. 2 v. Hyde, 466 U.S. 2, 104 S. Ct. 1551, 80 L. Ed. 2d 2, 1984-1 Trade Cas. (CCH) ¶ 65908 (1984)—§§ 21:12, 21:23, 21:24
- Jeffery v. Ehrhardt, 210 S.C. 519, 43 S.E.2d 483, 172 A.L.R. 1046 (1947)—§ 16:12
- Jeffries v. Harleston, 52 F.3d 9, 99 Ed. Law Rep. 754, 10 I.E.R. Cas. (BNA) 806 (2d Cir. 1995)—§ 19:24
- Jehovah's Witnesses in State of Wash. v. King County Hospital Unit No. 1 (Harborview), 278 F. Supp. 488 (W.D. Wash. 1967)—§ 21:34
- Jenkins v. Morris Tp. School Dist., 58 N.J. 483, 279 A.2d 619 (1971)—§ 19:3
- Jernigan v. State, 412 So. 2d 1242 (Ala. Crim. App. 1982)—§ 16:7
- Jersey City Medical Center v. Halstead, 169 N.J. Super. 22, 404 A.2d 44 (Ch. Div. 1979)—§ 21:40
- Jesse Parker Williams Hospital, Trustees of v. Nisbet, 191 Ga. 821, 14 S.E.2d 64 (1941)—§ 4:4
- Jett v. Dallas Independent School Dist., 491 U.S. 701, 109 S. Ct. 2702, 105 L. Ed. 2d 598, 54 Ed. Law Rep. 30, 50 Fair Empl. Prac. Cas. (BNA) 27, 50 Empl. Prac. Dec. (CCH) ¶ 39070 (1989)—§ 19:10
- Jewell v. Board of Ed., Duquoin Community Unit Schools, Dist. No. 300, 19 Ill. App. 3d 1091, 312 N.E.2d 659 (5th Dist. 1974)—§ 19:4
- Jewish Center of Mt. Vernon, Inc. v. Mt. Eden Cemetery Ass'n, Inc., 15 A.D.2d 94, 222 N.Y.S.2d 644 (2d Dep't 1961)—§ 27:1
- Jews For Jesus, Inc. v. Rapp, 997 So. 2d 1098, 36 Media L. Rep. (BNA) 2540 (Fla. 2008)—§ 14:22
- Jhordan C. v. Mary K., 179 Cal. App. 3d 386, 224 Cal. Rptr. 530 (1st Dist. 1986)—§ 21:38
- Jimmy Swaggart Ministries v. Board of Equalization of California, 493 U.S. 378, 110 S. Ct. 688, 107 L. Ed. 2d 796 (1990)—§ 16:3
- Jobs, Matter of, 108 N.J. 394, 529 A.2d 434 (1987)—§ 21:34
- Johannsons-Publishing, Ltd. v. Lovland, 2021 WL 5564626 (9th Cir. 2021)—§§ 14:10, 14:20
- John D. Rockefeller Family Cemetery Corp. v. Commissioner of Internal Revenue, 63 T.C. 355, 1974 WL 2729 (1974)—§ 7:23
- John F. Kennedy Memorial Hosp., Inc. v. Bludworth, 452 So. 2d 921, 49 A.L.R.4th 799 (Fla. 1984)—§ 21:34
- John Marshall Law School v. U.S., 81-2 U.S. Tax Cas. (CCH) P 9514, 48 A.F.T.R.2d 81-5340 (Ct. Cl. 1981)—§ 12:2
- John Q. Shunk Ass'n, Inc. v. U.S., 626 F. Supp. 564, 85-2 U.S. Tax Cas. (CCH) ¶ 9830, 57 A.F.T.R.2d 86-521 (S.D. Ohio 1985)—§ 10:17
- Johnson v. Adams, 629 F. Supp. 1563, 12 Media L. Rep. (BNA) 1973 (E.D. Tex. 1986)—§ 19:4
- v. Air Line Pilots in Service of Northwest Airlines, Inc., 650 F.2d 133, 107 L.R.R.M. (BNA) 2753, 91 Lab. Cas. (CCH) ¶ 12813 (8th Cir. 1981)—§ 14:34
- v. Charles City Community Schools Bd. of Educ., 368 N.W.2d 74, 25 Ed. Law Rep. 524 (Iowa 1985)—§ 16:7
- v. F.C.C., 829 F.2d 157, 14 Media L. Rep. (BNA) 1711 (D.C. Cir. 1987)—§ 12:19
- v. McDonnell Douglas Corp., 745 S.W.2d 661, 2 I.E.R. Cas. (BNA) 1799 (Mo. 1988)—§ 5:7
- v. Misericordia Community Hospital, 99 Wis. 2d 708, 301 N.W.2d 156 (1981)—§ 21:22
- v. South Blue Hill Cemetery Ass'n, 221 A.2d 280 (Me. 1966)—§ 1:9
- v. St. Vincent Hospital, Inc., 273 Ind. 374, 404 N.E.2d 585 (1980)—§ 21:25
- v. Sumner, 160 Ill. App. 3d 173, 111 Ill. Dec. 903, 513 N.E.2d 149 (3d Dist. 1987)—§§ 21:25, 21:33
- v. Sweeney's Lane Church of God, Inc., 270 Ala. 260, 116 So. 2d 899 (1959)—§ 16:10

- v. Transportation Agency, Santa Clara County, Cal., 480 U.S. 616, 107 S. Ct. 1442, 94 L. Ed. 2d 615, 43 Fair Empl. Prac. Cas. (BNA) 411, 42 Empl. Prac. Dec. (CCH) ¶ 36831 (1987)—§ 5:10
- Johnson Controls, Inc. v. Phoenix Control Systems, Inc., 886 F.2d 1173, 12 U.S.P.Q.2d 1566 (9th Cir. 1989)—§ 14:14
- Johnston v. Board of Trustees, School Dist. No. 1 West, Sheridan County, Wyo., 661 P.2d 1045, 10 Ed. Law Rep. 832 (Wyo. 1983)—§ 19:3
- v. Greene, 35 Del. Ch. 479, 121 A.2d 919 (1956)—§§ 4:5, 4:6
- John Wiley & Sons, Inc. v. Kirtsaeng, 605 Fed. Appx. 48 (2d Cir. 2015)—§ 14:16
- Jones v. Clear Creek Independent School Dist., 977 F.2d 963, 78 Ed. Law Rep. 42 (5th Cir. 1992)—§§ 16:3, 19:29
- v. Hamilton County, Tenn., 891 F. Supp. 2d 870 (E.D. Tenn. 2012)—§ 16:3
- v. Administrators of Tulane Educational Fund, 51 F.4th 101, 408 Ed. Law Rep. 680 (5th Cir. 2022)—§ 19:11
- v. Wolf, 443 U.S. 595, 99 S. Ct. 3020, 61 L. Ed. 2d 775 (1979)—§§ 16:4, 16:12
- Jones, State ex rel. v. Gerhardstein, 141 Wis. 2d 710, 416 N.W.2d 883 (1987)—§§ 21:11, 21:34
- Joswick by Joswick v. Lenox Hill Hosp., 134 Misc. 2d 295, 510 N.Y.S.2d 803 (Sup 1986)—§ 21:28
- Joyner v. Whiting, 477 F.2d 456 (4th Cir. 1973)—§ 19:18
- J.S. ex rel. H.S. v. Bethlehem Area School Dist., 569 Pa. 638, 807 A.2d 847, 170 Ed. Law Rep. 302 (2002)—§ 19:18
- Julia R. & Estelle L. Foundation Inc. v. C. I. R., 598 F.2d 755, 79-1 U.S. Tax Cas. (CCH) ¶ 9363, 43 A.F.T.R.2d 79-1158 (2d Cir. 1979)—§ 10:3
- June Medical Services L. L. C. v. Russo, 591 U.S. 299, 140 S. Ct. 2103, 207 L. Ed. 2d 566 (2020)—§ 21:35
- K**
- Kadrmas v. Dickinson Public Schools, 487 U.S. 450, 108 S. Ct. 2481, 101 L. Ed. 2d 399, 47 Ed. Law Rep. 383 (1988)—§§ 19:1, 19:12
- Kaiser Steel Corp. v. Mullins, 455 U.S. 72, 102 S. Ct. 851, 70 L. Ed. 2d 833, 2 Employee Benefits Cas. (BNA) 2353, 109 L.R.R.M. (BNA) 2268, 92 Lab. Cas. (CCH) ¶ 13128, 1982-1 Trade Cas. (CCH) ¶ 64455 (1982)—§ 14:34
- Kansas Malpractice Victims Coalition v. Bell, 243 Kan. 333, 757 P.2d 251 (1988)—§ 21:25
- Kaplan v. Saint Peter's Healthcare System, 657 F. Supp. 3d 619 (D.N.J. 2023)—§ 16:1
- v. Saint Peter's Healthcare System, 810 F.3d 175, 62 Employee Benefits Cas. (BNA) 1512 (3d Cir. 2015)—§ 16:1
- Karcher v. May, 484 U.S. 72, 108 S. Ct. 388, 98 L. Ed. 2d 327, 42 Ed. Law Rep. 1062 (1987)—§ 19:29
- Karibian v. Columbia University, 14 F.3d 773, 89 Ed. Law Rep. 41, 63 Fair Empl. Prac. Cas. (BNA) 1038, 63 Empl. Prac. Dec. (CCH) ¶ 42825 (2d Cir. 1994)—§ 5:10
- Karuk Tribe of California v. Tri-County Metropolitan Transp. Dist. of Oregon, 241 Or. App. 537, 251 P.3d 773 (2011)—§ 14:6
- Kashishian v. Port, 167 Wis. 2d 24, 481 N.W.2d 277 (1992)—§ 21:25
- Kauffmann, Estate of v. Rochester Institute of Technology, 932 F.3d 74 (2d Cir. 2019)—§ 14:11
- Kaufman v. C.I.R., T.C. Memo. 2014-52, T.C.M. (RIA) ¶ 2014-052, 107 T.C.M. (CCH) 1262 (2014)—§ 8:10
- v. C.I.R., 134 T.C. 182, Tax Ct. Rep. Dec. (RIA) 134.9, 2010 WL 1655513 (2010)—§§ 8:19, 18:27
- v. Shulman, 687 F.3d 21, 2012-2 U.S. Tax Cas. (CCH) ¶ 50472, 110 A.F.T.R.2d 2012-5278 (1st Cir. 2012)—§ 8:19
- Kaufmann v. Sheehan, 707 F.2d 355 (8th Cir. 1983)—§ 16:6
- Keckeisen v. Independent School Dist. 612, 509 F.2d 1062 (8th Cir. 1975)—§ 19:21
- Kedroff v. St. Nicholas Cathedral of Russian Orthodox Church in North America, 344 U.S. 94, 73 S. Ct. 143, 97 L. Ed. 120 (1952)—§ 16:6
- Keefe v. Gimbel's, 124 Misc. 2d 658, 478 N.Y.S.2d 745 (N.Y. City Civ. Ct. 1984)—§ 18:38
- Kelleher v. Southeastern Regional Vocational Technical High School Dist., 806 F.2d 9, 36 Ed. Law Rep. 274 (1st Cir. 1986)—§ 19:30
- Keller v. State Bar of California, 496 U.S. 1, 110 S. Ct. 2228, 110 L. Ed. 2d 1 (1990)—§§ 14:37, 26:7
- Kelly v. Gwinnell, 96 N.J. 538, 476 A.2d 1219 (1984)—§ 23:12

TABLE OF CASES

- Kennedy v. Bremerton School District, 597 U.S. 507, 142 S. Ct. 2407, 213 L. Ed. 2d 755, 404 Ed. Law Rep. 43 (2022)—§§ 14:2, 16:3, 19:18, 19:29
- v. C. I. R., 671 F.2d 167, 82-1 U.S. Tax Cas. (CCH) ¶ 9186, 49 A.F.T.R.2d 82-628 (6th Cir. 1982)—§ 12:3
- Kenner v. C. I. R., 318 F.2d 632, 63-2 U.S. Tax Cas. (CCH) ¶ 9519, 11 A.F.T.R.2d 1596 (7th Cir. 1963)—§ 12:2
- Kenneth R. v. Roman Catholic Diocese of Brooklyn, 229 A.D.2d 159, 654 N.Y.S.2d 791 (2d Dep't 1997)—§ 16:6
- Kentucky State Bd. for Elementary and Secondary Ed. v. Rudasill, 589 S.W.2d 877, 18 A.L.R.4th 637 (Ky. 1979)—§§ 16:7, 19:20
- Kentucky State Bd. of Ed. v. Isenberg, 421 S.W.2d 81 (Ky. 1967)—§ 19:3
- Keys v. School Dist. No. 1, Denver, Colo., 413 U.S. 189, 93 S. Ct. 2686, 37 L. Ed. 2d 548 (1973)—§ 19:30
- v. School Dist. No. 1, Denver, Colorado, 521 F.2d 465 (10th Cir. 1975)—§ 19:13
- Keyishian v. Board of Regents of University of State of N. Y., 385 U.S. 589, 87 S. Ct. 675, 17 L. Ed. 2d 629 (1967)—§ 19:24
- Key Publications, Inc. v. Chinatown Today Pub. Enterprises, Inc., 945 F.2d 509, 19 Media L. Rep. (BNA) 1302, 20 U.S.P.Q.2d 1122 (2d Cir. 1991)—§§ 14:10, 14:17
- Keystone Steel & Wire, Div. of Keystone Consol. Industries, Inc. v. N.L.R.B., 606 F.2d 171, 102 L.R.R.M. (BNA) 2664, 87 Lab. Cas. (CCH) ¶ 11557 (7th Cir. 1979)—§ 14:33
- Kidwell v. Transportation Communications Intern. Union, 946 F.2d 283, 138 L.R.R.M. (BNA) 2537, 120 Lab. Cas. (CCH) ¶ 10941 (4th Cir. 1991)—§ 14:37
- Kimel v. Florida Bd. of Regents, 528 U.S. 62, 120 S. Ct. 631, 145 L. Ed. 2d 522, 23 Employee Benefits Cas. (BNA) 2945, 140 Ed. Law Rep. 825, 81 Fair Empl. Prac. Cas. (BNA) 970, 76 Empl. Prac. Dec. (CCH) ¶ 46190, 187 A.L.R. Fed. 543 (2000)—§§ 5:12, 19:9
- King v. Bartholomew County Hosp., 476 N.E.2d 877 (Ind. Ct. App. 1985)—§§ 21:23, 21:24
- v. Baylor University, 46 F.4th 344, 407 Ed. Law Rep. 69 (5th Cir. 2022)—§ 19:11
- v. Burwell, 576 U.S. 473, 135 S. Ct. 2480, 192 L. Ed. 2d 483, 2015-1 U.S. Tax Cas. (CCH) ¶ 50356, 115 A.F.T.R.2d 2015-2203 (2015)—§§ 9:6, 21:1, 21:14
- v. Richmond County, Ga., 331 F.3d 1271 (11th Cir. 2003)—§ 16:3
- King's Garden, Inc. v. F.C.C., 498 F.2d 51, 7 Fair Empl. Prac. Cas. (BNA) 1083, 7 Empl. Prac. Dec. (CCH) ¶ 9315 (D.C. Cir. 1974)—§ 16:6
- Kingstad v. State Bar of Wis., 622 F.3d 708, 189 L.R.R.M. (BNA) 2887 (7th Cir. 2010)—§ 26:1
- King Street Patriots v. Texas Democratic Party, 521 S.W.3d 729 (Tex. 2017)—§§ 20:5, 20:17
- Kinsey v. Salado Independent School Dist., 950 F.2d 988, 71 Ed. Law Rep. 659 (5th Cir. 1992)—§§ 19:22, 19:24
- Kirby v. Oatts, 2020-Ohio-301, 151 N.E.3d 1083 (Ohio Ct. App. 2d Dist. Montgomery County 2020)—§§ 1:48, 17:6
- v. Oatts, 202-Ohio-301, 151 N.E.3d 1083 (Ohio Ct. App. 2d Dist. Montgomery County 2020)—§§ 3:17, 4:15
- Kirtsaeng v. John Wiley & Sons, Inc., 579 U.S. 197, 136 S. Ct. 1979, 195 L. Ed. 2d 368, 44 Media L. Rep. (BNA) 1877, 118 U.S.P.Q.2d 1770 (2016)—§ 14:16
- v. John Wiley & Sons, Inc., 568 U.S. 519, 133 S. Ct. 1351, 185 L. Ed. 2d 392, 35 Int'l Trade Rep. (BNA) 1049, 41 Media L. Rep. (BNA) 1441, 106 U.S.P.Q.2d 1001, 75 A.L.R. Fed. 2d 767 (2013)—§ 14:9
- Kizzire v. Baptist Health Systems, Inc., 343 F. Supp. 2d 1074 (N.D. Ala. 2004)—§§ 9:6, 21:13
- KJ's Fund Raisers, Inc. v. C.I.R., 166 F.3d 1200, 98-2 U.S. Tax Cas. (CCH) ¶ 50869, 82 A.F.T.R.2d 98-7092 (2d Cir. 1998)—§§ 7:5, 12:2
- Klaassen v. Trustees of Indiana University, 7 F.4th 592, 393 Ed. Law Rep. 117 (7th Cir. 2021)—§ 19:25
- Klaus v. Alameda-Contra Costa Medical Assn. Blood Bank, Inc., 62 Cal. App. 3d 417, 133 Cal. Rptr. 92 (1st Dist. 1976)—§ 21:26
- Klein v. Board of Higher Ed. of City of New York, 434 F. Supp. 1113 (S.D. N.Y. 1977)—§ 19:26
- v. Unidentified Wrecked and Abandoned Sailing Vessel, 758 F.2d 1511, 1985 A.M.C. 2970 (11th Cir. 1985)—§ 18:11
- Klinikicki v. Lundgren, 298 Or. 662, 695 P.2d 906 (1985)—§ 4:6
- Kluge v. Brownsburg Community School Corp., 2023 WL 4842324 (7th Cir. 2023)—§§ 5:10, 16:3

- v. Brownsburg Community School Corp., 64 F.4th 861, 413 Ed. Law Rep. 578 (7th Cir. 2023)—§§ 5:10, 16:3, 19:10
- Knapp v. Northwestern University, 101 F.3d 473, 19 A.D.D. 355, 114 Ed. Law Rep. 460 (7th Cir. 1996)—§ 19:12
- Knight v. South Orange Community College Dist., 60 Cal. App. 5th 854, 275 Cal. Rptr. 3d 139, 386 Ed. Law Rep. 902 (4th Dist. 2021)—§ 19:14
- Knights of Columbus Council 3660 v. U.S., 84-2 U.S. Tax Cas. (CCH) P 16423, 54 A.F.T.R.2d 84-6563 (S.D. Ind. 1984)—§ 11:11
- Knights of Columbus, Council No. 94 v. Town of Lexington, 272 F.3d 25 (1st Cir. 2001)—§§ 16:3, 18:26
- Knox v. Service Employees Intern. Union, Local 1000, 567 U.S. 298, 132 S. Ct. 2277, 183 L. Ed. 2d 281, 193 L.R.R.M. (BNA) 2641, 162 Lab. Cas. (CCH) ¶ 10493 (2012)—§§ 14:2, 20:13, 25:10
- Knox Glass Bottle Co. v. Underwood, 228 Miss. 699, 89 So. 2d 799 (1956)—§ 4:5
- Koback v. Crook, 123 Wis. 2d 259, 366 N.W.2d 857 (1985)—§ 23:12
- Kodadek v. MTV Networks, Inc., 152 F.3d 1209, 47 U.S.P.Q.2d 1956 (9th Cir. 1998)—§ 14:23
- Kollaritsch v. Michigan State University Board of Trustees, 944 F.3d 613, 372 Ed. Law Rep. 527 (6th Cir. 2019)—§ 19:10
- Kolling v. Blue Cross & Blue Shield of Michigan, 318 F.3d 715, 14 A.D. Cas. (BNA) 384, 29 Employee Benefits Cas. (BNA) 2597, 2003 Fed. App. 0044P (6th Cir. 2003)—§ 5:13
- Kollsman, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2017-40, T.C.M. (RIA) ¶ 2017-040, 113 T.C.M. (CCH) 1172 (2017)—§ 18:20
- Komninos, Estate of v. Bancroft Neurohealth, Inc., 417 N.J. Super. 309, 9 A.3d 1044 (App. Div. 2010)—§ 14:8
- Konovalchik v. School Committee of Salem, 352 Mass. 542, 226 N.E.2d 222 (1967)—§ 19:4
- Konowaloff v. Metropolitan Museum of Art, 702 F.3d 140 (2d Cir. 2012)—§ 18:7
- Koons' Will, In re, 206 Misc. 856, 135 N.Y.S.2d 733 (Sur. Ct. 1954)—§ 18:18
- Korean-American Senior Mutual Association, Inc. v. Commissioner of Internal Revenue, T.C. Memo. 2020-129, T.C.M. (RIA) ¶ 2020-129, 120 T.C.M. (CCH) 191 (2020)—§§ 7:5, 8:2
- Korean United Presbyterian Church v. Presbyterian of the Pacific, 230 Cal. App. 3d 480, 281 Cal. Rptr. 396 (2d Dist. 1991)—§ 16:4
- Koresko v. United States, 123 F. Supp. 3d 654, 116 A.F.T.R.2d 2015-5733 (E.D. Pa. 2015)—§ 7:21
- Korte v. Sebelius, 735 F.3d 654 (7th Cir. 2013)—§ 21:6
- Kostera v. Bacharach Institute for Rehabilitation, 2015 WL 4643642 (N.J. Super. Ct. App. Div. 2015)—§ 21:25
- Kovach v. Turner Dairy Farms, Inc., 929 F. Supp. 2d 477, 195 L.R.R.M. (BNA) 2310 (W.D. Pa. 2013)—§ 25:7
- Kozup v. Georgetown University, 851 F.2d 437, 48 Ed. Law Rep. 31, 6 U.C.C. Rep. Serv. 2d 1080 (D.C. Cir. 1988)—§ 21:26
- v. Georgetown University, 663 F. Supp. 1048, Prod. Liab. Rep. (CCH) ¶ 11493, 4 U.C.C. Rep. Serv. 2d 701 (D.D.C. 1987)—§ 21:26
- Krahmer v. Christie's Inc., 903 A.2d 773 (Del. Ch. 2006)—§ 18:6
- Kramer v. Pollock-Krasner Foundation, 890 F. Supp. 250 (S.D. N.Y. 1995)—§ 18:6
- Krane v. Saint Anthony Hosp. Systems, 738 P.2d 75 (Colo. App. 1987)—§§ 21:25, 21:27
- Kregos v. Associated Press, 937 F.2d 700, 19 U.S.P.Q.2d 1161 (2d Cir. 1991)—§ 14:10
- Kreisner v. City of San Diego, 1 F.3d 775 (9th Cir. 1993)—§ 16:3
- Kreith v. University of Colorado, 689 P.2d 718, 21 Ed. Law Rep. 350 (Colo. App. 1984)—§ 19:21
- Krivo Indus. Supply Co. v. National Distillers & Chemical Corp., 483 F.2d 1098 (5th Cir. 1973)—§ 12:7
- Krohn v. U.S., 246 F. Supp. 341, 65-2 U.S. Tax Cas. (CCH) ¶ 12357, 16 A.F.T.R.2d 6210 (D. Colo. 1965)—§ 8:8
- Kroll v. Board of Trustees of University of Illinois, 934 F.2d 904, 67 Ed. Law Rep. 1077 (7th Cir. 1991)—§ 19:9
- Krotkoff v. Goucher College, 585 F.2d 675 (4th Cir. 1978)—§ 19:26
- Kuchera v. Jersey Shore Family Health Center, 221 N.J. 239, 111 A.3d 84 (2015)—§§ 4:14, 14:8, 21:13
- Kuhlmeier v. Hazelwood School Dist., 795 F.2d 1368, 33 Ed. Law Rep. 1021 (8th Cir. 1986)—§ 19:18
- Kunstsammlungen Zu Weimar v. Elicofon, 678 F.2d 1150 (2d Cir. 1982)—§ 18:7

TABLE OF CASES

- v. Elicofon, 536 F. Supp. 829 (E.D. N.Y. 1981)—§ 18:7
- Kwoun v. Southeast Missouri Professional Standards Review Organization, 811 F.2d 401, 16 Soc. Sec. Rep. Serv. 266 (8th Cir. 1987)—§ 21:24
- L**
- Lacey Keys, Esq., A-19-051 (Cal. Fair. Pol. Prac.Com.), 2019 WL 2611175—§ 12:10
- Lacks v. Ferguson Reorganized School Dist. R-2, 147 F.3d 718, 127 Ed. Law Rep. 568, 105 Fair Empl. Prac. Cas. (BNA) 814, 14 I.E.R. Cas. (BNA) 24, 74 Empl. Prac. Dec. (CCH) ¶ 45542 (8th Cir. 1998)—§§ 19:18, 19:21
- Lahmann v. Grand Aerie of Fraternal Order of Eagles, 202 Or. App. 123, 121 P.3d 671 (2005)—§ 23:2
- Laidlaw Corp. v. N.L.R.B., 414 F.2d 99, 71 L.R.R.M. (BNA) 3054, 60 Lab. Cas. (CCH) ¶ 10272 (7th Cir. 1969)—§ 14:36
- Laje v. R. E. Thomason General Hospital, 665 F.2d 724 (5th Cir. 1982)—§ 21:24
- Lake Central School Corp. v. Scartozzi, 759 N.E.2d 1185, 160 Ed. Law Rep. 231 (Ind. Ct. App. 2001)—§ 19:14
- Lake Country Estates, Inc. v. Tahoe Regional Planning Agency, 440 U.S. 391, 99 S. Ct. 1171, 59 L. Ed. 2d 401, 12 Env't. Rep. Cas. (BNA) 1881 (1979)—§ 19:9
- Lake Region Packing Ass'n, Inc. v. Furze, 327 So. 2d 212 (Fla. 1976)—§ 22:7
- Lakewood, Ohio Congregation of Jehovah's Witnesses, Inc. v. City of Lakewood, Ohio, 699 F.2d 303 (6th Cir. 1983)—§ 16:9
- Lamb County Appraisal Dist. v. South Plains Hospital-Clinic, Inc., 688 S.W.2d 896 (Tex. App. Amarillo 1985)—§§ 21:1, 21:20
- Lamb's Chapel v. Center Moriches Union Free School Dist., 508 U.S. 384, 113 S. Ct. 2141, 124 L. Ed. 2d 352, 83 Ed. Law Rep. 30 (1993)—§ 19:19
- Lamont v. Woods, 948 F.2d 825, 71 Ed. Law Rep. 50 (2d Cir. 1991)—§ 14:6
- Landmark, Inc. v. U.S., 25 Cl. Ct. 100, 92-1 U.S. Tax Cas. (CCH) ¶ 50058, 69 A.F.T.R.2d 92-495, 1992 WL 3531 (1992)—§§ 22:12, 23:4
- Land O'Lakes v. Gonsalves, 281 F.R.D. 444 (E.D. Cal. 2012)—§ 22:4
- Land O'Lakes, Inc. v. U. S., 675 F.2d 988, 82-1 U.S. Tax Cas. (CCH) ¶ 9326, 49 A.F.T.R.2d 82-1146 (8th Cir. 1982)—§ 22:14
- Lane Crane Service, Inc. v. International Broth. of Elec. Workers, Local Union No. 177, By and Through Brommer, 704 F.2d 550, 113 L.R.R.M. (BNA) 2396, 97 Lab. Cas. (CCH) ¶ 10107, 13 Fed. R. Evid. Serv. 33 (11th Cir. 1983)—§ 25:8
- Lapham Foundation, Inc. v. C.I.R., 389 F.3d 606, 94 A.F.T.R.2d 2004-6880, 2004 Fed. App. 0401P (6th Cir. 2004)—§ 9:23
- Lapides v. Board of Regents of University System of Georgia, 535 U.S. 613, 122 S. Ct. 1640, 152 L. Ed. 2d 806, 164 Ed. Law Rep. 566, 18 I.E.R. Cas. (BNA) 961, 82 Empl. Prac. Dec. (CCH) ¶ 41001 (2002)—§ 19:9
- Larson v. Valente, 456 U.S. 228, 102 S. Ct. 1673, 72 L. Ed. 2d 33 (1982)—§§ 2:26, 16:3, 16:8
- Lascari v. Board of Educ. of Ramapo Indian Hills Regional High School Dist., 116 N.J. 30, 560 A.2d 1180, 54 Ed. Law Rep. 1244 (1989)—§ 19:13
- Lasercomb America, Inc. v. Reynolds, 911 F.2d 970, 15 U.S.P.Q.2d 1846, 1990-2 Trade Cas. (CCH) ¶ 69145, 18 Fed. R. Serv. 3d 130 (4th Cir. 1990)—§ 14:16
- Lashbrook v. Barnes, 437 S.W.2d 502 (Ky. 1969)—§ 21:41
- Laskowski v. Spellings, 546 F.3d 822, 238 Ed. Law Rep. 530 (7th Cir. 2008)—§§ 14:6, 16:3
- Lathrop v. Donohue, 367 U.S. 820, 81 S. Ct. 1826, 6 L. Ed. 2d 1191 (1961)—§§ 14:3, 26:10
- Latrobe Steel Co. v. N.L.R.B., 630 F.2d 171, 105 L.R.R.M. (BNA) 2393, 89 Lab. Cas. (CCH) ¶ 12231 (3d Cir. 1980)—§ 14:34
- Lau v. Nichols, 414 U.S. 563, 94 S. Ct. 786, 39 L. Ed. 2d 1 (1974)—§ 19:13
- Lavapies v. Bowen, 687 F. Supp. 1193, 22 Soc. Sec. Rep. Serv. 461 (S.D. Ohio 1988)—§ 21:5
- Lawes v. Board of Ed. of City of New York, 16 N.Y.2d 302, 266 N.Y.S.2d 364, 213 N.E.2d 667 (1965)—§ 19:28
- Lawrence + Memorial Hosp. v. Burwell, 812 F.3d 257 (2d Cir. 2016)—§ 21:5
- Lawson v. U.S., 300 F.2d 252, 49 L.R.R.M. (BNA) 2557, 44 Lab. Cas. (CCH) ¶ 17465 (10th Cir. 1962)—§ 25:1
- Lax v. Princeton University, 343 N.J. Super. 568, 779 A.2d 449, 156 Ed. Law Rep. 1166 (App. Div. 2001)—§ 14:8
- LeBoon v. Lancaster Jewish Community Cen-

- ter Ass'n, 503 F.3d 217, 101 Fair Empl. Prac. Cas. (BNA) 1040, 90 Empl. Prac. Dec. (CCH) ¶ 42963 (3d Cir. 2007)—§§ 5:10, 16:6
- Lechmere, Inc. v. N.L.R.B., 502 U.S. 527, 112 S. Ct. 841, 117 L. Ed. 2d 79, 139 L.R.R.M. (BNA) 2225, 120 Lab. Cas. (CCH) ¶ 11066 (1992)—§ 14:32
- Lee v. Deck The Walls, Inc., 925 F. Supp. 576, 40 U.S.P.Q.2d 1112 (N.D. Ill. 1996)—§ 14:9
- v. Sixth Mount Zion Baptist Church of Pittsburgh, 903 F.3d 113, 2018 I.E.R. Cas. (BNA) 319335 (3d Cir. 2018)—§ 16:6
- v. Talladega County Bd. of Educ., 963 F.2d 1426, 75 Ed. Law Rep. 205, 22 Fed. R. Serv. 3d 1381 (11th Cir. 1992)—§ 19:30
- v. Weisman, 505 U.S. 577, 112 S. Ct. 2649, 120 L. Ed. 2d 467, 75 Ed. Law Rep. 43 (1992)—§§ 16:3, 19:29
- v. York County School Div., 484 F.3d 687, 219 Ed. Law Rep. 413 (4th Cir. 2007)—§§ 16:2, 19:3
- Leeds v. Harrison, 7 N.J. Super. 558, 72 A.2d 371 (Ch. Div. 1950)—§§ 4:11, 4:15
- Le Febvre v. Osterndorf, 87 Wis. 2d 525, 275 N.W.2d 154 (Ct. App. 1979)—§ 17:6
- Lefkowitz v. Cornell University, 28 N.Y.2d 876, 322 N.Y.S.2d 717, 271 N.E.2d 552 (1971)—§ 15:8
- v. Cornell University, 62 Misc. 2d 95, 308 N.Y.S.2d 85 (Sup 1970)—§ 15:8
- v. McGraw-Hill Global Educ. Holdings, LLC, 23 F. Supp. 3d 344 (S.D. N.Y. 2014)—§ 14:17
- Le Gassick as Trustee of James A. Bellamy Trust v. University of Michigan Regents, 330 Mich. App. 487, 948 N.W.2d 452, 381 Ed. Law Rep. 478 (2019)—§§ 1:4, 4:15, 15:11, 18:18
- Lehman v. Stephens, 148 Ill. App. 3d 538, 101 Ill. Dec. 736, 499 N.E.2d 103 (4th Dist. 1986)—§ 21:44
- Lehnert v. Ferris Faculty Ass'n, 500 U.S. 507, 111 S. Ct. 1950, 114 L. Ed. 2d 572, 67 Ed. Law Rep. 421, 137 L.R.R.M. (BNA) 2321 (1991)—§ 14:37
- v. Ferris Faculty Ass'n, 881 F.2d 1388, 55 Ed. Law Rep. 384, 132 L.R.R.M. (BNA) 2088 (6th Cir. 1989)—§ 14:37
- Leila G. Newhall Unitrust v. C.I.R., 105 F.3d 482, 97-1 U.S. Tax Cas. (CCH) ¶ 50159, 79 A.F.T.R.2d 97-547 (9th Cir. 1997)—§ 10:32
- Le Juene Road Hospital, Inc. v. Watson, 171 So. 2d 202 (Fla. 3d DCA 1965)—§ 21:32
- Lemon v. Kurtzman, 403 U.S. 602, 9 S. Ct. 2105—§ 16:3
- v. Kurtzman, 403 U.S. 602, 91 S. Ct. 2105, 29 L. Ed. 2d 745 (1971)—§§ 14:2, 16:3, 16:9, 19:29
- Leno v. St. Joseph Hospital, 55 Ill. 2d 114, 302 N.E.2d 58 (1973)—§ 21:41
- v. Young Men's Christian Assn., 17 Cal. App. 3d 651, 95 Cal. Rptr. 96 (1st Dist. 1971)—§ 18:37
- Leslie v. Bendl, 92 Or. App. 519, 759 P.2d 301 (1988)—§ 1:9
- Lester E. Cox Medical Center, State ex rel. v. Keet, 678 S.W.2d 813 (Mo. 1984)—§ 21:42
- Letendre ex rel. Letendre v. Missouri State High School Activities Ass'n, 86 S.W.3d 63, 170 Ed. Law Rep. 853 (Mo. Ct. App. E.D. 2002)—§ 14:2
- Letter Edged in Black Press, Inc. v. Public Bldg. Commission of Chicago, 320 F. Supp. 1303, 168 U.S.P.Q. 559 (N.D. Ill. 1970)—§§ 14:12, 18:35
- Lettie Pate Whitehead Foundation, Inc. v. U.S., 606 F.2d 534, 79-2 U.S. Tax Cas. (CCH) ¶ 9706, 44 A.F.T.R.2d 79-6056 (5th Cir. 1979)—§ 10:3
- Levin v. Harleston, 770 F. Supp. 895, 70 Ed. Law Rep. 404 (S.D. N.Y. 1991)—§ 19:24
- Levitt v. Committee for Public Ed. and Religious Liberty, 413 U.S. 472, 93 S. Ct. 2814, 37 L. Ed. 2d 736 (1973)—§ 19:29
- Lewis v. N.L.R.B., 750 F.2d 1266, 36 Fair Empl. Prac. Cas. (BNA) 1388, 36 Empl. Prac. Dec. (CCH) ¶ 34946 (5th Cir. 1985)—§ 5:10
- Lexmark Intern., Inc. v. Static Control Components, Inc., 572 U.S. 118, 134 S. Ct. 1377, 188 L. Ed. 2d 392, 109 U.S.P.Q.2d 2061, 2014-1 Trade Cas. (CCH) ¶ 78716 (2014)—§§ 7:33, 14:6
- L.H. v. Hamilton County Department of Education, 900 F.3d 779, 357 Ed. Law Rep. 76 (6th Cir. 2018)—§ 19:13
- Liebes v. Guilford County Dept. of Public Health, 213 N.C. App. 426, 713 S.E.2d 546 (2011)—§ 23:4
- Liggett v. Koivunen, 227 Minn. 114, 34 N.W.2d 345, 23 L.R.R.M. (BNA) 2035, 15 Lab. Cas. (CCH) ¶ 64803 (1948)—§ 3:1
- Lighthouse Institute for Evangelism, Inc. v. City of Long Branch, 510 F.3d 253 (3d Cir. 2007)—§ 16:3

TABLE OF CASES

- Liles, *In re Contempt of*, 216 Neb. 531, 344 N.W.2d 626 (1984)—§ 16:7
- Lilly v. City of Beckley, W.Va., 797 F.2d 191, 41 Fair Empl. Prac. Cas. (BNA) 772, 41 Empl. Prac. Dec. (CCH) ¶ 36462 (4th Cir. 1986)—§ 5:10
- Lim v. Commissioner of Internal Revenue, T.C. Memo. 2023-11, T.C.M. (RIA) ¶ 2023-011 (2023)—§ 8:10
- Lima Surgical Associates, Inc., Voluntary Employees' Beneficiary Ass'n Plan Trust, Huntington Nat. Bank v. U.S., 944 F.2d 885, 14 Employee Benefits Cas. (BNA) 1346, 91-2 U.S. Tax Cas. (CCH) ¶ 50473, 68 A.F.T.R.2d 91-5632 (Fed. Cir. 1991)—§ 7:21
- Lima Surgical Associates, Inc. Voluntary Employees' Beneficiary Ass'n Plan Trust v. U.S., 20 Cl. Ct. 674, 12 Employee Benefits Cas. (BNA) 1641, 90-1 U.S. Tax Cas. (CCH) ¶ 50329, 66 A.F.T.R.2d 90-5167, 1990 WL 81577 (1990)—§ 7:21
- Linchpins of Liberty v. United States, 71 F. Supp. 3d 236, 2014-2 U.S. Tax Cas. (CCH) ¶ 50483, 114 A.F.T.R.2d 2014-6391 (D.D.C. 2014)—§ 7:38
- Lincoln County v. Public Employment Relations Commission, 15 Wash. App. 2d 143, 475 P.3d 252 (Div. 3 2020)—§§ 14:33, 14:34, 25:1
- Linden Lumber Division, Summer & Co. v. N. L. R. B., 419 U.S. 301, 95 S. Ct. 429, 42 L. Ed. 2d 465, 87 L.R.R.M. (BNA) 3236, 75 Lab. Cas. (CCH) ¶ 10518 (1974)—§ 14:32
- Linke v. Northwestern School Corp., 763 N.E.2d 972, 162 Ed. Law Rep. 525 (Ind. 2002)—§ 19:15
- Linn v. Andover-Newton Theological School, 638 F. Supp. 1114, 1 I.E.R. Cas. (BNA) 684 (D. Mass. 1986)—§ 19:22
- Linwood Cemetery Ass'n. v. C.I.R., 87 T.C. 1314, Tax Ct. Rep. (CCH) 43542, 1986 WL 22063 (1986)—§§ 7:23, 21:1
- Lio v. C.I.R., 85 T.C. 56, Tax Ct. Rep. (CCH) 42249, 1985 WL 15372 (1985)—§ 18:20
- Lippoldt v. Cole, 468 F.3d 1204 (10th Cir. 2006)—§§ 1:9, 19:9
- Lipton v. Nature Co., 71 F.3d 464, 37 U.S.P.Q.2d 1012 (2d Cir. 1995)—§ 14:23
- Litowitz v. Litowitz, 102 Wash. App. 934, 10 P.3d 1086, 87 A.L.R.5th 749 (Div. 2 2000)—§ 21:38
- Little v. Wuerl, 929 F.2d 944, 66 Ed. Law Rep. 966, 55 Fair Empl. Prac. Cas. (BNA) 786, 56 Empl. Prac. Dec. (CCH) ¶ 40671 (3d Cir. 1991)—§§ 5:10, 16:6
- Little Rock Grain Exchange v. Thompson, 93 F. Supp. 571, 39 A.F.T.R. (P-H) ¶ 1192 (E.D. Ark. 1950)—§ 7:18
- Little Sisters of the Poor Saints Peter and Paul Home v. Pennsylvania, 591 U.S. 657, 140 S. Ct. 2367, 207 L. Ed. 2d 819, 2020 Employee Benefits Cas. (BNA) 253182, 2020-2 U.S. Tax Cas. (CCH) ¶ 50146 (2020)—§§ 16:2, 16:3, 21:14
- Litwin v. Allen, 25 N.Y.S.2d 667 (Sup 1940)—§ 4:6
- Living Faith, Inc. v. C.I.R., 950 F.2d 365, 92-1 U.S. Tax Cas. (CCH) ¶ 50003, 69 A.F.T.R.2d 92-301 (7th Cir. 1991)—§ 8:1
- Lloyds of Texas, *In re*, 43 F.2d 383 (N.D. Tex. 1930)—§ 2:1
- L.M. ex rel. H.M. v. Evesham Tp. Bd. of Educ., 256 F. Supp. 2d 290, 176 Ed. Law Rep. 728 (D.N.J. 2003)—§ 19:13
- Local 1812, American Federation of Government Employees v. U.S. Dept. of State, 662 F. Supp. 50, 1 A.D. Cas. (BNA) 1060, 43 Fair Empl. Prac. Cas. (BNA) 955, 2 I.E.R. Cas. (BNA) 47, 43 Empl. Prac. Dec. (CCH) ¶ 36985 (D.D.C. 1987)—§ 21:45
- Local 3489, United Steelworkers of America, AFL-CIO v. Usery, 429 U.S. 305, 97 S. Ct. 611, 50 L. Ed. 2d 502, 94 L.R.R.M. (BNA) 2203, 79 Lab. Cas. (CCH) ¶ 11806 (1977)—§ 25:3
- Locke v. Davey, 540 U.S. 712, 124 S. Ct. 1307, 158 L. Ed. 2d 1, 185 Ed. Law Rep. 30 (2004)—§§ 16:3, 19:29
- v. Karass*, 555 U.S. 207, 129 S. Ct. 798, 172 L. Ed. 2d 552, 185 L.R.R.M. (BNA) 2833, 157 Lab. Cas. (CCH) ¶ 11153, 157 Lab. Cas. (CCH) ¶ 60732 (2009)—§ 25:10
- Lockerman v. South River Electric Membership Corporation, 250 N.C. App. 631, 794 S.E.2d 346 (2016)—§§ 22:5, 22:7
- Logiodice v. Trustees of Maine Cent. Institute, 296 F.3d 22, 167 Ed. Law Rep. 85 (1st Cir. 2002)—§ 19:14
- Lomando v. U.S., 667 F.3d 363, 80 A.L.R. Fed. 2d 699 (3d Cir. 2011)—§ 4:14
- Lombardo v. Dr. Seuss Enterprises, L.P., 279 F. Supp. 3d 497, 45 Media L. Rep. (BNA) 2365, 124 U.S.P.Q.2d 1146 (S.D. N.Y. 2017)—§ 14:20
- Long v. Board of Educ. of Jefferson County, Ky.,

