

# Table of Laws and Rules

## UNITED STATES CONSTITUTION

	Sec.		Sec.
Art. III .....	20:8	Amend 5 .....	2:267, 6:100
Amend 1 .....	6:241		

## DEFICIT REDUCTION ACT OF 1984

Sec.	Sec.
1021(d)(2) .....	10:69

## IMMIGRATION AND NATIONALITY ACT

Sec.	Sec.	Sec.	Sec.
301(b) .....	15:4	350 .....	15:4
316 .....	8:20	355 .....	15:4

## INTERNAL REVENUE CODE

Sec.	Sec.	Sec.	Sec.
1(f)(3) .....	5:7, 10:73, 16:2, 17:179, 19:28	112(c) .....	7:15
1(f)(3)(A) .....	19:28	151(c)(4) .....	5:101
1(f)(3)(B) .....	5:7, 10:73, 16:2, 17:179	152 .....	6:311
2(a)(3)(B)(iii) .....	19:50	163 .....	12:59
Ch 11 .....	2:197, 10:18	163(h)(3) .....	6:311
Ch 12 .....	17:181	163(k) .....	6:36, 10:71, 10:72, 10:74
Ch 12 .....	13:9, 18:41	164 .....	8:7, 15:9
Ch 13 .....	19:47, 19:62, 19:64	164(a)(4) .....	19:12
Ch 14 .....	17:68, 17:162	170 .....	16:88, 16:101, 16:119
Ch 14 .....	3:257, 7:2, 17:14, 17:158, 18:23, 22:37	170(b)(1)(A) .....	6:252
61 .....	5:22, 5:33, 19:80	170(b)(1)(A)(i) to (vi) .....	6:269
61(a) .....	19:75	170(b)(1)(A)(i) .....	16:126
Ch 64 .....	2:136	170(b)(1)(A)(vi) .....	6:239
Ch 66 .....	12:15	170(c) .....	6:185, 6:252, 6:258, 6:260, 6:263, 6:264, 16:111, 16:118
67(b)(7) .....	6:295	170(c)(2)(A) .....	16:88
72(u) .....	14:16	170(f)(2)(A) .....	16:105
79 .....	16:