- 121 F. Supp. 2d 621, 149 Ed. Law Rep. 157 (W.D. Ky. 2000)—§ 19:18
- Longoria Next Friend of M.L. v. San Benito Independent Consolidated School District, 942 F.3d 258, 371 Ed. Law Rep. 18 (5th Cir. 2019)—§ 19:18
- Longue Vue Foundation v. C.I.R., 90 T.C. 150, Tax Ct. Rep. (CCH) 44540, Tax Ct. Rep. Dec. (P-H) 90.12, 1988 WL 3968 (1988)—§ 24:4
- Lord v. C.I.R., T.C. Memo. 2010-196, T.C.M. (RIA) ¶ 2010-196, 100 T.C.M. (CCH) 201 (2010)—§ 8:19
- v. Equitable Life Assur. Society of U. S., 194 N.Y. 212, 87 N.E. 443 (1909)—§ 3:6
- Lorens v. Catholic Health Care Partners, 356 F. Supp. 2d 827, 95 A.F.T.R.2d 2005-786 (N.D. Ohio 2005)—§§ 9:6, 21:13
- Los Angeles News Service v. Reuters Television Intern., Ltd., 149 F.3d 987, 26 Media L. Rep. (BNA) 2001, 47 U.S.P.Q.2d 1349 (9th Cir. 1998)—§ 14:19
- Losantiville Country Club v. Commissioner of Internal Revenue, 906 F.3d 468, 2018-2 U.S. Tax Cas. (CCH) ¶ 50449, 122 A.F.T.R.2d 2018-6285 (6th Cir. 2018)—§ 23:4
- Lotus Development Corp. v. Borland Intern., Inc., 49 F.3d 807, 34 U.S.P.Q.2d 1014 (1st Cir. 1995)—§ 14:14
- Louisiana Credit Union League v. U.S., 693 F.2d 525, 82-2 U.S. Tax Cas. (CCH) ¶ 9717, 51 A.F.T.R.2d 83-451 (5th Cir. 1982)—§§ 11:4, 26:5
- Louisiana World Exposition v. Federal Ins. Co., 864 F.2d 1147 (5th Cir. 1989)—§ 4:2
- Louis Vuitton Malletier, S.A. v. My Other Bag, Inc., 156 F. Supp. 3d 425, 117 U.S.P.Q.2d 1537 (S.D. N.Y. 2016)—§ 14:20
- Lovelace v. Southeastern Massachusetts University, 793 F.2d 419, 33 Ed. Law Rep. 72, 1 I.E.R. Cas. (BNA) 1405 (1st Cir. 1986)—§§ 19:22, 19:24
- Loveland Camp No. 83, W.O.W. v. Woodmen Bldg. & Benev. Ass'n, 108 Colo. 297, 116 P.2d 195 (1941)—§ 1:9
- Lovell v. Chandler, 303 F.3d 1039, 13 A.D. Cas. (BNA) 918 (9th Cir. 2002)—§§ 5:13, 19:9
- Lowrey v. Workforce Appeals Bd., 2011 UT App 240, 262 P.3d 825, Unempl. Ins. Rep. (CCH) ¶ 8370 (Utah Ct. App. 2011)—§ 16:29
- Lozanoski v. Sarafin, 485 N.E.2d 669 (Ind. Ct. App. 1985)—§§ 3:11, 14:3
- Lubavitch of Iowa, Inc. v. Walters, 873 F.2d 1161 (8th Cir. 1989)—§ 16:3
- Lubbock, In re, 624 S.W.3d 506 (Tex. 2021)—§§ 16:2, 16:11
- Lubbock Civil Liberties Union v. Lubbock Independent School Dist., 669 F.2d 1038, 2 Ed. Law Rep. 961 (5th Cir. 1982)—§ 19:29
- Lucas v. South Carolina Coastal Council, 505 U.S. 1003, 112 S. Ct. 2886, 120 L. Ed. 2d 798, 34 Env't. Rep. Cas. (BNA) 1897, 22 Env'tl. L. Rep. 21104 (1992)—§ 18:30
- v. U.S., 757 S.W.2d 687 (Tex. 1988)—§ 21:25
- Lucy Webb Hayes Nat. Training School for Deaconesses and Missionaries v. Geoghegan, 281 F. Supp. 116 (D. D.C. 1967)—§ 21:40
- Lujan v. Defenders of Wildlife, 504 U.S. 555, 112 S. Ct. 2130, 119 L. Ed. 2d 351, 34 Env't. Rep. Cas. (BNA) 1785, 22 Env'tl. L. Rep. 20913 (1992)—§§ 14:5, 18:30
- Luna Perez v. Sturgis Public Schools, 598 U.S. 142, 143 S. Ct. 859, 215 L. Ed. 2d 95, 412 Ed. Law Rep. 423 (2023)—§§ 5:13, 19:13
- Lund v. Schrader, 492 P.2d 202 (Wyo. 1971)—§ 19:3
- Lundberg ex rel. Orient Foundation v. Coleman, 115 Wash. App. 172, 60 P.3d 595 (Div. 1 2002)—§ 4:15
- Lutheran Church-Missouri Synod v. Bowling, 89 Ill. App. 3d 100, 44 Ill. Dec. 404, 411 N.E.2d 526 (4th Dist. 1980)—§ 16:6
- Lutheran Social Service of Minnesota v. U.S., 758 F.2d 1283, 85-1 U.S. Tax Cas. (CCH) ¶ 9316, 55 A.F.T.R.2d 85-1171 (8th Cir. 1985)—§§ 7:1, 9:4, 9:29, 16:1, 16:26
- Lynch v. Donnelly, 465 U.S. 668, 104 S. Ct. 1355, 79 L. Ed. 2d 604 (1984)—§ 16:3
- Lyng v. Northwest Indian Cemetery Protective Ass'n, 485 U.S. 439, 108 S. Ct. 1319, 99 L. Ed. 2d 534, 18 Env'tl. L. Rep. 21043 (1988)—§ 18:12
- Lyons v. Salve Regina College, 565 F.2d 200 (1st Cir. 1977)—§ 19:11
- Lyznicki v. Board of Educ., School Dist. 167, Cook County, Ill., 707 F.2d 949, 11 Ed. Law Rep. 448 (7th Cir. 1983)—§ 19:22

## M

- MacGregor v. Commissioner of Corporations and Taxation, 327 Mass. 484, 99 N.E.2d 468 (1951)—§ 16:10
- Mach Mining, LLC v. E.E.O.C., 575 U.S. 480, 135 S. Ct. 1645, 191 L. Ed. 2d 607, 126

TABLE OF CASES

- Fair Empl. Prac. Cas. (BNA) 1521, 98 Empl. Prac. Dec. (CCH) ¶ 45300 (2015)—§ 5:10
- Mack v. Yost, 63 F.4th 211 (3d Cir. 2023)—§§ 14:2, 16:3
- Mackey v. Moss, 278 Ala. 55, 175 So. 2d 749, 59 L.R.R.M. (BNA) 2880, 51 Lab. Cas. (CCH) ¶ 51326 (1965)—§ 3:6
- Macleary v. Hines, 817 F.2d 1081 (3d Cir. 1987)—§ 23:12
- MacMahan Island Ass'n v. Andrews, 2008 ME 52, 943 A.2d 592 (Me. 2008)—§ 15:1
- Macomber v. Dillman, 505 A.2d 810 (Me. 1986)—§ 21:39
- Madsen v. Women's Health Center, Inc., 512 U.S. 1277, 115 S. Ct. 23, 129 L. Ed. 2d 922 (1994)—§ 21:35
- Maffei v. Roman Catholic Archbishop of Boston, 449 Mass. 235, 867 N.E.2d 300 (2007)—§ 16:2
- Magers v. Alabama Women's Center Reproductive Alternatives, LLC, 325 So. 3d 788 (Ala. 2020)—§ 21:35
- Mahanoy Area School District v. B. L. by and through Levy, 594 U.S. 180, 141 S. Ct. 2038, 210 L. Ed. 2d 403, 391 Ed. Law Rep. 19 (2021)—§ 19:18
- Mahavongsanan v. Hall, 529 F.2d 448 (5th Cir. 1976)—§ 19:16
- Maher v. Roe, 432 U.S. 464, 97 S. Ct. 2376, 53 L. Ed. 2d 484 (1977)—§§ 21:6, 21:11, 21:35
- Mahoney v. Trabucco, 738 F.2d 35, 35 Fair Empl. Prac. Cas. (BNA) 97, 34 Empl. Prac. Dec. (CCH) ¶ 34513 (1st Cir. 1984)—§ 5:12
- Maine v. Thiboutot, 448 U.S. 1, 100 S. Ct. 2502, 65 L. Ed. 2d 555 (1980)—§ 19:9
- MAI Systems Corp. v. Peak Computer, Inc., 991 F.2d 511, 26 U.S.P.Q.2d 1458 (9th Cir. 1993)—§§ 14:13, 14:14
- Malewicz v. City of Amsterdam, 517 F. Supp. 2d 322 (D.D.C. 2007)—§§ 18:8, 18:23
- Mallick v. International Broth. of Elec. Workers, 644 F.2d 228, 106 L.R.R.M. (BNA) 2738, 90 Lab. Cas. (CCH) ¶ 12621, 31 Fed. R. Serv. 2d 208 (3d Cir. 1981)—§ 25:7
- Malloy v. Fong, 37 Cal. 2d 356, 232 P.2d 241 (1951)—§ 18:37
- Malone v. University of Kansas Medical Center, 220 Kan. 371, 552 P.2d 885 (1976)—§ 21:25
- Mangum v. Swearingen, 565 S.W.2d 957 (Tex. Civ. App. San Antonio 1978)—§ 3:11
- Manhattan Community Access Corporation v. Halleck, 587 U.S. 802, 139 S. Ct. 1921, 204 L. Ed. 2d 405 (2019)—§§ 16:3, 19:10, 19:29
- Manufacturers Technologies, Inc. v. Cams, Inc., 706 F. Supp. 984, 10 U.S.P.Q.2d 1321 (D. Conn. 1989)—§ 14:23
- Manzanita Band of Kumeyaay Nation v. Wolf, 496 F. Supp. 3d 257 (D.D.C. 2020)—§ 27:2
- Maples v. Martin, 858 F.2d 1546, 49 Ed. Law Rep. 529 (11th Cir. 1988)—§§ 19:22, 19:24
- Maples, Application of, 563 S.W.2d 760 (Mo. 1978)—§ 21:42
- Marcum v. Salazar, 694 F.3d 123, 75 Env't. Rep. Cas. (BNA) 1481 (D.C. Cir. 2012)—§ 18:28
- Marcus v. Rowley, 695 F.2d 1171, 8 Ed. Law Rep. 258, 217 U.S.P.Q. 691 (9th Cir. 1983)—§ 14:20
- Margaret S. v. Edwards, 794 F.2d 994 (5th Cir. 1986)—§ 21:35
- Marjorie Webster Jr. College, Inc. v. Middle States Ass'n of Colleges & Secondary Schools, Inc., 432 F.2d 650, 1970 Trade Cas. (CCH) ¶ 73252 (D.C. Cir. 1970)—§§ 1:2, 14:29, 26:10
- Marketing Information Masters, Inc. v. Board of Trustees of California State University System, 552 F. Supp. 2d 1088 (S.D. Cal. 2008)—§ 19:9
- Marks v. Mandel, 477 So. 2d 1036 (Fla. 3d DCA 1985)—§ 21:33
- v. U.S., 430 U.S. 188, 97 S. Ct. 990, 51 L. Ed. 2d 260, 2 Media L. Rep. (BNA) 1401 (1977)—§ 21:35
- Marrese v. American Academy of Orthopaedic Surgeons, 470 U.S. 373, 105 S. Ct. 1327, 84 L. Ed. 2d 274, 1985-1 Trade Cas. (CCH) ¶ 66449 (1985)—§ 14:3
- v. Interqual, Inc., 748 F.2d 373, 1984-2 Trade Cas. (CCH) ¶ 66271 (7th Cir. 1984)—§ 21:12
- Marsh v. Chambers, 463 U.S. 783, 103 S. Ct. 3330, 77 L. Ed. 2d 1019 (1983)—§§ 16:3, 19:29
- Marshall v. Barlow's, Inc., 436 U.S. 307, 98 S. Ct. 1816, 56 L. Ed. 2d 305, 6 O.S.H. Cas. (BNA) 1571, 1978 O.S.H. Dec. (CCH) ¶ 22735, 8 Env'tl. L. Rep. 20434 (1978)—§ 5:8
- v. Local Union 20, Intern. Broth. of Teamsters, Chauffeurs, Warehousemen and Helpers of Commerce, 611 F.2d 645, 103 L.R.R.M. (BNA) 2111, 87 Lab. Cas. (CCH)

- ¶ 11772, 28 Fed. R. Serv. 2d 681, 53 A.L.R. Fed. 572 (6th Cir. 1979)—§ 25:3
- v. Munro, 845 P.2d 424 (Alaska 1993)—§ 16:6
- Martha's Vineyard Scuba Headquarters, Inc. v. Unidentified, Wrecked and Abandoned Steam Vessel, 833 F.2d 1059, 1988 A.M.C. 1109 (1st Cir. 1987)—§ 18:11
- Martin v. Curran, 303 N.Y. 276, 101 N.E.2d 683, 31 L.R.R.M. (BNA) 2662, 20 Lab. Cas. (CCH) ¶ 66597 (1951)—§ 3:1
- v. International Matex Tank Terminals-Bayonne, 928 F.2d 614, 14 O.S.H. Cas. (BNA) 2153, 1991 O.S.H. Dec. (CCH) ¶ 29282 (3d Cir. 1991)—§ 5:8
- v. Parrish, 805 F.2d 583, 35 Ed. Law Rep. 1011, 1 I.E.R. Cas. (BNA) 1388 (5th Cir. 1986)—§ 19:24
- v. Watts, 508 So. 2d 1136 (Ala. 1987)—§ 23:12
- Martinelli v. Hearst Newspapers, L.L.C., 65 F.4th 231 (5th Cir. 2023)—§ 14:17
- Martinez v. Bynum, 461 U.S. 321, 103 S. Ct. 1838, 75 L. Ed. 2d 879, 10 Ed. Law Rep. 11 (1983)—§§ 19:1, 19:12
- v. Maruszczak, 123 Nev. 433, 168 P.3d 720 (2007)—§§ 4:14, 19:8
- Martin Luther King, Jr., Center for Social Change, Inc. v. American Heritage Products, Inc., 694 F.2d 674 (11th Cir. 1983)—§§ 14:22, 18:35
- v. American Heritage Products, Inc., 250 Ga. 135, 296 S.E.2d 697, 8 Media L. Rep. (BNA) 2377, 216 U.S.P.Q. 711 (1982)—§ 18:35
- Martin Memorial Hosp. Ass'n, Inc. v. Noble, 496 So. 2d 222 (Fla. 4th DCA 1986)—§ 21:23
- Martire v. Laborers' Local Union 1058, 410 F.2d 32, 70 L.R.R.M. (BNA) 3378, 60 Lab. Cas. (CCH) ¶ 10034 (3d Cir. 1969)—§§ 25:5, 25:7
- Maryland and Virginia Eldership of Churches of God v. Church of God at Sharpsburg, Inc., 396 U.S. 367, 90 S. Ct. 499, 24 L. Ed. 2d 582 (1970)—§ 16:4
- Maryland and Virginia Milk Producers Ass'n v. U.S., 362 U.S. 458, 80 S. Ct. 847, 4 L. Ed. 2d 880 (1960)—§ 22:11
- Marymount Hosp., Inc. v. Shalala, 19 F.3d 658, 44 Soc. Sec. Rep. Serv. 65 (D.C. Cir. 1994)—§ 21:5
- Massachusetts School of Law at Andover, Inc. v. American Bar Ass'n, 937 F. Supp. 435, 113 Ed. Law Rep. 130, 1996-2 Trade Cas. (CCH) ¶ 71543 (E.D. Pa. 1996)—§§ 14:29, 26:8
- Massey v. Argenbright, 211 Mont. 331, 683 P.2d 1332, 18 Ed. Law Rep. 1051 (1984)—§ 19:22
- Massie v. Henry, 455 F.2d 779 (4th Cir. 1972)—§ 19:18
- Master v. Country Club of Landfall, 263 N.C. App. 181, 823 S.E.2d 115 (2018)—§§ 4:2, 23:3
- Masterpiece Cakeshop v. Colorado Civil Rights Commission, 584 U.S. 617, 138 S. Ct. 1719, 201 L. Ed. 2d 35, 102 Empl. Prac. Dec. (CCH) ¶ 46050 (2018)—§ 16:2
- Masters v. Wilhelmina Model Agency, Inc., 473 F.3d 423, 2007-1 Trade Cas. (CCH) ¶ 75542 (2d Cir. 2007)—§ 15:11
- Masterson v. Diocese of Northwest Texas, 422 S.W.3d 594 (Tex. 2013)—§§ 16:4, 16:6
- Mastro Plastics Corp. v. National Labor Relations Bd., 350 U.S. 270, 76 S. Ct. 349, 100 L. Ed. 309, 37 L.R.R.M. (BNA) 2587, 29 Lab. Cas. (CCH) ¶ 69779 (1956)—§ 14:36
- Matthew Bender & Co., Inc. v. West Pub. Co., 158 F.3d 693, 48 U.S.P.Q.2d 1545 (2d Cir. 1998)—§ 14:13
- Mauritz v. Schwind, 101 S.W.2d 1085 (Tex. Civ. App. Amarillo 1937)—§ 2:13
- Mauro By and Through Mauro, Estate of v. Borgess Medical Center, 137 F.3d 398, 7 A.D. Cas. (BNA) 1571, 1998 Fed. App. 0067P (6th Cir. 1998)—§§ 5:13, 21:45
- Maxtone-Graham v. Burtchaell, 803 F.2d 1253, 13 Media L. Rep. (BNA) 1513, 231 U.S.P.Q. 534, 5 Fed. R. Serv. 3d 849 (2d Cir. 1986)—§ 14:10
- May v. Cooperman, 780 F.2d 240, 29 Ed. Law Rep. 516 (3d Cir. 1985)—§ 19:29
- Mayers v. U.S. Dept. of Health and Human Services, 806 F.2d 995 (11th Cir. 1986)—§ 21:7
- Mayerson v. 3701 Tenants Corp., 123 Misc. 2d 235, 473 N.Y.S.2d 123 (Sup 1984)—§ 22:8
- Mayer v. City of Dallas, 747 F.2d 323 (5th Cir. 1984)—§ 18:26
- Mayger v. St. Louis Min. & Mill. Co. of Montana, 68 Mont. 492, 219 P. 1102 (1923)—§ 5:3
- Mayhew & Isbell Lumber Co. v. Valley Wells Truck Growers' Ass'n, 216 S.W. 225 (Tex. Civ. App. San Antonio 1919)—§ 1:9

TABLE OF CASES

- Mayo Clinic v. United States, 2022-2 U.S. Tax Cas. (CCH) P 50266, 130 A.F.T.R.2d 2022-6540 (D. Minn. 2022)—§ 11:24
- v. United States, 997 F.3d 789, 390 Ed. Law Rep. 479, 2021-1 U.S. Tax Cas. (CCH) ¶ 50145, 127 A.F.T.R.2d 2021-2013 (8th Cir. 2021)—§§ 7:5, 9:5, 11:24, 21:17
- v. United States, 412 F. Supp. 3d 1038, 2019-2 U.S. Tax Cas. (CCH) ¶ 50246, 124 A.F.T.R.2d 2019-5448 (D. Minn. 2019)—§§ 7:5, 9:5, 11:24, 21:17
- Mayor of Baltimore v. Azar, 973 F.3d 258 (4th Cir. 2020)—§§ 13:9, 21:35
- Mayson Mfg. Co. v. C.I.R., 178 F.2d 115, 49-2 U.S. Tax Cas. (CCH) ¶ 9467, 38 A.F.T.R. (P-H) ¶ 1028 (6th Cir. 1949)—§ 12:3
- McAllen Grace Brethren Church v. Salazar, 764 F.3d 465 (5th Cir. 2014)—§§ 18:12, 18:32
- McCabe v. New Jersey Turnpike Authority, 35 N.J. 26, 170 A.2d 810 (1961)—§ 19:8
- McCall by Andrews v. Batson, 285 S.C. 243, 329 S.E.2d 741, 25 Ed. Law Rep. 656 (1985)—§ 19:8
- McClure v. Montgomery County Planning Bd. of Maryland-Nat. Capital Park and Planning Com'n, 220 Md. App. 369, 103 A.3d 1111 (2014)—§ 8:19
- v. Salvation Army, 460 F.2d 553, 4 Fair Empl. Prac. Cas. (BNA) 490, 4 Empl. Prac. Dec. (CCH) ¶ 7719 (5th Cir. 1972)—§ 16:6
- McConnell v. Federal Election Com'n, 540 U.S. 93, 124 S. Ct. 619, 157 L. Ed. 2d 491 (2003)—§§ 20:2, 20:15
- McCormick v. Board of Education of Hobbs Municipal School Dist. No. 16, 1954-NMSC-094, 58 N.M. 648, 274 P.2d 299 (1954)—§ 19:4
- McCoy v. East Texas Medical Center Regional Healthcare System, 388 F. Supp. 2d 760, 96 A.F.T.R.2d 2005-6023 (E.D. Tex. 2005)—§ 21:13
- McCreary County, Ky. v. American Civil Liberties Union of Ky., 545 U.S. 844, 125 S. Ct. 2722, 162 L. Ed. 2d 729, 15 A.L.R. Fed. 2d 865 (2005)—§ 16:3
- McCullen v. Coakley, 573 U.S. 464, 134 S. Ct. 2518, 189 L. Ed. 2d 502 (2014)—§ 21:35
- McCurry v. Tesch, 738 F.2d 271, 18 Ed. Law Rep. 591 (8th Cir. 1984)—§ 16:7
- McCutcheon v. Federal Election Com'n, 572 U.S. 185, 134 S. Ct. 1434, 188 L. Ed. 2d 468 (2014)—§§ 7:15, 20:2, 20:15
- McDaniel v. Baptist Memorial Hospital, 469 F.2d 230, 11 U.C.C. Rep. Serv. 740 (6th Cir. 1972)—§ 21:26
- McDonald v. Massachusetts General Hospital, 120 Mass. 432, 1876 WL 10813 (1876)—§ 14:8
- McDonnell Douglas Corp. v. Green, 411 U.S. 792, 93 S. Ct. 1817, 36 L. Ed. 2d 668, 5 Fair Empl. Prac. Cas. (BNA) 965, 5 Empl. Prac. Dec. (CCH) ¶ 8607 (1973)—§§ 5:10, 5:12, 5:13
- McGinnis v. Local Union No. 710, Intern. Broth. of Teamsters, 664 F. Supp. 1212, 127 L.R.R.M. (BNA) 2184, 110 Lab. Cas. (CCH) ¶ 10786 (N.D. Ill. 1987)—§ 25:2
- McGucken v. Pub Ocean Limited, 42 F.4th 1149 (9th Cir. 2022)—§ 14:20
- McGulpin v. Bessmer, 241 Iowa 1119, 43 N.W.2d 121 (1950)—§ 21:32
- McKee v. Miles Laboratories, Inc., 675 F. Supp. 1060, Prod. Liab. Rep. (CCH) ¶ 11733 (E.D. Ky. 1987)—§ 21:26
- v. Moore, 1982 OK 71, 648 P.2d 21 (Okla. 1982)—§ 21:37
- McLain v. Lanova Corp., 28 Del. Ch. 176, 39 A.2d 209 (1944)—§ 3:6
- McLean v. Church of God, 254 Ala. 134, 47 So. 2d 257 (1950)—§ 16:10
- McManus v. Board of Educ. of Hempstead Union Free School Dist., 87 N.Y.2d 183, 638 N.Y.S.2d 411, 661 N.E.2d 984, 107 Ed. Law Rep. 919 (1995)—§ 19:22
- McNeal v. Tate County School Dist., 508 F.2d 1017 (5th Cir. 1975)—§ 19:13
- McNeil v. Sherwood School District 88J, 918 F.3d 700, 363 Ed. Law Rep. 559 (9th Cir. 2019)—§ 19:18
- McNulty v. City of New York, 100 N.Y.2d 227, 762 N.Y.S.2d 12, 792 N.E.2d 162 (2003)—§ 21:25
- Mduba v. Benedictine Hospital, 52 A.D.2d 450, 384 N.Y.S.2d 527 (3d Dep't 1976)—§ 21:25
- Meacham v. Knolls Atomic Power Laboratory, 554 U.S. 84, 128 S. Ct. 2395, 171 L. Ed. 2d 283, 103 Fair Empl. Prac. Cas. (BNA) 908, 91 Empl. Prac. Dec. (CCH) ¶ 43231 (2008)—§ 5:12
- Medeiros v. Kiyosaki, 52 Haw. 436, 478 P.2d 314 (1970)—§ 19:19
- Medical Staff of Avera Marshall Regional Medical Center v. Avera Marshall, 857 N.W.2d 695 (Minn. 2014)—§§ 1:9, 2:11, 14:5, 21:22
- Meeropol v. Nizer, 560 F.2d 1061, 2 Media L.

- Rep. (BNA) 2269, 195 U.S.P.Q. 273 (2d Cir. 1977)—§ 14:21
- Meinhart v. Contresta, 194 N.Y.S. 593 (Sup 1922)—§ 16:10
- Melendez v. Sirius XM Radio, Inc., 50 F.4th 294 (2d Cir. 2022)—§ 18:35
- Melzer v. Board of Education of City School Dist. of City of New York, 336 F.3d 185, 179 Ed. Law Rep. 32, 20 I.E.R. Cas. (BNA) 257 (2d Cir. 2003)—§ 19:24
- Memorial Hermann Accountable Care Organization v. Commissioner of Internal Revenue, T.C. Memo. 2023-62, T.C.M. (RIA) ¶ 2023-062 (2023)—§§ 7:15, 21:13
- Memorial Hospital v. Maricopa County, 415 U.S. 250, 94 S. Ct. 1076, 39 L. Ed. 2d 306 (1974)—§ 21:1
- Memphis Development Foundation v. Factors Etc., Inc., 616 F.2d 956, 5 Media L. Rep. (BNA) 2521, 205 U.S.P.Q. 784 (6th Cir. 1980)—§§ 14:22, 18:35
- Menzel v. List, 24 N.Y.2d 91, 298 N.Y.S.2d 979, 246 N.E.2d 742, 6 U.C.C. Rep. Serv. 330 (1969)—§ 18:6
- v. List, 49 Misc. 2d 300, 267 N.Y.S.2d 804 (Sup 1966)—§ 18:7
- Meredith v. Pence, 984 N.E.2d 1213, 290 Ed. Law Rep. 998 (Ind. 2013)—§§ 16:3, 19:29
- Meritor Sav. Bank, FSB v. Vinson, 477 U.S. 57, 106 S. Ct. 2399, 91 L. Ed. 2d 49, 40 Fair Empl. Prac. Cas. (BNA) 1822, 40 Empl. Prac. Dec. (CCH) ¶ 36159 (1986)—§ 5:10
- Merrill v. City of Manchester, 114 N.H. 722, 332 A.2d 378 (1974)—§ 14:8
- Mesivtah Eitz Chaim of Bobov, Inc. v. Pike County Bd. of Assessment Appeals, 615 Pa. 463, 44 A.3d 3 (2012)—§ 16:25
- Methodist Hospital v. Ball, 50 Tenn. App. 460, 362 S.W.2d 475 (1961)—§ 21:32
- Methodist Hospitals of Memphis v. Assessment Appeals Com'n, 669 S.W.2d 305 (Tenn. 1984)—§ 21:20
- Metro-Goldwyn-Mayer Studios Inc. v. Grokster, Ltd., 545 U.S. 913, 125 S. Ct. 2764, 162 L. Ed. 2d 781, 33 Media L. Rep. (BNA) 1865, 75 U.S.P.Q.2d 1001 (2005)—§ 14:18
- Metropolitan Medical Center and Extended Care Facility v. Harris, 693 F.2d 775 (8th Cir. 1982)—§ 21:9
- Metz v. Transit Mix, Inc., 828 F.2d 1202, 44 Fair Empl. Prac. Cas. (BNA) 1339, 44 Empl. Prac. Dec. (CCH) ¶ 37458 (7th Cir. 1987)—§ 5:12
- Meyer v. California Prune & Apricot Growers' Ass'n, 42 Cal. App. 2d 632, 109 P.2d 726 (3d Dist. 1941)—§ 22:4
- Meyers v. Sabine Parish School Bd., 499 So. 2d 690, 36 Ed. Law Rep. 1048 (La. Ct. App. 3d Cir. 1986)—§ 19:21
- Meyerson v. State of Ariz., 709 F.2d 1235, 1 A.D. Cas. (BNA) 438, 12 Ed. Law Rep. 30, 31 Fair Empl. Prac. Cas. (BNA) 1183, 31 Empl. Prac. Dec. (CCH) ¶ 33581 (9th Cir. 1983)—§ 5:14
- M.G.B. Homes, Inc. v. Ameron Homes, Inc., 903 F.2d 1486, 15 U.S.P.Q.2d 1282, 16 Fed. R. Serv. 3d 1441 (11th Cir. 1990)—§ 14:17
- MIB, Inc. v. C.I.R., 734 F.2d 71, 84-1 U.S. Tax Cas. (CCH) ¶ 9476, 53 A.F.T.R.2d 84-1509 (1st Cir. 1984)—§§ 7:18, 26:2
- Mich., State of v. U.S., 40 F.3d 817, 95 Ed. Law Rep. 846, 94-2 U.S. Tax Cas. (CCH) ¶ 50583, 74 A.F.T.R.2d 94-6806, 1994 Fed. App. 0374P (6th Cir. 1994)—§ 7:1
- Michael H. v. Gerald D., 492 U.S. 937, 110 S. Ct. 22, 106 L. Ed. 2d 634 (1989)—§ 21:29
- Mickle v. Christie's, Inc., 207 F. Supp. 2d 237 (S.D. N.Y. 2002)—§ 18:6
- Microsoft Corp. v. Harmony Computers & Electronics, Inc., 846 F. Supp. 208, 31 U.S.P.Q.2d 1135 (E.D. N.Y. 1994)—§ 14:24
- Midland Co-op. Wholesale v. Ickes, 125 F.2d 618 (C.C.A. 8th Cir. 1942)—§ 22:1
- Midlantic Nat. Bank v. Frank G. Thompson Foundation, 170 N.J. Super. 128, 405 A.2d 866 (Ch. Div. 1979)—§§ 4:9, 4:11, 4:12
- Midwest Instruments Co., Matter of, 900 F.2d 1150, 14 O.S.H. Cas. (BNA) 1569, 1990 O.S.H. Dec. (CCH) ¶ 28899 (7th Cir. 1990)—§ 5:8
- Midwest Research Institute v. U.S., 744 F.2d 635, 84-2 U.S. Tax Cas. (CCH) ¶ 9815, 54 A.F.T.R.2d 84-6022 (8th Cir. 1984)—§§ 8:7, 11:13
- Midwest Underground Storage, Inc. v. Porter, 717 F.2d 493, 1983-2 Trade Cas. (CCH) ¶ 65598 (10th Cir. 1983)—§ 14:30
- Miller v. California, 413 U.S. 15, 93 S. Ct. 2607, 37 L. Ed. 2d 419, 1 Media L. Rep. (BNA) 1441 (1973)—§ 18:36
- v. Davis, 136 Tex. 299, 150 S.W.2d 973, 136 A.L.R. 177 (1941)—§ 2:1
- v. Greater Southeast Community Hosp., 508 A.2d 927 (D.C. 1986)—§ 21:40
- v. Johnson, 515 U.S. 900, 115 S. Ct. 2475, 132 L. Ed. 2d 762 (1995)—§ 19:30

TABLE OF CASES

- v. Johnson, 231 Va. 177, 343 S.E.2d 301 (1986)—§ 21:39
- v. Miller, 301 Minn. 207, 222 N.W.2d 71, 77 A.L.R.3d 941 (1974)—§ 4:6
- Miller, State ex rel. v. Board of Ed. of Unified School Dist. No. 398, Marion County (Peabody), 212 Kan. 482, 511 P.2d 705 (1973)—§ 19:3
- Milliken v. Bradley, 433 U.S. 267, 97 S. Ct. 2749, 53 L. Ed. 2d 745 (1977)—§ 19:30
- v. Bradley, 418 U.S. 717, 94 S. Ct. 3112, 41 L. Ed. 2d 1069 (1974)—§ 19:30
- Mill Lane Club, Inc. v. C. I. R., 23 T.C. 433, 1954 WL 350 (T.C. 1954)—§ 23:8
- Mills v. Atlantic City Dept. of Vital Statistics, 148 N.J. Super. 302, 372 A.2d 646 (Ch. Div. 1977)—§ 21:42
- v. Baldwin, 377 So. 2d 971 (Fla. 1979)—§ 16:4
- v. Baldwin, 362 So. 2d 2 (Fla. 1978)—§ 16:12
- v. Board of Ed. of Dist. of Columbia, 348 F. Supp. 866 (D.D.C. 1972)—§ 19:13
- Milton, In re, 29 Ohio St. 3d 20, 505 N.E.2d 255 (1987)—§ 21:34
- Milton Hershey School, In re, 590 Pa. 35, 911 A.2d 1258, 215 Ed. Law Rep. 84 (2006)—§ 1:6
- Minker v. Baltimore Annual Conference of United Methodist Church, 894 F.2d 1354, 51 Fair Empl. Prac. Cas. (BNA) 1372, 52 Empl. Prac. Dec. (CCH) ¶ 39586 (D.C. Cir. 1990)—§ 16:6
- Minnesota Ass'n of Public Schools v. Hanson, 287 Minn. 415, 178 N.W.2d 846 (1970)—§ 19:22
- Minnesota Daily, The v. University of Minnesota, 432 N.W.2d 189, 50 Ed. Law Rep. 545 (Minn. Ct. App. 1988)—§ 19:4
- Minnesota State Bd. for Community Colleges v. Knight, 465 U.S. 271, 104 S. Ct. 1058, 79 L. Ed. 2d 299, 15 Ed. Law Rep. 1050, 115 L.R.R.M. (BNA) 2785 (1984)—§§ 14:2, 25:10
- Minnick v. C.I.R., T.C. Memo. 2012-345, T.C.M. (RIA) ¶ 2012-345, 104 T.C.M. (CCH) 755 (2012)—§ 8:19
- Minority Employees of Tennessee Dept. of Employment Sec., Inc. v. State of Tenn., Dept. of Employment Sec., 573 F. Supp. 1346 (M.D. Tenn. 1983)—§ 14:5
- Minority Television Project, Inc. v. F.C.C., 676 F.3d 869, 40 Media L. Rep. (BNA) 1651 (9th Cir. 2012)—§ 20:13
- Minteq International, Inc. v. National Labor Relations Board, 855 F.3d 329, 209 L.R.R.M. (BNA) 3014, 167 Lab. Cas. (CCH) ¶ 11008 (D.C. Cir. 2017)—§ 14:34
- Minton v. Cavaney, 56 Cal. 2d 576, 15 Cal. Rptr. 641, 364 P.2d 473 (1961)—§ 4:8
- Mirage Editions, Inc. v. Albuquerque A.R.T. Co., 856 F.2d 1341, 8 U.S.P.Q.2d 1171 (9th Cir. 1988)—§ 14:9
- Miranda v. Xavier University, 594 F. Supp. 3d 961, 409 Ed. Law Rep. 673 (S.D. Ohio 2022)—§ 19:11
- Missco Homestead Ass'n v. U.S., 185 F.2d 280, 22 A.L.R.2d 1015 (8th Cir. 1950)—§ 15:16
- Miss Elizabeth D. Leckie Scholarship Fund v. C.I.R., 87 T.C. 251, Tax Ct. Rep. (CCH) 43222, 1986 WL 22166 (1986)—§§ 7:38, 10:23, 24:8
- Miss Georgia Scholarship Fund, Inc. v. Commissioner of Internal Revenue, 72 T.C. 267, 1979 WL 3797 (1979)—§ 8:1
- Mississippi Employment Sec. Com'n v. McGlothlin, 556 So. 2d 324, 58 Ed. Law Rep. 859, 51 Fair Empl. Prac. Cas. (BNA) 1491, 52 Empl. Prac. Dec. (CCH) ¶ 39657 (Miss. 1990)—§ 16:6
- Missouri v. Jenkins, 495 U.S. 33, 110 S. Ct. 1651, 109 L. Ed. 2d 31, 59 Ed. Law Rep. 298 (1990)—§§ 19:3, 19:30
- v. Jenkins by Agvei, 491 U.S. 274, 109 S. Ct. 2463, 105 L. Ed. 2d 229, 54 Ed. Law Rep. 16, 50 Fair Empl. Prac. Cas. (BNA) 17, 50 Empl. Prac. Dec. (CCH) ¶ 39069 (1989)—§ 19:9
- Missouri Republican Party v. Lamb, 227 F.3d 1070 (8th Cir. 2000)—§ 20:15
- Mitchell v. C.I.R., 775 F.3d 1243, 2015-1 U.S. Tax Cas. (CCH) ¶ 50130, 115 A.F.T.R.2d 2015-346 (10th Cir. 2015)—§ 8:19
- v. C.I.R., T.C. Memo. 2013-204, T.C.M. (RIA) ¶ 2013-204, 106 T.C.M. (CCH) 215 (2013)—§ 8:19
- v. Frank R. Howard Memorial Hosp., 853 F.2d 762, 47 Fair Empl. Prac. Cas. (BNA) 954, 47 Empl. Prac. Dec. (CCH) ¶ 38237, 1988-2 Trade Cas. (CCH) ¶ 68186 (9th Cir. 1988)—§ 21:12
- v. Helms, 530 U.S. 793, 120 S. Ct. 2530, 147 L. Ed. 2d 660, 145 Ed. Law Rep. 44 (2000)—§§ 16:3, 19:29
- v. King, 169 Conn. 140, 363 A.2d 68 (1975)—§ 19:2
- v. Los Angeles Community College Dist., 861

- F.2d 198, 50 Ed. Law Rep. 69, 59 Fair Empl. Prac. Cas. (BNA) 1722, 48 Empl. Prac. Dec. (CCH) ¶ 38551 (9th Cir. 1988)—§§ 5:13, 19:9
- Mobile Arts & Sports Ass'n, Inc. v. U.S., 148 F. Supp. 311, 57-1 U.S. Tax Cas. (CCH) ¶ 9359, 50 A.F.T.R. (P-H) ¶ 1530 (S.D. Ala. 1957)—§ 7:15
- Mobile Republican Assembly v. U.S., 353 F.3d 1357, 2004-1 U.S. Tax Cas. (CCH) ¶ 50111, 93 A.F.T.R.2d 2004-335 (11th Cir. 2003)—§ 7:26
- MobilizeGreen, Inc. v. Community Foundation for the Capital Region, 267 A.3d 1019 (D.C. 2022)—§§ 4:9, 24:11
- Modern Pub., a Div. of Unisystems, Inc. v. Landoll, Inc., 841 F. Supp. 129 (S.D. N.Y. 1994)—§ 14:17
- Modla v. Parker, 17 Ariz. App. 54, 495 P.2d 494 (Div. 1 1972)—§ 21:40
- Moffat Tunnel League v. U.S., 289 U.S. 113, 53 S. Ct. 543, 77 L. Ed. 1069 (1933)—§§ 1:9, 16:11
- Moline Properties v. Commissioner of Internal Revenue, 1943 C.B. 1011, 319 U.S. 436, 63 S. Ct. 1132, 87 L. Ed. 1499, 43-1 U.S. Tax Cas. (CCH) ¶ 9464, 30 A.F.T.R. (P-H) ¶ 1291 (1943)—§ 26:5
- Monell v. Department of Social Services of City of New York, 436 U.S. 658, 98 S. Ct. 2018, 56 L. Ed. 2d 611, 17 Fair Empl. Prac. Cas. (BNA) 873, 16 Empl. Prac. Dec. (CCH) ¶ 8345 (1978)—§ 19:9
- Monroe v. Board of Com'rs of City of Jackson, Tenn., 391 U.S. 450, 88 S. Ct. 1700, 20 L. Ed. 2d 733 (1968)—§ 19:30
- v. Pape, 365 U.S. 167, 81 S. Ct. 473, 5 L. Ed. 2d 492 (1961)—§ 19:9
- v. United Air Lines, Inc., 736 F.2d 394, 5 Employee Benefits Cas. (BNA) 1745, 34 Fair Empl. Prac. Cas. (BNA) 1622, 34 Empl. Prac. Dec. (CCH) ¶ 34535 (7th Cir. 1984)—§ 5:12
- Monterey Mechanical Co. v. Wilson, 125 F.3d 702 (9th Cir. 1997)—§ 19:12
- Montgomery v. Noga, 168 F.3d 1282, 49 U.S.P.Q.2d 1961, 51 Fed. R. Evid. Serv. 752 (11th Cir. 1999)—§ 14:17
- Montgomery County Geriatric and Rehabilitation Center v. Com., Dept. of Public Welfare, 75 Pa. Commw. 248, 462 A.2d 325, 2 Soc. Sec. Rep. Serv. 1268 (1983)—§ 21:6
- Montoya v. Barreras, 1970-NMSC-111, 81 N.M. 749, 473 P.2d 363 (1970)—§ 17:6
- Monument Builders of Greater Kansas City, Inc. v. American Cemetery Assn. of Kansas, 891 F.2d 1473, 1989-2 Trade Cas. (CCH) ¶ 68877 (10th Cir. 1989)—§ 27:1
- Moody v. Atlantic City Board of Education, 870 F.3d 206, 347 Ed. Law Rep. 75, 130 Fair Empl. Prac. Cas. (BNA) 689 (3d Cir. 2017)—§ 5:10
- Moore v. Christ's Christian Fellowship Church, Inc., 172 Ohio App. 3d 398, 2007-Ohio-3095, 875 N.E.2d 121 (5th Dist. Fairfield County 2007)—§§ 3:1, 3:10, 16:5
- v. Student Affairs Committee of Troy State University, 284 F. Supp. 725 (M.D. Ala. 1968)—§ 19:15
- v. United States, 66 F.4th 991 (Fed. Cir. 2023)—§ 5:11
- v. Warren, 250 Va. 421, 463 S.E.2d 459 (1995)—§ 14:8
- v. Warwick Public School Dist. No. 29, 794 F.2d 322, 1 A.D. Cas. (BNA) 911, 33 Ed. Law Rep. 157, 40 Fair Empl. Prac. Cas. (BNA) 1757, 40 Empl. Prac. Dec. (CCH) ¶ 36215 (8th Cir. 1986)—§ 19:25
- Moore & Associates Memphis LLC v. Greystone Homeowners Association Inc., 2017 WL 244112 (Tenn. Ct. App. 2017)—§ 17:6
- Moore ex rel. Moore v. Memorial Hosp. of Gulfport, 825 So. 2d 658 (Miss. 2002)—§ 21:25
- Moore's, Inc. v. Garcia, 604 S.W.2d 261 (Tex. Civ. App. Corpus Christi 1980)—§ 18:38
- Moore's Sterilization, In re, 289 N.C. 95, 221 S.E.2d 307 (1976)—§ 21:36
- Moorestown Management, Inc. v. Moorestown Bookshop, Inc., 104 N.J. Super. 250, 249 A.2d 623 (Ch. Div. 1969)—§ 2:11
- Moose Lodge No. 107 v. Irvis, 407 U.S. 163, 92 S. Ct. 1965, 32 L. Ed. 2d 627 (1972)—§§ 14:3, 23:2
- Morale v. Grigel, 422 F. Supp. 988 (D.N.H. 1976)—§ 19:15
- Moran v. Prime Healthcare Management, Inc., 3 Cal. App. 5th 1131, 208 Cal. Rptr. 3d 303 (4th Dist. 2016)—§ 14:6
- Morris v. Brandenburg, 2016-NMSC-027, 376 P.3d 836 (N.M. 2016)—§ 21:34
- Morrison v. Chan, 699 S.W.2d 205 (Tex. 1985)—§ 21:25
- v. Washington County, Ala., 700 F.2d 678 (11th Cir. 1983)—§ 21:40
- Morse v. Frederick, 551 U.S. 393, 127 S. Ct. 2618, 168 L. Ed. 2d 290, 220 Ed. Law Rep. 50 (2007)—§ 19:18

TABLE OF CASES

- Morton F. Plant Hosp. Ass'n, Inc. v. State, 491 So. 2d 586 (Fla. 1st DCA 1986)—§ 21:9
- Mose and Garrison Siskin Memorial Foundation, Inc. v. U.S., 790 F.2d 480, 86-1 U.S. Tax Cas. (CCH) ¶ 9399, 57 A.F.T.R.2d 86-1409 (6th Cir. 1986)—§ 11:25
- Moses v. Washington Parish School Bd., 456 F.2d 1285 (5th Cir. 1972)—§ 19:13
- Moses Lake School Dist. No. 161 v. Big Bend Community College, 81 Wash. 2d 551, 503 P.2d 86 (1972)—§§ 19:2, 19:3
- Moss v. Rishworth, 222 S.W. 225 (Tex. Comm'n App. 1920)—§ 21:30
- Mountanos v. C.I.R., T.C. Memo. 2013-138, T.C.M. (RIA) ¶ 2013-138, 105 T.C.M. (CCH) 1818 (2013)—§ 8:19
- Mount Lemmon Fire Dist. v. Guido, 586 U.S. 1, 139 S. Ct. 22, 202 L. Ed. 2d 262, 131 Fair Empl. Prac. Cas. (BNA) 37, 102 Empl. Prac. Dec. (CCH) ¶ 46151 (2018)—§ 5:12
- Mrozka v. Archdiocese of St. Paul and Minneapolis, 482 N.W.2d 806 (Minn. Ct. App. 1992)—§§ 16:2, 16:6
- Mt. Diablo Hospital Dist. v. Superior Court, 183 Cal. App. 3d 30, 227 Cal. Rptr. 790 (1st Dist. 1986)—§ 21:42
- Mt. Healthy City School Dist. Bd. of Educ. v. Doyle, 429 U.S. 274, 97 S. Ct. 568, 50 L. Ed. 2d 471, 1 I.E.R. Cas. (BNA) 76 (1977)—§§ 19:9, 19:24
- Mt. Sinai Hospital, In re, 250 N.Y. 103, 164 N.E. 871, 62 A.L.R. 564 (1928)—§§ 3:6, 3:15
- Mucha v. King, 792 F.2d 602 (7th Cir. 1986)—§§ 18:7, 18:21
- Mueller v. Allen, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 11 Ed. Law Rep. 763 (1983)—§ 19:29
- v. Michael Janssen Gallery Pte. Ltd., 225 F. Supp. 3d 201 (S.D. N.Y. 2016)—§ 18:6
- Muller v. State of Oregon, 208 U.S. 412, 28 S. Ct. 324, 52 L. Ed. 551 (1908)—§ 19:1
- Multiple Listing Service of Jackson, Inc. v. Century 21 Cantrell Real Estate, Inc., 390 So. 2d 982 (Miss. 1980)—§ 23:3
- Multnomah County Medical Soc. v. Scott, 825 F.2d 1410 (9th Cir. 1987)—§ 21:5
- Munn v. Hotchkiss School, 326 Conn. 540, 165 A.3d 1167, 347 Ed. Law Rep. 401 (2017)—§ 19:28
- Munns v. Martin, 131 Wash. 2d 192, 930 P.2d 318 (1997)—§ 18:26
- Murdock v. Com. of Pennsylvania, 319 U.S. 105, 63 S. Ct. 870, 87 L. Ed. 1292, 146 A.L.R. 81 (1943)—§ 16:8
- Murphy v. Traylor, 292 Ala. 78, 289 So. 2d 584 (1974)—§§ 1:9, 16:10, 16:13
- v. United Parcel Service, Inc., 527 U.S. 516, 119 S. Ct. 2133, 144 L. Ed. 2d 484, 9 A.D. Cas. (BNA) 691 (1999)—§ 5:13
- Murray v. City of Austin, Travis County, Tex., 744 F. Supp. 771 (W.D. Tex. 1990)—§ 16:3
- v. British Broadcasting Corp., 81 F.3d 287, 38 U.S.P.Q.2d 1405 (2d Cir. 1996)—§§ 14:17, 14:19
- v. Mayo Clinic, 934 F.3d 1101, 2019 A.D. Cas. (BNA) 309779 (9th Cir. 2019)—§ 5:13
- v. U.S. Dept. of Treasury, 681 F.3d 744 (6th Cir. 2012)—§§ 14:6, 16:3
- Museum of Fine Arts, Boston v. Seger-Thomschitz, 623 F.3d 1 (1st Cir. 2010)—§ 18:7
- Museum of Flight Foundation v. U.S., 63 F. Supp. 2d 1257, 99-1 U.S. Tax Cas. (CCH) ¶ 50311, 83 A.F.T.R.2d 99-1045 (W.D. Wash. 1999)—§ 11:15
- Mushroom Direct Purchaser Antitrust Litigation, In re, 2017 WL 895582 (E.D. Pa. 2017)—§ 22:11
- Myers v. Loudoun County Public Schools, 418 F.3d 395, 200 Ed. Law Rep. 581 (4th Cir. 2005)—§ 19:29

N

- Napolitano v. Trustees of Princeton University, 186 N.J. Super. 576, 453 A.2d 279, 8 Ed. Law Rep. 90 (Ch. Div. 1982)—§ 19:14
- National Alliance v. U.S., 710 F.2d 868, 83-2 U.S. Tax Cas. (CCH) ¶ 9434, 52 A.F.T.R.2d 83-5609 (D.C. Cir. 1983)—§ 8:6
- National Ass'n for Advancement of Colored People v. State of Ala. ex rel. Patterson, 357 U.S. 449, 78 S. Ct. 1163, 2 L. Ed. 2d 1488 (1958)—§§ 14:2, 14:5
- v. Button, 371 U.S. 415, 83 S. Ct. 328, 9 L. Ed. 2d 405 (1963)—§§ 14:2, 23:2
- National Ass'n of Life Underwriters, Inc. v. C.I.R., 30 F.3d 1526, 94-2 U.S. Tax Cas. (CCH) ¶ 50412, 74 A.F.T.R.2d 94-5836 (D.C. Cir. 1994)—§ 11:9
- National Ass'n of Postal Sup'rs v. U.S., 21 Cl. Ct. 310, 90-2 U.S. Tax Cas. (CCH) ¶ 50445, 66 A.F.T.R.2d 90-5393, 1990 WL 116360 (1990)—§§ 11:4, 25:11
- National Bank of Commerce v. Shaklee Corp., 503 F. Supp. 533, 207 U.S.P.Q. 1005 (W.D. Tex. 1980)—§§ 18:34, 18:35

- National Basketball Ass'n v. Motorola, Inc., 105 F.3d 841, 25 Media L. Rep. (BNA) 1385, 41 U.S.P.Q.2d 1585, 1997-1 Trade Cas. (CCH) ¶ 71705 (2d Cir. 1997)—§§ 14:10, 14:23
- National Broiler Marketing Ass'n v. U. S., 436 U.S. 816, 98 S. Ct. 2122, 56 L. Ed. 2d 728, 1978-1 Trade Cas. (CCH) ¶ 62074 (1978)—§ 22:11
- National Car Rental System, Inc. v. Computer Associates Intern., Inc., 991 F.2d 426, 26 U.S.P.Q.2d 1370 (8th Cir. 1993)—§ 14:24
- National Collegiate Athletic Ass'n v. Board of Regents of University of Oklahoma, 468 U.S. 85, 104 S. Ct. 2948, 82 L. Ed. 2d 70, 18 Ed. Law Rep. 50, 1984-2 Trade Cas. (CCH) ¶ 66139 (1984)—§§ 14:29, 26:8
- v. Christie, 926 F. Supp. 2d 551 (D.N.J. 2013)—§§ 7:18, 26:1
- v. C.I.R., 914 F.2d 1417, 62 Ed. Law Rep. 937, 90-2 U.S. Tax Cas. (CCH) ¶ 50513, 66 A.F.T.R.2d 90-5602 (10th Cir. 1990)—§ 11:9
- v. C.I.R., 92 T.C. 456, Tax Ct. Rep. (CCH) 45512, Tax Ct. Rep. Dec. (P-H) 92.27, 1989 WL 15733 (1989)—§ 26:5
- v. Smith, 525 U.S. 459, 119 S. Ct. 924, 142 L. Ed. 2d 929, 132 Ed. Law Rep. 33 (1999)—§ 19:10
- v. Tarkanian, 488 U.S. 179, 109 S. Ct. 454, 102 L. Ed. 2d 469, 50 Ed. Law Rep. 17 (1988)—§ 19:21
- National Collegiate Athletic Association v. Alston, 594 U.S. 69, 141 S. Ct. 2141, 210 L. Ed. 2d 314, 391 Ed. Law Rep. 45, 2021-1 Trade Cas. (CCH) ¶ 81685 (2021)—§ 14:29
- National Educ. Ass'n of Rhode Island v. Garrahy, 598 F. Supp. 1374, 5 Employee Benefits Cas. (BNA) 2499, 36 Fair Empl. Prac. Cas. (BNA) 748, 35 Empl. Prac. Dec. (CCH) ¶ 34882 (D.R.I. 1984)—§ 21:35
- National Endowment for the Arts v. Finley, 524 U.S. 569, 118 S. Ct. 2168, 141 L. Ed. 2d 500 (1998)—§ 18:2
- National Federation of Independent Business v. Department of Labor, Occupational Safety and Health Administration, 595 U.S. 109, 142 S. Ct. 661, 211 L. Ed. 2d 448 (2022)—§ 5:8
- v. Sebelius, 567 U.S. 519, 132 S. Ct. 2566, 183 L. Ed. 2d 450, 53 Employee Benefits Cas. (BNA) 1513, 2012-2 U.S. Tax Cas. (CCH) ¶ 50423, 109 A.F.T.R.2d 2012-2563, 80 A.L.R. Fed. 2d 501 (2012)—§§ 9:6, 21:1, 21:6, 21:14, 21:21
- National Federation of Republican Assemblies v. U.S., 218 F. Supp. 2d 1300, 2002-2 U.S. Tax Cas. (CCH) ¶ 50620, 90 A.F.T.R.2d 2002-6150 (S.D. Ala. 2002)—§ 7:26
- v. U.S., 148 F. Supp. 2d 1273, 2001-2 U.S. Tax Cas. (CCH) ¶ 50456, 87 A.F.T.R.2d 2001-2413 (S.D. Ala. 2001)—§ 7:26
- National Gerimedical Hospital and Gerontology Center v. Blue Cross of Kansas City, 452 U.S. 378, 101 S. Ct. 2415, 69 L. Ed. 2d 89, 1981-1 Trade Cas. (CCH) ¶ 64125 (1981)—§§ 21:9, 21:12
- National Institute of Family and Life Advocates v. Becerra, 585 U.S. 755, 138 S. Ct. 2361, 201 L. Ed. 2d 835 (2018)—§ 21:35
- Nationalist Foundation v. C.I.R., T.C. Memo. 2000-318, T.C.M. (RIA) ¶ 2000-318, 80 T.C.M. (CCH) 507 (2000)—§ 7:5
- Nationalist Movement v. C.I.R., 37 F.3d 216, 94-2 U.S. Tax Cas. (CCH) ¶ 50581, 74 A.F.T.R.2d 94-6801 (5th Cir. 1994)—§ 8:6
- National Labor Relations Bd. v. Babcock & Wilcox Co., 351 U.S. 105, 76 S. Ct. 679, 100 L. Ed. 975, 38 L.R.R.M. (BNA) 2001, 30 Lab. Cas. (CCH) ¶ 69911 (1956)—§ 14:32
- v. White Construction & Engineering Co., 204 F.2d 950, 32 L.R.R.M. (BNA) 2198, 23 Lab. Cas. (CCH) ¶ 67649 (5th Cir. 1953)—§ 14:33
- National Labor Relations Board v. Long Island Association for Aids Care, Inc., 870 F.3d 82, 209 L.R.R.M. (BNA) 3516, 168 Lab. Cas. (CCH) ¶ 11048 (2d Cir. 2017)—§ 14:35
- National League of Cities v. Usery, 426 U.S. 833, 96 S. Ct. 2465, 49 L. Ed. 2d 245, 22 Wage & Hour Cas. (BNA) 1064, 12 Empl. Prac. Dec. (CCH) ¶ 10996, 78 Lab. Cas. (CCH) ¶ 33390 (1976)—§ 5:11
- National League of Postmasters of U.S. v. C.I.R., 86 F.3d 59, 96-1 U.S. Tax Cas. (CCH) ¶ 50317, 77 A.F.T.R.2d 96-2558 (4th Cir. 1996)—§ 11:4
- National Medical Enterprises, Inc. v. Sandrock, 72 N.C. App. 245, 324 S.E.2d 268 (1985)—§ 21:1
- v. Small, 680 F.2d 83, Fed. Sec. L. Rep. (CCH) ¶ 98746 (9th Cir. 1982)—§ 4:7
- National Soc. of Professional Engineers v. U. S., 435 U.S. 679, 98 S. Ct. 1355, 55 L. Ed. 2d 637, 1978-1 Trade Cas. (CCH) ¶ 61990 (1978)—§§ 14:29, 26:8
- National Water Well Ass'n, Inc. v. C.I.R., 92

TABLE OF CASES

- T.C. 75, Tax Ct. Rep. (CCH) 45442, Tax Ct. Rep. Dec. (P-H) 92.7, 1989 WL 3804 (1989)—§§ 11:4, 26:5
- Navajo Nation v. U.S. Forest Service, 535 F.3d 1058 (9th Cir. 2008)—§§ 18:25, 18:26
- v. U.S. Forest Service, 479 F.3d 1024 (9th Cir. 2007)—§§ 16:3, 18:25, 18:26
- Nealy v. Warner Chappell Music, Inc., 60 F.4th 1325 (11th Cir. 2023)—§ 14:17
- Neel v. I. U. Bd. of Trustees, 435 N.E.2d 607, 4 Ed. Law Rep. 600 (Ind. Ct. App. 1982)—§ 19:11
- Neely v. C.I.R., 85 T.C. 934, Tax Ct. Rep. (CCH) 42540, 1985 WL 15422 (1985)—§ 18:20
- Neese v. Brown, 218 Tenn. 686, 405 S.W.2d 577, 25 A.L.R.3d 932 (1964)—§ 4:8
- Nelson v. Krusen, 678 S.W.2d 918 (Tex. 1984)—§§ 21:25, 21:39
- Neponsit Property Owners' Ass'n v. Emigrant Industrial Sav. Bank, 278 N.Y. 248, 15 N.E.2d 793, 118 A.L.R. 973 (1938)—§ 17:1
- Nettles v. Childs, 100 F.2d 952 (C.C.A. 4th Cir. 1939)—§ 4:1
- Nevada v. Hall, 440 U.S. 410, 99 S. Ct. 1182, 59 L. Ed. 2d 416 (1979)—§ 19:9
- New v. Kroeger, 90 Cal. Rptr. 3d 701, 202 P.3d 1089 (Cal. 2009)—§ 16:4
- New Biloxi Hospital, Inc. v. Frazier, 245 Miss. 185, 146 So. 2d 882 (1962)—§ 21:33
- New England Tel. and Tel. Co. v. Public Utilities Com'n of Maine, 742 F.2d 1 (1st Cir. 1984)—§ 21:5
- New Era Publications Intern., ApS v. Carol Pub. Group, 904 F.2d 152, 17 Media L. Rep. (BNA) 1913, 14 U.S.P.Q.2d 2030 (2d Cir. 1990)—§§ 14:11, 14:20
- New Habitat, Inc. v. Tax Collector of Cambridge, 451 Mass. 729, 889 N.E.2d 414 (2008)—§§ 7:1, 21:20
- New Hope Family Services, Inc. v. Poole, 966 F.3d 145 (2d Cir. 2020)—§§ 13:1, 14:2, 14:4, 16:2
- New Jersey v. T.L.O., 469 U.S. 325, 105 S. Ct. 733, 83 L. Ed. 2d 720, 21 Ed. Law Rep. 1122 (1985)—§§ 19:14, 19:15
- New Jersey Council of Teaching Hospitals v. Commissioner of Internal Revenue, 149 T.C. 466, Tax Ct. Rep. (CCH) 61094, Tax Ct. Rep. Dec. (RIA) 149.22, 2017 WL 6549900 (2017)—§§ 11:5, 11:20
- New Jersey State Bd. of Higher Educ. v. Board of Directors of Shelton College, 90 N.J. 470, 448 A.2d 988, 5 Ed. Law Rep. 1170 (1982)—§ 16:7
- New Life Baptist Church Academy v. Town of East Longmeadow, 885 F.2d 940, 56 Ed. Law Rep. 82 (1st Cir. 1989)—§ 19:5
- New Magnolia Baptist Church, Inc. of Branford v. Ellerker, 353 So. 2d 204 (Fla. 1st DCA 1977)—§ 16:13
- New Orleans Opera Ass'n, Inc. v. Southern Regional Opera Endowment Fund, 993 So. 2d 791 (La. Ct. App. 4th Cir. 2008)—§ 3:15
- Newport Church of Nazarene v. Hensley, 335 Or. 1, 56 P.3d 386 (2002)—§§ 16:6, 16:29
- Newport News Shipbuilding and Dry Dock Co. v. N.L.R.B., 602 F.2d 73, 101 L.R.R.M. (BNA) 2998, 86 Lab. Cas. (CCH) ¶ 11441 (4th Cir. 1979)—§ 14:34
- Newsome v. Batavia Local School Dist., 842 F.2d 920, 45 Ed. Law Rep. 1037 (6th Cir. 1988)—§ 19:14
- Newton v. Kaiser Foundation Hospitals, 184 Cal. App. 3d 386, 228 Cal. Rptr. 890 (3d Dist. 1986)—§ 21:25
- New York, City of v. De Lury, 23 N.Y.2d 175, 295 N.Y.S.2d 901, 243 N.E.2d 128 (1968)—§ 19:21
- New York County Bd. of Ancient Order of Hibernians v. Dinkins, 814 F. Supp. 358 (S.D. N.Y. 1993)—§ 14:2
- New York ex rel. Spitzer v. Operation Rescue National, 273 F.3d 184 (2d Cir. 2001)—§ 21:35
- New York ex rel. TZAC, Inc. v. New Israel Fund, 520 F. Supp. 3d 362 (S.D. N.Y. 2021)—§ 8:8
- New York State Club Ass'n, Inc. v. City of New York, 487 U.S. 1, 108 S. Ct. 2225, 101 L. Ed. 2d 1, 46 Empl. Prac. Dec. (CCH) ¶ 38035 (1988)—§§ 14:3, 14:5, 23:2
- v. City of New York, 69 N.Y.2d 211, 513 N.Y.S.2d 349, 505 N.E.2d 915 (1987)—§§ 14:3, 23:2
- New York State Nat. Organization for Women v. Terry, 886 F.2d 1339, 14 Fed. R. Serv. 3d 922 (2d Cir. 1989)—§ 21:35
- New York Times Co., Inc. v. Tasini, 533 U.S. 483, 121 S. Ct. 2381, 150 L. Ed. 2d 500, 29 Media L. Rep. (BNA) 1865, 59 U.S.P.Q.2d 1001, 5 A.L.R. Fed. 2d 623 (2001)—§ 14:11
- Nicholson v. Memorial Hosp. System, 722 S.W.2d 746 (Tex. App. Houston 14th Dist. 1986)—§ 21:33
- Niemann v. Vaughn Community Church, 154 Wash. 2d 365, 113 P.3d 463 (2005)—§§ 15:10, 15:11, 16:4

- Nihon Keizai Shimbun, Inc. v. Comline Business Data, Inc.*, 166 F.3d 65, 27 Media L. Rep. (BNA) 1171, 49 U.S.P.Q.2d 1516 (2d Cir. 1999)—§ 14:17
- Nixon v. Shrink Missouri Government PAC*, 528 U.S. 377, 120 S. Ct. 897, 145 L. Ed. 2d 886 (2000)—§ 20:15
- NLFC, Inc. v. Devcom Mid-America, Inc.*, 45 F.3d 231, 33 U.S.P.Q.2d 1629 (7th Cir. 1995)—§ 14:14
- N.L.R.B. v. Bishop Ford Cent. Catholic High School*, 623 F.2d 818, 104 L.R.R.M. (BNA) 2878, 89 Lab. Cas. (CCH) ¶ 12099 (2d Cir. 1980)—§ 14:31
- N. L. R. B. v. Blades Mfg. Corp.*, 344 F.2d 998, 59 L.R.R.M. (BNA) 2210, 51 Lab. Cas. (CCH) ¶ 19698 (8th Cir. 1965)—§ 14:36
- v. Blevins Popcorn Co.*, 659 F.2d 1173, 107 L.R.R.M. (BNA) 3108, 91 Lab. Cas. (CCH) ¶ 12865 (D.C. Cir. 1981)—§ 14:33
- N.L.R.B. v. Broadmoor Lumber Co.*, 578 F.2d 238, 98 L.R.R.M. (BNA) 3134, 84 Lab. Cas. (CCH) ¶ 10671 (9th Cir. 1978)—§ 14:32
- N. L. R. B. v. Brown and Connolly, Inc.*, 593 F.2d 1373, 100 L.R.R.M. (BNA) 3072, 86 Lab. Cas. (CCH) ¶ 11264 (1st Cir. 1979)—§ 14:32
- v. Cabot Carbon Co.*, 360 U.S. 203, 79 S. Ct. 1015, 3 L. Ed. 2d 1175, 44 L.R.R.M. (BNA) 2204, 37 Lab. Cas. (CCH) ¶ 65515 (1959)—§ 25:1
- N.L.R.B. v. Catholic Bishop of Chicago*, 440 U.S. 490, 99 S. Ct. 1313, 59 L. Ed. 2d 533, 100 L.R.R.M. (BNA) 2913, 85 Lab. Cas. (CCH) ¶ 11163 (1979)—§§ 14:31, 16:3, 16:6
- v. Curtin Matheson Scientific, Inc.*, 494 U.S. 775, 110 S. Ct. 1542, 108 L. Ed. 2d 801, 133 L.R.R.M. (BNA) 3049, 114 Lab. Cas. (CCH) ¶ 12048 (1990)—§ 14:32
- v. Deena Artware, Inc.*, 198 F.2d 645, 30 L.R.R.M. (BNA) 2479, 22 Lab. Cas. (CCH) ¶ 67091 (6th Cir. 1952)—§ 25:8
- N. L. R. B. v. Drivers, Chauffeurs, Helpers, Local Union No. 639*, 362 U.S. 274, 80 S. Ct. 706, 4 L. Ed. 2d 710, 45 L.R.R.M. (BNA) 2975, 39 Lab. Cas. (CCH) ¶ 66351 (1960)—§ 14:36
- v. Erie Resistor Corp.*, 373 U.S. 221, 83 S. Ct. 1139, 10 L. Ed. 2d 308, 53 L.R.R.M. (BNA) 2121, 47 Lab. Cas. (CCH) ¶ 18249, 94 A.L.R.2d 1147 (1963)—§ 14:36
- N.L.R.B. v. Fansteel Metallurgical Corp.*, 306 U.S. 240, 59 S. Ct. 490, 83 L. Ed. 627, 4 L.R.R.M. (BNA) 515, 1 Lab. Cas. (CCH) ¶ 17042, 123 A.L.R. 599 (1939)—§ 14:36
- N. L. R. B. v. Fleetwood Trailer Co.*, 389 U.S. 375, 88 S. Ct. 543, 19 L. Ed. 2d 614, 66 L.R.R.M. (BNA) 2737, 56 Lab. Cas. (CCH) ¶ 12347 (1967)—§ 14:36
- v. Floridan Hotel of Tampa, Inc.*, 318 F.2d 545, 53 L.R.R.M. (BNA) 2420, 47 Lab. Cas. (CCH) ¶ 18317 (5th Cir. 1963)—§ 14:34
- v. Frontier Homes Corp.*, 371 F.2d 974, 64 L.R.R.M. (BNA) 2320, 54 Lab. Cas. (CCH) ¶ 11701 (8th Cir. 1967)—§ 14:34
- N.L.R.B. v. GAIU Local 13-B, Graphic Arts Intern. Union*, 682 F.2d 304, 110 L.R.R.M. (BNA) 2984, 94 Lab. Cas. (CCH) ¶ 13616 (2d Cir. 1982)—§ 14:36
- N. L. R. B. v. General Elec. Co.*, 418 F.2d 736, 72 L.R.R.M. (BNA) 2530, 61 Lab. Cas. (CCH) ¶ 10439 (2d Cir. 1969)—§ 14:34
- N.L.R.B. v. Hibbard*, 273 F.2d 565, 45 L.R.R.M. (BNA) 2459, 39 Lab. Cas. (CCH) ¶ 66111 (7th Cir. 1960)—§ 14:33
- v. Lyon & Ryan Ford, Inc.*, 647 F.2d 745, 107 L.R.R.M. (BNA) 2345, 91 Lab. Cas. (CCH) ¶ 12755 (7th Cir. 1981)—§§ 14:32, 14:36
- v. Mackay Radio & Telegraph Co.*, 304 U.S. 333, 58 S. Ct. 904, 82 L. Ed. 1381, 2 L.R.R.M. (BNA) 610, 1 Lab. Cas. (CCH) ¶ 17034 (1938)—§ 14:36
- v. North Carolina Coastal Motor Lines, Inc.*, 542 F.2d 637, 93 L.R.R.M. (BNA) 2411, 79 Lab. Cas. (CCH) ¶ 11644 (4th Cir. 1976)—§ 14:34
- v. Rock Hill Convalescent Center*, 585 F.2d 700, 99 L.R.R.M. (BNA) 3157, 84 Lab. Cas. (CCH) ¶ 10873 (4th Cir. 1978)—§ 14:36
- v. Salvation Army of Massachusetts Dorchester Day Care Center*, 763 F.2d 1, 119 L.R.R.M. (BNA) 2587, 103 Lab. Cas. (CCH) ¶ 11500 (1st Cir. 1985)—§ 14:31
- v. Sands Mfg. Co.*, 306 U.S. 332, 59 S. Ct. 508, 83 L. Ed. 682, 4 L.R.R.M. (BNA) 530, 1 Lab. Cas. (CCH) ¶ 17044 (1939)—§ 14:36
- v. Solutia, Inc.*, 699 F.3d 50, 194 L.R.R.M. (BNA) 2518, 162 Lab. Cas. (CCH) ¶ 10541 (1st Cir. 2012)—§ 14:34
- v. Visceglia*, 498 F.2d 43, 86 L.R.R.M. (BNA) 2541, 74 Lab. Cas. (CCH) ¶ 10067 (3d Cir. 1974)—§ 14:36
- v. West Coast Casket Co., Inc.*, 469 F.2d 871, 81 L.R.R.M. (BNA) 2857, 69 Lab. Cas. (CCH) ¶ 13187 (9th Cir. 1972)—§ 14:33

TABLE OF CASES

- N. L. R. B. v. Wooster Div. of Borg-Warner Corp., 356 U.S. 342, 78 S. Ct. 718, 2 L. Ed. 2d 823, 42 L.R.R.M. (BNA) 2034, 34 Lab. Cas. (CCH) ¶ 71492 (1958)—§ 14:34
- N.L.R.B. v. Yawman & Erbe Mfg. Co., 187 F.2d 947, 27 L.R.R.M. (BNA) 2524, 19 Lab. Cas. (CCH) ¶ 66262 (2d Cir. 1951)—§ 14:33
- v. Yeshiva University, 444 U.S. 672, 100 S. Ct. 856, 63 L. Ed. 2d 115, 103 L.R.R.M. (BNA) 2526, 87 Lab. Cas. (CCH) ¶ 11819 (1980)—§§ 14:31, 19:21
- Nome, City of v. Ailak, 570 P.2d 162 (Alaska 1977)—§ 18:38
- NonBelief Relief, Inc. v. Rettig, 125 A.F.T.R.2d 2020-447, 2020 WL 122974 (D.D.C. 2020)—§§ 7:1, 14:5, 16:26
- North Broward Hosp. Dist. v. Bowen, 808 F.2d 1405, 16 Soc. Sec. Rep. Serv. 127 (11th Cir. 1987)—§ 21:5
- North Carolina Ass'n of Ins. Agents, Inc. v. U.S., 739 F.2d 949, 84-2 U.S. Tax Cas. (CCH) ¶ 9668, 54 A.F.T.R.2d 84-5530 (4th Cir. 1984)—§§ 26:2, 26:4
- North Carolina Citizens for Business and Industry v. U.S., 18 Cl. Ct. 106, 89-2 U.S. Tax Cas. (CCH) ¶ 9507, 64 A.F.T.R.2d 89-5504, 1989 WL 98780 (1989)—§ 11:9
- North Carolina Civil Liberties Union Legal Foundation v. Constangy, 947 F.2d 1145 (4th Cir. 1991)—§ 16:3
- North Carolina Right To Life Committee Fund For Independent Political Expenditures v. Leake, 524 F.3d 427 (4th Cir. 2008)—§ 20:13
- North Carolina Right to Life, Inc. v. Leake, 525 F.3d 274 (4th Cir. 2008)—§§ 20:13, 20:15
- North Coast Women's Care Medical Group, Inc. v. Superior Court, 44 Cal. 4th 1145, 81 Cal. Rptr. 3d 708, 189 P.3d 959 (2008)—§ 21:31
- Northeast Harbor Golf Club, Inc. v. Harris, 1999 ME 38, 725 A.2d 1018 (Me. 1999)—§ 4:6
- Northern Arapaho Tribe v. Ashe, 92 F. Supp. 3d 1160 (D. Wyo. 2015)—§ 18:32
- Northern California Supermarkets, Inc. v. Central California Lettuce Producers Co-op., 413 F. Supp. 984, 1976-1 Trade Cas. (CCH) ¶ 60774 (N.D. Cal. 1976)—§ 22:11
- Northern Mining Corporation v. Trunz, 124 F.2d 14 (C.C.A. 9th Cir. 1941)—§ 5:3
- North Haven Bd. of Ed. v. Bell, 456 U.S. 512, 102 S. Ct. 1912, 72 L. Ed. 2d 299, 18 Ed. Law Rep. 13, 28 Fair Empl. Prac. Cas. (BNA) 1393, 28 Empl. Prac. Dec. (CCH) ¶ 32675 (1982)—§ 19:10
- North Hill Memorial Gardens v. Hicks, 230 Ark. 787, 326 S.W.2d 797 (1959)—§ 27:3
- North Jersey Media Group Inc. v. Pirro, 74 F. Supp. 3d 605, 43 Media L. Rep. (BNA) 1360, 113 U.S.P.Q.2d 2010 (S.D. N.Y. 2015)—§ 14:20
- North Ridge Country Club v. C.I.R., 877 F.2d 750, 89-1 U.S. Tax Cas. (CCH) ¶ 9363, 64 A.F.T.R.2d 89-5020 (9th Cir. 1989)—§§ 11:27, 23:4
- v. Commissioner of Internal Revenue, 89 T.C. 563, Tax Ct. Rep. (CCH) 44191, 1987 WL 45159 (1987)—§ 23:4
- North Shore Medical Center, Inc. v. Bystrom, 461 So. 2d 167 (Fla. 3d DCA 1984)—§ 21:20
- Northwestern Terra Cotta Corp. v. Wilson, 74 Ill. App. 2d 38, 219 N.E.2d 860 (1st Dist. 1966)—§ 4:6
- Northwest Suburban Congregation Beth Judea, Inc. v. Rosen, 103 Ill. App. 3d 1137, 59 Ill. Dec. 751, 432 N.E.2d 335 (2d Dist. 1982)—§ 2:5
- Norwood v. Harrison, 413 U.S. 455, 93 S. Ct. 2804, 37 L. Ed. 2d 723 (1973)—§ 19:5
- Nova Health Systems v. Gandy, 388 F.3d 744 (10th Cir. 2004)—§ 21:35
- Nuxoll ex rel. Nuxoll v. Indian Prairie School Dist. # 204, 523 F.3d 668, 231 Ed. Law Rep. 618 (7th Cir. 2008)—§ 19:18
- Nyberg v. City of Virginia, 667 F.2d 754 (8th Cir. 1982)—§ 21:35
- Nyquist v. Mauclet, 432 U.S. 1, 97 S. Ct. 2120, 53 L. Ed. 2d 63 (1977)—§ 19:1

O

- Oakbrook Land Holdings, LLC v. Commissioner of Internal Revenue, 28 F.4th 700, 2022-1 U.S. Tax Cas. (CCH) ¶ 50128, 129 A.F.T.R.2d 2022-1031 (6th Cir. 2022)—§ 8:10
- Oberbillig v. West Grand Towers Condominium Ass'n, 807 N.W.2d 143 (Iowa 2011)—§§ 4:8, 17:6
- Obergefell v. Hodges, 576 U.S. 644, 135 S. Ct. 2584, 192 L. Ed. 2d 609, 99 Empl. Prac. Dec. (CCH) ¶ 45341, 2015-1 U.S. Tax Cas. (CCH) ¶ 50357, 115 A.F.T.R.2d 2015-2309 (2015)—§ 16:2
- Oberhelman v. Barnes Inv. Corp., 236 Kan. 335, 690 P.2d 1343 (1984)—§ 4:5

- Ocean Grove Camp Meeting Ass'n of United Methodist Church v. Township of Neptune, 32 N.J. Tax 320, 2021 WL 1559107 (2021)—§ 21:20
- Ocean Pines Ass'n, Inc. v. C.I.R., 672 F.3d 284, 2012-1 U.S. Tax Cas. (CCH) ¶ 50225, 109 A.F.T.R.2d 2012-1264 (4th Cir. 2012)—§§ 11:4, 11:19
- Ockletree v. Franciscan Health System, 179 Wash. 2d 769, 317 P.3d 1009, 29 A.D. Cas. (BNA) 602, 121 Fair Empl. Prac. Cas. (BNA) 987, 97 Empl. Prac. Dec. (CCH) ¶ 45004 (2014)—§§ 5:10, 16:6
- O'Connor v. Consolidated Coin Caterers Corp., 517 U.S. 308, 116 S. Ct. 1307, 134 L. Ed. 2d 433, 70 Fair Empl. Prac. Cas. (BNA) 486, 67 Empl. Prac. Dec. (CCH) ¶ 43927 (1996)—§ 5:12
- v. Village Green Owners Assn., 33 Cal. 3d 790, 191 Cal. Rptr. 320, 662 P.2d 427 (1983)—§ 17:6
- O'Connor Hosp. v. Superior Court (Cleu), 240 Cal. Rptr. 766, 2 I.E.R. Cas. (BNA) 1190, 118 Lab. Cas. (CCH) ¶ 56604 (App. 6th Dist. 1987)—§ 16:6
- Oddo v. Ries, 743 F.2d 630, 222 U.S.P.Q. 799 (9th Cir. 1984)—§ 18:34
- Odelia v. Alderwoods (Georgia), LLC, 823 Fed. Appx. 742 (11th Cir. 2020)—§ 27:10
- Odenthal v. Minnesota Conference of Seventh-Day Adventists, 649 N.W.2d 426 (Minn. 2002)—§ 16:2
- Odomes v. Nucare, Inc., 653 F.2d 246, 26 Fair Empl. Prac. Cas. (BNA) 317, 24 Wage & Hour Cas. (BNA) 1464, 26 Empl. Prac. Dec. (CCH) ¶ 31910, 92 Lab. Cas. (CCH) ¶ 34056 (6th Cir. 1981)—§ 5:11
- Ohio v. Akron Center for Reproductive Health, 497 U.S. 502, 110 S. Ct. 2972, 111 L. Ed. 2d 405 (1990)—§ 21:35
- Ohio Civil Rights Com'n v. Dayton Christian Schools, Inc., 477 U.S. 619, 106 S. Ct. 2718, 91 L. Ed. 2d 512, 33 Ed. Law Rep. 20, 41 Fair Empl. Prac. Cas. (BNA) 78, 40 Empl. Prac. Dec. (CCH) ¶ 36195 (1986)—§§ 5:10, 14:3, 14:4, 14:31, 16:3, 16:6
- Ohio Farm Bureau Federation, Inc. v. C.I.R., 106 T.C. 222, Tax Ct. Rep. (CCH) 51286, Tax Ct. Rep. Dec. (RIA) 106.11, 1996 WL 167955 (1996)—§ 11:4
- Ohio High School Athletic Ass'n, State ex rel. v. Judges of Court of Common Pleas of Stark County, 173 Ohio St. 239, 19 Ohio Op. 2d 52, 181 N.E.2d 261 (1962)—§ 4:2
- Oil, Chemical and Atomic Workers Intern. Union, AFL-CIO v. Mobil Oil Corp., 426 U.S. 407, 96 S. Ct. 2140, 48 L. Ed. 2d 736, 92 L.R.R.M. (BNA) 2737, 78 Lab. Cas. (CCH) ¶ 11456 (1976)—§ 14:37
- O'Keeffe v. Snyder, 83 N.J. 478, 416 A.2d 862 (1980)—§ 18:7
- Oklahoma Annual Conference of the United Methodist Church, Inc. v. Timmons, 2023 OK 101, 538 P.3d 163 (Okla. 2023)—§ 16:11
- Oklahoma Educ. Ass'n v. State ex rel. Oklahoma Legislature, 2007 OK 30, 158 P.3d 1058, 220 Ed. Law Rep. 360 (Okla. 2007)—§§ 14:6, 19:2
- Okrand v. City of Los Angeles, 207 Cal. App. 3d 566, 254 Cal. Rptr. 913 (2d Dist. 1989)—§ 16:3
- Old Settlers Club of Milwaukee County v. Haun, 245 Wis. 213, 13 N.W.2d 913 (1944)—§ 4:2
- Oliver v. Halstead, 196 Va. 992, 86 S.E.2d 858 (1955)—§ 22:8
- O'Loughlin v. Procon, Inc., 627 F. Supp. 675, 40 Fair Empl. Prac. Cas. (BNA) 977, 40 Empl. Prac. Dec. (CCH) ¶ 36354 (E.D. Tex. 1986)—§ 5:10
- Olsen v. C.I.R., 709 F.2d 278, 83-1 U.S. Tax Cas. (CCH) ¶ 9403, 52 A.F.T.R.2d 83-5207 (4th Cir. 1983)—§ 16:29
- Olson Bros., Inc. v. Englehart, 42 Del. Ch. 348, 211 A.2d 610 (1965)—§ 4:8
- Oncale v. Sundowner Offshore Services, Inc., 523 U.S. 75, 118 S. Ct. 998, 140 L. Ed. 2d 201, 76 Fair Empl. Prac. Cas. (BNA) 221, 72 Empl. Prac. Dec. (CCH) ¶ 45175 (1998)—§ 5:10
- O'Neill v. Montefiore Hospital, 11 A.D.2d 132, 202 N.Y.S.2d 436 (1st Dep't 1960)—§ 21:32
- Ononuju v. Commissioner of Internal Revenue, T.C. Memo. 2021-94, T.C.M. (RIA) ¶ 2021-094, 122 T.C.M. (CCH) 109 (2021)—§ 4:18
- Oorah, Inc. v. Town of Jefferson, 119 A.D.3d 1179, 990 N.Y.S.2d 669 (3d Dep't 2014)—§ 21:20
- Orange County Agr. Soc., Inc. v. C.I.R., 893 F.2d 529, 90-1 U.S. Tax Cas. (CCH) ¶ 50076, 65 A.F.T.R.2d 90-631 (2d Cir. 1990)—§§ 12:2, 12:5, 12:7
- Order of St. Benedict of New Jersey v. Steinhäuser, 234 U.S. 640, 34 S. Ct. 932, 58 L. Ed. 1512 (1914)—§ 3:1

TABLE OF CASES

- Oregon State University Alumni Ass'n, Inc. v. C.I.R., 193 F.3d 1098, 139 Ed. Law Rep. 90, 99-2 U.S. Tax Cas. (CCH) ¶ 50879, 84 A.F.T.R.2d 99-6515 (9th Cir. 1999)—§ 11:20
- Orkin v. Swiss Confederation, 770 F. Supp. 2d 612 (S.D. N.Y. 2011)—§ 18:8
- v. Taylor, 487 F.3d 734 (9th Cir. 2007)—§ 18:7
- Ortwein v. Mackey, 511 F.2d 696 (5th Cir. 1975)—§ 19:23
- Ostrofsky v. United Steelworkers of America, AFL-CIO, 273 F.2d 614, 45 L.R.R.M. (BNA) 2486, 39 Lab. Cas. (CCH) ¶ 66117 (4th Cir. 1960)—§ 14:34
- Otwell v. Bryant, 497 So. 2d 111 (Ala. 1986)—§ 21:28
- Our Lady of Guadalupe School v. Morrissey-Berru, 591 U.S. 732, 140 S. Ct. 2049, 207 L. Ed. 2d 870, 378 Ed. Law Rep. 614, 2020 Fair Empl. Prac. Cas. (BNA) 253038, 104 Empl. Prac. Dec. (CCH) ¶ 46558 (2020)—§§ 5:10, 5:13, 16:6
- Owen v. City of Independence, Mo., 445 U.S. 622, 100 S. Ct. 1398, 63 L. Ed. 2d 673 (1980)—§ 19:9
- P**
- Pace v. Hymas, 111 Idaho 581, 726 P.2d 693, 35 Ed. Law Rep. 553, 1 I.E.R. Cas. (BNA) 594 (1986)—§ 19:26
- Painter v. Horne Bros., Inc., 710 F.2d 143, 37 Fair Empl. Prac. Cas. (BNA) 1167 (4th Cir. 1983)—§ 5:14
- Paintsville Hosp. Co. v. Rose, 683 S.W.2d 255 (Ky. 1985)—§§ 21:25, 21:33
- Palmer v. Board of Ed. of City of Chicago, 603 F.2d 1271, 21 Fair Empl. Prac. Cas. (BNA) 1075, 22 Empl. Prac. Dec. (CCH) ¶ 30693 (7th Cir. 1979)—§ 19:24
- Palmer Ranch Holdings Ltd. v. C.I.R., T.C. Memo. 2014-79, T.C.M. (RIA) ¶ 2014-079, 107 T.C.M. (CCH) 1408 (2014)—§ 8:19
- Pamperin v. Trinity Memorial Hosp., 144 Wis. 2d 188, 423 N.W.2d 848 (1988)—§ 21:25
- Pantano v. Newark Museum, 2016 WL 528771 (N.J. Super. Ct. App. Div. 2016)—§ 14:8
- Panter v. Marshall Field & Co., 646 F.2d 271, Fed. Sec. L. Rep. (CCH) ¶ 97929, 1981-1 Trade Cas. (CCH) ¶ 63971 (7th Cir. 1981)—§ 4:8
- Papalexioiu v. Tower West Condominium, 167 N.J. Super. 516, 401 A.2d 280 (Ch. Div. 1979)—§ 17:6
- Papasan v. Allain, 478 U.S. 265, 106 S. Ct. 2932, 92 L. Ed. 2d 209, 32 Ed. Law Rep. 1197 (1986)—§§ 19:1, 19:9
- Paratransit Ins. Corp. v. C.I.R., 102 T.C. 745, Tax Ct. Rep. (CCH) 49905, Tax Ct. Rep. Dec. (RIA) 102.34, 1994 WL 259241 (1994)—§§ 7:5, 8:4
- Pardue v. Center City Consortium Schools of Archdiocese of Washington, Inc., 875 A.2d 669, 199 Ed. Law Rep. 287, 95 Fair Empl. Prac. Cas. (BNA) 1753 (D.C. 2005)—§ 16:6
- Parents Involved in Community Schools v. Seattle School Dist. No. 1, 551 U.S. 701, 127 S. Ct. 2738, 168 L. Ed. 2d 508, 220 Ed. Law Rep. 84 (2007)—§§ 19:12, 19:30
- Pariser v. Christian Health Care Systems, Inc., 816 F.2d 1248, 1987-1 Trade Cas. (CCH) ¶ 67531, 7 Fed. R. Serv. 3d 915 (8th Cir. 1987)—§ 21:23
- Parker v. Brown, 317 U.S. 341, 63 S. Ct. 307, 87 L. Ed. 315 (1943)—§§ 14:29, 21:12
- v. C.I.R., 365 F.2d 792, 66-2 U.S. Tax Cas. (CCH) ¶ 9647, 18 A.F.T.R.2d 5575 (8th Cir. 1966)—§ 12:2
- v. Fidelity Union Trust Co., 2 N.J. Super. 362, 63 A.2d 902 (Ch. 1944)—§ 27:1
- v. Quinn-McGowen Co., 262 N.C. 560, 138 S.E.2d 214 (1964)—§ 21:41
- Park North General Hosp. v. Hickman, 703 S.W.2d 262 (Tex. App. San Antonio 1985)—§ 21:25
- Parks v. C.I.R., 145 T.C. 278, Tax Ct. Rep. (CCH) 60448, Tax Ct. Rep. Dec. (RIA) 145.12, 2015 WL 7280916 (2015)—§ 10:15
- v. LaFace Records, 329 F.3d 437, 31 Media L. Rep. (BNA) 1897, 66 U.S.P.Q.2d 1735, 2003 Fed. App. 0137P (6th Cir. 2003)—§§ 14:22, 18:34
- Parkson v. Central DuPage Hosp., 105 Ill. App. 3d 850, 61 Ill. Dec. 651, 435 N.E.2d 140 (1st Dist. 1982)—§ 21:42
- Parr v. State, 117 Ohio St. 23, 157 N.E. 555 (1927)—§ 19:1
- Parris v. Sands, 21 Cal. App. 4th 187, 25 Cal. Rptr. 2d 800 (2d Dist. 1993)—§ 21:28
- Parrish v. Looney, 194 S.W.2d 419 (Tex. Civ. App. 1946)—§ 16:12
- Pasqualini v. C.I.R., 103 T.C. 1, Tax Ct. Rep. (CCH) 49961, Tax Ct. Rep. Dec. (RIA) 103.1, 1994 WL 371893 (1994)—§ 8:10
- Passel v. Fort Worth Independent School Dist., 453 S.W.2d 888 (Tex. Civ. App. Fort Worth 1970)—§ 19:18

- Patrick v. Burget, 486 U.S. 94, 108 S. Ct. 1658, 100 L. Ed. 2d 83, 1988-1 Trade Cas. (CCH) ¶ 67997 (1988)—§§ 21:12, 21:24
- v. Burget, 800 F.2d 1498, 1986-2 Trade Cas. (CCH) ¶ 67299 (9th Cir. 1986)—§ 21:12
- v. Cleveland Scene Pub. LLC, 582 F. Supp. 2d 939 (N.D. Ohio 2008)—§ 21:23
- Pattern Makers' League of North America, AFL-CIO v. N.L.R.B., 473 U.S. 95, 105 S. Ct. 3064, 87 L. Ed. 2d 68, 119 L.R.R.M. (BNA) 2928, 102 Lab. Cas. (CCH) ¶ 11463 (1985)—§§ 14:36, 25:7
- Patterson v. McLean Credit Union, 491 U.S. 164, 109 S. Ct. 2363, 105 L. Ed. 2d 132, 49 Fair Empl. Prac. Cas. (BNA) 1814, 50 Empl. Prac. Dec. (CCH) ¶ 39066 (1989)—§§ 19:10, 19:12
- Paul v. Escambia County Hospital Bd., 283 Ala. 488, 218 So. 2d 817 (1969)—§ 21:25
- v. Watchtower Bible and Tract Soc. of New York, Inc., 819 F.2d 875, 93 A.L.R. Fed. 737 (9th Cir. 1987)—§ 16:11
- Paulson v. Minidoka County School Dist. No. 331, 93 Idaho 469, 463 P.2d 935 (1970)—§ 19:1
- v. City of San Diego, 294 F.3d 1124 (9th Cir. 2002)—§ 16:3
- Pauscher v. Iowa Methodist Medical Center, 408 N.W.2d 355 (Iowa 1987)—§§ 21:27, 21:28
- Pavia v. 1120 Ave. of the Americas Associates, 901 F. Supp. 620, 36 U.S.P.Q.2d 1622 (S.D. N.Y. 1995)—§§ 14:9, 18:34
- Payne v. Petrie, 419 S.W.2d 761 (Ky. 1967)—§ 19:4
- Paysage Bords De Seine, 1879 Unsigned Oil Painting on Linen by Pierre-Auguste Renoir, In re, 991 F. Supp. 2d 740, 93 Fed. R. Evid. Serv. 472 (E.D. Va. 2014)—§ 18:15
- Payton v. Weaver, 131 Cal. App. 3d 38, 182 Cal. Rptr. 225 (1st Dist. 1982)—§ 21:40
- Pearce v. Wichita County, City of Wichita Falls, Tex., Hospital Bd., 590 F.2d 128, 19 Fair Empl. Prac. Cas. (BNA) 339, 24 Wage & Hour Cas. (BNA) 1, 19 Empl. Prac. Dec. (CCH) ¶ 8966, 85 Lab. Cas. (CCH) ¶ 33753, 27 Fed. R. Serv. 2d 31 (5th Cir. 1979)—§ 5:11
- Peck v. Counseling Service of Addison County, Inc., 146 Vt. 61, 499 A.2d 422 (1985)—§ 21:40
- Pederson v. Louisiana State University, 912 F. Supp. 892, 106 Ed. Law Rep. 1060 (M.D. La. 1996)—§ 19:10
- Penn Cent. Transp. Co. v. City of New York, 438 U.S. 104, 98 S. Ct. 2646, 57 L. Ed. 2d 631, 11 Env't. Rep. Cas. (BNA) 1801, 8 Env'tl. L. Rep. 20528 (1978)—§§ 16:9, 18:26
- Pennell v. City of San Jose, 485 U.S. 1, 108 S. Ct. 849, 99 L. Ed. 2d 1 (1988)—§ 14:5
- Pennhurst State School & Hosp. v. Halderman, 465 U.S. 89, 104 S. Ct. 900, 79 L. Ed. 2d 67 (1984)—§ 19:9
- Pennsylvania, Com. of v. Department of Health and Human Services, 723 F.2d 1114, 3 Soc. Sec. Rep. Serv. 325 (3d Cir. 1983)—§ 21:6
- Pennsylvania Ass'n for Retarded Children v. Com. of Pa., 334 F. Supp. 1257 (E.D. Pa. 1971)—§ 19:13
- Pennsylvania State Police v. Suders, 542 U.S. 129, 124 S. Ct. 2342, 159 L. Ed. 2d 204, 93 Fair Empl. Prac. Cas. (BNA) 1473, 85 Empl. Prac. Dec. (CCH) ¶ 41672 (2004)—§ 5:10
- People v. Collins, 60 N.Y.2d 214, 469 N.Y.S.2d 65, 456 N.E.2d 1188 (1983)—§ 21:34
- v. Holmes, 191 Colo. 477, 553 P.2d 786 (1976)—§ 19:1
- v. Levisen, 404 Ill. 574, 90 N.E.2d 213, 14 A.L.R.2d 1364 (1950)—§ 19:5
- v. Sorensen, 68 Cal. 2d 280, 66 Cal. Rptr. 7, 437 P.2d 495, 25 A.L.R.3d 1093 (1968)—§ 21:38
- People for the Ethical Treatment of Animals, Inc. v. Gittens, 215 F. Supp. 2d 120 (D.D.C. 2002)—§ 18:36
- Pepe v. Whispering Sands Condominium Ass'n, Inc., 351 So. 2d 755 (Fla. 2d DCA 1977)—§ 17:6
- Pepper v. Litton, 308 U.S. 295, 60 S. Ct. 238, 84 L. Ed. 281 (1939)—§ 4:4
- Perata v. Oakland Scavenger Co., 111 Cal. App. 2d 378, 244 P.2d 940 (1st Dist. 1952)—§ 3:1
- Perdue v. C. I. R., T.C. Memo. 1991-478, T.C.M. ¶ 91478, 62 T.C.M. (CCH) 845, 1991 WL 188862 (1991)—§ 18:20
- Perez v. Amalgamated Transit Union Local 1700, 174 F. Supp. 3d 395, 205 L.R.R.M. (BNA) 3667 (D.D.C. 2016)—§ 25:3
- Perlmutter v. Beth David Hospital, 308 N.Y. 100, 123 N.E.2d 792 (1954)—§ 21:26
- Perry v. House of Refuge, 63 Md. 20, 1885 WL 3235 (1885)—§ 14:8
- v. Long, 222 S.W.2d 460 (Tex. Civ. App. Dallas 1949)—§ 16:10

TABLE OF CASES

- v. Sindermann, 408 U.S. 593, 92 S. Ct. 2694, 33 L. Ed. 2d 570 (1972)—§§ 19:22, 19:24, 21:23
- Peru, Government of v. Johnson, 720 F. Supp. 810 (C.D. Cal. 1989)—§ 18:7
- Pescosolido v. C.I.R., 91 T.C. 52, Tax Ct. Rep. (CCH) 44888, Tax Ct. Rep. Dec. (P-H) 91.6, 1988 WL 73401 (1988)—§ 8:10
- Pesky v. U.S., 2013-1 U.S. Tax Cas. (CCH) P 50139, 111 A.F.T.R.2d 2013-470 (D. Idaho 2013)—§ 8:19
- Peterborough, Town of v. MacDowell Colony, Inc., 157 N.H. 1, 943 A.2d 768 (2008)—§§ 7:5, 9:15, 21:20
- Peter by Johanning, Matter of, 108 N.J. 365, 529 A.2d 419 (1987)—§ 21:34
- Peterman v. Republican National Committee, 369 F. Supp. 3d 1053 (D. Mont. 2019)—§ 14:20
- Peterson Welding Supply Co., Inc. v. Cryogas Products, Inc., 126 Ill. App. 3d 759, 81 Ill. Dec. 946, 467 N.E.2d 1068 (1st Dist. 1984)—§ 4:6
- Peter W. v. San Francisco Unified Sch. Dist., 60 Cal. App. 3d 814, 131 Cal. Rptr. 854 (1st Dist. 1976)—§ 19:11
- Petrella v. Metro-Goldwyn-Mayer, Inc., 572 U.S. 663, 134 S. Ct. 1962, 188 L. Ed. 2d 979, 42 Media L. Rep. (BNA) 1753, 110 U.S.P.Q.2d 1605, 88 Fed. R. Serv. 3d 1139 (2014)—§ 14:17
- Peyote Way Church of God, Inc. v. Thornburgh, 922 F.2d 1210 (5th Cir. 1991)—§ 16:6
- Pfeil v. St. Matthews Evangelical Lutheran Church of Unaltered Augsburg Confession of Worthington, 877 N.W.2d 528 (Minn. 2016)—§ 16:5
- Pheasant Hills Eldridge Condominium Owners and Facilities Ass'n v. Ray, 886 N.W.2d 616 (Iowa Ct. App. 2016)—§§ 4:8, 17:6
- Phi Delta Theta Fraternity v. C.I.R., 887 F.2d 1302, 56 Ed. Law Rep. 769, 89-2 U.S. Tax Cas. (CCH) ¶ 9600, 64 A.F.T.R.2d 89-5818 (6th Cir. 1989)—§ 23:11
- v. C.I.R., 90 T.C. 1033, Tax Ct. Rep. (CCH) 44782, Tax Ct. Rep. Dec. (P-H) 90.68, 1988 WL 46815 (1988)—§ 11:27
- Philipp v. Federal Republic of Germany, 248 F. Supp. 3d 59 (D.D.C. 2017)—§ 18:8
- Phillips v. Goodyear Tire & Rubber Co., 651 F.2d 1051, 115 L.R.R.M. (BNA) 4173 (5th Cir. 1981)—§ 5:7
- v. Smalley Maintenance Services, Inc., 435 So. 2d 705 (Ala. 1983)—§ 14:22
- Piarowski v. Illinois Community College Dist. 515, 759 F.2d 625, 24 Ed. Law Rep. 46 (7th Cir. 1985)—§ 18:36
- Pickering v. Alyea-Nichols Co., 21 F.2d 501, 1 U.S. Tax Cas. (CCH) ¶ 247, 6 A.F.T.R. (P-H) ¶ 6976 (C.C.A. 7th Cir. 1927)—§ 1:9
- v. Board of Ed. of Tp. High School Dist. 205, Will County, Illinois, 391 U.S. 563, 88 S. Ct. 1731, 20 L. Ed. 2d 811, 1 I.E.R. Cas. (BNA) 8 (1968)—§ 19:24
- Pierce v. Society of the Sisters of the Holy Names of Jesus and Mary, 268 U.S. 510, 45 S. Ct. 571, 69 L. Ed. 1070, 39 A.L.R. 468 (1925)—§§ 16:7, 19:1, 19:5, 19:29
- Pierce ex rel. Pierce v. Sullivan West Central School Dist., 379 F.3d 56, 191 Ed. Law Rep. 36 (2d Cir. 2004)—§ 19:29
- Piety, Inc. v. Commissioner of Internal Revenue, 82 T.C. 193, Tax Ct. Rep. (CCH) 40959, 1984 WL 15530 (1984)—§ 11:11
- Pinkert v. Schwab Charitable Fund, 48 F.4th 1051, 130 A.F.T.R.2d 2022-5986 (9th Cir. 2022)—§§ 1:4, 4:2, 8:27, 14:6, 24:1
- v. Schwab Charitable Fund, 127 A.F.T.R.2d 2021-2397, 2021 WL 2476869 (N.D. Cal. 2021)—§§ 4:2, 4:15, 8:27
- Pinkus v. U. S., 436 U.S. 293, 98 S. Ct. 1808, 56 L. Ed. 2d 293, 3 Media L. Rep. (BNA) 2329 (1978)—§ 18:36
- Pinnacle Health Hospitals v. Dauphin County Bd. of Assessment Appeals, 552 Pa. 199, 713 A.2d 1142 (1998)—§ 21:20
- Pinsker v. Pacific Coast Soc. of Orthodontists, 1 Cal. 3d 160, 81 Cal. Rptr. 623, 460 P.2d 495 (1969)—§ 26:10
- Pipefitters Local Union No. 562 v. U.S., 407 U.S. 385, 92 S. Ct. 2247, 33 L. Ed. 2d 11, 80 L.R.R.M. (BNA) 2773, 68 Lab. Cas. (CCH) ¶ 12783 (1972)—§ 25:10
- Piper Aircraft Co. v. Reyno, 454 U.S. 235, 102 S. Ct. 252, 70 L. Ed. 2d 419, 1982 A.M.C. 214 (1981)—§ 14:19
- Pirone v. MacMillan, Inc., 894 F.2d 579, 17 Media L. Rep. (BNA) 1472, 13 U.S.P.Q.2d 1799 (2d Cir. 1990)—§ 14:22
- Pisel v. Stamford Hospital, 180 Conn. 314, 430 A.2d 1, 36 A.L.R.4th 94 (1980)—§ 21:23
- Pittsburgh Press Club v. U.S., 579 F.2d 751, 78-1 U.S. Tax Cas. (CCH) ¶ 9457, 3 Fed. R. Evid. Serv. 256, 42 A.F.T.R.2d 78-5038 (3d Cir. 1978)—§ 23:7
- v. U.S., 536 F.2d 572, 76-1 U.S. Tax Cas. (CCH) ¶ 9456, 38 A.F.T.R.2d 76-5078 (3d Cir. 1976)—§§ 23:5, 23:7, 23:8

- Planned Parenthood Affiliates of Michigan v. Engler, 73 F.3d 634, 49 Soc. Sec. Rep. Serv. 807, 1996 Fed. App. 0015P (6th Cir. 1996)—§ 21:35
- Planned Parenthood Ass'n of Kansas City, Mo., Inc. v. Ashcroft, 462 U.S. 476, 103 S. Ct. 2517, 76 L. Ed. 2d 733 (1983)—§ 21:35
- Planned Parenthood Ass'n of Utah v. Dandoy, 810 F.2d 984, 16 Soc. Sec. Rep. Serv. 234 (10th Cir. 1987)—§ 21:37
- v. Matheson, 582 F. Supp. 1001 (D. Utah 1983)—§ 21:37
- Planned Parenthood of Blue Ridge v. Camblos, 155 F.3d 352, 77 A.L.R.5th 647 (4th Cir. 1998)—§ 21:35
- Planned Parenthood of Central Missouri v. Danforth, 428 U.S. 52, 96 S. Ct. 2831, 49 L. Ed. 2d 788 (1976)—§ 21:35
- Planned Parenthood of Greater Texas Surgical Health Services v. Abbott, 748 F.3d 583 (5th Cir. 2014)—§ 21:35
- v. Abbott, 571 U.S. 1061, 134 S. Ct. 506, 187 L. Ed. 2d 465 (2013)—§ 21:35
- v. Abbott, 734 F.3d 406 (5th Cir. 2013)—§ 21:35
- v. Abbott, 951 F. Supp. 2d 891 (W.D. Tex. 2013)—§ 21:35
- v. City of Lubbock, Texas, 542 F. Supp. 3d 465 (N.D. Tex. 2021)—§§ 14:5, 21:35
- Planned Parenthood of Indiana and Kentucky, Inc. v. Box, 991 F.3d 740 (7th Cir. 2021)—§ 21:35
- v. Commissioner of Indiana State Department of Health, 888 F.3d 300 (7th Cir. 2018)—§ 21:35
- Planned Parenthood of Southeastern Pennsylvania v. Casey, 505 U.S. 833, 112 S. Ct. 2791, 120 L. Ed. 2d 674 (1992)—§ 21:35
- Planned Parenthood of Southern Arizona v. Lawall, 307 F.3d 783 (9th Cir. 2002)—§ 21:35
- Planned Parenthood, Sioux Falls Clinic v. Miller, 63 F.3d 1452 (8th Cir. 1995)—§ 21:35
- Planned Parenthood Southeast, Inc. v. Strange, 33 F. Supp. 3d 1330 (M.D. Ala. 2014)—§ 21:35
- Platoro Ltd., Inc. v. Unidentified Remains of a Vessel, Her Cargo, Apparel, Tackle, and Furniture, in a Cause of Salvage, Civil and Maritime, 695 F.2d 893, 1984 A.M.C. 2288 (5th Cir. 1983)—§ 18:10
- Playboy Enterprises, Inc. v. Frena, 839 F. Supp. 1552, 22 Media L. Rep. (BNA) 1301, 29 U.S.P.Q.2d 1827 (M.D. Fla. 1993)—§§ 14:18, 14:21
- P.L.L. Scholarship Fund v. Commissioner of Internal Revenue, 82 T.C. 196, 1984 WL 15531 (1984)—§ 11:11
- Plumstead Theatre Society, Inc. v. Commissioner of Internal Revenue, 74 T.C. 1324, 1980 WL 4571 (1980)—§§ 7:33, 12:6, 21:18
- Plumstead Theatre Soc., Inc. v. C. I. R., 675 F.2d 244, 82-1 U.S. Tax Cas. (CCH) ¶ 9358, 49 A.F.T.R.2d 82-1390 (9th Cir. 1982)—§ 8:4
- Plyler v. Doe, 457 U.S. 202, 102 S. Ct. 2382, 72 L. Ed. 2d 786, 4 Ed. Law Rep. 953 (1982)—§ 19:1
- Podberesky v. Kirwan, 956 F.2d 52, 73 Ed. Law Rep. 20 (4th Cir. 1992)—§ 19:10
- Poe v. Gaunce, 371 S.W.3d 769 (Ky. Ct. App. 2011)—§ 27:2
- Poelker v. Doe, 432 U.S. 519, 97 S. Ct. 2391, 53 L. Ed. 2d 528 (1977)—§ 21:35
- Pollard v. C.I.R., T.C. Memo. 2013-38, T.C.M. (RIA) ¶ 2013-038, 105 T.C.M. (CCH) 1249 (2013)—§ 8:19
- Pollock v. Crestview Country Club Ass'n, 41 Kan. App. 2d 904, 205 P.3d 1283 (2009)—§§ 3:11, 23:3
- v. Methodist Hospital, 392 F. Supp. 393, 1975-2 Trade Cas. (CCH) ¶ 60489 (E.D. La. 1975)—§ 21:23
- Palm Family Foundation, Inc. v. U.S., 644 F.3d 406, 2011-1 U.S. Tax Cas. (CCH) ¶ 50367, 107 A.F.T.R.2d 2011-2100 (D.C. Cir. 2011)—§ 9:22
- Pomeroy Co-op. Grain Co. v. C.I.R., 288 F.2d 326, 61-1 U.S. Tax Cas. (CCH) ¶ 9316, 7 A.F.T.R.2d 891 (8th Cir. 1961)—§ 22:14
- Pomona Cemetery Ass'n v. Board of Sup'rs of Los Angeles County, 49 Cal. App. 2d 626, 122 P.2d 327 (1st Dist. 1942)—§ 27:9
- Ponce v. Socorro Independent School Dist., 508 F.3d 765, 227 Ed. Law Rep. 561 (5th Cir. 2007)—§ 19:18
- Ponter v. Ponter, 135 N.J. Super. 50, 342 A.2d 574 (Ch. Div. 1975)—§ 21:36
- Pool v. Pool, 22 So. 2d 131 (La. Ct. App. 1st Cir. 1945)—§ 4:8
- Pooser v. Lovett Square Townhomes Owners' Ass'n, 702 S.W.2d 226 (Tex. App. Houston 1st Dist. 1985)—§§ 17:6, 17:7
- Pope v. Illinois, 481 U.S. 497, 107 S. Ct. 1918, 95 L. Ed. 2d 439, 14 Media L. Rep. (BNA) 1001 (1987)—§ 18:36

TABLE OF CASES

- Porter v. Wertz, 53 N.Y.2d 696, 439 N.Y.S.2d 105, 421 N.E.2d 500, 30 U.C.C. Rep. Serv. 1582 (1981)—§§ 18:5, 18:7
- Portland Audubon Soc. v. Babbitt, 998 F.2d 705, 37 Env't. Rep. Cas. (BNA) 1907, 23 Env'tl. L. Rep. 21142 (9th Cir. 1993)—§ 18:30
- Portland Golf Club v. C.I.R., 497 U.S. 154, 110 S. Ct. 2780, 111 L. Ed. 2d 126, 90-1 U.S. Tax Cas. (CCH) ¶ 50332, 65 A.F.T.R.2d 90-1162 (1990)—§§ 11:27, 23:4
- Porubiansky v. Emory University, 156 Ga. App. 602, 275 S.E.2d 163 (1980)—§ 21:25
- Potter, In re Contempt of, 207 Neb. 769, 301 N.W.2d 560 (1981)—§ 19:5
- Pottstown School District v. Montgomery County Board of Assessment Appeals, 289 A.3d 1142 (Pa. Commw. Ct. 2023)—§ 21:20
- Pouncy v. Prudential Ins. Co. of America, 668 F.2d 795, 28 Fair Empl. Prac. Cas. (BNA) 121, 28 Empl. Prac. Dec. (CCH) ¶ 32451 (5th Cir. 1982)—§ 5:10
- Pounders v. Trinity Court Nursing Home, Inc., 265 Ark. 1, 576 S.W.2d 934, 4 A.L.R.4th 442 (1979)—§ 18:38
- Powell v. Stafford, 859 F. Supp. 1343, 94 Ed. Law Rep. 175, 65 Fair Empl. Prac. Cas. (BNA) 1275, 65 Empl. Prac. Dec. (CCH) ¶ 43335 (D. Colo. 1994)—§ 16:6
- v. Syracuse University, 580 F.2d 1150, 17 Fair Empl. Prac. Cas. (BNA) 1316, 17 Empl. Prac. Dec. (CCH) ¶ 8468 (2d Cir. 1978)—§ 5:7
- Powers v. Johnson, 306 S.W.2d 616 (Mo. Ct. App. 1957)—§§ 27:1, 27:7
- Poyser v. Peerless, 775 N.E.2d 1101, 169 Ed. Law Rep. 662 (Ind. Ct. App. 2002)—§ 19:7
- Presbyterian and Reformed Pub. Co. v. C.I.R., 743 F.2d 148, 84-2 U.S. Tax Cas. (CCH) ¶ 9764, 54 A.F.T.R.2d 84-5730 (3d Cir. 1984)—§§ 7:33, 8:4, 12:2, 12:5, 16:26
- Presbyterian Church in U. S. v. Eastern Heights Presbyterian Church, 225 Ga. 259, 167 S.E.2d 658 (1969)—§ 16:4
- Presbyterian Church in U.S. v. Mary Elizabeth Blue Hull Memorial Presbyterian Church, 393 U.S. 440, 89 S. Ct. 601, 21 L. Ed. 2d 658 (1969)—§§ 14:4, 16:4
- Presbytery of Greater Atlanta, Inc. v. Timberidge Presbyterian Church, Inc., 290 Ga. 272, 719 S.E.2d 446 (2011)—§ 16:4
- Presbytery of Ohio Valley, Inc. v. OPC, Inc., 973 N.E.2d 1099 (Ind. 2012)—§ 16:4
- Presbytery of the Covenant v. First Presbyterian Church of Paris, Inc., 552 S.W.2d 865 (Tex. Civ. App. Texarkana 1977)—§ 16:4
- Pre-School Owners Ass'n of Illinois, Inc. v. Department of Children and Family Services, 119 Ill. 2d 268, 116 Ill. Dec. 197, 518 N.E.2d 1018, 44 Ed. Law Rep. 1243 (1988)—§ 16:3
- Preservation Coalition, Inc. v. Pierce, 667 F.2d 851, 12 Env'tl. L. Rep. 20410 (9th Cir. 1982)—§ 18:25
- President and Directors of Georgetown College v. Hughes, 130 F.2d 810 (App. D.C. 1942)—§§ 14:7, 14:8
- President and Directors of Georgetown College, Inc., Application of, 331 F.2d 1000, 9 A.L.R.3d 1367 (D.C. Cir. 1964)—§ 21:34
- Preston v. Com. of Va. ex rel. New River Community College, 31 F.3d 203, 93 Ed. Law Rep. 511, 65 Fair Empl. Prac. Cas. (BNA) 877, 65 Empl. Prac. Dec. (CCH) ¶ 43364 (4th Cir. 1994)—§ 19:10
- Preterm-Cleveland v. McCloud, 994 F.3d 512 (6th Cir. 2021)—§ 21:35
- Price v. Sheppard, 307 Minn. 250, 239 N.W.2d 905 (1976)—§ 21:27
- v. U.S., 69 F.3d 46 (5th Cir. 1995)—§ 18:21
- v. U.S., 707 F. Supp. 1465 (S.D. Tex. 1989)—§ 18:21
- Price Waterhouse v. Hopkins, 490 U.S. 228, 109 S. Ct. 1775, 104 L. Ed. 2d 268, 49 Fair Empl. Prac. Cas. (BNA) 954, 49 Empl. Prac. Dec. (CCH) ¶ 38936 (1989)—§ 5:10
- Pride v. Howard University, 384 A.2d 31 (D.C. 1978)—§§ 19:11, 19:14, 19:16
- Prince v. Jacoby, 303 F.3d 1074, 169 Ed. Law Rep. 85 (9th Cir. 2002)—§ 16:3
- Prince Condominium Trust, Trustees of v. Prosser, 412 Mass. 723, 592 N.E.2d 1301 (1992)—§ 17:6
- Prince Edward School Foundation v. Commissioner of Internal Revenue Service, 478 F. Supp. 107, 80-1 U.S. Tax Cas. (CCH) ¶ 9295, 45 A.F.T.R.2d 80-791 (D.D.C. 1979)—§ 19:5
- Princeton Community Hosp. v. State Health Planning, 174 W. Va. 558, 328 S.E.2d 164 (1985)—§ 21:9
- Princeton University Press v. Michigan Document Services, Inc., 99 F.3d 1381, 114 Ed. Law Rep. 34, 40 U.S.P.Q.2d 1641, 1996 Fed. App. 0357P (6th Cir. 1996)—§§ 14:20, 14:21

- Prize v. C.I.R., T.C. Memo. 2004-12, T.C.M. (RIA) ¶ 2004-012, 87 T.C.M. (CCH) 813 (2004)—§ 7:5
- Procanik by Procanik v. Cillo, 97 N.J. 339, 478 A.2d 755 (1984)—§ 21:39
- ProCD, Inc. v. Zeidenberg, 86 F.3d 1447, 39 U.S.P.Q.2d 1161, 29 U.C.C. Rep. Serv. 2d 1109 (7th Cir. 1996)—§ 14:24
- Processed Egg Products Antitrust Litigation, In re:, 2016 WL 4922706 (E.D. Pa. 2016)—§ 22:11
- Pro-Choice Network v. Schenck, 67 F.3d 359 (2d Cir. 1994)—§ 21:35
- v. Schenck, 34 F.3d 130 (2d Cir. 1994)—§ 21:35
- Professional Ins. Agents of Michigan v. C.I.R., 726 F.2d 1097, 84-1 U.S. Tax Cas. (CCH) ¶ 9177, 53 A.F.T.R.2d 84-634 (6th Cir. 1984)—§§ 11:4, 26:5
- Professional Insurance Agents of Michigan v. Commissioner of Internal Revenue, 78 T.C. 246, Tax Ct. Rep. (CCH) 38797, 1982 WL 11191 (1982)—§§ 11:4, 26:5
- Proprietors of Mt. Hope Cemetery v. City of Boston, 158 Mass. 509, 33 N.E. 695 (1893)—§ 2:1
- Protestant Episcopal Church in Diocese of New Jersey v. Graves, 83 N.J. 572, 417 A.2d 19 (1980)—§ 16:4
- Protestant Episcopal Church in the Diocese of South Carolina v. Episcopal Church, 421 S.C. 211, 806 S.E.2d 82 (2017)—§ 16:4
- P.S. by Harbin v. W.S., 452 N.E.2d 969 (Ind. 1983)—§ 21:36
- v. W.S., 443 N.E.2d 67 (Ind. Ct. App. 1982)—§ 21:36
- Psihoyos v. John Wiley & Sons, Inc., 748 F.3d 120, 110 U.S.P.Q.2d 1325 (2d Cir. 2014)—§ 14:17
- Public Funds for Public Schools of New Jersey v. Marburger, 358 F. Supp. 29 (D.N.J. 1973)—§ 19:5
- Public Health Trust of Dade County v. Valcin, 507 So. 2d 596, 69 A.L.R.4th 895 (Fla. 1987)—§ 21:42
- v. Wons, 541 So. 2d 96 (Fla. 1989)—§ 21:34
- Puget Sound Plywood, Inc. v. C. I. R., 44 T.C. 305, 1965 WL 1164 (T.C. 1965)—§§ 22:1, 22:6, 22:7
- Pulido v. Cavazos, 934 F.2d 912, 67 Ed. Law Rep. 1084 (8th Cir. 1991)—§ 19:29
- Purcell v. Zimbelman, 18 Ariz. App. 75, 500 P.2d 335 (Div. 2 1972)—§ 21:22
- Pure Presbyterian Church of Washington v. Grace of God Presbyterian Church, 296 Va. 42, 817 S.E.2d 547 (2018)—§§ 15:1, 16:2, 16:4, 16:5
- Puritan Lawn Memorial Park Cemetery v. U.S., 15 Cl. Ct. 234, 88-2 U.S. Tax Cas. (CCH) ¶ 9438, 62 A.F.T.R.2d 88-5262, 1988 WL 76409 (1988)—§ 27:5

## Q

- Quality King Distributors, Inc. v. L'anza Research Intern., Inc., 523 U.S. 135, 118 S. Ct. 1125, 140 L. Ed. 2d 254, 26 Media L. Rep. (BNA) 1385, 45 U.S.P.Q.2d 1961 (1998)—§ 14:9
- Quarles v. McKenzie Public School Dist. No. 34, 325 N.W.2d 662, 7 Ed. Law Rep. 401 (N.D. 1982)—§ 19:21
- Quast v. Knutson, 276 Minn. 340, 150 N.W.2d 199 (1967)—§ 19:4
- Queen of Angels Hospital v. Younger, 66 Cal. App. 3d 359, 136 Cal. Rptr. 36 (2d Dist. 1977)—§ 21:13
- Quern v. Jordan, 440 U.S. 332, 99 S. Ct. 1139, 59 L. Ed. 2d 358 (1979)—§ 19:9
- Quill v. Vacco, 80 F.3d 716 (2d Cir. 1996)—§ 21:34
- Quimby v. Fine, 45 Wash. App. 175, 724 P.2d 403 (Div. 1 1986)—§ 21:28
- Quinlan, Matter of, 70 N.J. 10, 355 A.2d 647, 79 A.L.R.3d 205 (1976)—§§ 21:29, 21:34
- Quinn v. Sigma Rho Chapter of Beta Theta Pi Fraternity, 155 Ill. App. 3d 231, 107 Ill. Dec. 824, 507 N.E.2d 1193, 39 Ed. Law Rep. 726, 68 A.L.R.4th 215 (4th Dist. 1987)—§ 23:13

## R

- Rabens v. Jackson Park Hospital Foundation, 40 Ill. App. 3d 113, 351 N.E.2d 276 (1st Dist. 1976)—§ 21:42
- Rabin v. PricewaterhouseCoopers LLP, 236 F. Supp. 3d 1126, 129 Fair Empl. Prac. Cas. (BNA) 1715 (N.D. Cal. 2017)—§ 5:12
- Railway Mail Ass'n v. Corsi, 326 U.S. 88, 65 S. Ct. 1483, 89 L. Ed. 2072, 9 Fair Empl. Prac. Cas. (BNA) 391, 1 Empl. Prac. Dec. (CCH) ¶ 9609 (1945)—§ 14:3
- Rainbow Tours, Inc. v. Hawaii Joint Council of Teamsters, 704 F.2d 1443, 113 L.R.R.M. (BNA) 2383, 97 Lab. Cas. (CCH) ¶ 10096 (9th Cir. 1983)—§ 14:36
- Ramos v. Henry C. Beck Co., 711 S.W.2d 331 (Tex. App. Dallas 1986)—§ 5:7

TABLE OF CASES

- v. Texas Tech University, 441 F. Supp. 1050 (N.D. Tex. 1977)—§ 19:12
- Ramsey v. United Mine Workers of America, 401 U.S. 302, 91 S. Ct. 658, 28 L. Ed. 2d 64, 76 L.R.R.M. (BNA) 2549, 64 Lab. Cas. (CCH) ¶ 11521, 1971 Trade Cas. (CCH) ¶ 73483 (1971)—§ 25:8
- Randall v. Orange County Council, 17 Cal. 4th 736, 72 Cal. Rptr. 2d 453, 952 P.2d 261 (1998)—§ 23:2
- Randall Foundation, Inc. v. Riddell, 244 F.2d 803, 57-1 U.S. Tax Cas. (CCH) ¶ 9352, 51 A.F.T.R. (P-H) ¶ 457 (9th Cir. 1957)—§ 11:21
- Range v. Tennessee Burley Tobacco Growers Ass'n, 41 Tenn. App. 667, 298 S.W.2d 545 (1955)—§§ 22:7, 22:8
- Rasmussen v. South Florida Blood Service, Inc., 500 So. 2d 533, 56 A.L.R.4th 739 (Fla. 1987)—§§ 21:26, 21:45
- Rasmussen by Mitchell v. Fleming, 154 Ariz. 207, 741 P.2d 674 (1987)—§ 21:29
- Raulston v. Everett, 561 S.W.2d 635 (Tex. Civ. App. Texarkana 1978)—§§ 3:1, 3:11, 14:3
- Raytheon Co. v. Hernandez, 540 U.S. 44, 124 S. Ct. 513, 157 L. Ed. 2d 357, 14 A.D. Cas. (BNA) 1825, 62 Fed. R. Evid. Serv. 1462 (2003)—§ 5:13
- Real Truth About Abortion, Inc., The v. Federal Election Com'n, 681 F.3d 544 (4th Cir. 2012)—§ 20:13
- Realty Trust Co. v. First Baptist Church of Haskell, 46 S.W.2d 1009 (Tex. Civ. App. Eastland 1932)—§§ 14:1, 16:10
- Reardon v. Lemoyne, 122 N.H. 1042, 454 A.2d 428, 8 Ed. Law Rep. 714 (1982)—§ 16:6
- Rector, Wardens, and Members of Vestry of St. Bartholomew's Church v. City of New York, 914 F.2d 348 (2d Cir. 1990)—§§ 16:9, 18:26
- Recycle for Change v. City of Oakland, 856 F.3d 666 (9th Cir. 2017)—§§ 2:25, 16:2, 16:8
- Redd v. Springfield Twp. School Dist., 91 Ohio App. 3d 88, 631 N.E.2d 1076, 90 Ed. Law Rep. 781 (9th Dist. Summit County 1993)—§ 19:28
- Redi Foundation, Inc. v. Commissioner of Internal Revenue, T.C. Memo. 2022-34, T.C.M. (RIA) ¶ 2022-034, 123 T.C.M. (CCH) 1179 (2022)—§§ 5:4, 5:7
- Redlands Surgical Services v. C.I.R., 113 T.C. 47, Tax Ct. Rep. Dec. (RIA) 113.3, 1999 WL 513862 (1999)—§§ 4:16, 12:2, 12:6, 21:13, 21:18, 21:19
- Reed v. Town of Gilbert, Ariz., 576 U.S. 155, 135 S. Ct. 2218, 192 L. Ed. 2d 236 (2015)—§§ 16:2, 25:10
- Reed Elsevier, Inc. v. Muchnick, 559 U.S. 154, 130 S. Ct. 1237, 176 L. Ed. 2d 18, 38 Media L. Rep. (BNA) 1321, 93 U.S.P.Q.2d 1719 (2010)—§ 14:17
- Reeder v. Kansas City Bd. of Police Com'rs, 733 F.2d 543 (8th Cir. 1984)—§ 20:13
- Reeves v. Claiborne County Bd. of Educ., 828 F.2d 1096, 41 Ed. Law Rep. 838 (5th Cir. 1987)—§ 19:24
- v. Decorah Farmers' Co-operative Soc., 160 Iowa 194, 140 N.W. 844 (1913)—§ 22:11
- Regents of the University of California v. Doe, 519 U.S. 425, 117 S. Ct. 900, 137 L. Ed. 2d 55, 115 Ed. Law Rep. 623, 13 I.E.R. Cas. (BNA) 1807 (1997)—§ 19:9
- Regents of University of California v. Bakke, 438 U.S. 265, 98 S. Ct. 2733, 57 L. Ed. 2d 750, 17 Fair Empl. Prac. Cas. (BNA) 1000, 17 Empl. Prac. Dec. (CCH) ¶ 8402 (1978)—§ 19:12
- Regents of University of Michigan v. Ewing, 474 U.S. 214, 106 S. Ct. 507, 88 L. Ed. 2d 523, 28 Ed. Law Rep. 720 (1985)—§ 19:16
- Region 8 Forest Service Timber Purchasers Council v. Alcock, 993 F.2d 800, 23 Env'tl. L. Rep. 21051 (11th Cir. 1993)—§§ 14:5, 18:30
- Register v. Nature Conservancy, 2014 WL 6909042 (E.D. Ky. 2014)—§ 8:19
- Reid v. Gholson, 229 Va. 179, 327 S.E.2d 107 (1985)—§§ 16:4, 16:5
- Reimer v. Smith, 105 Fla. 671, 142 So. 603 (1932)—§ 3:6
- Reiner v. Canale, 301 F. Supp. 3d 727, 354 Ed. Law Rep. 907, 100 Fed. R. Serv. 3d 315 (E.D. Mich. 2018)—§ 14:16
- Reinert v. Dolezel, 147 Mich. App. 149, 383 N.W.2d 148 (1985)—§ 23:12
- Reis, Estate of, 87 T.C. 1016, Tax Ct. Rep. (CCH) 43482, 1986 WL 22049 (1986)—§§ 4:17, 10:6
- Reisner v. C.I.R., T.C. Memo. 2014-230, T.C.M. (RIA) ¶ 2014-230, 108 T.C.M. (CCH) 518 (2014)—§ 8:19
- Religious Technology Center v. Netcom On-Line Communication Services, Inc., 907 F. Supp. 1361, 24 Media L. Rep. (BNA) 1097, 37 U.S.P.Q.2d 1545 (N.D. Cal. 1995)—§ 14:18
- v. Netcom On-Line Communication Services,

- Inc., 923 F. Supp. 1231 (N.D. Cal. 1995)—  
§ 14:21
- Rene v. MGM Grand Hotel, Inc., 305 F.3d 1061,  
89 Fair Empl. Prac. Cas. (BNA) 1569, 83  
Empl. Prac. Dec. (CCH) ¶ 41197 (9th Cir.  
2002)—§ 5:10
- Renne v. Geary, 501 U.S. 312, 111 S. Ct. 2331,  
115 L. Ed. 2d 288 (1991)—§ 20:13
- Renslow v. Mennonite Hospital, 67 Ill. 2d 348,  
10 Ill. Dec. 484, 367 N.E.2d 1250, 91  
A.L.R.3d 291 (1977)—§ 21:25
- Rensselaer Polytechnic Institute v. C.I.R., 732  
F.2d 1058, 17 Ed. Law Rep. 451, 84-1 U.S.  
Tax Cas. (CCH) ¶ 9397, 53 A.F.T.R.2d 84-  
1167 (2d Cir. 1984)—§ 11:3
- Reproductive Health Services of Planned  
Parenthood of the St. Louis Region, Inc. v.  
Parson, 1 F.4th 552 (8th Cir. 2021)—  
§ 21:35
- Republican Nat. Committee v. Federal Election  
Com'n, 698 F. Supp. 2d 150 (D.D.C.  
2010)—§ 20:15
- Republican Party of Minnesota v. White, 536  
U.S. 765, 122 S. Ct. 2528, 153 L. Ed. 2d  
694 (2002)—§ 20:13
- Requena, Matter of, 213 N.J. Super. 443, 517  
A.2d 869 (App. Div. 1986)—§ 21:34
- Reri Holdings I, LLC v. C.I.R., 143 T.C. 41, Tax  
Ct. Rep. (CCH) 59987, Tax Ct. Rep. Dec.  
(RIA) 143.3, 2014 WL 3907044 (2014)—  
§§ 8:10, 8:20, 10:6, 10:32
- RERI Holdings I, LLC v. Commissioner of  
Internal Revenue, 149 T.C. 1, Tax Ct. Rep.  
(CCH) 60954, Tax Ct. Rep. Dec. (RIA)  
149.1, 2017 WL 2839773 (2017)—§§ 8:10,  
8:20, 10:6, 10:32
- Research Consulting Associates v. Electric  
Power Research Institute, Inc., 626 F.  
Supp. 1310, 86-1 U.S. Tax Cas. (CCH) ¶  
9262, 57 A.F.T.R.2d 86-965 (D. Mass.  
1986)—§§ 7:33, 14:3
- Research Corp. v. C.I.R., 138 T.C. 192, Tax Ct.  
Rep. (CCH) 58963, Tax Ct. Rep. Dec. (RIA)  
138.7, 2012 WL 685865 (2012)—§ 10:3
- Restland Memorial Park of Dallas v. U.S., 509  
F.2d 187, 75-1 U.S. Tax Cas. (CCH) ¶  
9308, 35 A.F.T.R.2d 75-978 (5th Cir.  
1975)—§ 7:23
- Retail Clerks Intern. Ass'n, Local 1625, AFL-  
CIO v. Schermerhorn, 375 U.S. 96, 84 S.  
Ct. 219, 11 L. Ed. 2d 179, 54 L.R.R.M.  
(BNA) 2612, 48 Lab. Cas. (CCH) ¶ 50957  
(1963)—§ 14:37
- Reves v. Ernst & Young, 494 U.S. 56, 110 S.  
Ct. 945, 108 L. Ed. 2d 47, Blue Sky L. Rep.  
(CCH) ¶ 73213, Fed. Sec. L. Rep. (CCH)  
¶ 94939 (1990)—§ 14:25
- Reyes v. Hardin County, 55 S.W.3d 337 (Ky.  
2001)—§§ 19:8, 21:25
- Reynolds v. Wood, 998 So. 2d 1058 (Ala. Civ.  
App. 2007)—§ 16:2
- Rial v. Boykin, 95 Ark. App. 404, 237 S.W.3d  
489 (2006)—§§ 27:2, 27:9
- Ricci v. DeStefano, 557 U.S. 557, 129 S. Ct.  
2658, 174 L. Ed. 2d 490, 106 Fair Empl.  
Prac. Cas. (BNA) 929, 92 Empl. Prac. Dec.  
(CCH) ¶ 43602 (2009)—§ 5:10
- Rice v. Morris, 541 S.W.2d 627 (Tex. Civ. App.  
Corpus Christi 1976)—§ 24:4
- Richelle L. v. Roman Catholic Archbishop, 106  
Cal. App. 4th 257, 130 Cal. Rptr. 2d 601  
(1st Dist. 2003)—§ 16:3
- Rickaby v. Wisconsin Dept. of Health & Social  
Services, 98 Wis. 2d 456, 297 N.W.2d 36  
(Ct. App. 1980)—§ 21:6
- Rickert v. State, Public Disclosure Com'n, 161  
Wash. 2d 843, 168 P.3d 826, 35 Media L.  
Rep. (BNA) 2505 (2007)—§ 20:13
- Riese v. St. Mary's Hosp. and Medical Center,  
243 Cal. Rptr. 241 (App. 1st Dist. 1987)—  
§§ 21:11, 21:29, 21:34
- Riley v. National Federation of the Blind of  
North Carolina, Inc., 487 U.S. 781, 108 S.  
Ct. 2667, 101 L. Ed. 2d 669 (1988)—  
§§ 2:25, 13:9
- v. Stoves, 22 Ariz. App. 223, 526 P.2d 747, 68  
A.L.R.3d 1229 (Div. 2 1974)—§ 17:6
- Rimini Street, Inc. v. Oracle USA, Inc., 586  
U.S. 334, 139 S. Ct. 873, 203 L. Ed. 2d 180  
(2019)—§§ 14:12, 14:17
- Rio Grande Valley Sugar Growers, Inc. v.  
Campesi, 592 S.W.2d 340 (Tex. 1979)—  
§ 22:4
- Ritter v. Mount St. Mary's College, 814 F.2d  
986, 38 Ed. Law Rep. 424, 43 Fair Empl.  
Prac. Cas. (BNA) 654, 28 Wage & Hour  
Cas. (BNA) 4, 42 Empl. Prac. Dec. (CCH)  
¶ 36928, 106 Lab. Cas. (CCH) ¶ 34895  
(4th Cir. 1987)—§ 16:6
- v. Mount St. Mary's College, 495 F. Supp.  
724, 23 Fair Empl. Prac. Cas. (BNA) 734,  
24 Wage & Hour Cas. (BNA) 931, 24 Empl.  
Prac. Dec. (CCH) ¶ 31255, 89 Lab. Cas.  
(CCH) ¶ 33943 (D. Md. 1980)—§ 5:11
- Ritz v. Florida Patient's Compensation Fund,  
436 So. 2d 987 (Fla. 5th DCA 1983)—  
§ 21:29

TABLE OF CASES

- Rivard v. Chicago Fire Fighters Union, Local No. 2, 122 Ill. 2d 303, 119 Ill. Dec. 336, 522 N.E.2d 1195 (1988)—§ 1:9
- Rivers v. Katz, 67 N.Y.2d 485, 504 N.Y.S.2d 74, 495 N.E.2d 337 (1986)—§ 21:11
- Rizo v. Yovino, 950 F.3d 1217, 104 Empl. Prac. Dec. (CCH) ¶ 46461 (9th Cir. 2020)—§ 5:11
- v. Yovino, 887 F.3d 453, 353 Ed. Law Rep. 6, 130 Fair Empl. Prac. Cas. (BNA) 1437 (9th Cir. 2018)—§ 5:11
- Robert H. Jacobs, Inc. v. Westoaks Realtors, Inc., 159 Cal. App. 3d 637, 205 Cal. Rptr. 620 (2d Dist. 1984)—§ 18:34
- Roberts v. Madigan, 921 F.2d 1047, 64 Ed. Law Rep. 1038, 19 Fed. R. Serv. 3d 530 (10th Cir. 1990)—§ 16:3
- v. Suburban Hosp. Ass'n, Inc., 73 Md. App. 1, 532 A.2d 1081, Prod. Liab. Rep. (CCH) ¶ 11583, 4 U.C.C. Rep. Serv. 2d 1410 (1987)—§ 21:26
- v. U.S. Jaycees, 468 U.S. 609, 104 S. Ct. 3244, 82 L. Ed. 2d 462 (1984)—§§ 14:2, 14:3, 16:2, 23:2
- Roberts, State ex rel. v. McDonald, 1989 OK CIV APP 35, 787 P.2d 466 (Ct. App. Div. 1 1989)—§ 16:3
- Robert Stigwood Group Ltd. v. O'Reilly, 530 F.2d 1096, 189 U.S.P.Q. 453 (2d Cir. 1976)—§ 14:19
- Robinson v. Brier, 412 Pa. 255, 194 A.2d 204 (1963)—§ 4:6
- v. Charleston Area Medical Center, Inc., 186 W. Va. 720, 414 S.E.2d 877 (1991)—§ 21:25
- v. Joint School Dist. No. 150, 100 Idaho 263, 596 P.2d 436 (1979)—§ 19:21
- v. Linfield College, 42 F. Supp. 147 (E.D. Wash. 1941)—§ 4:8
- v. Random House, Inc., 877 F. Supp. 830, 23 Media L. Rep. (BNA) 1481, 34 U.S.P.Q.2d 1257 (S.D. N.Y. 1995)—§§ 14:9, 14:10, 14:20
- v. Sacramento City Unified School Dist., 245 Cal. App. 2d 278, 53 Cal. Rptr. 781 (3d Dist. 1966)—§ 19:18
- v. Shell Oil Co., 519 U.S. 337, 117 S. Ct. 843, 136 L. Ed. 2d 808, 72 Fair Empl. Prac. Cas. (BNA) 1856, 69 Empl. Prac. Dec. (CCH) ¶ 44493 (1997)—§ 5:10
- v. Shell Oil Co., 70 F.3d 325, 69 Fair Empl. Prac. Cas. (BNA) 522, 67 Empl. Prac. Dec. (CCH) ¶ 43811 (4th Cir. 1995)—§ 5:10
- Rochester Liederkrantz, Inc. v. U.S., 456 F.2d 152, 72-1 U.S. Tax Cas. (CCH) ¶ 16035, 29 A.F.T.R.2d 72-1623 (2d Cir. 1972)—§ 23:8
- Rockwell v. Trustees of Berkshire Museum, 2017 WL 6940932 (Mass. Super. Ct. 2017)—§§ 4:8, 4:15, 14:6, 15:8, 18:24
- Rodarte v. City of Riverton, 552 P.2d 1245 (Wyo. 1976)—§ 18:38
- Rodonich v. House Wreckers Union Local 95 of Laborers' Intern. Union, 817 F.2d 967, 125 L.R.R.M. (BNA) 2578, 106 Lab. Cas. (CCH) ¶ 12390 (2d Cir. 1987)—§ 25:8
- Rodriguez v. Board of Educ. of City of New York, 104 A.D.2d 978, 480 N.Y.S.2d 901, 21 Ed. Law Rep. 280 (2d Dep't 1984)—§ 19:28
- Rodriguez-Erdman v. Ravenswood Hosp. Medical Center, 163 Ill. App. 3d 464, 114 Ill. Dec. 576, 516 N.E.2d 731 (1st Dist. 1987)—§§ 21:23, 21:24
- Rodyk v. Ukrainian Autocephalic Orthodox Church of St. Volodimir, 29 N.Y.2d 898, 328 N.Y.S.2d 685, 278 N.E.2d 917 (1972)—§ 16:5
- Roe v. Wade, 410 U.S. 113, 93 S. Ct. 705, 35 L. Ed. 2d 147 (1973)—§§ 21:6, 21:35, 21:36, 21:38, 21:39
- Roettger v. United Hospitals of St. Paul, Inc., 380 N.W.2d 856 (Minn. Ct. App. 1986)—§ 21:25
- Roger B., In re, 84 Ill. 2d 323, 49 Ill. Dec. 731, 418 N.E.2d 751 (1981)—§ 21:42
- Rogers v. Commissioner of Dept. of Mental Health, 390 Mass. 489, 458 N.E.2d 308 (1983)—§ 21:34
- v. Frito-Lay, Inc., 611 F.2d 1074, 1 A.D. Cas. (BNA) 131, 22 Fair Empl. Prac. Cas. (BNA) 16, 22 Empl. Prac. Dec. (CCH) ¶ 30657 (5th Cir. 1980)—§ 5:14
- v. Grimaldi, 875 F.2d 994, 16 Media L. Rep. (BNA) 1648, 10 U.S.P.Q.2d 1825 (2d Cir. 1989)—§ 18:35
- v. Koons, 960 F.2d 301, 20 Media L. Rep. (BNA) 1201, 22 U.S.P.Q.2d 1492 (2d Cir. 1992)—§§ 14:9, 14:10
- v. Toccoa Power Co., 161 Ga. 524, 131 S.E. 517, 44 A.L.R. 534 (1926)—§ 2:1
- Roland v. Catholic Archdiocese of Louisville, 301 S.W.2d 574 (Ky. 1957)—§ 14:8
- Rolfs v. C.I.R., 668 F.3d 888, 2012-1 U.S. Tax Cas. (CCH) ¶ 50186, 109 A.F.T.R.2d 2012-828 (7th Cir. 2012)—§ 8:10

- Rolling Rock Club v. U.S., 785 F.2d 93, 86-1 U.S. Tax Cas. (CCH) ¶ 9265, 57 A.F.T.R.2d 86-951 (3d Cir. 1986)—§ 23:1
- Rollins v. Dignity Health, 830 F.3d 900, 62 Employee Benefits Cas. (BNA) 1257 (9th Cir. 2016)—§ 16:1
- Roman Catholic Bishop of San Jose v. Bowen, 219 Cal. App. 4th 484, 162 Cal. Rptr. 3d 32 (3d Dist. 2013)—§ 16:13
- Roman Catholic Foundation, UW-Madison, Inc. v. Regents of University of Wisconsin System, 578 F. Supp. 2d 1121 (W.D. Wis. 2008)—§ 19:29
- Romm Art Creations Ltd. v. Simcha Intern., Inc., 786 F. Supp. 1126, 22 U.S.P.Q.2d 1801 (E.D. N.Y. 1992)—§ 18:35
- Ronald Litoff, Ltd. v. American Exp. Co., 621 F. Supp. 981, 228 U.S.P.Q. 739 (S.D. N.Y. 1985)—§ 18:34
- Rosa and Raymond Parks Institute for Self Development v. Target Corp., 812 F.3d 824, 44 Media L. Rep. (BNA) 1097 (11th Cir. 2016)—§ 14:22
- Rosario v. Amalgamated Ladies' Garment Cutters' Union, Local 10, I.L.G.W.U., 605 F.2d 1228, 101 L.R.R.M. (BNA) 2958, 86 Lab. Cas. (CCH) ¶ 11436, 5 Fed. R. Evid. Serv. 113 (2d Cir. 1979)—§ 25:7
- Rose v. Doctors Hosp., 801 S.W.2d 841 (Tex. 1990)—§ 21:25
- v. Rose, 314 Ky. 761, 237 S.W.2d 80 (1951)—§ 27:2
- Rosebrough Monument Co. v. Memorial Park Cemetery Ass'n, 666 F.2d 1130, 1981-2 Trade Cas. (CCH) ¶ 64392 (8th Cir. 1981)—§ 27:1
- Rosen v. Spanierman, 894 F.2d 28, 10 U.C.C. Rep. Serv. 2d 846 (2d Cir. 1990)—§ 18:6
- Rosenberg v. Board of Ed. of City of New York, 196 Misc. 542, 92 N.Y.S.2d 344 (Sup 1949)—§ 19:19
- v. Seattle Art Museum, 42 F. Supp. 2d 1029 (W.D. Wash. 1999)—§ 18:7
- Rosenberger v. Rector and Visitors of University of Virginia, 515 U.S. 819, 115 S. Ct. 2510, 132 L. Ed. 2d 700, 101 Ed. Law Rep. 552 (1995)—§§ 16:3, 19:18, 19:29
- Rosenblatt v. Getty Oil Co., 493 A.2d 929 (Del. 1985)—§ 4:8
- Ross v. Gerung, 69 So. 2d 650 (Fla. 1954)—§ 16:10
- v. Pennsylvania State University, 445 F. Supp. 147 (M.D. Pa. 1978)—§ 19:16
- Rost ex rel. K.C. v. Steamboat Springs RE-2 School Dist., 511 F.3d 1114, 228 Ed. Law Rep. 632 (10th Cir. 2008)—§ 19:10
- Route 231, LLC v. C.I.R., T.C. Memo. 2014-30, T.C.M. (RIA) ¶ 2014-030, 107 T.C.M. (CCH) 1155 (2014)—§ 18:27
- Rowinsky v. Bryan Independent School Dist., 80 F.3d 1006, 108 Ed. Law Rep. 502 (5th Cir. 1996)—§ 19:10
- Rowland v. Mad River Local School Dist., Montgomery County, Ohio, 730 F.2d 444, 16 Ed. Law Rep. 1068, 37 Fair Empl. Prac. Cas. (BNA) 175, 34 Empl. Prac. Dec. (CCH) ¶ 34478 (6th Cir. 1984)—§ 19:24
- v. Union Hills Country Club, 157 Ariz. 301, 757 P.2d 105 (Ct. App. Div. 2 1988)—§ 3:11
- v. Wilkerson, 239 Ark. 390, 389 S.W.2d 627 (1965)—§ 16:5
- RP Golf, LLC v. C.I.R., T.C. Memo. 2012-282, T.C.M. (RIA) ¶ 2012-282, 104 T.C.M. (CCH) 413 (2012)—§ 8:19
- v. Commissioner of Internal Revenue, T.C. Memo. 2016-80, T.C.M. (RIA) ¶ 2016-080, 111 T.C.M. (CCH) 1362 (2016)—§ 8:10
- Rubin v. Islamic Republic of Iran, 583 U.S. 202, 138 S. Ct. 816 (2018)—§ 18:8
- v. Islamic Republic of Iran, 830 F.3d 470 (7th Cir. 2016)—§ 18:8
- v. Islamic Republic of Iran, 709 F.3d 49 (1st Cir. 2013)—§ 18:8
- v. The Islamic Republic of Iran, 637 F.3d 783 (7th Cir. 2011)—§ 18:8
- Ruby v. Massey, 452 F. Supp. 361 (D. Conn. 1978)—§ 21:36
- Rudnick v. Superior Court, 11 Cal. 3d 924, 114 Cal. Rptr. 603, 523 P.2d 643 (1974)—§ 21:42
- Rumsfeld v. Forum for Academic and Institutional Rights, Inc., 547 U.S. 47, 126 S. Ct. 1297, 164 L. Ed. 2d 156, 206 Ed. Law Rep. 819 (2006)—§§ 14:2, 19:12
- Runyon v. McCrary, 427 U.S. 160, 96 S. Ct. 2586, 49 L. Ed. 2d 415 (1976)—§§ 19:10, 19:12, 23:2
- Rush Prudential HMO, Inc. v. Moran, 536 U.S. 355, 122 S. Ct. 2151, 153 L. Ed. 2d 375, 27 Employee Benefits Cas. (BNA) 2921 (2002)—§ 21:21
- Rusk v. Crestview Local School Dist., 379 F.3d 418, 191 Ed. Law Rep. 84, 2004 Fed. App. 0267P (6th Cir. 2004)—§ 19:29
- Russell v. Allen, 107 U.S. 163, 2 S. Ct. 327, 27 L. Ed. 397 (1883)—§ 1:4

TABLE OF CASES

- v. Yale University, 54 Conn. App. 573, 737 A.2d 941, 138 Ed. Law Rep. 441 (1999)—§ 1:4
- Russo v. Central School Dist. No. 1, Towns of Rush, Et Al., Monroe County, State of N. Y., 469 F.2d 623 (2d Cir. 1972)—§ 19:24
- Rust v. Sullivan, 500 U.S. 173, 111 S. Ct. 1759, 114 L. Ed. 2d 233 (1991)—§ 21:35
- Rweyemamu v. Cote, 520 F.3d 198, 102 Fair Empl. Prac. Cas. (BNA) 1678, 90 Empl. Prac. Dec. (CCH) ¶ 43141, 41 A.L.R. Fed. 2d 731 (2d Cir. 2008)—§ 16:6
- Ryan v. Baptiste, 565 S.W.2d 196 (Mo. Ct. App. 1978)—§ 17:6
- Rywalt v. Writer Corp., 34 Colo. App. 334, 526 P.2d 316 (App. 1974)—§ 17:6
- S**
- Sabine Pilot Service, Inc. v. Hauck, 687 S.W.2d 733, 1 I.E.R. Cas. (BNA) 733, 119 L.R.R.M. (BNA) 2187, 102 Lab. Cas. (CCH) ¶ 55493 (Tex. 1985)—§ 5:7
- Sacramento City Unified School Dist., Bd. of Educ. v. Rachel H. By and Through Holland, 14 F.3d 1398, 4 A.D.D. 75, 89 Ed. Law Rep. 57 (9th Cir. 1994)—§ 19:13
- Safety Intern., Inc., Matter of, 775 F.2d 660, Bankr. L. Rep. (CCH) ¶ 70849 (5th Cir. 1985)—§ 4:6
- Saint Mary of Nazareth Hosp. Center v. Department of Health and Human Services, 698 F.2d 1337, 1 Soc. Sec. Rep. Serv. 144 (7th Cir. 1983)—§ 21:5
- Salem College & Academy, Inc. v. Employment Div., 298 Or. 471, 695 P.2d 25, 23 Ed. Law Rep. 287 (1985)—§ 16:6
- Salmon Spawning & Recovery Alliance v. Gutierrez, 545 F.3d 1220, 67 Env't. Rep. Cas. (BNA) 1876 (9th Cir. 2008)—§ 18:30
- Salt & Pepper Nursery School No. 2, 222 N.L.R.B. 1295, 91 L.R.R.M. (BNA) 1338, 1975-76 NLRB Dec. (CCH) ¶ 16663, 1976 WL 7872 (1976)—§ 14:31
- Sam Francis Foundation v. Christies, Inc., 784 F.3d 1320 (9th Cir. 2015)—§ 18:35
- Sammons v. C.I.R., 838 F.2d 330, 88-1 U.S. Tax Cas. (CCH) ¶ 9152, 61 A.F.T.R.2d 88-544 (9th Cir. 1988)—§§ 18:20, 18:32
- v. C.I.R., T.C. Memo. 1986-318, T.C.M. (P-H) ¶ 86318, 51 T.C.M. (CCH) 1568, 1986 WL 21525 (1986)—§ 8:10
- San Antonio Independent School Dist. v. Rodriguez, 411 U.S. 1, 93 S. Ct. 1278, 36 L. Ed. 2d 16 (1973)—§§ 19:1, 19:12
- Sanchez v. Grain Growers Ass'n of California, 123 Cal. App. 3d 444, 176 Cal. Rptr. 655 (3d Dist. 1981)—§ 22:7
- Sands v. Morongo Unified School Dist., 53 Cal. 3d 863, 281 Cal. Rptr. 34, 809 P.2d 809, 67 Ed. Law Rep. 730 (1991)—§ 19:29
- San Francisco Infant School, Inc. v. Commissioner of Internal Revenue, 69 T.C. 957, 1978 WL 3376 (1978)—§ 8:6
- Sangiuolo v. Leventhal, 132 Misc. 2d 680, 505 N.Y.S.2d 507 (Sup 1986)—§ 21:27
- Santa Barbara Club v. Commissioner of Internal Revenue, 68 T.C. 200, 1977 WL 3724 (1977)—§§ 11:30, 23:7, 23:8
- Santa Barbara Sch. Dist. v. Superior Court, 13 Cal. 3d 315, 118 Cal. Rptr. 637, 530 P.2d 605 (1975)—§ 19:4
- Santa Fe Community School v. New Mexico State Bd. of Ed., 1974-NMSC-005, 85 N.M. 783, 518 P.2d 272 (1974)—§ 19:5
- Santa Fe Independent School Dist. v. Doe, 530 U.S. 290, 120 S. Ct. 2266, 147 L. Ed. 2d 295, 145 Ed. Law Rep. 21 (2000)—§§ 16:3, 19:29
- Santo Tomas Produce Ass'n v. Smith, 1961-NMSC-080, 68 N.M. 436, 362 P.2d 977, 90 A.L.R.2d 1138 (1961)—§ 22:4
- v. Smith, 1961-NMSC-080, 68 N.M. 436, 362 P.2d 977 (1961)—§ 22:4
- Sard v. Hardy, 281 Md. 432, 379 A.2d 1014, 89 A.L.R.3d 12 (1977)—§ 21:28
- Sargent v. Central Nat. Bank & Trust Co. of Enid, Okl., 1991 OK 23, 809 P.2d 1298, 6 I.E.R. Cas. (BNA) 360, 121 Lab. Cas. (CCH) ¶ 56862 (Okla. 1991)—§ 5:7
- Sarkis v. Heimburger, 933 F. Supp. 828 (E.D. Mo. 1996)—§ 21:19
- Satan Fraternity v. Board of Public Instruction for Dade County, 156 Fla. 222, 22 So. 2d 892 (1945)—§ 23:11
- Satava v. Lowry, 323 F.3d 805, 66 U.S.P.Q.2d 1206 (9th Cir. 2003)—§ 14:10
- Satz v. Perlmutter, 379 So. 2d 359 (Fla. 1980)—§ 21:34
- Saunders v. State, 129 Misc. 2d 45, 492 N.Y.S.2d 510 (Sup 1985)—§ 21:34
- Sausalito, City of v. O'Neill, 386 F.3d 1186, 59 Env't. Rep. Cas. (BNA) 1304, 34 Env'tl. L. Rep. 20121 (9th Cir. 2004)—§ 18:32
- Savage v. Glendale Union High School, Dist. No. 205, Maricopa County, 343 F.3d 1036, 14 A.D. Cas. (BNA) 1412, 180 Ed. Law Rep. 535 (9th Cir. 2003)—§§ 5:13, 19:9

- Save Columbia CU Committee v. Columbia Community Credit Union, 134 Wash. App. 175, 139 P.3d 386 (Div. 2 2006)—§§ 3:9, 4:15, 7:31
- Sawyer v. Brandon, 825 So. 2d 26 (Miss. 2002)—§ 16:4
- Sax v. Votteler, 648 S.W.2d 661 (Tex. 1983)—§ 21:25
- SBC Health Midwest, Inc. v. City of Kentwood, 500 Mich. 65, 894 N.W.2d 535, 343 Ed. Law Rep. 558 (2017)—§§ 7:5, 21:20
- Schaak v. Schmidt, 344 F. Supp. 99 (E.D. Wis. 1971)—§ 21:6
- Schacht v. Northshore University Health System, 2017 IL App (2d) 160969-U, 2017 WL 4296727 (Ill. App. Ct. 2d Dist. 2017)—§§ 14:29, 15:1, 21:18
- Schaefer v. Chautauqua Escapes Ass'n, Inc., 53 Misc. 3d 1218(A), 50 N.Y.S.3d 28 (Sup 2016)—§ 17:6
- Scharf v. C. I. R., T.C. Memo. 1973-265, T.C.M. (P-H) ¶ 73265, 32 T.C.M. (CCH) 1247, 1973 WL 2443 (1973)—§ 8:10
- Scharon v. St. Luke's Episcopal Presbyterian Hospitals, 929 F.2d 360, 55 Fair Empl. Prac. Cas. (BNA) 585, 56 Empl. Prac. Dec. (CCH) ¶ 40645 (8th Cir. 1991)—§§ 5:10, 16:6
- Schauer, In re, 835 F.2d 1222, 18 Collier Bankr. Cas. 2d (MB) 127, Bankr. L. Rep. (CCH) ¶ 72139 (8th Cir. 1987)—§§ 22:5, 22:7
- Schaumburg, Village of v. Citizens for a Better Environment, 444 U.S. 620, 100 S. Ct. 826, 63 L. Ed. 2d 73 (1980)—§§ 2:25, 2:26, 16:8, 25:10
- Scheidelman v. C.I.R., 755 F.3d 148, 2014-1 U.S. Tax Cas. (CCH) ¶ 50324, 113 A.F.T.R.2d 2014-2591 (2d Cir. 2014)—§ 8:19
- Schein v. Chasen, 519 F.2d 453 (2d Cir. 1975)—§ 4:7
- v. Chasen, 313 So. 2d 739 (Fla. 1975)—§ 4:7
- Schenck v. Pro-Choice Network Of Western New York, 519 U.S. 357, 117 S. Ct. 855, 137 L. Ed. 2d 1 (1997)—§ 21:35
- Schexnayder v. Vacherie Volunteer Fire Dept. No. 1, 491 So. 2d 1322 (La. 1986)—§ 3:11
- Schleicher v. Salvation Army, 518 F.3d 472, 13 Wage & Hour Cas. 2d (BNA) 577, 155 Lab. Cas. (CCH) ¶ 35404 (7th Cir. 2008)—§ 16:6
- Schmidt v. Bishop, 779 F. Supp. 321 (S.D. N.Y. 1991)—§ 16:6
- v. Mt. Angel Abbey, 347 Or. 389, 223 P.3d 399 (2009)—§ 16:3
- Schneider v. State of New Jersey, Town of Irvington, 308 U.S. 147, 60 S. Ct. 146, 84 L. Ed. 155, 5 L.R.R.M. (BNA) 659, 2 Lab. Cas. (CCH) ¶ 17049 (1939)—§ 16:8
- Schoenhals v. Mains, 504 N.W.2d 233 (Minn. Ct. App. 1993)—§ 16:5
- School Committee of New Bedford v. Commissioner of Ed., 349 Mass. 410, 208 N.E.2d 814 (1965)—§ 19:3
- School Committee of Town of Burlington, Mass. v. Department of Educ. of Mass., 471 U.S. 359, 105 S. Ct. 1996, 85 L. Ed. 2d 385, 1 A.D.D. 234, 23 Ed. Law Rep. 1189 (1985)—§ 19:13
- School Dist. No. 1 of Silver Bow County v. Driscoll, 173 Mont. 492, 176 Mont. 555, 568 P.2d 149, 96 L.R.R.M. (BNA) 2492 (1977)—§ 19:4
- School Dist. No. 8 of Sherman County v. State Bd. of Ed., 176 Neb. 722, 127 N.W.2d 458 (1964)—§ 19:3
- School Dist. of Abington Tp., Pa. v. Schempp, 374 U.S. 203, 83 S. Ct. 1560, 10 L. Ed. 2d 844 (1963)—§§ 16:3, 19:19, 19:29
- School Dist. of City of Grand Rapids v. Ball, 473 U.S. 373, 105 S. Ct. 3216, 87 L. Ed. 2d 267 (1985)—§ 19:29
- Schools v. Sebelius, 988 F. Supp. 2d 935 (N.D. Ind. 2013)—§ 21:6
- Schrank v. Brown, 192 Misc. 80, 80 N.Y.S.2d 452 (Sup 1948)—§ 4:2
- Schrimsher v. C.I.R., T.C. Memo. 2011-71, T.C.M. (RIA) ¶ 2011-071, 101 T.C.M. (CCH) 1329 (2011)—§ 8:10
- Schroeder v. Meridian Imp. Club, 36 Wash. 2d 925, 221 P.2d 544 (1950)—§ 3:1
- Schuette v. Coalition to Defend Affirmative Action, Integration and Immigrant Rights and Fight for Equality By Any Means Necessary (BAMN), 572 U.S. 291, 134 S. Ct. 1623, 188 L. Ed. 2d 613, 303 Ed. Law Rep. 30, 97 Empl. Prac. Dec. (CCH) ¶ 45054 (2014)—§§ 19:12, 19:30
- Schulte v. Wilson Industries, Inc., 547 F. Supp. 3241 (S.D. Tex. 1982)—§ 5:11
- Schultz v. Boy Scouts of America, Inc., 65 N.Y.2d 189, 491 N.Y.S.2d 90, 480 N.E.2d 679 (1985)—§ 14:7
- v. Roman Catholic Archdiocese of Newark, 95 N.J. 530, 472 A.2d 531 (1984)—§§ 14:7, 14:8

TABLE OF CASES

- Schwager v. Sun Oil Co. of Pennsylvania, 591 F.2d 58, 19 Fair Empl. Prac. Cas. (BNA) 872, 19 Empl. Prac. Dec. (CCH) ¶ 9107 (10th Cir. 1979)—§ 5:12
- Schweizer v. Commissioner of Internal Revenue, T.C. Memo. 2022-102, T.C.M. (RIA) ¶ 2022-102, 124 T.C.M. (CCH) 232 (2022)—§§ 8:10, 18:20
- Sciacca v. Polizzi, 403 So. 2d 728 (La. 1981)—§ 21:37
- Scott v. Sears, Roebuck & Co., 798 F.2d 210, 41 Fair Empl. Prac. Cas. (BNA) 805, 1 I.E.R. Cas. (BNA) 609, 41 Empl. Prac. Dec. (CCH) ¶ 36439 (7th Cir. 1986)—§ 5:10
- Scott, People ex rel. v. George F. Harding Museum, 58 Ill. App. 3d 408, 15 Ill. Dec. 973, 374 N.E.2d 756 (1st Dist. 1978)—§§ 1:4, 4:9, 18:24
- v. Silverstein, 94 Ill. App. 3d 431, 50 Ill. Dec. 93, 418 N.E.2d 1087 (1st Dist. 1981)—§ 18:24
- v. Silverstein, 86 Ill. App. 3d 605, 41 Ill. Dec. 821, 408 N.E.2d 243 (1st Dist. 1980)—§§ 1:4, 4:9
- Scottsdale Jaycees v. Superior Court of Maricopa County, 17 Ariz. App. 571, 499 P.2d 185 (Div. 1 1972)—§ 18:37
- Scripture Press Foundation v. U.S., 152 Ct. Cl. 463, 285 F.2d 800, 61-1 U.S. Tax Cas. (CCH) ¶ 9195, 7 A.F.T.R.2d 489 (1961)—§ 7:33
- Sea Hunt, Inc. v. Unidentified Shipwrecked Vessel or Vessels, 221 F.3d 634, 2000 A.M.C. 2113 (4th Cir. 2000)—§ 18:11
- Seasongood v. C.I.R., 227 F.2d 907, 56-1 U.S. Tax Cas. (CCH) ¶ 9135, 48 A.F.T.R. (P-H) ¶ 711 (6th Cir. 1955)—§ 12:11
- Seattle, City of v. First Covenant Church of Seattle, Wash., 499 U.S. 901, 111 S. Ct. 1097, 113 L. Ed. 2d 208 (1991)—§ 16:9
- Seattle Audubon Soc. v. Espy, 998 F.2d 699, 37 Env't. Rep. Cas. (BNA) 1902, 23 Env'tl. L. Rep. 21148 (9th Cir. 1993)—§ 18:30
- Seattle First Nat. Bank v. N. L. R. B., 444 F.2d 30, 77 L.R.R.M. (BNA) 2634, 65 Lab. Cas. (CCH) ¶ 11821 (9th Cir. 1971)—§ 14:34
- Seattle Mideast Awareness Campaign v. King County, 781 F.3d 489 (9th Cir. 2015)—§§ 1:1, 14:2
- Seattle School Dist., No. 1 v. B.S., 82 F.3d 1493, 16 A.D.D. 1070, 109 Ed. Law Rep. 55 (9th Cir. 1996)—§ 19:13
- S.E.C. v. W.J. Howey Co., 328 U.S. 293, 66 S. Ct. 1100, 90 L. Ed. 1244, 163 A.L.R. 1043 (1946)—§§ 14:25, 17:2, 22:10
- Secretary of Department of Labor v. United Transportation Union, 2020 WL 1611789 (N.D. Ohio 2020)—§ 24:2
- Secretary of State of Md. v. Joseph H. Munson Co., Inc., 467 U.S. 947, 104 S. Ct. 2839, 81 L. Ed. 2d 786 (1984)—§§ 2:25, 2:26, 13:9
- Securities and Exchange Commission v. American Foundation for Advanced Ed. of Ark., 222 F. Supp. 828 (W.D. La. 1963)—§§ 14:25, 14:26
- v. Children's Hospital, 214 F. Supp. 883 (D. Ariz. 1963)—§§ 14:25, 14:26
- v. Manor Nursing Centers, Inc., 458 F.2d 1082, Fed. Sec. L. Rep. (CCH) ¶ 93344, 28 A.L.R. Fed. 781 (2d Cir. 1972)—§ 14:25
- v. Universal Service Ass'n, 106 F.2d 232 (C.C.A. 7th Cir. 1939)—§ 14:25
- Security-First Nat. Bank of Los Angeles v. Cooper, 62 Cal. App. 2d 653, 145 P.2d 722 (2d Dist. 1944)—§ 1:9
- Sefick v. City of Chicago, 485 F. Supp. 644 (N.D. Ill. 1979)—§ 18:36
- Sega Enterprises Ltd. v. Accolade, Inc., 977 F.2d 1510, 24 U.S.P.Q.2d 1561 (9th Cir. 1992)—§ 14:14
- v. MAPHIA, 948 F. Supp. 923, 41 U.S.P.Q.2d 1705 (N.D. Cal. 1996)—§§ 14:18, 14:21
- v. MAPHIA, 857 F. Supp. 679, 30 U.S.P.Q.2d 1921 (N.D. Cal. 1994)—§ 14:18
- Seidenberg v. McSorleys' Old Ale House, Inc., 317 F. Supp. 593 (S.D. N.Y. 1970)—§ 14:3
- SEMECO Industries, Inc. v. Auditing Div. of Utah State Tax Com'n, 849 P.2d 1167 (Utah 1993)—§ 16:1
- Seminole Tribe of Florida v. Florida, 517 U.S. 44, 116 S. Ct. 1114, 134 L. Ed. 2d 252, 34 Collier Bankr. Cas. 2d (MB) 1199, 42 Env't. Rep. Cas. (BNA) 1289, 67 Empl. Prac. Dec. (CCH) ¶ 43952 (1996)—§ 19:9
- Semler v. Psychiatric Institute of Washington, D.C., 538 F.2d 121 (4th Cir. 1976)—§ 21:40
- Serbian Eastern Orthodox Diocese for U. S. of America and Canada v. Milivojevich, 426 U.S. 696, 96 S. Ct. 2372, 49 L. Ed. 2d 151 (1976)—§§ 14:4, 16:4, 16:5, 16:6
- Serna v. Portales Municipal Schools, 499 F.2d 1147 (10th Cir. 1974)—§ 19:13
- Service Bolt & Nut Co. Profit Sharing Trust v. Commissioner of Internal Revenue, 78 T.C. 812, Tax Ct. Rep. (CCH) 39036, 1982 WL 11094 (1982)—§ 11:18

- Setser v. Novack Inv. Co., 657 F.2d 962, 26 Fair Empl. Prac. Cas. (BNA) 513, 26 Empl. Prac. Dec. (CCH) ¶ 31995 (8th Cir. 1981)—§ 5:10
- Settler v. Hopedale Medical Foundation, 80 Ill. App. 3d 1074, 36 Ill. Dec. 157, 400 N.E.2d 577 (3d Dist. 1980)—§ 21:23
- Severns, In re, 425 A.2d 156 (Del. Ch. 1980)—§ 21:42
- Seward Chapel, Inc. v. City of Seward, 655 P.2d 1293, 8 Ed. Law Rep. 825 (Alaska 1982)—§ 16:9
- Seyfried v. Walton, 668 F.2d 214, 2 Ed. Law Rep. 379 (3d Cir. 1981)—§ 19:19
- Shack v. Holland, 89 Misc. 2d 78, 389 N.Y.S.2d 988 (Sup 1976)—§ 21:25
- Shaffer v. George Washington University, 27 F.4th 754, 400 Ed. Law Rep. 394 (D.C. Cir. 2022)—§ 19:11
- Shaffstall Corp. v. U.S., 639 F. Supp. 1041, 86-2 U.S. Tax Cas. (CCH) ¶ 9566, 58 A.F.T.R.2d 86-5574 (S.D. Ind. 1986)—§ 12:3
- Shalala v. Guernsey Memorial Hosp., 514 U.S. 87, 115 S. Ct. 1232, 131 L. Ed. 2d 106, 46 Soc. Sec. Rep. Serv. 640 (1995)—§ 21:5
- Shanley v. Northeast Independent School Dist., Bexar County, Tex., 462 F.2d 960 (5th Cir. 1972)—§ 19:18
- Shapiro, Bernstein & Co. v. H. L. Green Co., 316 F.2d 304, 137 U.S.P.Q. 275 (2d Cir. 1963)—§ 14:18
- Sharpe Holdings, Inc. v. U.S. Dept. of Health and Human Services, 801 F.3d 927 (8th Cir. 2015)—§ 16:2
- Sharpless v. Medford Monthly Meeting of Religious Soc. of Friends, 228 N.J. Super. 68, 548 A.2d 1157 (App. Div. 1988)—§§ 1:4, 4:10
- Shaw v. Board of Trustees of Frederick Community College, 549 F.2d 929 (4th Cir. 1976)—§ 19:24
- v. Hospital Authority of Cobb County, 614 F.2d 946 (5th Cir. 1980)—§ 21:23
- Shays v. F.E.C., 337 F. Supp. 2d 28 (D.D.C. 2004)—§ 20:15
- Shelley v. C.I.R., 18 Employee Benefits Cas. (BNA) 1953, Unempl. Ins. Rep. (CCH) ¶ 14141B.5, T.C. Memo. 1994-432, T.C.M. (RIA) ¶ 94432, 68 T.C.M. (CCH) 584 (1994)—§ 16:29
- v. Kraemer, 334 U.S. 1, 68 S. Ct. 836, 92 L. Ed. 1161, 3 A.L.R.2d 441 (1948)—§ 17:6
- Shelton v. Morehead Memorial Hosp., 318 N.C. 76, 347 S.E.2d 824 (1986)—§ 21:42
- v. Tucker, 364 U.S. 479, 81 S. Ct. 247, 5 L. Ed. 2d 231 (1960)—§ 19:24
- Shepard v. Redford Community Hosp., 151 Mich. App. 242, 390 N.W.2d 239 (1986)—§ 21:25
- Shepherd of the Valley Lutheran Church of Hastings v. Hope Lutheran Church of Hastings, 626 N.W.2d 436 (Minn. Ct. App. 2001)—§§ 4:4, 16:4
- Sherbert v. Verner, 374 U.S. 398, 83 S. Ct. 1790, 10 L. Ed. 2d 965, 9 Fair Empl. Prac. Cas. (BNA) 1152 (1963)—§§ 16:3, 16:6
- Sheridan Road Baptist Church v. Department of Educ., 426 Mich. 462, 396 N.W.2d 373, 36 Ed. Law Rep. 155 (1986)—§§ 19:20, 19:29
- v. Department of Educ., 132 Mich. App. 1, 348 N.W.2d 263, 17 Ed. Law Rep. 626 (1984)—§ 16:7
- Sherlock v. Stillwater Clinic, 260 N.W.2d 169 (Minn. 1977)—§ 21:39
- Sherman v. Community Consol. School Dist. 21 of Wheeling Tp., 980 F.2d 437, 79 Ed. Law Rep. 396 (7th Cir. 1992)—§§ 16:3, 19:29
- Sherman Oaks Medical Arts Center, Ltd. v. Carpenters Local Union No. 1936, United Broth. of Carpenters and Joiners of America, 680 F.2d 594, 110 L.R.R.M. (BNA) 2971, 94 Lab. Cas. (CCH) ¶ 13685 (9th Cir. 1982)—§ 14:36
- Sherwin-Williams Co. v. U.S., 403 F.3d 793, 34 Employee Benefits Cas. (BNA) 2779, 2005-1 U.S. Tax Cas. (CCH) ¶ 50286, 95 A.F.T.R.2d 2005-1864, 2005 Fed. App. 0173P (6th Cir. 2005)—§ 11:32
- Sherwin-Williams Co. Employee Health Plan Trust v. C.I.R., 330 F.3d 449, 30 Employee Benefits Cas. (BNA) 1709, 2003-1 U.S. Tax Cas. (CCH) ¶ 50484, 91 A.F.T.R.2d 2003-2302, 2003 Fed. App. 0154P (6th Cir. 2003)—§ 7:21
- Shilkret v. Annapolis Emergency Hospital Ass'n, 276 Md. 187, 349 A.2d 245, 99 A.L.R.3d 1119 (1975)—§ 21:25
- Shilling v. Baker, 279 Va. 720, 691 S.E.2d 806 (2010)—§ 27:2
- Shiloh Youth Revival Centers, Petitioners v. Commissioner of Internal Revenue, Respondent, 88 T.C. 565, Tax Ct. Rep. (CCH) 43762, 1987 WL 39957 (1987)—§ 11:5
- Shin v. Kong, 80 Cal. App. 4th 498, 95 Cal. Rptr. 2d 304 (1st Dist. 2000)—§ 21:38
- Shlensky v. Wrigley, 95 Ill. App. 2d 173, 237 N.E.2d 776 (1st Dist. 1968)—§ 4:8

TABLE OF CASES

- Shoreline School Dist. No. 412, State ex rel. v. Superior Court for King County, Juvenile Court, 55 Wash. 2d 177, 346 P.2d 999 (1959)—§ 19:5
- Shorter v. Drury, 103 Wash. 2d 645, 695 P.2d 116 (1985)—§ 21:34
- Shrine of Our Lady of La Salette Inc. v. Board of Assessors of Attleboro, 476 Mass. 690, 71 N.E.3d 509 (2017)—§ 7:5
- Shurtleff v. City of Boston, Massachusetts, 596 U.S. 243, 142 S. Ct. 1583, 212 L. Ed. 2d 621 (2022)—§§ 16:3, 19:29
- Siemieniec v. Lutheran General Hosp., 134 Ill. App. 3d 823, 89 Ill. Dec. 484, 480 N.E.2d 1227 (1st Dist. 1985)—§ 21:39
- Sierra Club v. Department of Forestry and Fire Protection (Pacific Lumber Co.), 26 Cal. Rptr. 2d 338 (App. 1st Dist. 1993)—§ 18:30
- v. Franklin County Power of Illinois, LLC, 546 F.3d 918, 67 Env't. Rep. Cas. (BNA) 2063 (7th Cir. 2008)—§ 14:5
- v. Marita, 46 F.3d 606, 40 Env't. Rep. Cas. (BNA) 1065, 25 Env't. L. Rep. 20514 (7th Cir. 1995)—§§ 14:5, 18:30
- v. State Bd. of Forestry, 7 Cal. 4th 1215, 32 Cal. Rptr. 2d 19, 876 P.2d 505 (1994)—§ 18:30
- Sierra Club Inc. v. C.I.R., 86 F.3d 1526, 96-2 U.S. Tax Cas. (CCH) ¶ 50326, 78 A.F.T.R.2d 96-5005 (9th Cir. 1996)—§ 11:20
- Sierra Club, Inc. v. C.I.R., 103 T.C. 307, Tax Ct. Rep. (CCH) 50080, Tax Ct. Rep. Dec. (RIA) 103.17, 1994 WL 459913 (1994)—§§ 7:28, 11:20
- Sigma Chi Fraternity v. Regents of University of Colo., 258 F. Supp. 515 (D. Colo. 1966)—§ 23:11
- Silver v. Castle Memorial Hospital, 53 Haw. 475, 53 Haw. 563, 497 P.2d 564, 1972 Trade Cas. (CCH) ¶ 74016 (1972)—§ 21:13
- Silvertop Associates Inc. v. Kangaroo Manufacturing Inc., 931 F.3d 215 (3d Cir. 2019)—§ 14:9
- Silvette v. Art Commission of Com. of Va., 413 F. Supp. 1342 (E.D. Va. 1976)—§ 18:36
- Simmons v. C.I.R., T.C. Memo. 2009-208, T.C.M. (RIA) ¶ 2009-208, 98 T.C.M. (CCH) 211 (2009)—§§ 8:10, 8:19
- Simon v. Eastern Kentucky Welfare Rights Organization, 1976-2 C.B. 609, 426 U.S. 26, 96 S. Ct. 1917, 48 L. Ed. 2d 450, 76-1 U.S. Tax Cas. (CCH) ¶ 9439, 38 A.F.T.R.2d 76-5027 (1976)—§§ 4:15, 14:6
- v. Republic of Hungary, 839 Fed. Appx. 570 (D.C. Cir. 2021)—§ 18:8
- v. Republic of Hungary, 911 F.3d 1172 (D.C. Cir. 2018)—§ 18:8
- v. Republic of Hungary, 812 F.3d 127 (D.C. Cir. 2016)—§ 18:8
- v. St. Elizabeth Medical Center, 3 Ohio Op. 3d 164, 355 N.E.2d 903 (C.P. 1976)—§ 21:25
- Simonetti by Simonetti v. School Dist. of Philadelphia, 308 Pa. Super. 555, 454 A.2d 1038, 8 Ed. Law Rep. 1017 (1982)—§ 19:28
- Simopoulos v. Virginia, 462 U.S. 506, 103 S. Ct. 2532, 76 L. Ed. 2d 755 (1983)—§ 21:35
- Simpson v. Wells Lamont Corp., 494 F.2d 490 (5th Cir. 1974)—§ 16:6
- Sims v. Etowah County Bd. of Ed., 337 So. 2d 1310 (Ala. 1976)—§ 19:28
- Sinkler v. Goldsmith, 623 F. Supp. 727 (D. Ariz. 1985)—§§ 14:22, 18:35
- Siqueira v. Northwestern Memorial Hosp., 132 Ill. App. 3d 293, 87 Ill. Dec. 415, 477 N.E.2d 16 (1st Dist. 1985)—§ 14:3
- Sisters of Providence in Washington, Inc. v. Municipality of Anchorage, 672 P.2d 446 (Alaska 1983)—§ 21:20
- SisterSong Women of Color Reproductive Justice Collective v. Governor of Georgia, 40 F.4th 1320 (11th Cir. 2022)—§ 21:35
- Skehan v. Board of Trustees of Bloomsburg State College, 590 F.2d 470 (3d Cir. 1978)—§ 19:9
- v. Board of Trustees of Bloomsburg State College, 538 F.2d 53 (3d Cir. 1976)—§ 19:8
- Skinner v. State of Okl. ex rel. Williamson, 316 U.S. 535, 62 S. Ct. 1110, 86 L. Ed. 1655 (1942)—§§ 21:36, 21:37
- Slatery, State ex rel. v. SeniorTrust of Florida, Inc., 2015 WL 9437305 (Tenn. Ct. App. 2015)—§§ 1:55, 15:14
- Slaughter v. Brigham Young University, 514 F.2d 622 (10th Cir. 1975)—§ 19:16
- Slee v. Commissioner of Internal Revenue, 42 F.2d 184, 2 U.S. Tax Cas. (CCH) ¶ 552, 8 A.F.T.R. (P-H) ¶ 11078, 72 A.L.R. 400 (C.C.A. 2d Cir. 1930)—§ 12:11
- Smeal Fire Apparatus Co. v. Kreikemeier, 279 Neb. 661, 782 N.W.2d 848 (2010)—§ 16:7
- Smith v. Baptist Memorial Hosp. System, 720

- S.W.2d 618 (Tex. App. San Antonio 1986)—§ 21:33
- v. Board of Educ. of Logan County, 176 W. Va. 65, 341 S.E.2d 685, 31 Ed. Law Rep. 614 (1985)—§ 19:22
- v. Board of Educ. of Urbana School Dist. No. 116 of Champaign County, Ill., 708 F.2d 258, 11 Ed. Law Rep. 789 (7th Cir. 1983)—§ 19:22
- v. Board of School Com'rs of Mobile County, 827 F.2d 684, 41 Ed. Law Rep. 452, 103 A.L.R. Fed. 517 (11th Cir. 1987)—§ 19:19
- v. Calvary Christian Church, 462 Mich. 679, 614 N.W.2d 590 (2000)—§ 16:11
- v. Castaways Family Diner, 453 F.3d 971, 98 Fair Empl. Prac. Cas. (BNA) 847, 88 Empl. Prac. Dec. (CCH) ¶ 42447 (7th Cir. 2006)—§ 5:10
- v. Day, 148 Vt. 595, 538 A.2d 157, 45 Ed. Law Rep. 197 (1987)—§ 19:28
- v. Gore, 728 S.W.2d 738, 39 Ed. Law Rep. 393 (Tenn. 1987)—§ 21:39
- v. Hartigan, 556 F. Supp. 157 (N.D. Ill. 1983)—§ 21:38
- v. City of Jackson, Miss., 544 U.S. 228, 125 S. Ct. 1536, 161 L. Ed. 2d 410, 95 Fair Empl. Prac. Cas. (BNA) 641, 86 Empl. Prac. Dec. (CCH) ¶ 41882 (2005)—§ 5:12
- v. Lewis, 578 S.W.2d 169 (Tex. Civ. App. Houston 14th Dist. 1979)—§ 16:5
- v. Long Island Jewish-Hillside Medical Center, 118 A.D.2d 553, 499 N.Y.S.2d 167 (2d Dep't 1986)—§ 21:25
- v. North Texas Dist. Council of Assemblies of God and House of Grace, 2006 WL 3438077 (Tex. App. Fort Worth 2006)—§ 16:4
- v. Regents of University of California, 4 Cal. 4th 843, 16 Cal. Rptr. 2d 181, 844 P.2d 500, 80 Ed. Law Rep. 248 (1993)—§ 19:18
- v. Ricci, 89 N.J. 514, 446 A.2d 501, 4 Ed. Law Rep. 1174 (1982)—§ 19:19
- v. Robinson, 468 U.S. 992, 104 S. Ct. 3457, 82 L. Ed. 2d 746, 1 A.D.D. 168, 18 Ed. Law Rep. 148 (1984)—§§ 19:9, 19:13
- v. St. Francis Hosp., Inc., 1983 OK CIV APP 58, 676 P.2d 279 (Ct. App. Div. 1 1983)—§ 21:25
- v. University of Washington, Law School, 233 F.3d 1188, 149 Ed. Law Rep. 347 (9th Cir. 2000)—§ 19:12
- Smithfield Foods, Inc. v. Miller, 241 F. Supp. 2d 978 (S.D. Iowa 2003)—§§ 22:10, 22:11
- Snyder v. Mekhjian, 125 N.J. 328, 593 A.2d 318 (1991)—§ 21:26
- v. Ridge Hill Memorial Park, 135 Ohio St. 632, 15 Ohio Op. 9, 22 N.E.2d 411 (1939)—§ 27:8
- Soglin v. Kauffman, 418 F.2d 163 (7th Cir. 1969)—§ 19:14
- Solmitz v. Maine School Administrative Dist. No. 59, 495 A.2d 812, 26 Ed. Law Rep. 702 (Me. 1985)—§§ 19:19, 19:24
- Solomon R. Guggenheim Foundation v. Lubell, 77 N.Y.2d 311, 567 N.Y.S.2d 623, 569 N.E.2d 426 (1991)—§ 18:7
- Sony Computer Entertainment, Inc. v. Connectix Corp., 203 F.3d 596, 53 U.S.P.Q.2d 1705, 180 A.L.R. Fed. 655 (9th Cir. 2000)—§§ 14:14, 14:21
- Sony Corp. of America v. Universal City Studios, Inc., 464 U.S. 417, 104 S. Ct. 774, 78 L. Ed. 2d 574, 220 U.S.P.Q. 665 (1984)—§§ 14:18, 14:20, 14:21
- Soriano v. Xavier University Corp., 687 F. Supp. 1188, 47 Ed. Law Rep. 989, 47 Fair Empl. Prac. Cas. (BNA) 417, 48 Empl. Prac. Dec. (CCH) ¶ 38484 (S.D. Ohio 1988)—§ 5:12
- Sosa v. Board of Managers of Val Verde Memorial Hospital, 437 F.2d 173 (5th Cir. 1971)—§ 21:23
- Soule Glass and Glazing Co. v. N.L.R.B., 652 F.2d 1055, 107 L.R.R.M. (BNA) 2781, 91 Lab. Cas. (CCH) ¶ 12839 (1st Cir. 1981)—§ 14:36
- Sound Health Association v. Commissioner of Internal Revenue, 71 T.C. 158, 1978 WL 3393 (1978)—§§ 8:2, 8:5, 21:21
- Sousa, Petition of, 26 Misc. 2d 474, 203 N.Y.S.2d 3 (Sup 1960)—§ 3:6
- South Carolinians for Responsible Government v. Krawcheck, 854 F. Supp. 2d 336 (D.S.C. 2012)—§§ 7:15, 20:15
- South End Italian Dependent Club, Inc. v. C.I.R., 87 T.C. 168, Tax Ct. Rep. (CCH) 43190, 1986 WL 22161 (1986)—§§ 11:11, 11:27, 23:11
- Southerland v. Decimo Club, 16 Del. Ch. 183, 142 A. 786 (1928)—§ 1:20
- Southern Bakeries, LLC v. National Labor Relations Board, 871 F.3d 811, 209 L.R.R.M. (BNA) 3625, 168 Lab. Cas. (CCH) ¶ 11053 (8th Cir. 2017)—§ 14:32
- Southern Credentialing Support Services, L.L.C. v. Hammond Surgical Hospital, L.L.C., 946 F.3d 780 (5th Cir. 2020)—§§ 14:9, 14:17

TABLE OF CASES

- Southern Motor Carriers Rate Conference, Inc. v. U.S., 471 U.S. 48, 105 S. Ct. 1721, 85 L. Ed. 2d 36, 1985-1 Trade Cas. (CCH) ¶ 66485 (1985)—§ 21:12
- Southside Public Schools v. Hill, 827 F.2d 270, 41 Ed. Law Rep. 439 (8th Cir. 1987)—§ 19:24
- Southwest Texas Elec. Co-op., Inc. v. C.I.R., 67 F.3d 87, 95-2 U.S. Tax Cas. (CCH) ¶ 50565, 76 A.F.T.R.2d 95-6836 (5th Cir. 1995)—§ 11:23
- Southwind Residential Properties Association, Inc. v. Ford, 2017 WL 991108 (Tenn. Ct. App. 2017)—§§ 17:1, 17:6
- Southworth v. Board of Regents of University of Wisconsin System, 307 F.3d 566, 170 Ed. Law Rep. 122 (7th Cir. 2002)—§§ 14:6, 19:18
- v. Grebe, 151 F.3d 717, 128 Ed. Law Rep. 624 (7th Cir. 1998)—§ 19:18
- Spaid v. Bucyrus City Schools, 144 Ohio App. 3d 360, 2001-Ohio-2171, 760 N.E.2d 67, 160 Ed. Law Rep. 238 (3d Dist. Crawford County 2001)—§ 19:8
- Spanish American Cultural Ass'n of Bergenfield v. C.I.R., T.C. Memo. 1994-510, T.C.M. (RIA) ¶ 94510, 68 T.C.M. (CCH) 931 (1994)—§§ 7:5, 7:15
- Sparger v. Worley Hospital, Inc., 547 S.W.2d 582 (Tex. 1977)—§ 21:25
- Sparkman v. McFarlin, 601 F.2d 261 (7th Cir. 1979)—§ 21:36
- Spaulding Lake Club, Inc. v. Haibo Jiang, 78 A.D.3d 1668, 911 N.Y.S.2d 565 (4th Dep't 2010)—§ 17:6
- SPCA Wildlife Care Center v. Abraham, 75 So. 3d 1271 (Fla. 4th DCA 2011)—§§ 1:4, 15:11
- Speaks v. U.S. Tobacco Cooperative, Inc., 324 F.R.D. 112 (E.D. N.C. 2018)—§ 22:5
- Special School District No. 1, Minneapolis Public Schools v. R.M.M. by and through O.M., 861 F.3d 769, 344 Ed. Law Rep. 766 (8th Cir. 2017)—§ 19:13
- Speck v. Finegold, 497 Pa. 77, 439 A.2d 110 (1981)—§ 21:39
- SpeechNow.org v. Federal Election Com'n, 599 F.3d 686 (D.C. Cir. 2010)—§§ 20:2, 20:15
- Spencer v. Community Hospital of Evanston, 87 Ill. App. 3d 214, 42 Ill. Dec. 272, 408 N.E.2d 981 (1st Dist. 1980)—§ 21:24
- v. World Vision, Inc., 633 F.3d 723, 111 Fair Empl. Prac. Cas. (BNA) 619, 94 Empl. Prac. Dec. (CCH) ¶ 44082 (9th Cir. 2011)—§§ 5:10, 16:6
- Spiegel v. Reynolds, 2017 WL 4535951 (N.D. Ill. 2017)—§ 2:25
- Spinelli v. National Football League, 903 F.3d 185, 128 U.S.P.Q.2d 1069, 2018-2 Trade Cas. (CCH) ¶ 80508 (2d Cir. 2018)—§ 14:24
- Spirit v. Bechtel, 232 F.2d 241, 56-1 U.S. Tax Cas. (CCH) ¶ 9369, 1956 A.M.C. 842, 50 A.F.T.R. (P-H) ¶ 1085 (2d Cir. 1956)—§ 4:8
- Spitzer, People ex rel. v. Grasso, 11 N.Y.3d 64, 862 N.Y.S.2d 828, 893 N.E.2d 105 (2008)—§ 4:9
- Spokane Motorcycle Club v. U.S., 222 F. Supp. 151, 63-2 U.S. Tax Cas. (CCH) ¶ 9681, 12 A.F.T.R.2d 5460 (E.D. Wash. 1963)—§§ 12:1, 12:2
- Spring, Matter of, 380 Mass. 629, 405 N.E.2d 115 (1980)—§ 21:34
- Spring Branch I.S.D. v. Stamos, 695 S.W.2d 556, 27 Ed. Law Rep. 605 (Tex. 1985)—§ 19:12
- Squire v. Students Book Corp., 191 F.2d 1018, 51-2 U.S. Tax Cas. (CCH) ¶ 9473, 41 A.F.T.R. (P-H) ¶ 194 (9th Cir. 1951)—§§ 12:4, 12:5
- St. Aloysius Home, 224 N.L.R.B. 1344, 92 L.R.R.M. (BNA) 1355, 1975-76 NLRB Dec. (CCH) ¶ 16885, 1976 WL 7160 (1976)—§ 14:31
- Stamos v. C.I.R., 87 T.C. 1451, Tax Ct. Rep. (CCH) 43594, 1986 WL 22068 (1986)—§§ 4:17, 10:6
- Stamper v. Board of Educ. of Elementary School Dist. No. 143, 141 Ill. App. 3d 884, 96 Ill. Dec. 222, 491 N.E.2d 36, 31 Ed. Law Rep. 946 (1st Dist. 1986)—§ 19:22
- Stanturf v. Sipes, 447 S.W.2d 558, 35 A.L.R.3d 834 (Mo. 1969)—§ 21:33
- Stapleton v. Advocate Health Care Network, 817 F.3d 517, 61 Employee Benefits Cas. (BNA) 1675 (7th Cir. 2016)—§ 16:1
- Star Athletica, L.L.C. v. Varsity Brands, Inc., 580 U.S. 405, 137 S. Ct. 1002, 197 L. Ed. 2d 354, 122 U.S.P.Q.2d 1001 (2017)—§ 14:9
- State v. Andring, 342 N.W.2d 128 (Minn. 1984)—§ 21:10
- v. Corpus Christi People's Baptist Church, Inc., 683 S.W.2d 692 (Tex. 1984)—§ 16:7
- v. Edgington, 99 N.M. 715, 1983-NMCA-036,

- 663 P.2d 374, 11 Ed. Law Rep. 301 (Ct. App. 1983)—§ 19:5
- v. Fierro, 124 Ariz. 182, 603 P.2d 74 (1979)—§ 21:41
- v. Hoskins, 357 Mo. 377, 208 S.W.2d 221 (1948)—§ 27:2
- v. Joseph T., 175 W. Va. 598, 336 S.E.2d 728, 28 Ed. Law Rep. 1169 (1985)—§ 19:15
- v. Logsdon, 160 Ohio App. 3d 517, 2005-Ohio-1875, 827 N.E.2d 869 (1st Dist. Hamilton County 2005)—§ 21:35
- v. Riddle, 168 W. Va. 429, 285 S.E.2d 359, 1 Ed. Law Rep. 1008 (1981)—§ 19:5
- v. Rivinius, 328 N.W.2d 220, 8 Ed. Law Rep. 474 (N.D. 1982)—§ 19:20
- v. Shaver, 294 N.W.2d 883 (N.D. 1980)—§ 19:5
- v. Whisner, 47 Ohio St. 2d 181, 1 Ohio Op. 3d 105, 351 N.E.2d 750 (1976)—§§ 16:7, 19:5
- State Bd. of Ed. v. Fasold, 251 Or. 274, 445 P.2d 489 (1968)—§ 19:2
- State by Butterworth v. Republican Party of Florida, 604 So. 2d 477 (Fla. 1992)—§ 20:13
- State by Commissioner of Securities v. Hawaii Market Center, Inc., 52 Haw. 642, 485 P.2d 105, Blue Sky L. Rep. (CCH) ¶ 70908, 47 A.L.R.3d 1366 (1971)—§ 22:10
- State, ex rel., Bartmess v. Board of Trustees of School Dist. No. 1, 223 Mont. 269, 726 P.2d 801, 35 Ed. Law Rep. 564 (1986)—§§ 19:1, 19:12
- State Farm Mut. Auto. Ins. Co. v. Mackechnie, 114 F.2d 728 (C.C.A. 8th Cir. 1940)—§§ 14:7, 16:11
- State Nat. Bank of El Paso v. U.S., 509 F.2d 832, 75-1 U.S. Tax Cas. (CCH) ¶ 9307, 35 A.F.T.R.2d 75-1049 (5th Cir. 1975)—§ 11:18
- State of Cal. ex rel. Younger, People of v. Mead, 618 F.2d 618 (9th Cir. 1980)—§ 18:1
- State of Ill. ex rel. McCollum, People of v. Board of Ed. of School Dist. No. 71, Champaign County, Ill., 333 U.S. 203, 68 S. Ct. 461, 92 L. Ed. 649, 2 A.L.R.2d 1338 (1948)—§ 19:29
- State of New York ex rel. Silz, People of v. Hesterberg, 211 U.S. 31, 29 S. Ct. 10, 53 L. Ed. 75 (1908)—§ 19:1
- St. David's Health Care System v. U.S., 349 F.3d 232, 2003-2 U.S. Tax Cas. (CCH) ¶ 50713, 92 A.F.T.R.2d 2003-6865 (5th Cir. 2003)—§§ 4:16, 12:6, 21:19
- v. U.S., 2002-1 U.S. Tax Cas. (CCH) P 50452, 89 A.F.T.R.2d 2002-2998 (W.D. Tex. 2002)—§§ 12:6, 21:19
- Steamship Trade Ass'n of Baltimore, Inc. v. C.I.R., 757 F.2d 1494, 85-1 U.S. Tax Cas. (CCH) ¶ 9291, 55 A.F.T.R.2d 85-1140 (4th Cir. 1985)—§§ 11:4, 26:5
- Steele v. Industrial Development Bd. Of Metropolitan Government Nashville, 301 F.3d 401, 168 Ed. Law Rep. 605, 2002-2 U.S. Tax Cas. (CCH) ¶ 50598, 2002 Fed. App. 0274P (6th Cir. 2002)—§§ 12:21, 16:2
- Stein v. Plainwell Community Schools, 822 F.2d 1406, 40 Ed. Law Rep. 673 (6th Cir. 1987)—§ 16:3
- Steinberg v. Dunseth, 259 Ill. App. 3d 533, 197 Ill. Dec. 587, 631 N.E.2d 809 (4th Dist. 1994)—§ 21:25
- Stellers v. International Broth. of Elec. Workers Local Union No. 1547, 587 F.2d 1379, 100 L.R.R.M. (BNA) 2366, 85 Lab. Cas. (CCH) ¶ 11063 (9th Cir. 1978)—§ 25:4
- Stenberg v. Carhart, 530 U.S. 914, 120 S. Ct. 2597, 147 L. Ed. 2d 743 (2000)—§ 21:35
- Stephan, State ex rel. v. Lane, 228 Kan. 379, 614 P.2d 987 (1980)—§ 27:1
- Stephens v. Waits, 53 Ga. App. 44, 184 S.E. 781 (1936)—§ 27:10
- Sterling v. Mayflower Hotel Corp., 33 Del. Ch. 293, 93 A.2d 107, 38 A.L.R.2d 425 (1952)—§ 4:5
- Sterling Village Condominium, Inc. v. Breitenbach, 251 So. 2d 685 (Fla. 4th DCA 1971)—§§ 17:6, 17:7
- Sterlinski v. Catholic Bishop of Chicago, 934 F.3d 568, 2019 Fair Empl. Prac. Cas. (BNA) 295256, 103 Empl. Prac. Dec. (CCH) ¶ 46337 (7th Cir. 2019)—§ 5:10
- v. Catholic Bishop of Chicago, 934 F.3d 568 (7th Cir. 2019)—§ 16:6
- Stern v. Lucy Webb Hayes Nat. Training School for Deaconesses and Missionaries, 381 F. Supp. 1003 (D.D.C. 1974)—§§ 4:2, 4:4, 4:9
- Stern, In re Estate of, 240 Ill. App. 3d 834, 181 Ill. Dec. 461, 608 N.E.2d 534 (1st Dist. 1992)—§§ 1:4, 4:15, 14:6
- Stevens Bros. Foundation, Inc. v. C.I.R., 324 F.2d 633, 63-2 U.S. Tax Cas. (CCH) ¶ 9820, 12 A.F.T.R.2d 5952 (8th Cir. 1963)—§§ 12:1, 12:5
- Stevenson v. Independent School District No. I-038 of Garvin County, Oklahoma, 393 F. Supp. 2d 1148, 204 Ed. Law Rep. 155 (W.D. Okla. 2005)—§ 5:13

TABLE OF CASES

- St. German of Alaska Eastern Orthodox Catholic Church v. U.S., 840 F.2d 1087, 88-1 U.S. Tax Cas. (CCH) ¶ 9201, 61 A.F.T.R.2d 88-670 (2d Cir. 1988)—§ 16:27
- Stichting Pensioenfonds Voor De Gezondheid Geestelijke En Maatschappelijke Belangen v. U.S., 950 F. Supp. 373, 20 Employee Benefits Cas. (BNA) 2583, 97-1 U.S. Tax Cas. (CCH) ¶ 50158, 79 A.F.T.R.2d 97-509 (D.D.C. 1996)—§§ 7:17, 25:11
- Stipe v. First Nat. Bank of Portland, 208 Or. 251, 301 P.2d 175 (1956)—§ 2:13
- St. John's Greek Catholic Hungarian Russian Orthodox Church of Rahway v. Fedak, 89 N.J. Super. 65, 213 A.2d 651 (Ch. Div. 1965)—§ 16:12
- St. Joseph Farms of Ind. Bros. of Congregation of Holy Cross, Southwest Province, Inc. v. C.I.R., 85 T.C. 9, Tax Ct. Rep. (CCH) 42191, 1985 WL 15368 (1985)—§ 11:5
- St. Joseph's Hosp., Inc. v. Hospital Corp. of America, 795 F.2d 948, 1986-2 Trade Cas. (CCH) ¶ 67212 (11th Cir. 1986)—§§ 21:9, 21:12
- St. Joseph's Hospital v. Bennett, 281 N.Y. 115, 22 N.E.2d 305, 130 A.L.R. 1092 (1939)—§ 1:45
- St. Joseph's Living Center, Inc. v. Town of Windham, 290 Conn. 695, 966 A.2d 188 (2009)—§ 21:20
- St. Louis Bank for Cooperatives v. U. S., 224 Ct. Cl. 289, 624 F.2d 1041, 80-2 U.S. Tax Cas. (CCH) ¶ 9509, 46 A.F.T.R.2d 80-5164 (1980)—§ 22:14
- St. Luke's Hosp. v. Secretary of Health and Human Services, 810 F.2d 325, 16 Soc. Sec. Rep. Serv. 206 (1st Cir. 1987)—§ 21:5
- St. Luke's Hospital of Kansas City v. U.S., 494 F. Supp. 85, 80-2 U.S. Tax Cas. (CCH) ¶ 9533, 46 A.F.T.R.2d 80-5200 (W.D. Mo. 1980)—§§ 11:12, 21:18
- St. Martin Evangelical Lutheran Church v. South Dakota, 451 U.S. 772, 101 S. Ct. 2142, 68 L. Ed. 2d 612 (1981)—§ 16:6
- Stockwell v. State, 54 Kan. App. 2d 325, 399 P.3d 873 (2017)—§ 21:34
- Stoddard v. School Dist. No. 1, Lincoln County, Wyo., 590 F.2d 829 (10th Cir. 1979)—§ 19:24
- Stoker v. Brown, 583 S.W.2d 765 (Tenn. 1979)—§ 27:2
- Stony Island Church of Christ, People ex rel. v. Mannings, 156 Ill. App. 3d 356, 108 Ill. Dec. 876, 509 N.E.2d 572 (1st Dist. 1987)—§§ 15:1, 16:18
- Stoolman v. Camden County Council Boy Scouts of America, 77 N.J. Super. 129, 185 A.2d 436 (Law Div. 1962)—§ 4:11
- Storar, Matter of, 52 N.Y.2d 363, 438 N.Y.S.2d 266, 420 N.E.2d 64 (1981)—§ 21:34
- Storch v. Silverman, 186 Cal. App. 3d 671, 231 Cal. Rptr. 27 (2d Dist. 1986)—§ 21:44
- Stout v. Grand Prairie Independent School Dist., 733 S.W.2d 290, 40 Ed. Law Rep. 1069 (Tex. App. Dallas 1987)—§ 19:28
- Strachan v. John F. Kennedy Memorial Hosp., 109 N.J. 523, 538 A.2d 346 (1988)—§ 21:41
- v. John F. Kennedy Memorial Hosp., 209 N.J. Super. 300, 507 A.2d 718, 58 A.L.R.4th 181 (App. Div. 1986)—§ 21:41
- Strahler v. St. Luke's Hosp., 706 S.W.2d 7, 62 A.L.R.4th 735 (Mo. 1986)—§ 21:25
- Strang v. U.S., 591 F.2d 381, 79-1 U.S. Tax Cas. (CCH) ¶ 9174, 43 A.F.T.R.2d 79-498 (6th Cir. 1979)—§ 16:29
- Strayhorn v. Ethical Soc. of Austin, 110 S.W.3d 458 (Tex. App. Austin 2003)—§ 16:1
- Streams Sports Club, Ltd. v. Richmond, 99 Ill. 2d 182, 75 Ill. Dec. 667, 457 N.E.2d 1226, 39 A.L.R.4th 119 (1983)—§ 17:6
- Strecker v. Grand Forks County Social Service Board, 640 F.2d 96, 24 Fair Empl. Prac. Cas. (BNA) 1019, 25 Fair Empl. Prac. Cas. (BNA) 1761, 34 Fair Empl. Prac. Cas. (BNA) 1008, 24 Wage & Hour Cas. (BNA) 1149, 24 Wage & Hour Cas. (BNA) 1431, 24 Empl. Prac. Dec. (CCH) ¶ 31426, 27 Empl. Prac. Dec. (CCH) ¶ 32190, 90 Lab. Cas. (CCH) ¶ 33964 (8th Cir. 1980)—§ 5:11
- Streetwise Maps, Inc. v. VanDam, Inc., 159 F.3d 739, 48 U.S.P.Q.2d 1503 (2d Cir. 1998)—§ 14:17
- Students for Fair Admissions, Inc. v. President and Fellows of Harvard College, 600 U.S. 181, 143 S. Ct. 2141, 216 L. Ed. 2d 857 (2023)—§§ 14:6, 19:12
- v. President and Fellows of Harvard College (Harvard Corporation), 397 F. Supp. 3d 126, 370 Ed. Law Rep. 639 (D. Mass. 2019)—§ 19:12
- Stump v. Sparkman, 435 U.S. 349, 98 S. Ct. 1099, 55 L. Ed. 2d 331 (1978)—§ 21:36
- Stuttering Found. of America v. Springer, 498 F. Supp. 2d 203 (D.D.C. 2007)—§§ 9:1, 10:1

- St. Walburg Monastery of Benedictine Sisters of Covington, Ky. v. Feltner's Adm'r, 275 S.W.2d 784 (Ky. 1955)—§ 14:8
- Su v. Stephen S. Wise Temple, 32 Cal. App. 5th 1159, 244 Cal. Rptr. 3d 546, 363 Ed. Law Rep. 762, 2019 Wage & Hour Cas. 2d (BNA) 79760 (2d Dist. 2019)—§§ 5:10, 16:6
- Subafilms, Ltd. v. MGM-Pathe Communications Co., 24 F.3d 1088, 30 U.S.P.Q.2d 1746 (9th Cir. 1994)—§ 14:19
- Subaqueous Exploration & Archaeology Ltd. v. Unidentified, Wrecked and Abandoned Vessel, 577 F. Supp. 597, 1984 A.M.C. 913 (D. Md. 1983)—§ 18:10
- Suckle v. Madison General Hospital, 499 F.2d 1364 (7th Cir. 1974)—§ 21:23
- Sudan, Republic of v. Harrison, 587 U.S. 1, 139 S. Ct. 1048, 203 L. Ed. 2d 433, 2019 A.M.C. 609 (2019)—§ 18:8
- Suffolk County Patrolmen's Benevolent Association, Inc. v. Commissioner of Internal Revenue, 77 T.C. 1314, 1981 WL 11314 (1981)—§§ 11:3, 26:5
- Sullivan v. Little Hunting Park, Inc., 396 U.S. 229, 90 S. Ct. 400, 24 L. Ed. 2d 386 (1969)—§§ 14:3, 23:2
- Summers v. Earth Island Institute, 555 U.S. 488, 129 S. Ct. 1142, 173 L. Ed. 2d 1, 67 Env't. Rep. Cas. (BNA) 1961, 72 Fed. R. Serv. 3d 1183 (2009)—§ 18:30
- Summit Health, Ltd. v. Pinhas, 500 U.S. 322, 111 S. Ct. 1842, 114 L. Ed. 2d 366, 1991-1 Trade Cas. (CCH) ¶ 69443 (1991)—§ 21:12
- Sumner, City of v. First Baptist Church of Sumner, Wash., 97 Wash. 2d 1, 639 P.2d 1358, 2 Ed. Law Rep. 589 (1982)—§§ 16:7, 16:9
- Sunday School Bd. of Southern Baptist Convention v. Mitchell, 658 S.W.2d 1 (Mo. 1983)—§ 16:6
- Sunkist Growers, Inc. v. Winckler & Smith Citrus Products Co., 370 U.S. 19, 82 S. Ct. 1130, 8 L. Ed. 2d 305 (1962)—§ 22:11
- Sunny Slope Water Co. v. U.S., 78-2 U.S. Tax Cas. (CCH) P 9685, 42 A.F.T.R.2d 78-6100 (C.D. Cal. 1978)—§ 7:22
- Sunset Memorial Gardens, Inc. v. Idaho State Tax Commission, 80 Idaho 206, 327 P.2d 766 (1958)—§ 27:1
- Superintendent of Belchertown State School v. Saikewicz, 373 Mass. 728, 370 N.E.2d 417 (1977)—§ 21:34
- Supermarket of Homes, Inc. v. San Fernando Valley Bd. of Realtors, 786 F.2d 1400, 230 U.S.P.Q. 316, 1986-1 Trade Cas. (CCH) ¶ 67051 (9th Cir. 1986)—§ 14:21
- Supervisor of Assessments of Montgomery County v. Group Health Ass'n, Inc., 308 Md. 151, 517 A.2d 1076 (1986)—§ 21:21
- SuperX Drugs of Kentucky, Inc. v. Rice, 554 S.W.2d 903 (Ky. Ct. App. 1977)—§ 18:38
- Surrogate Parenting Associates, Inc. v. Com. ex rel. Armstrong, 704 S.W.2d 209 (Ky. 1986)—§ 21:38
- Susan B. Anthony List v. Driehaus, 573 U.S. 149, 134 S. Ct. 2334, 189 L. Ed. 2d 246 (2014)—§§ 14:5, 20:15
- Swann v. Charlotte-Mecklenburg Bd. of Ed., 402 U.S. 1, 91 S. Ct. 1267, 28 L. Ed. 2d 554 (1971)—§ 19:30
- Swanson v. St. John's Lutheran Hospital, 189 Mont. 259, 615 P.2d 883 (1980)—§ 21:36
- Swaw v. Klompfen, 168 Ill. App. 3d 705, 119 Ill. Dec. 408, 522 N.E.2d 1267 (1st Dist. 1988)—§ 21:40
- Sweet Home Chapter of Communities for a Great Oregon v. Babbitt, 17 F.3d 1463, 38 Env't. Rep. Cas. (BNA) 1202, 24 Env't. L. Rep. 20680 (D.C. Cir. 1994)—§ 18:30
- v. Babbitt, 1 F.3d 1, 37 Env't. Rep. Cas. (BNA) 1138, 23 Env't. L. Rep. 21151 (D.C. Cir. 1993)—§ 18:30
- Sweezy v. State of N.H. by Wyman, 354 U.S. 234, 77 S. Ct. 1203, 1 L. Ed. 2d 1311 (1957)—§ 19:24
- Synanon Church v. U.S., 820 F.2d 421, 87-1 U.S. Tax Cas. (CCH) ¶ 9347, 60 A.F.T.R.2d 87-5062 (D.C. Cir. 1987)—§§ 7:38, 16:26
- v. U.S., 579 F. Supp. 967, 84-1 U.S. Tax Cas. (CCH) ¶ 9213, 53 A.F.T.R.2d 84-811 (D.D.C. 1984)—§§ 16:25, 16:26
- Sypniewski v. Warren Hills Regional Bd. of Educ., 307 F.3d 243, 170 Ed. Law Rep. 83 (3d Cir. 2002)—§ 19:18
- Syrkowski v. Appleyard, 420 Mich. 367, 362 N.W.2d 211 (1985)—§ 21:38
- Szekeres by Szekeres v. Robinson, 102 Nev. 93, 715 P.2d 1076 (1986)—§ 21:39
- Sztorc v. Northwest Hosp., 146 Ill. App. 3d 275, 100 Ill. Dec. 135, 496 N.E.2d 1200 (1st Dist. 1986)—§ 21:25

## T

- Tallahassee Memorial Regional Medical Center v. Bowen, 815 F.2d 1435, 17 Soc. Sec. Rep. Serv. 374 (11th Cir. 1987)—§ 21:5

TABLE OF CASES

- Tamarisk Country Club v. Commissioner of Internal Revenue, 84 T.C. 756, Tax Ct. Rep. (CCH) 42047, 1985 WL 15342 (1985)—§ 11:30
- Tambone v. Memorial Hosp. for McHenry County, Inc., 825 F.2d 1132, 1987-1 Trade Cas. (CCH) ¶ 67634 (7th Cir. 1987)—§ 21:12
- Tanford v. Brand, 104 F.3d 982, 115 Ed. Law Rep. 339 (7th Cir. 1997)—§ 16:3
- Taquino v. Teledyne Monarch Rubber, 893 F.2d 1488 (5th Cir. 1990)—§ 14:24
- Tarantino v. Allentown State Hospital, 16 Pa. Commw. 133, 329 A.2d 291 (1974)—§ 19:8
- Tarasoff v. Regents of University of California, 17 Cal. 3d 425, 131 Cal. Rptr. 14, 551 P.2d 334, 83 A.L.R.3d 1166 (1976)—§ 21:40
- Tarrant County Hosp. Dist. v. Hughes, 734 S.W.2d 675 (Tex. App. Fort Worth 1987)—§§ 21:26, 21:45
- Tassan v. United Development Co., 88 Ill. App. 3d 581, 43 Ill. Dec. 769, 410 N.E.2d 902 (1st Dist. 1980)—§§ 17:6, 17:7
- Tatton v. City of Cuyahoga Falls, 116 F. Supp. 2d 928 (N.D. Ohio 2000)—§ 21:35
- Tax Analysts v. I.R.S., 410 F.3d 715, 2005-1 U.S. Tax Cas. (CCH) ¶ 50437, 95 A.F.T.R.2d 2005-2680 (D.C. Cir. 2005)—§§ 12:19, 20:3
- v. I.R.S., 350 F.3d 100, 2003-2 U.S. Tax Cas. (CCH) ¶ 50730, 92 A.F.T.R.2d 2003-7211 (D.C. Cir. 2003)—§ 7:1
- Tax Appeal of Queen's Medical Center, Matter of, 6 Haw. App. 152, 715 P.2d 349 (1985)—§ 21:20
- Taxman v. Board of Educ. of Tp. of Piscataway, 91 F.3d 1547, 111 Ed. Law Rep. 696, 71 Fair Empl. Prac. Cas. (BNA) 848, 68 Empl. Prac. Dec. (CCH) ¶ 44182 (3d Cir. 1996)—§§ 5:10, 19:12
- Taylor v. Paradise Missionary Baptist Church, 242 So. 3d 979 (Ala. 2017)—§§ 16:5, 16:6
- v. St. Vincent's Hospital, 523 F.2d 75 (9th Cir. 1975)—§ 21:36
- T. B. Harms Co. v. Eliscu, 339 F.2d 823, 144 U.S.P.Q. 46 (2d Cir. 1964)—§ 14:23
- TD Bank N.A. v. Hill, 928 F.3d 259 (3d Cir. 2019)—§ 14:11
- Tearpock-Martini v. Borough, 98 F. Supp. 3d 697 (M.D. Pa. 2015)—§ 16:3
- Tecumseh School Dist. No. 7, Shawnee County v. Throckmorton, 194 Kan. 519, 195 Kan. 144, 403 P.2d 102 (1965)—§§ 19:2, 19:3
- Tedeschi v. Wagner College, 49 N.Y.2d 652, 427 N.Y.S.2d 760, 404 N.E.2d 1302 (1980)—§ 19:14
- v. Wagner College, 93 Misc. 2d 510, 402 N.Y.S.2d 967 (Sup 1978)—§ 19:14
- Tekkno Laboratories, Inc. v. Perales, 933 F.2d 1093 (2d Cir. 1991)—§§ 19:9, 21:6
- Telescope Media Group v. Lucero, 936 F.3d 740 (8th Cir. 2019)—§ 14:3
- Tenaflly Eruv Ass'n, Inc. v. Borough of Tenafly, 309 F.3d 144 (3d Cir. 2002)—§ 16:3
- Tennessee v. Lane, 541 U.S. 509, 124 S. Ct. 1978, 158 L. Ed. 2d 820, 15 A.D. Cas. (BNA) 865 (2004)—§§ 5:13, 19:9
- Tennessee Baptist Children's Homes, Inc. v. U.S., 790 F.2d 534, 86-1 U.S. Tax Cas. (CCH) ¶ 9410, 57 A.F.T.R.2d 86-1477 (6th Cir. 1986)—§§ 7:1, 9:4, 9:29
- Tennessee Valley Authority v. Hill, 437 U.S. 153, 98 S. Ct. 2279, 57 L. Ed. 2d 117, 11 Env't. Rep. Cas. (BNA) 1705, 8 Env'tl. L. Rep. 20513 (1978)—§ 18:30
- Teperson v. Donato, 371 So. 2d 703 (Fla. 3d DCA 1979)—§ 21:42
- Tequesta, Village of v. Lusavich, 240 So. 3d 733, 2018 Fair Empl. Prac. Cas. (BNA) 79001 (Fla. 4th DCA 2018)—§ 5:10
- Terrill v. Harbin, 376 S.W.2d 945 (Tex. Civ. App. Eastland 1964)—§ 21:41
- Terry v. Ohio, 392 U.S. 1, 88 S. Ct. 1868, 20 L. Ed. 2d 889 (1968)—§ 19:15
- Terwilliger v. Graceland Memorial Park Ass'n, 59 N.J. Super. 205, 157 A.2d 567 (Ch. Div. 1960)—§ 27:1
- Texas v. United States, 945 F.3d 355, 2020-1 U.S. Tax Cas. (CCH) ¶ 50102, 124 A.F.T.R.2d 2019-7031 (5th Cir. 2019)—§ 21:14
- Texas Apartment Ass'n v. U.S., 869 F.2d 884, 89-1 U.S. Tax Cas. (CCH) ¶ 9267, 63 A.F.T.R.2d 89-1148 (5th Cir. 1989)—§ 26:5
- Texas Dept. of Community Affairs v. Burdine, 450 U.S. 248, 101 S. Ct. 1089, 67 L. Ed. 2d 207, 25 Fair Empl. Prac. Cas. (BNA) 113, 25 Empl. Prac. Dec. (CCH) ¶ 31544, 9 Fed. R. Evid. Serv. 1 (1981)—§ 5:10
- Texas Dept. of Housing and Community Affairs v. Inclusive Communities Project, Inc., 576 U.S. 519, 135 S. Ct. 2507, 192 L. Ed. 2d 514 (2015)—§ 5:10
- Texas Educ. Agency v. Leeper, 893 S.W.2d 432, 98 Ed. Law Rep. 491 (Tex. 1994)—§ 19:5
- Texas Medical Ass'n Ins. Trust v. U.S., 391 F.

- Supp. 2d 529, 2005-2 U.S. Tax Cas. (CCH) ¶ 50638, 96 A.F.T.R.2d 2005-6698 (W.D. Tex. 2005)—§ 23:4
- Texas Monthly, Inc. v. Bullock, 489 U.S. 1, 109 S. Ct. 890, 103 L. Ed. 2d 1, 16 Media L. Rep. (BNA) 1177 (1989)—§§ 14:5, 16:3
- Texas Soc. v. Fort Bend Chapter, 590 S.W.2d 156 (Tex. Civ. App. Texarkana 1979)—§ 4:13
- Texas State Teachers Ass'n v. Garland Independent School Dist., 777 F.2d 1046, 28 Ed. Law Rep. 1006, 123 L.R.R.M. (BNA) 2533 (5th Cir. 1985)—§ 19:21
- Thiagarajan v. Tadepalli, 430 S.W.3d 589 (Tex. App. Houston 14th Dist. 2014)—§ 16:3
- Thiel v. State Bar of Wisconsin, 94 F.3d 399 (7th Cir. 1996)—§§ 19:9, 26:1
- Thomas v. Atascadero Unified School Dist., 662 F. Supp. 376, 40 Ed. Law Rep. 732 (C.D. Cal. 1986)—§ 21:45
- v. Review Bd. of Indiana Employment Sec. Division, 450 U.S. 707, 101 S. Ct. 1425, 67 L. Ed. 2d 624, 25 Fair Empl. Prac. Cas. (BNA) 629, 25 Empl. Prac. Dec. (CCH) ¶ 31662 (1981)—§ 16:6
- Thomas Jefferson University v. Shalala, 512 U.S. 504, 114 S. Ct. 2381, 129 L. Ed. 2d 405, 44 Soc. Sec. Rep. Serv. 530 (1994)—§ 21:5
- Thomas More Law Center v. Harris, 118 A.F.T.R.2d 2016-6667, 2016 WL 6781090 (C.D. Cal. 2016)—§§ 1:17, 7:15, 9:29, 13:9
- Thomason v. Clark County Farm Bureau Tobacco Co-op., 259 S.W.2d 64 (Ky. 1953)—§§ 22:3, 22:4
- Thome v. Alexander & Louisa Calder Foundation, 70 A.D.3d 88, 890 N.Y.S.2d 16 (1st Dep't 2009)—§ 18:6
- Thompson v. Hebdon, 589 U.S. 1, 140 S. Ct. 348, 205 L. Ed. 2d 245 (2019)—§§ 1:14, 20:2
- v. Marietta Education Association, 972 F.3d 809, 381 Ed. Law Rep. 136, 2020 L.R.R.M. (BNA) 322973, 171 Lab. Cas. (CCH) ¶ 11253 (6th Cir. 2020)—§ 25:7
- v. Midwest Foundation Independent Physicians Ass'n, 124 F.R.D. 154, Fed. Sec. L. Rep. (CCH) ¶ 94359, 1989-1 Trade Cas. (CCH) ¶ 68491 (S.D. Ohio 1988)—§ 21:19
- v. North American Stainless, LP, 562 U.S. 170, 131 S. Ct. 863, 178 L. Ed. 2d 694, 111 Fair Empl. Prac. Cas. (BNA) 385, 94 Empl. Prac. Dec. (CCH) ¶ 44081 (2011)—§ 5:10
- v. Sun City Community Hosp., Inc., 141 Ariz. 597, 688 P.2d 605 (1984)—§ 21:33
- Thor v. Superior Court, 5 Cal. 4th 725, 21 Cal. Rptr. 2d 357, 855 P.2d 375 (1993)—§ 21:34
- Thornburg v. Gingles, 478 U.S. 30, 106 S. Ct. 2752, 92 L. Ed. 2d 25, 4 Fed. R. Serv. 3d 1082 (1986)—§§ 19:30, 20:15
- Thornburgh v. American College of Obstetricians and Gynecologists, 476 U.S. 747, 106 S. Ct. 2169, 90 L. Ed. 2d 779 (1986)—§ 21:35
- Thorne v. C. I. R., 99 T.C. 67, Tax Ct. Rep. (CCH) 48359, Tax Ct. Rep. Dec. (RIA) 99.4, 1992 WL 166157 (1992)—§ 10:17
- Thrash v. Board of Ed., School Dist. No. 189, 106 Ill. App. 3d 182, 62 Ill. Dec. 68, 435 N.E.2d 866, 4 Ed. Law Rep. 812 (5th Dist. 1982)—§ 19:22
- Three Angels Broadcasting Network, Inc. v. Department of Revenue, 381 Ill. App. 3d 679, 319 Ill. Dec. 283, 885 N.E.2d 554 (5th Dist. 2008)—§§ 7:5, 9:15, 21:20
- Thwaites Terrace House Owners Corp. v. C.I.R., T.C. Memo. 1996-406, T.C.M. (RIA) ¶ 96406, 72 T.C.M. (CCH) 578 (1996)—§ 22:12
- Tigner v. Texas, 310 U.S. 141, 60 S. Ct. 879, 84 L. Ed. 1124, 130 A.L.R. 1321 (1940)—§§ 22:6, 22:11
- Tikar, Inc. v. Commissioner of Internal Revenue, T.C. Memo. 2021-53, T.C.M. (RIA) ¶ 2021-053, 121 T.C.M. (CCH) 1408 (2021)—§§ 7:5, 8:6
- Tillman v. Wheaton-Haven Recreation Ass'n, Inc., 410 U.S. 431, 93 S. Ct. 1090, 35 L. Ed. 2d 403 (1973)—§§ 14:3, 17:6, 23:2
- Timmons v. Twin Cities Area New Party, 520 U.S. 351, 117 S. Ct. 1364, 137 L. Ed. 2d 589 (1997)—§ 20:13
- Tingley v. Ferguson, 47 F.4th 1055 (9th Cir. 2022)—§§ 14:6, 16:3, 21:35
- Tinker v. Des Moines Independent Community School Dist., 393 U.S. 503, 89 S. Ct. 733, 21 L. Ed. 2d 731 (1969)—§§ 14:2, 19:18, 19:29
- Todd v. Rush County Schools, 133 F.3d 984, 125 Ed. Law Rep. 18 (7th Cir. 1998)—§ 19:15
- Tony and Susan Alamo Foundation v. Secretary of Labor, 471 U.S. 290, 105 S. Ct. 1953, 85 L. Ed. 2d 278, 27 Wage & Hour Cas. (BNA) 209, 36 Empl. Prac. Dec. (CCH) ¶ 35147, 102 Lab. Cas. (CCH) ¶ 34655 (1985)—§§ 14:4, 16:3

TABLE OF CASES

- Torres v. State, 34 Misc. 2d 488, 228 N.Y.S.2d 1005 (Ct. Cl. 1962)—§ 21:41
- Tower Recreation, Inc. v. Beard, 141 Ind. App. 649, 231 N.E.2d 154 (1967)—§ 4:6
- Townsend v. Teagle, 467 So. 2d 772 (Fla. 1st DCA 1985)—§ 16:4
- Trachtman v. Anker, 563 F.2d 512, 3 Media L. Rep. (BNA) 1041 (2d Cir. 1977)—§ 19:18
- Transportation Alternatives, Inc. v. City of New York, 218 F. Supp. 2d 423 (S.D. N.Y. 2002)—§ 2:25
- Trans World Airlines, Inc. v. Independent Federation of Flight Attendants, 489 U.S. 426, 109 S. Ct. 1225, 103 L. Ed. 2d 456, 130 L.R.R.M. (BNA) 2657, 110 Lab. Cas. (CCH) ¶ 10946 (1989)—§ 14:36
- v. Thurston, 469 U.S. 111, 105 S. Ct. 613, 83 L. Ed. 2d 523, 36 Fair Empl. Prac. Cas. (BNA) 977, 35 Empl. Prac. Dec. (CCH) ¶ 34851 (1985)—§ 5:12
- Travis v. Lost Tree Village Corp., 388 So. 2d 319 (Fla. 4th DCA 1980)—§ 14:3
- Treasure Salvors, Inc. v. Unidentified Wrecked and Abandoned Sailing Vessel, 569 F.2d 330, 1978 A.M.C. 1404 (5th Cir. 1978)—§§ 18:10, 18:11
- Treasure Val. Potato Bargaining Ass'n v. Ore-Ida Foods, Inc., 497 F.2d 203, 1974-1 Trade Cas. (CCH) ¶ 75017 (9th Cir. 1974)—§ 22:11
- Treister v. American Academy of Orthopaedic Surgeons, 78 Ill. App. 3d 746, 33 Ill. Dec. 501, 396 N.E.2d 1225 (1st Dist. 1979)—§ 14:3
- Tremsky v. Green, 106 N.Y.S.2d 572 (Sup 1951)—§ 3:17
- Tribble v. Westinghouse Elec. Corp., 669 F.2d 1193, 27 Fair Empl. Prac. Cas. (BNA) 1596, 28 Empl. Prac. Dec. (CCH) ¶ 32406 (8th Cir. 1982)—§ 5:12
- Trinidad v. Sagrada Orden de Predicadores, etc., 263 U.S. 578, 44 S. Ct. 204, 68 L. Ed. 458, 1 U.S. Tax Cas. (CCH) ¶ 88, 4 A.F.T.R. (P-H) ¶ 3802 (1924)—§§ 12:4, 12:5
- Trinity Lutheran Church of Columbia, Inc. v. Comer, 582 U.S. 449, 137 S. Ct. 2012, 198 L. Ed. 2d 551 (2017)—§§ 16:3, 19:29
- Trinity Presbyterian Church of Montgomery v. Tankersley, 374 So. 2d 861 (Ala. 1979)—§ 16:4
- Triune of Life Church, Inc. v. C.I.R., 85 T.C. 45, Tax Ct. Rep. (CCH) 42248, 1985 WL 15371 (1985)—§ 8:4
- Truesdell, Matter of, 313 N.C. 421, 329 S.E.2d 630 (1985)—§ 21:36
- True the Vote, Inc. v. Internal Revenue Service, 831 F.3d 551, 2016-2 U.S. Tax Cas. (CCH) ¶ 50373, 118 A.F.T.R.2d 2016-5367 (D.C. Cir. 2016)—§§ 7:15, 7:38
- v. Internal Revenue Service, 71 F. Supp. 3d 219, 2014-2 U.S. Tax Cas. (CCH) ¶ 50482, 114 A.F.T.R.2d 2014-6381 (D.D.C. 2014)—§ 7:38
- Trujillo v. Grand Junction Regional Center, 928 F.2d 973, 55 Fair Empl. Prac. Cas. (BNA) 780, 56 Empl. Prac. Dec. (CCH) ¶ 40651 (10th Cir. 1991)—§ 19:12
- Trump Village Section 3, Inc. v. C.I.R., T.C. Memo. 1995-281, T.C.M. (RIA) ¶ 95281, 69 T.C.M. (CCH) 2985 (1995)—§ 22:12
- Truth v. Kent School Dist., 542 F.3d 634 (9th Cir. 2008)—§§ 16:2, 19:29
- Tschumy, In re Guardianship of, 853 N.W.2d 728 (Minn. 2014)—§ 21:34
- Tucson Herpetological Soc. v. Salazar, 566 F.3d 870, 68 Env't. Rep. Cas. (BNA) 2131 (9th Cir. 2009)—§ 18:30
- Tufenkian Import/Export Ventures, Inc. v. Einstein Moomjy, Inc., 338 F.3d 127, 67 U.S.P.Q.2d 1622 (2d Cir. 2003)—§ 14:9
- Tulley, Guardianship of, 83 Cal. App. 3d 698, 146 Cal. Rptr. 266 (1st Dist. 1978)—§ 21:36
- Tuohy v. Ford Motor Co., 675 F.2d 842, 28 Fair Empl. Prac. Cas. (BNA) 1116, 28 Empl. Prac. Dec. (CCH) ¶ 32658, 63 A.L.R. Fed. 603 (6th Cir. 1982)—§ 5:12
- Tupper v. U.S., 79 A.F.T.R.2d 2219 (D. Mass. 1997)—§ 7:17
- Turkey, Republic of v. Christie's Inc., 527 F. Supp. 3d 518, 114 Fed. R. Evid. Serv. 2188 (S.D. N.Y. 2021)—§ 18:7
- v. Metropolitan Museum of Art, 762 F. Supp. 44 (S.D. N.Y. 1990)—§ 18:7
- v. OKS Partners, 797 F. Supp. 64 (D. Mass. 1992)—§§ 18:7, 18:9
- Turner v. American Metal Co., 36 N.Y.S.2d 356 (Sup 1942)—§ 4:6
- v. Board of Ed., North Chicago Community High School Dist. 123, 54 Ill. 2d 68, 294 N.E.2d 264 (1973)—§ 19:1
- Turpin v. Sortini, 31 Cal. 3d 220, 182 Cal. Rptr. 337, 643 P.2d 954 (1982)—§ 21:39
- Tuscaloosa City Bd. of Educ. v. Roberts, 440 So. 2d 1058, 14 Ed. Law Rep. 857 (Ala. 1983)—§ 19:4

- Twin Cities Area New Party v. McKenna, 73 F.3d 196 (8th Cir. 1996)—§ 20:13
- Twitchell v. Bowman, 440 P.2d 513 (Wyo. 1968)—§ 19:4
- Tygrett v. University Gardens Homeowners' Ass'n, 687 S.W.2d 481 (Tex. App. Dallas 1985)—§ 17:6

## U

- Uhlaender v. Henricksen, 316 F. Supp. 1277, 1971 Trade Cas. (CCH) ¶ 73414 (D. Minn. 1970)—§ 14:22
- Ullrich v. Board of County Com'rs of Thomas County, 234 Kan. 782, 676 P.2d 127 (1984)—§§ 21:2, 21:3
- Underhill v. Edwards, 400 So. 2d 129 (Fla. 5th DCA 1981)—§ 21:20
- Under the Rainbow Child Care Center, Inc. v. County of Goodhue, 741 N.W.2d 880 (Minn. 2007)—§§ 7:5, 9:15, 21:20
- Under the Rainbow Early Education Center v. County of Goodhue, 978 N.W.2d 893, 407 Ed. Law Rep. 272 (Minn. 2022)—§§ 9:5, 19:31, 21:20
- Underwood v. U. S., 461 F. Supp. 1382, 78-2 U.S. Tax Cas. (CCH) ¶ 9831, 43 A.F.T.R.2d 79-341 (N.D. Tex. 1978)—§ 10:7
- Unicolors, Inc. v. H&M Hennes & Mauritz, L.P., 52 F.4th 1054, 114 Fed. R. Serv. 3d 376 (9th Cir. 2022)—§ 14:17
- v. H&M Hennes & Mauritz, L. P., 595 U.S. 178, 142 S. Ct. 941, 211 L. Ed. 2d 586 (2022)—§ 14:17
- Unified School Dist. No. 335, Jackson County v. State Bd. of Ed., 206 Kan. 229, 478 P.2d 201 (1970)—§ 19:3
- Unified School Dist. No. 407 by Boatwright v. Fisk, 232 Kan. 820, 660 P.2d 533, 10 Ed. Law Rep. 392 (1983)—§ 19:4
- United Blood Services, a Div. of Blood Systems, Inc. v. Quintana, 827 P.2d 509 (Colo. 1992)—§ 21:26
- United Brick and Clay Workers of America, AFL-CIO v. International Union of Dist. 50, United Mine Workers of America, 439 F.2d 311, 76 L.R.R.M. (BNA) 2813, 64 Lab. Cas. (CCH) ¶ 11559 (8th Cir. 1971)—§ 14:34
- United Broth. of Carpenters & Joiners of America v. U.S., 330 U.S. 395, 67 S. Ct. 775, 91 L. Ed. 973, 19 L.R.R.M. (BNA) 2406, 12 Lab. Cas. (CCH) ¶ 51241 (1947)—§ 25:8
- United Broth. of Carpenters & Joiners of America, Local No. 1846 v. Stephens Broadcasting Co., 214 La. 928, 39 So. 2d 422 (1949)—§ 1:9
- United Cancer Council, Inc. v. C.I.R., 165 F.3d 1173, 99-1 U.S. Tax Cas. (CCH) ¶ 50248, 83 A.F.T.R.2d 99-812 (7th Cir. 1999)—§§ 2:25, 12:2
- v. C.I.R., 109 T.C. 326, Tax Ct. Rep. (CCH) 52378, Tax Ct. Rep. Dec. (RIA) 109.17, 1997 WL 739558 (1997)—§§ 2:25, 12:2
- v. C.I.R., 100 T.C. 162, Tax Ct. Rep. (CCH) 48893, Tax Ct. Rep. Dec. (RIA) 100.11, 1993 WL 65096 (1993)—§ 7:38
- United Carolina Bank v. Board of Regents of Stephen F. Austin State University, 665 F.2d 553, 1 Ed. Law Rep. 1103 (5th Cir. 1982)—§ 19:9
- United Elec., Radio and Mach. Workers of America v. N. L. R. B., 409 F.2d 150, 70 L.R.R.M. (BNA) 2529 (D.C. Cir. 1969)—§ 14:34
- United Housing Foundation, Inc. v. Forman, 421 U.S. 837, 95 S. Ct. 2051, 44 L. Ed. 2d 621, Fed. Sec. L. Rep. (CCH) ¶ 95206 (1975)—§ 22:10
- United Mine Workers of America v. Gibbs, 383 U.S. 715, 86 S. Ct. 1130, 16 L. Ed. 2d 218, 61 L.R.R.M. (BNA) 2561, 53 Lab. Cas. (CCH) ¶ 11135, 10 Fed. R. Serv. 2d 361 (1966)—§ 25:8
- v. Meadow Creek Coal Co., 263 F.2d 52, 43 L.R.R.M. (BNA) 2445, 36 Lab. Cas. (CCH) ¶ 65168 (6th Cir. 1959)—§ 25:8
- v. Osborne Min. Co., 279 F.2d 716, 46 L.R.R.M. (BNA) 2380, 40 Lab. Cas. (CCH) ¶ 66609 (6th Cir. 1960)—§ 14:36
- United Nurses & Allied Professionals v. National Labor Relations Board, 975 F.3d 34, 2020 L.R.R.M. (BNA) 353838, 171 Lab. Cas. (CCH) ¶ 11260 (1st Cir. 2020)—§§ 20:17, 25:10
- United States v. Anthem, Inc., 855 F.3d 345, 2017-1 Trade Cas. (CCH) ¶ 79975 (D.C. Cir. 2017)—§§ 15:1, 21:12
- v. Charters, 839 F.2d 479 (4th Cir. 1987)—§ 21:34
- v. Daneshvar, 925 F.3d 766 (6th Cir. 2019)—§ 21:7
- v. Detroit Medical Center, 833 F.3d 671, 2016-2 U.S. Tax Cas. (CCH) ¶ 50386, 118 A.F.T.R.2d 2016-5530 (6th Cir. 2016)—§§ 1:1, 21:1
- v. Tomlinson, 475 F. Supp. 1531 (D. Wyo. 1983)—§ 18:32

TABLE OF CASES

- Universal Camera Corp. v. N.L.R.B., 340 U.S. 474, 71 S. Ct. 456, 95 L. Ed. 456, 27 L.R.R.M. (BNA) 2373, 19 Lab. Cas. (CCH) ¶ 66191 (1951)—§ 14:35
- Universal City Studios, Inc. v. Corley, 273 F.3d 429, 60 U.S.P.Q.2d 1953 (2d Cir. 2001)—§ 14:15
- Universidad Cent. de Bayamon v. N.L.R.B., 793 F.2d 383, 33 Ed. Law Rep. 46, 120 L.R.R.M. (BNA) 3457, 122 L.R.R.M. (BNA) 2582, 103 Lab. Cas. (CCH) ¶ 11718, 104 Lab. Cas. (CCH) ¶ 11848 (1st Cir. 1985)—§§ 14:31, 19:21
- University and Community College System of Nevada v. Farmer, 113 Nev. 90, 930 P.2d 730, 115 Ed. Law Rep. 527, 75 Fair Empl. Prac. Cas. (BNA) 953 (1997)—§§ 19:12, 19:27
- University Hill Foundation v. C. I. R., 446 F.2d 701, 71-1 U.S. Tax Cas. (CCH) ¶ 9440, 27 A.F.T.R.2d 71-1419 (9th Cir. 1971)—§§ 7:34, 11:1, 11:19, 12:4, 12:5
- University Medical Resident Services, P.C. v. C.I.R., T.C. Memo. 1996-251, T.C.M. (RIA) ¶ 96251, 71 T.C.M. (CCH) 3130 (1996)—§ 7:30
- University of Houston System v. Jim Olive Photography, 580 S.W.3d 360, 369 Ed. Law Rep. 1121 (Tex. App. Houston 1st Dist. 2019)—§ 14:16
- University of Notre Dame v. Laskowski, 551 U.S. 1160, 127 S. Ct. 3051, 168 L. Ed. 2d 755 (2007)—§§ 14:6, 16:3
- University of Pennsylvania v. E.E.O.C., 493 U.S. 182, 110 S. Ct. 577, 107 L. Ed. 2d 571, 57 Ed. Law Rep. 666, 51 Fair Empl. Prac. Cas. (BNA) 1118, 52 Empl. Prac. Dec. (CCH) ¶ 39539, 28 Fed. R. Evid. Serv. 1169, 15 Fed. R. Serv. 3d 369 (1990)—§§ 19:24, 19:25
- University of Southern California v. National Labor Relations Board, 918 F.3d 126, 363 Ed. Law Rep. 524, 169 Lab. Cas. (CCH) ¶ 11156 (D.C. Cir. 2019)—§ 14:31
- University of Texas at Austin v. Vratil, 96 F.3d 1337, 112 Ed. Law Rep. 700, 1996-2 Trade Cas. (CCH) ¶ 71573, 35 Fed. R. Serv. 3d 1527 (10th Cir. 1996)—§ 19:9
- University of Texas Southwestern Medical Center v. Nassar, 570 U.S. 338, 133 S. Ct. 2517, 186 L. Ed. 2d 503, 293 Ed. Law Rep. 644, 118 Fair Empl. Prac. Cas. (BNA) 1504, 97 Empl. Prac. Dec. (CCH) ¶ 44851 (2013)—§§ 5:10, 19:21
- University of Virginia Health Services Foundation v. Morris ex rel. Morris, 275 Va. 319, 657 S.E.2d 512 (2008)—§§ 4:14, 14:8
- Urbain Pottier v. Hotel Plaza Las Delicias, Inc., 379 F. Supp. 3d 130 (D.P.R. 2019)—§ 18:34
- Urban J. Alexander Co. v. Trinkle, 311 Ky. 635, 224 S.W.2d 923 (1949)—§ 4:6
- U.S. v. State of Ala., 828 F.2d 1532, 41 Ed. Law Rep. 871, 44 Empl. Prac. Dec. (CCH) ¶ 37507 (11th Cir. 1987)—§ 19:10
- v. American Bar Endowment, 477 U.S. 105, 106 S. Ct. 2426, 91 L. Ed. 2d 89, 86-1 U.S. Tax Cas. (CCH) ¶ 9482, 58 A.F.T.R.2d 86-5190 (1986)—§§ 8:10, 11:4
- v. American College of Physicians, 1986-2 C.B. 76, 475 U.S. 834, 106 S. Ct. 1591, 89 L. Ed. 2d 841, 86-1 U.S. Tax Cas. (CCH) ¶ 9339, 57 A.F.T.R.2d 86-1182 (1986)—§ 11:9
- v. American Society of Composers, Authors and Publishers, 485 F. Supp. 2d 438, 82 U.S.P.Q.2d 1948, 2007-1 Trade Cas. (CCH) ¶ 75685 (S.D. N.Y. 2007)—§§ 14:10, 14:16
- v. An Antique Platter of Gold, 184 F.3d 131 (2d Cir. 1999)—§ 18:7
- v. Borden Co., 308 U.S. 188, 60 S. Ct. 182, 84 L. Ed. 181 (1939)—§ 22:11
- v. Brown, 763 F.2d 984 (8th Cir. 1985)—§ 21:7
- v. Brown University in Providence in State of R.I., 5 F.3d 658, 85 Ed. Law Rep. 1027, 1993-2 Trade Cas. (CCH) ¶ 70358 (3d Cir. 1993)—§ 14:29
- v. Budzanoski, 462 F.2d 443, 80 L.R.R.M. (BNA) 2855, 68 Lab. Cas. (CCH) ¶ 12775 (3d Cir. 1972)—§§ 25:2, 25:6
- v. Church of Scientology of Boston, Inc., 933 F.2d 1074, 91-1 U.S. Tax Cas. (CCH) ¶ 50279, 67 A.F.T.R.2d 91-1095 (1st Cir. 1991)—§ 16:27
- v. Church of Scientology of Boston, Inc., 739 F. Supp. 46, 90-2 U.S. Tax Cas. (CCH) ¶ 50349, 67 A.F.T.R.2d 91-404 (D. Mass. 1990)—§ 16:27
- U. S. v. Concentrated Phosphate Export Ass'n, 393 U.S. 199, 89 S. Ct. 361, 21 L. Ed. 2d 344 (1968)—§ 26:8
- U.S. v. Congress of Indus. Organizations, 335 U.S. 106, 68 S. Ct. 1349, 92 L. Ed. 1849, 22 L.R.R.M. (BNA) 2194, 15 Lab. Cas. (CCH) ¶ 64586 (1948)—§ 25:10
- v. Daly, 756 F.2d 1076, 85-1 U.S. Tax Cas. (CCH) ¶ 9404, 55 A.F.T.R.2d 85-1317 (5th Cir. 1985)—§ 16:26

- v. Davis, 648 F.3d 84 (2d Cir. 2011)—§ 18:15
- v. Diaz, 499 F.2d 113 (9th Cir. 1974)—§§ 18:10, 18:12
- v. Dion, 476 U.S. 734, 106 S. Ct. 2216, 90 L. Ed. 2d 767, 16 Env'tl. L. Rep. 20676 (1986)—§§ 18:12, 18:30, 18:32
- v. Dion, 762 F.2d 674 (8th Cir. 1985)—§ 18:12
- v. Eighteenth Century Peruvian Oil on Canvas Painting of Doble Trinidad, 597 F. Supp. 2d 618, 54 A.L.R. Fed. 2d 655 (E.D. Va. 2009)—§ 18:15
- v. Fordice, 505 U.S. 717, 112 S. Ct. 2727, 120 L. Ed. 2d 575, 75 Ed. Law Rep. 81 (1992)—§ 19:30
- v. Fort Worth Club of Fort Worth, Tex., 345 F.2d 52, 65-1 U.S. Tax Cas. (CCH) ¶ 9363, 15 A.F.T.R.2d 785 (5th Cir. 1965)—§§ 12:5, 23:6
- v. Gardner, 101 A.F.T.R.2d 2008-2016, 2008 WL 906696 (D. Ariz. 2008)—§ 16:13
- v. Greber, 760 F.2d 68, 9 Soc. Sec. Rep. Serv. 242 (3d Cir. 1985)—§ 21:7
- v. Hardman, 297 F.3d 1116, 33 Env'tl. L. Rep. 20018 (10th Cir. 2002)—§ 18:12
- v. Hays, 515 U.S. 737, 115 S. Ct. 2431, 132 L. Ed. 2d 635 (1995)—§ 19:30
- v. Indianapolis Baptist Temple, 224 F.3d 627, Unempl. Ins. Rep. (CCH) ¶ 22252, 2000-2 U.S. Tax Cas. (CCH) ¶ 50663, 86 A.F.T.R.2d 2000-5579 (7th Cir. 2000)—§§ 16:6, 16:29
- v. Kepler, 531 F.2d 796, 6 Env'tl. L. Rep. 20340 (6th Cir. 1976)—§ 18:30
- v. Kramer, 168 F.3d 1196 (10th Cir. 1999)—§ 18:13
- v. LaMacchia, 871 F. Supp. 535, 33 U.S.P.Q.2d 1978 (D. Mass. 1994)—§ 14:18
- v. Lansdowne Swim Club, 713 F. Supp. 785 (E.D. Pa. 1989)—§§ 14:3, 23:2, 23:4
- v. Lee, 1982-1 C.B. 148, 455 U.S. 252, 102 S. Ct. 1051, 71 L. Ed. 2d 127, 82-1 U.S. Tax Cas. (CCH) ¶ 9205, 49 A.F.T.R.2d 82-802 (1982)—§§ 16:3, 16:6, 16:25
- v. Lee, 1982-1 C.B. 102—§ 16:29
- v. Lipkis, 770 F.2d 1447 (9th Cir. 1985)—§ 21:7
- v. Long Cove Seafood, Inc., 582 F.2d 159, 11 Env't. Rep. Cas. (BNA) 2001, 8 Env'tl. L. Rep. 20643 (2d Cir. 1978)—§ 18:28
- v. Lopez, 514 U.S. 549, 115 S. Ct. 1624, 131 L. Ed. 2d 626, 99 Ed. Law Rep. 24 (1995)—§ 19:14
- v. Louisville & N.R. Co., 236 U.S. 318, 35 S. Ct. 363, 59 L. Ed. 598 (1915)—§ 2:23
- v. Mask of Ka-Nefer-Nefer, 752 F.3d 737, 88 Fed. R. Serv. 3d 1654 (8th Cir. 2014)—§ 18:5
- v. McClain, 545 F.2d 988 (5th Cir. 1977)—§ 18:9
- v. Myra Foundation, 382 F.2d 107, 67-2 U.S. Tax Cas. (CCH) ¶ 9617, 20 A.F.T.R.2d 5344 (8th Cir. 1967)—§ 11:19
- v. Nuesca, 945 F.2d 254, 34 Env't. Rep. Cas. (BNA) 1394 (9th Cir. 1991)—§ 18:30
- v. Oklahoma City Retailers Ass'n, 331 F.2d 328, 64-1 U.S. Tax Cas. (CCH) ¶ 9467, 13 A.F.T.R.2d 1400 (10th Cir. 1964)—§ 7:18
- v. Paradise, 480 U.S. 149, 107 S. Ct. 1053, 94 L. Ed. 2d 203, 43 Fair Empl. Prac. Cas. (BNA) 1, 42 Empl. Prac. Dec. (CCH) ¶ 36752 (1987)—§ 5:10
- v. Pipefitters Local Union No. 562, 434 F.2d 1116, 74 L.R.R.M. (BNA) 2509, 63 Lab. Cas. (CCH) ¶ 10953 (8th Cir. 1970)—§ 25:10
- v. Pittman by Pittman, 808 F.2d 385, 36 Ed. Law Rep. 1117 (5th Cir. 1987)—§ 19:30
- v. Place, 693 F.3d 219, 75 Env't. Rep. Cas. (BNA) 1740 (1st Cir. 2012)—§ 18:28
- v. Portrait of Wally, 663 F. Supp. 2d 232 (S.D. N.Y. 2009)—§ 18:4
- v. Portrait of Wally, A Painting By Egon Schiele, 2002 WL 553532 (S.D. N.Y. 2002)—§ 18:7
- v. Powell, 1965-1 C.B. 547, 379 U.S. 48, 85 S. Ct. 248, 13 L. Ed. 2d 112, 64-2 U.S. Tax Cas. (CCH) ¶ 9858, 9 Fed. R. Serv. 2d 81A.33, Case 1, 14 A.F.T.R.2d 5942 (1964)—§ 16:27
- v. Rockford Memorial Corp., 898 F.2d 1278, 1990-1 Trade Cas. (CCH) ¶ 68978 (7th Cir. 1990)—§ 14:29
- v. Schultz, 178 F. Supp. 2d 445 (S.D. N.Y. 2002)—§ 18:9
- v. Scott, 187 F.3d 282 (2d Cir. 1999)—§ 21:35
- v. Sepenuk, 864 F. Supp. 1002, 94-2 U.S. Tax Cas. (CCH) ¶ 50422, 74 A.F.T.R.2d 94-6045 (D. Or. 1994)—§ 19:13
- v. Smyer, 596 F.2d 939 (10th Cir. 1979)—§ 18:10
- v. Species of Wildlife Consisting of a Fully Mounted Leopard (*Panthera Pardus*), 404 F. Supp. 1298 (E.D. N.Y. 1975)—§ 18:30
- v. State Tax Commission of State of Miss., 505 F.2d 633 (5th Cir. 1974)—§ 2:1

TABLE OF CASES

- v. State of Tex., 342 F. Supp. 24 (E.D. Tex. 1971)—§ 19:13
- v. Texas, 457 F.3d 472, 211 Ed. Law Rep. 606 (5th Cir. 2006)—§ 19:30
- v. Texas Educ. Agency, 790 F.2d 1262, 32 Ed. Law Rep. 456 (5th Cir. 1986)—§ 19:30
- v. Tidwell, 191 F.3d 976, 173 A.L.R. Fed. 765 (9th Cir. 1999)—§ 18:13
- v. Vasquez-Ramos, 531 F.3d 987 (9th Cir. 2008)—§§ 18:12, 18:32
- v. Virginia, 518 U.S. 515, 116 S. Ct. 2264, 135 L. Ed. 2d 735 (1996)—§ 19:12
- v. Wilgus, 638 F.3d 1274 (10th Cir. 2011)—§§ 18:12, 18:32
- U.S. Catholic Conference v. Abortion Rights Mobilization, Inc., 487 U.S. 72, 108 S. Ct. 2268, 101 L. Ed. 2d 69, 11 Fed. R. Serv. 3d 463, 62 A.F.T.R.2d 88-5054 (1988)—§ 16:26
- U.S. Catholic Conference, In re, 824 F.2d 156, 7 Fed. R. Serv. 3d 1369 (2d Cir. 1987)—§§ 14:6, 16:26
- U.S. Catholic Conference (USCC), In re, 885 F.2d 1020, 89-2 U.S. Tax Cas. (CCH) ¶ 9576, 65 A.F.T.R.2d 90-430 (2d Cir. 1989)—§§ 7:33, 12:11, 14:5, 14:6, 16:26
- U. S. Dental Institute v. American Ass'n of Orthodontists, 396 F. Supp. 565, 1975-1 Trade Cas. (CCH) ¶ 60369 (N.D. Ill. 1975)—§ 14:29
- U.S. Dept. of Transp. v. Paralyzed Veterans of America, 477 U.S. 597, 106 S. Ct. 2705, 91 L. Ed. 2d 494, 1 A.D.D. 293, 40 Empl. Prac. Dec. (CCH) ¶ 36194 (1986)—§ 19:10
- U.S. Equal Employment Opportunity Commission v. Maryland Insurance Administration, 879 F.3d 114, 130 Fair Empl. Prac. Cas. (BNA) 1082, 101 Empl. Prac. Dec. (CCH) ¶ 45954 (4th Cir. 2018)—§ 5:11
- U. S. ex rel. Radich v. Criminal Court of City of New York, 385 F. Supp. 165 (S.D. N.Y. 1974)—§ 18:36
- U.S. (I.R.S.) v. Ziegenhals, 113 A.F.T.R.2d 2014-1467, 2014 WL 1159057 (S.D. Tex. 2014)—§§ 10:1, 12:1
- U.S. Jaycees v. Cedar Rapids Jaycees, 794 F.2d 379, 230 U.S.P.Q. 340 (8th Cir. 1986)—§ 14:3
- Utah County By and Through County Bd. of Equalization of Utah County v. Intermountain Health Care, Inc., 725 P.2d 1357 (Utah 1986)—§ 21:20
- UWM Post, Inc. v. Board of Regents of University of Wisconsin System, 774 F. Supp. 1163, 70 Ed. Law Rep. 802 (E.D. Wis. 1991)—§ 19:18
- Uzuegbunam v. Preczewski, 592 U.S. 279, 141 S. Ct. 792, 209 L. Ed. 2d 94, 387 Ed. Law Rep. 24 (2021)—§§ 4:15, 16:8

V

- Vacco v. Quill, 521 U.S. 793, 117 S. Ct. 2293, 138 L. Ed. 2d 834 (1997)—§ 21:34
- Valancourt Books, LLC v. Garland, 82 F.4th 1222 (D.C. Cir. 2023)—§ 14:12
- Valencia v. Mississippi Baptist Medical Center, Inc., 363 F. Supp. 2d 867, 95 A.F.T.R.2d 2005-1759 (S.D. Miss. 2005)—§§ 9:6, 21:13
- Valerie N., Conservatorship of, 40 Cal. 3d 143, 219 Cal. Rptr. 387, 707 P.2d 760 (1985)—§ 21:36
- Valley Forge Christian College v. Americans United for Separation of Church and State, Inc., 454 U.S. 464, 102 S. Ct. 752, 70 L. Ed. 2d 700 (1982)—§ 14:5
- Valley Park Ranch, LLC v. Commissioner of Internal Revenue, Tax Ct. Rep. Dec. (RIA) 162.6, 2024 WL 1328847 (2024)—§ 8:10
- Vance v. Ball State University, 570 U.S. 421, 133 S. Ct. 2434, 186 L. Ed. 2d 565, 293 Ed. Law Rep. 611, 118 Fair Empl. Prac. Cas. (BNA) 1481, 97 Empl. Prac. Dec. (CCH) ¶ 44852 (2013)—§§ 5:10, 19:21
- Vanderbilt Museum v. American Ass'n of Museums, 113 Misc. 2d 502, 449 N.Y.S.2d 399 (Sup 1982)—§ 18:24
- Vandiver v. Hardin County Bd. of Educ., 925 F.2d 927, 65 Ed. Law Rep. 1045 (6th Cir. 1991)—§§ 19:1, 19:5
- Van Orden v. Perry, 545 U.S. 677, 125 S. Ct. 2854, 162 L. Ed. 2d 607 (2005)—§ 16:3
- Van Zandt v. Thompson, 839 F.2d 1215 (7th Cir. 1988)—§ 16:3
- Vargas v. Esquire, Inc., 164 F.2d 522, 75 U.S.P.Q. 304 (C.C.A. 7th Cir. 1947)—§ 18:34
- Vassiliades v. Garfinckel's, Brooks Bros., 492 A.2d 580, 11 Media L. Rep. (BNA) 2057 (D.C. 1985)—§ 21:25
- Vaughn v. Faith Bible Church of Sudlersville, 248 Md. App. 477, 241 A.3d 1028 (2020)—§§ 5:10, 16:6
- v. Ruoff, 253 F.3d 1124 (8th Cir. 2001)—§ 21:36
- Vega v. New Forest Home Cemetery, LLC, 856 F.3d 1130, 27 Wage & Hour Cas. 2d (BNA) 509, 167 Lab. Cas. (CCH) ¶ 36523 (7th Cir. 2017)—§§ 14:31, 25:1

- Velazquez-Perez v. Developers Diversified Realty Corp., 753 F.3d 265, 122 Fair Empl. Prac. Cas. (BNA) 1692, 97 Empl. Prac. Dec. (CCH) ¶ 45083 (1st Cir. 2014)—§ 5:10
- Verbanic v. Nyquist, 41 A.D.2d 466, 344 N.Y.S.2d 406 (3d Dep't 1973)—§ 19:3
- Verbraeken v. Westinghouse Elec. Corp., 881 F.2d 1041, 50 Fair Empl. Prac. Cas. (BNA) 1099, 51 Empl. Prac. Dec. (CCH) ¶ 39295 (11th Cir. 1989)—§ 5:12
- Vermont Right to Life Committee, Inc. v. Sorrell, 758 F.3d 118 (2d Cir. 2014)—§§ 7:15, 20:15
- Vernonia School Dist. 47J v. Acton, 515 U.S. 646, 115 S. Ct. 2386, 132 L. Ed. 2d 564, 101 Ed. Law Rep. 37 (1995)—§ 19:15
- Vesolowski v. Repay, 505 N.E.2d 130 (Ind. Ct. App. 1987)—§ 21:25
- Veterans of Foreign Wars, Department of Michigan v. Commissioner of Internal Revenue, 89 T.C. 7, Tax Ct. Rep. (CCH) 44022, 1987 WL 42450 (1987)—§ 11:3
- Vetere v. Allen, 15 N.Y.2d 259, 258 N.Y.S.2d 77, 206 N.E.2d 174 (1965)—§ 19:3
- VHT, Inc. v. Zillow Group, Inc., 918 F.3d 723 (9th Cir. 2019)—§§ 14:17, 14:20
- Victim Rights Law Center v. Cardona, 552 F. Supp. 3d 104, 400 Ed. Law Rep. 478 (D. Mass. 2021)—§ 19:10
- Victory Committee v. Genesis Convention Center of City of Gary, 597 N.E.2d 361 (Ind. Ct. App. 1992)—§ 1:9
- Vidrine v. Mayes, 127 So. 2d 809 (La. Ct. App. 3d Cir. 1961)—§ 21:32
- Villareale v. C.I.R., T.C. Memo. 2013-74, T.C.M. (RIA) ¶ 2013-074, 105 T.C.M. (CCH) 1464 (2013)—§ 8:10
- Villarreal v. R.J. Reynolds Tobacco Company, 839 F.3d 958, 129 Fair Empl. Prac. Cas. (BNA) 1031, 100 Empl. Prac. Dec. (CCH) ¶ 45650 (11th Cir. 2016)—§ 5:12
- Vincent v. City Colleges of Chicago, 485 F.3d 919, 82 U.S.P.Q.2d 1533 (7th Cir. 2007)—§ 14:9
- Vind v. Asamblea Apostolica De La Feen Christo Jesus, 148 Cal. App. 2d 597, 307 P.2d 85 (4th Dist. 1957)—§ 18:37
- Vineberg v. Bissonnette, 548 F.3d 50 (1st Cir. 2008)—§ 18:7
- Viralam v. C.I.R., 136 T.C. 151, Tax Ct. Rep. (CCH) 58547, Tax Ct. Rep. Dec. (RIA) 136.8, 2011 WL 597993 (2011)—§ 8:10
- Virginia College Bldg. Authority v. Lynn, 260 Va. 608, 538 S.E.2d 682, 149 Ed. Law Rep. 918 (2000)—§§ 12:21, 16:3, 19:29
- Virginia Educ. Fund v. C.I.R., 799 F.2d 903, 34 Ed. Law Rep. 711, 86-2 U.S. Tax Cas. (CCH) ¶ 9637, 58 A.F.T.R.2d 86-5620 (4th Cir. 1986)—§§ 9:5, 14:3
- v. C.I.R., 85 T.C. 743, Tax Ct. Rep. (CCH) 42473, 1985 WL 15410 (1985)—§§ 9:5, 14:3
- Vision Service Plan v. U.S., 2006-1 U.S. Tax Cas. (CCH) ¶ 50173, 96 A.F.T.R.2d 2005-7440, 2005 WL 3406321 (E.D. Cal. 2005)—§ 7:15
- Vittal v. Long Beach Unified Sch. Dist., 8 Cal. App. 3d 112, 87 Cal. Rptr. 319 (2d Dist. 1970)—§ 19:21
- Vogel v. American Soc. of Appraisers, 744 F.2d 598, 1984-2 Trade Cas. (CCH) ¶ 66209 (7th Cir. 1984)—§ 26:8
- Volunteers of America, Los Angeles v. N.L.R.B., 777 F.2d 1386, 120 L.R.R.M. (BNA) 3547, 103 Lab. Cas. (CCH) ¶ 11717 (9th Cir. 1985)—§ 14:31
- Volunteers of America-Minnesota-Bar None Boys Ranch v. N.L.R.B., 752 F.2d 345, 118 L.R.R.M. (BNA) 2337, 102 Lab. Cas. (CCH) ¶ 11300 (8th Cir. 1985)—§ 14:31
- von Saher v. Norton Simon Museum of Art at Pasadena, 2016 WL 7626153 (C.D. Cal. 2016)—§ 18:7
- Von Saher v. Norton Simon Museum of Art at Pasadena, 754 F.3d 712 (9th Cir. 2014)—§ 18:7
- v. Norton Simon Museum of Art at Pasadena, 578 F.3d 1016 (9th Cir. 2009)—§ 18:7
- Voss Oil Co. v. Voss, 367 P.2d 977 (Wyo. 1962)—§ 4:5
- Vote Choice, Inc. v. DiStefano, 4 F.3d 26 (1st Cir. 1993)—§ 20:13

## W

- Wachter v. C.I.R., 142 T.C. 140, Tax Ct. Rep. (CCH) 59848, Tax Ct. Rep. Dec. (RIA) 142.7, 2014 WL 941618 (2014)—§ 8:10
- Wadlington v. Peoples Baptist Church, 296 S.W.2d 784 (Tex. Civ. App. Eastland 1956)—§ 16:10
- Wagenblast v. Odessa School Dist. No. 105-157-166J, 110 Wash. 2d 845, 758 P.2d 968, 48 Ed. Law Rep. 676, 85 A.L.R.4th 331 (1988)—§ 19:28
- Wagner v. City of Globe, 150 Ariz. 82, 722 P.2d

TABLE OF CASES

- 250, 1 I.E.R. Cas. (BNA) 501, 104 Lab. Cas. (CCH) ¶ 55601 (1986)—§ 5:7
- Walgreen Co. v. Johnson & Johnson, 950 F.3d 195, 2020-1 Trade Cas. (CCH) ¶ 81092 (3d Cir. 2020)—§ 14:9
- Walker v. Georgia Power Co., 177 Ga. App. 493, 339 S.E.2d 728 (1986)—§ 27:2
- v. Pierce, 560 F.2d 609 (4th Cir. 1977)—§ 21:36
- v. San Francisco Unified School Dist., 761 F. Supp. 1463, 67 Ed. Law Rep. 642 (N.D. Cal. 1991)—§ 19:29
- v. Texas Div., Sons of Confederate Veterans, Inc., 576 U.S. 200, 135 S. Ct. 2239, 192 L. Ed. 2d 274 (2015)—§§ 16:3, 19:29
- Walker-Serrano ex rel. Walker v. Leonard, 325 F.3d 412, 175 Ed. Law Rep. 93 (3d Cir. 2003)—§ 19:18
- Wall v. Bureau of Lathing & Plastering of Dade County, Fla., Inc., 117 So. 2d 767, 45 L.R.R.M. (BNA) 2883, 39 Lab. Cas. (CCH) ¶ 66212 (Fla. 3d DCA 1960)—§ 3:1
- Wallace v. Jaffree, 472 U.S. 38, 105 S. Ct. 2479, 86 L. Ed. 2d 29, 25 Ed. Law Rep. 39 (1985)—§ 19:29
- Wallace, People ex rel. v. Labrenz, 411 Ill. 618, 104 N.E.2d 769, 30 A.L.R.2d 1132 (1952)—§ 21:30
- Walnut Run Homeowner's Association, Inc. v. Wilkerson, 2017 WL 2378140 (Tenn. Ct. App. 2017)—§ 17:6
- Walsky v. Pascack Valley Hospital, 145 N.J. Super. 393, 367 A.2d 1204 (Ch. Div. 1976)—§§ 21:22, 21:23
- Walters v. Metropolitan Educational Enterprises, Inc., 519 U.S. 202, 117 S. Ct. 660, 136 L. Ed. 2d 644, 72 Fair Empl. Prac. Cas. (BNA) 1211, 69 Empl. Prac. Dec. (CCH) ¶ 44411 (1997)—§ 5:10
- v. YMCA, 2016 WL 4262550 (N.J. Super. Ct. App. Div. 2016)—§ 4:14
- Walz v. Tax Commission of City of New York, 397 U.S. 664, 90 S. Ct. 1409, 25 L. Ed. 2d 697 (1970)—§§ 16:3, 16:25, 19:29
- Wards Cove Packing Co., Inc. v. Atonio, 490 U.S. 642, 109 S. Ct. 2115, 104 L. Ed. 2d 733, 49 Fair Empl. Prac. Cas. (BNA) 1519, 50 Empl. Prac. Dec. (CCH) ¶ 39021 (1989)—§ 5:10
- Warfield v. Peninsula Golf & Country Club, 10 Cal. 4th 594, 42 Cal. Rptr. 2d 50, 896 P.2d 776 (1995)—§ 23:1
- Warren v. C.I.R., 302 F.3d 1012, 2003-1 U.S. Tax Cas. (CCH) ¶ 50207, 53 Fed. R. Serv. 3d 1160, 90 A.F.T.R.2d 2002-6058 (9th Cir. 2002)—§ 16:29
- Warren Pub., Inc. v. Microdos Data Corp., 115 F.3d 1509, 43 U.S.P.Q.2d 1065 (11th Cir. 1997)—§ 14:10
- Warth v. Seldin, 422 U.S. 490, 95 S. Ct. 2197, 45 L. Ed. 2d 343 (1975)—§§ 14:5, 14:6
- Wartman v. United Food and Commercial Workers Local 653, 871 F.3d 638, 209 L.R.R.M. (BNA) 3593, 168 Lab. Cas. (CCH) ¶ 11050 (8th Cir. 2017)—§ 14:35
- Waschle ex rel. Birkhold-Waschle v. Winter Sports, Inc., 127 F. Supp. 3d 1090 (D. Mont. 2015)—§ 4:14
- Washington v. Davis, 426 U.S. 229, 96 S. Ct. 2040, 48 L. Ed. 2d 597, 12 Fair Empl. Prac. Cas. (BNA) 1415, 11 Empl. Prac. Dec. (CCH) ¶ 10958 (1976)—§ 5:10
- v. Glucksberg, 521 U.S. 702, 117 S. Ct. 2258, 138 L. Ed. 2d 772 (1997)—§ 21:34
- v. Seattle School Dist. No. 1, 458 U.S. 457, 102 S. Ct. 3187, 73 L. Ed. 2d 896, 5 Ed. Law Rep. 58 (1982)—§ 19:30
- Washington County v. Gunther, 452 U.S. 161, 101 S. Ct. 2242, 68 L. Ed. 2d 751, 25 Fair Empl. Prac. Cas. (BNA) 1521, 26 Empl. Prac. Dec. (CCH) ¶ 31877 (1981)—§ 5:11
- Washington State Public Disclosure Com'n, State ex rel. v. Washington Educ. Ass'n, 117 Wash. App. 625, 71 P.3d 244, 173 L.R.R.M. (BNA) 2232 (Div. 2 2003)—§ 25:10
- Washington University v. Catalona, 490 F.3d 667, 222 Ed. Law Rep. 74 (8th Cir. 2007)—§ 1:4
- Wasie v. C.I.R., 86 T.C. 962, Tax Ct. Rep. (CCH) 43046, 1986 WL 22128 (1986)—§ 10:4
- Watergate South, Inc. v. Duty, 464 A.2d 141 (D.C. 1983)—§ 1:21
- Waters v. Churchill, 511 U.S. 661, 114 S. Ct. 1878, 128 L. Ed. 2d 686, 9 I.E.R. Cas. (BNA) 801 (1994)—§ 19:24
- v. Hargest, 593 S.W.2d 364 (Tex. Civ. App. Texarkana 1979)—§§ 16:4, 16:6
- Watson v. Fort Worth Bank and Trust, 487 U.S. 977, 108 S. Ct. 2777, 101 L. Ed. 2d 827, 47 Fair Empl. Prac. Cas. (BNA) 102, 46 Empl. Prac. Dec. (CCH) ¶ 38065 (1988)—§ 5:10
- v. Jones, 80 U.S. 679, 20 L. Ed. 666, 1871 WL 14848 (1871)—§ 16:4
- Waugh v. Board of Trustees of University of Mississippi, 237 U.S. 589, 35 S. Ct. 720, 59 L. Ed. 1131 (1915)—§§ 19:18, 23:11

- Weaver v. Casa Gallardo, Inc., 922 F.2d 1515, 55 Fair Empl. Prac. Cas. (BNA) 27, 55 Empl. Prac. Dec. (CCH) ¶ 40540 (11th Cir. 1991)—§ 19:12
- Webb v. McCullough, 828 F.2d 1151, 41 Ed. Law Rep. 851 (6th Cir. 1987)—§ 19:15
- Weber v. C.I.R., 103 T.C. 378, Tax Ct. Rep. (CCH) 50087, Tax Ct. Rep. Dec. (RIA) 103.19, 1994 WL 461872 (1994)—§ 16:29
- Webster v. Reproductive Health Services, 492 U.S. 490, 109 S. Ct. 3040, 106 L. Ed. 2d 410 (1989)—§ 21:35
- Weingarden v. C.I.R., 825 F.2d 1027, 87-2 U.S. Tax Cas. (CCH) ¶ 9455, 60 A.F.T.R.2d 87-5448 (6th Cir. 1987)—§ 8:10
- Weishuhn v. Catholic Diocese of Lansing, 279 Mich. App. 150, 756 N.W.2d 483, 237 Ed. Law Rep. 837, 103 Fair Empl. Prac. Cas. (BNA) 1832, 53 A.L.R.6th 735 (2008)—§ 16:6
- Weiss Medical Complex, Ltd. v. Kim, 87 Ill. App. 3d 111, 42 Ill. Dec. 250, 408 N.E.2d 959 (1st Dist. 1980)—§ 4:5
- Weisz v. Parke-Bernet Galleries, Inc., 67 Misc. 2d 1077, 325 N.Y.S.2d 576, 10 U.C.C. Rep. Serv. 292 (N.Y. City Civ. Ct. 1971)—§ 18:6
- Welch v. Trustees of Robert A. Welch Foundation, 465 S.W.2d 195 (Tex. Civ. App. Houston 1st Dist. 1971)—§ 24:4
- Welfare of Colyer, Matter of, 99 Wash. 2d 114, 660 P.2d 738 (1983)—§ 21:34
- Wellesley College v. Attorney General, 313 Mass. 722, 49 N.E.2d 220 (1943)—§ 4:2
- Welling v. Weinfeld, 113 Ohio St. 3d 464, 2007-Ohio-2451, 866 N.E.2d 1051, 35 Media L. Rep. (BNA) 1979 (2007)—§ 14:22
- Wells v. Hico Independent School Dist., 736 F.2d 243, 18 Ed. Law Rep. 225 (5th Cir. 1984)—§§ 19:22, 19:23, 19:24
- v. Tennessee Bd. of Regents, 231 S.W.3d 912, 224 Ed. Law Rep. 482, 26 I.E.R. Cas. (BNA) 1285 (Tenn. 2007)—§ 19:8
- v. Universal Pictures Co., 166 F.2d 690, 77 U.S.P.Q. 1 (C.C.A. 2d Cir. 1948)—§ 14:9
- Wessel v. Glendening, 306 F.3d 203, 13 A.D. Cas. (BNA) 1085 (4th Cir. 2002)—§§ 5:13, 19:9
- West Cent. Co-op. v. U.S., 758 F.2d 1269, 85-1 U.S. Tax Cas. (CCH) ¶ 9292, 55 A.F.T.R.2d 85-1169 (8th Cir. 1985)—§ 22:15
- West Covina Hospital v. Superior Court, 41 Cal. 3d 846, 226 Cal. Rptr. 132, 718 P.2d 119, 60 A.L.R.4th 1257 (1986)—§ 21:23
- Western Air Lines, Inc. v. Criswell, 472 U.S. 400, 105 S. Ct. 2743, 86 L. Ed. 2d 321, 6 Employee Benefits Cas. (BNA) 1713, 37 Fair Empl. Prac. Cas. (BNA) 1829, 37 Empl. Prac. Dec. (CCH) ¶ 35291 (1985)—§ 5:12
- Western Hills Harbor Owners Association v. Baker, 516 S.W.3d 215 (Tex. App. El Paso 2017)—§§ 17:1, 17:6, 17:7
- Western Tradition Partnership, Inc. v. Attorney General of State, 2011 MT 328, 363 Mont. 220, 271 P.3d 1, 192 L.R.R.M. (BNA) 2372 (2011)—§ 20:15
- Westlake Community Hosp. v. Superior Court, 17 Cal. 3d 465, 131 Cal. Rptr. 90, 551 P.2d 410 (1976)—§ 21:23
- Westlake Hospital Ass'n v. Blix, 13 Ill. 2d 183, 148 N.E.2d 471 (1958)—§ 3:6
- West Laurel Hill Cemetery Co v. Rothensies, 139 F.2d 50, 43-2 U.S. Tax Cas. (CCH) ¶ 9636, 31 A.F.T.R. (P-H) ¶ 990 (C.C.A. 3d Cir. 1943)—§ 7:23
- Westminster Memorial Park v. Orange County, 54 Cal. 2d 488, 6 Cal. Rptr. 775, 354 P.2d 247 (1960)—§ 27:2
- West Virginia State Board of Education v. Barnette, 319 U.S. 624, 63 S. Ct. 1178, 87 L. Ed. 1628, 147 A.L.R. 674 (1943)—§§ 16:3, 19:18
- West Virginia State Medical Ass'n v. C.I.R., 882 F.2d 123, 89-2 U.S. Tax Cas. (CCH) ¶ 9491, 64 A.F.T.R.2d 89-5397 (4th Cir. 1989)—§ 11:9
- Weyerhaeuser Co. v. U.S. Fish and Wildlife Service, 586 U.S. 9, 139 S. Ct. 361, 202 L. Ed. 2d 269 (2018)—§ 18:30
- W.G. v. Board of Trustees of Target Range School Dist. No. 23, Missoula, Mont., 960 F.2d 1479 (9th Cir. 1992)—§ 19:13
- Wheaton v. Peters, 33 U.S. 591, 8 L. Ed. 1055, 1834 WL 3830 (1834)—§§ 14:9, 14:10
- Wheeler v. Roman Catholic Archdiocese of Boston, 378 Mass. 58, 389 N.E.2d 966 (1979)—§ 14:4
- White v. Liberty Eylau Independent School Dist., 920 S.W.2d 809, 109 Ed. Law Rep. 464 (Tex. App. Texarkana 1996)—§ 19:28
- White Egret Condominium, Inc. v. Franklin, 379 So. 2d 346 (Fla. 1979)—§ 17:6
- Whole Woman's Health v. Cole, 790 F.3d 598 (5th Cir. 2015)—§ 21:35
- v. Hellerstedt, 579 U.S. 582, 136 S. Ct. 2292, 195 L. Ed. 2d 665, 100 Fed. R. Evid. Serv. 887 (2016)—§ 21:35

TABLE OF CASES

- v. Jackson, 595 U.S. 30, 142 S. Ct. 522, 211 L. Ed. 2d 316 (2021)—§ 21:35
- v. Jackson, 13 F.4th 434 (5th Cir. 2021)—§ 21:35
- v. Jackson, 141 S. Ct. 2494, 210 L. Ed. 2d 1014 (2021)—§ 21:35
- v. Lakey, 769 F.3d 285 (5th Cir. 2014)—§ 21:35
- v. Paxton, 978 F.3d 896 (5th Cir. 2020)—§ 21:35
- v. Young, 37 F.4th 1098 (5th Cir. 2022)—§ 21:35
- Wholf v. Tremco, Inc., 2015-Ohio-171, 26 N.E.3d 902, 125 Fair Empl. Prac. Cas. (BNA) 1811 (Ohio Ct. App. 8th Dist. Cuyahoga County 2015)—§ 5:10
- Wiberg v. Gulf Coast Land & Development Co., 360 S.W.2d 563 (Tex. Civ. App. Beaumont 1962)—§ 4:5
- Wicks v. Mississippi Valley State University, 536 So. 2d 20, 50 Ed. Law Rep. 1337 (Miss. 1988)—§ 19:22
- Widmar v. Vincent, 454 U.S. 263, 102 S. Ct. 269, 70 L. Ed. 2d 440, 1 Ed. Law Rep. 13 (1981)—§§ 14:2, 19:29
- Wieman v. Updegraff, 344 U.S. 183, 73 S. Ct. 215, 97 L. Ed. 216 (1952)—§ 19:20
- Wiener v. Gamma Phi Chapter of Alpha Tau Omega Fraternity, 258 Or. 632, 485 P.2d 18, 53 A.L.R.3d 1276 (1971)—§ 23:12
- Wigg v. Sioux Falls School Dist. 49-5, 382 F.3d 807, 192 Ed. Law Rep. 15, 21 I.E.R. Cas. (BNA) 1320 (8th Cir. 2004)—§ 19:29
- Wilder v. Virginia Hosp. Ass'n, 496 U.S. 498, 110 S. Ct. 2510, 110 L. Ed. 2d 455, 30 Soc. Sec. Rep. Serv. 100 (1990)—§ 21:6
- Wiley v. Schorr, 594 S.W.2d 484 (Tex. Civ. App. San Antonio 1979)—§ 17:1
- Wilk v. American Medical Ass'n, 895 F.2d 352, 1990-1 Trade Cas. (CCH) ¶ 68917 (7th Cir. 1990)—§§ 14:29, 26:8
- Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S. Ct. 2304, 105 L. Ed. 2d 45, 49 Fair Empl. Prac. Cas. (BNA) 1664, 50 Empl. Prac. Dec. (CCH) ¶ 39067 (1989)—§ 19:9
- Williams v. Gleason, 26 S.W.3d 54 (Tex. App. Houston 14th Dist. 2000)—§ 16:5
- v. Mayor and City Council of Baltimore, 289 U.S. 36, 53 S. Ct. 431, 77 L. Ed. 1015 (1933)—§ 19:3
- v. Zbaraz, 448 U.S. 358, 100 S. Ct. 2694, 65 L. Ed. 2d 831 (1980)—§ 21:6
- Williams & Wilkins Co. v. U. S., 203 Ct. Cl. 74, 487 F.2d 1345, 180 U.S.P.Q. 49, 21 A.L.R. Fed. 151 (1973)—§ 14:20
- Williamson v. Memorial Hospital of Bay County, 307 So. 2d 199, 16 U.C.C. Rep. Serv. 635 (Fla. 1st DCA 1975)—§ 21:26
- Williams-Yulee v. Florida Bar, 575 U.S. 433, 135 S. Ct. 1656, 191 L. Ed. 2d 570 (2015)—§ 20:15
- Willow Monument Works, Inc., State ex rel. v. Mountain Grove Cemetery Ass'n, 168 Conn. 447, 362 A.2d 1341 (1975)—§ 27:1
- Willows v. City of Lewiston, 93 Idaho 337, 461 P.2d 120 (1969)—§ 27:10
- Wilmington Memorial Co. v. Silverbrook Cemetery Co., 287 A.2d 405 (Del. Ch. 1972)—§ 27:1
- Wilson v. Block, 708 F.2d 735, 19 Env't. Rep. Cas. (BNA) 1201, 13 Env'tl. L. Rep. 20861 (D.C. Cir. 1983)—§ 18:12
- v. Board of Ed. of Montgomery County, 234 Md. 561, 200 A.2d 67 (1964)—§ 19:2
- v. Miller, 194 Tenn. 390, 250 S.W.2d 575, 30 L.R.R.M. (BNA) 2453, 22 Lab. Cas. (CCH) ¶ 67064 (1952)—§ 14:3
- v. Queenan, 1956 OK 204, 299 P.2d 795 (Okla. 1956)—§ 27:3
- Wimmer v. Koenigseder, 108 Ill. 2d 435, 92 Ill. Dec. 233, 484 N.E.2d 1088 (1985)—§ 23:12
- Winant v. Winant, 55 N.Y.2d 870, 448 N.Y.S.2d 469, 433 N.E.2d 534 (1982)—§ 19:21
- Windwood Presbyterian Church, Inc. v. Presbyterian Church (U.S.A.), 438 S.W.3d 597 (Tex. App. Houston 1st Dist. 2014)—§ 16:4
- Winkelman ex rel. Winkelman v. Parma City School Dist., 550 U.S. 516, 127 S. Ct. 1994, 167 L. Ed. 2d 904, 219 Ed. Law Rep. 39 (2007)—§ 19:13
- Winkler v. Gates, 481 F.3d 977 (7th Cir. 2007)—§ 16:3
- Winn v. Killian, 307 F.3d 1011 (9th Cir. 2002)—§ 16:3
- Winter v. DC Comics, 30 Cal. 4th 881, 134 Cal. Rptr. 2d 634, 69 P.3d 473, 31 Media L. Rep. (BNA) 1774, 66 U.S.P.Q.2d 1954, 118 A.L.R.5th 727 (2003)—§ 14:22
- Winters v. Miller, 446 F.2d 65 (2d Cir. 1971)—§ 21:29
- Winthrop v. Meisels, 281 F.2d 694, 60-2 U.S. Tax Cas. (CCH) ¶ 9676, 6 A.F.T.R.2d 5466 (2d Cir. 1960)—§ 24:1
- Wirtz v. Hotel, Motel and Club Emp. Union, Local 6, 391 U.S. 492, 88 S. Ct. 1743, 20 L.

- Ed. 2d 763, 68 L.R.R.M. (BNA) 2305, 58 Lab. Cas. (CCH) ¶ 12725 (1968)—§ 25:3
- Wisconsin v. Yoder, 406 U.S. 205, 92 S. Ct. 1526, 32 L. Ed. 2d 15 (1972)—§§ 2:25, 16:3, 16:7, 19:1, 19:29
- Wisconsin Co-op. Milk Pool, In re, 119 F.2d 999 (C.C.A. 7th Cir. 1941)—§ 15:16
- Wisconsin Keeley Institute Co. v. Milwaukee County, 95 Wis. 153, 70 N.W. 68 (1897)—§ 2:1
- Wisconsin Legislature v. Wisconsin Elections Commission, 595 U.S. 398, 142 S. Ct. 1245, 212 L. Ed. 2d 251 (2022)—§ 20:13
- Wisconsin Right to Life, Inc. v. F.E.C., 546 U.S. 410, 126 S. Ct. 1016, 163 L. Ed. 2d 990 (2006)—§ 20:2
- Witters v. Washington Dept. of Services for the Blind, 474 U.S. 481, 106 S. Ct. 748, 88 L. Ed. 2d 846, 29 Ed. Law Rep. 496 (1986)—§ 19:29
- Wittmer v. Phillips 66 Company, 915 F.3d 328, 2019 Fair Empl. Prac. Cas. (BNA) 39635, 103 Empl. Prac. Dec. (CCH) ¶ 46215 (5th Cir. 2019)—§ 5:10
- W. J. Ruscoe Co. v. N. L. R. B., 406 F.2d 725, 70 L.R.R.M. (BNA) 2566, 59 Lab. Cas. (CCH) ¶ 13257 (6th Cir. 1969)—§ 14:36
- Wolf v. Fried, 473 Pa. 26, 373 A.2d 734 (1977)—§ 4:8
- Wolfe v. Central Mine Equipment Co., 850 F.2d 469, 3 I.E.R. Cas. (BNA) 1024, 128 L.R.R.M. (BNA) 2986, 110 Lab. Cas. (CCH) ¶ 55941 (8th Cir. 1988)—§ 22:10
- Wollersheim v. Church of Scientology, 212 Cal. App. 3d 872, 260 Cal. Rptr. 331 (2d Dist. 1989)—§ 16:11
- Wolman v. Walter, 433 U.S. 229, 97 S. Ct. 2593, 53 L. Ed. 2d 714 (1977)—§ 19:29
- Wood v. Benedictine Soc. of Alabama, Inc., 530 So. 2d 801 (Ala. 1988)—§§ 14:7, 16:13
- v. Strickland, 420 U.S. 308, 95 S. Ct. 992, 43 L. Ed. 2d 214 (1975)—§ 19:9
- v. University of Utah Medical Center, 2002 UT 134, 67 P.3d 436 (Utah 2002)—§ 21:39
- Woodiwiss v. Jacobs, 27 Misc. 2d 602, 211 N.Y.S.2d 217 (Sup 1961)—§ 21:3
- Woodring v. Jackson County, Indiana, 986 F.3d 979 (7th Cir. 2021)—§ 16:3
- Woods v. American Film Institute, 72 Cal. App. 5th 1022, 287 Cal. Rptr. 3d 701 (2d Dist. 2021)—§ 18:37
- v. Bourne Co., 60 F.3d 978, 35 U.S.P.Q.2d 1577 (2d Cir. 1995)—§ 14:9
- v. Seattle's Union Gospel Mission, 197 Wash. 2d 231, 481 P.3d 1060 (2021)—§§ 5:10, 16:6
- Woolf v. Strada, 949 F.3d 89 (2d Cir. 2020)—§ 5:13
- Word of Life Ministry, Inc. v. Miller, 778 So. 2d 360 (Fla. 1st DCA 2001)—§§ 5:4, 5:5
- Working America, Inc. v. City of Bloomington, 142 F. Supp. 3d 823 (D. Minn. 2015)—§§ 7:17, 25:10
- World Family Corporation v. Commissioner of Internal Revenue, 81 T.C. 958, Tax Ct. Rep. (CCH) 40669, 1983 WL 14904 (1983)—§ 12:3
- Worth v. Selchow & Righter Co., 827 F.2d 569, 4 U.S.P.Q.2d 1144 (9th Cir. 1987)—§ 14:9
- Wright v. Central Du Page Hospital Ass'n, 63 Ill. 2d 313, 347 N.E.2d 736, 80 A.L.R.3d 566 (1976)—§ 21:25
- v. Warner Books, Inc., 953 F.2d 731, 72 Ed. Law Rep. 71, 19 Media L. Rep. (BNA) 1577, 20 U.S.P.Q.2d 1892 (2d Cir. 1991)—§ 14:20
- Wygant v. Jackson Bd. of Educ., 476 U.S. 267, 106 S. Ct. 1842, 90 L. Ed. 2d 260, 32 Ed. Law Rep. 20, 40 Fair Empl. Prac. Cas. (BNA) 1321, 40 Empl. Prac. Dec. (CCH) ¶ 36106 (1986)—§§ 5:10, 19:21, 19:30
- Wynar v. Douglas County School Dist., 728 F.3d 1062, 297 Ed. Law Rep. 32 (9th Cir. 2013)—§ 19:18
- Wyoming Hosp. Ass'n v. Harris, 727 F.2d 936 (10th Cir. 1984)—§ 21:9

## X

- XC Foundation v. Commissioner of Internal Revenue, T.C. Memo. 2023-3, T.C.M. (RIA) ¶ 2023-003 (2023)—§§ 2:16, 10:4

## Y

- Yale University v. Blumenthal, 225 Conn. 32, 621 A.2d 1304, 81 Ed. Law Rep. 905 (1993)—§§ 1:4, 15:11, 18:18
- v. Konowaloff, 620 Fed. Appx. 60, 324 Ed. Law Rep. 218 (2d Cir. 2015)—§ 18:7
- v. Konowaloff, 5 F. Supp. 3d 237, 308 Ed. Law Rep. 797 (D. Conn. 2014)—§ 18:7
- Yashon v. Hunt, 825 F.2d 1016, 45 Ed. Law Rep. 488 (6th Cir. 1987)—§ 21:23
- Yellow Bus Lines, Inc. v. Drivers, Chauffeurs & Helpers Local Union 639, 839 F.2d 782, 127 L.R.R.M. (BNA) 2607, 108 Lab. Cas. (CCH) ¶ 10311, R.I.C.O. Bus. Disp. Guide

TABLE OF CASES

- (CCH) ¶ 6864, 10 Fed. R. Serv. 3d 423 (D.C. Cir. 1988)—§ 25:8
- Yes on Prop B v. City and County of San Francisco, 440 F. Supp. 3d 1049 (N.D. Cal. 2020)—§§ 13:9, 20:2
- Yniguez v. Arizonans for Official English, 69 F.3d 920, 66 Empl. Prac. Dec. (CCH) ¶ 43726 (9th Cir. 1995)—§ 19:13
- York v. First Presbyterian Church of Anna, 130 Ill. App. 3d 611, 85 Ill. Dec. 756, 474 N.E.2d 716 (5th Dist. 1984)—§ 16:4
- York County Fair Ass'n v. South Carolina Tax Commission, 249 S.C. 337, 154 S.E.2d 361 (1967)—§ 2:1
- Young v. American Mini Theatres, Inc., 427 U.S. 50, 96 S. Ct. 2440, 49 L. Ed. 2d 310, 1 Media L. Rep. (BNA) 1151 (1976)—§ 16:9
- v. Salt Lake City School Dist., 2002 UT 64, 52 P.3d 1230 (Utah 2002)—§ 19:28
- v. United Parcel Service, Inc., 575 U.S. 206, 135 S. Ct. 1338, 191 L. Ed. 2d 279, 126 Fair Empl. Prac. Cas. (BNA) 765, 98 Empl. Prac. Dec. (CCH) ¶ 45276, 91 Fed. R. Serv. 3d 507 (2015)—§ 5:10
- Young, Ex parte, 209 U.S. 123, 28 S. Ct. 441, 52 L. Ed. 714 (1908)—§ 19:9
- Youngberg v. Romeo, 457 U.S. 307, 102 S. Ct. 2452, 73 L. Ed. 2d 28 (1982)—§ 21:11
- Young-Wolff v. John Wiley & Sons, Inc., 2016 Copr. L. Dec. P 30873, 2016 WL 154115 (S.D. N.Y. 2016)—§ 14:17
- Ysursa v. Pocatello Educ. Ass'n, 555 U.S. 353, 129 S. Ct. 1093, 172 L. Ed. 2d 770, 185 L.R.R.M. (BNA) 3121, 157 Lab. Cas. (CCH) ¶ 11177, 157 Lab. Cas. (CCH) ¶ 60757, 72 A.L.R.6th 751 (2009)—§ 25:10
- Yuhas v. Libbey-Owens-Ford Co., 562 F.2d 496, 16 Fair Empl. Prac. Cas. (BNA) 891, 15 Empl. Prac. Dec. (CCH) ¶ 7861 (7th Cir. 1977)—§ 19:21
- Z**
- Zacchini v. Scripps-Howard Broadcasting Co., 433 U.S. 562, 97 S. Ct. 2849, 53 L. Ed. 2d 965, 2 Media L. Rep. (BNA) 2089, 205 U.S.P.Q. 741 (1977)—§§ 14:22, 18:35
- Zahourek Systems, Inc. v. Balanced Body University, LLC, 965 F.3d 1141 (10th Cir. 2020)—§ 14:10
- Zaman, In re, 285 S.C. 345, 329 S.E.2d 436 (1985)—§ 21:23
- Zampetti v. Cavanaugh, 406 Pa. 259, 176 A.2d 906 (1962)—§ 4:6
- Zarda v. Altitude Express, Inc., 883 F.3d 100, 130 Fair Empl. Prac. Cas. (BNA) 1245, 102 Empl. Prac. Dec. (CCH) ¶ 45990 (2d Cir. 2018)—§ 5:10
- Zelman v. Simmons-Harris, 536 U.S. 639, 122 S. Ct. 2460, 153 L. Ed. 2d 604, 166 Ed. Law Rep. 30 (2002)—§§ 16:3, 19:29
- Zemurray Foundation v. U.S., 755 F.2d 404, 85-1 U.S. Tax Cas. (CCH) ¶ 9276, 55 A.F.T.R.2d 85-1183 (5th Cir. 1985)—§ 10:3
- v. U.S., 687 F.2d 97, 82-2 U.S. Tax Cas. (CCH) ¶ 9609, 50 A.F.T.R.2d 82-5786 (5th Cir. 1982)—§ 10:3
- Zeta Beta Tau Fraternity, Inc. v. C.I.R., 87 T.C. 421, Tax Ct. Rep. (CCH) 43275, 1986 WL 22173 (1986)—§§ 7:19, 11:27, 11:30, 23:7, 23:11
- Zichichi v. Middlesex Memorial Hosp., 204 Conn. 399, 528 A.2d 805, Prod. Liab. Rep. (CCH) ¶ 11486 (1987)—§ 21:26
- Ziegler v. Superior Court In and For Pima County, 134 Ariz. 390, 656 P.2d 1251 (Ct. App. Div. 2 1982)—§ 21:42
- Zimmerman v. Cambridge Credit Counseling Corp., 409 F.3d 473, 95 A.F.T.R.2d 2005-2640 (1st Cir. 2005)—§ 8:4
- Zink v. Com., Dept. of Workers' Claims, Labor Cabinet, 902 S.W.2d 825 (Ky. Ct. App. 1994)—§§ 2:23, 7:2
- Ziss v. Cuyahoga County Community College Dist., 13 Ohio App. 3d 167, 468 N.E.2d 752, 19 Ed. Law Rep. 1139 (8th Dist. Cuyahoga County 1983)—§ 19:8
- Zobrest v. Catalina Foothills School Dist., 509 U.S. 1, 113 S. Ct. 2462, 125 L. Ed. 2d 1, 2 A.D.D. 176, 83 Ed. Law Rep. 930 (1993)—§ 19:29
- Zoll v. Eastern Allamakee Community School Dist., 588 F.2d 246 (8th Cir. 1978)—§ 19:24
- Zorach v. Clauson, 343 U.S. 306, 72 S. Ct. 679, 96 L. Ed. 954 (1952)—§ 19:29
- Zubik v. Burwell, 578 U.S. 403, 136 S. Ct. 1557, 194 L. Ed. 2d 696 (2016)—§§ 16:2, 16:3, 21:1, 21:6, 21:14
- Zuckerman v. Metropolitan Museum of Art, 140 S. Ct. 1269, 206 L. Ed. 2d 257 (2020)—§ 18:7
- v. Metropolitan Museum of Art, 307 F. Supp. 3d 304 (S.D. N.Y. 2018)—§ 18:7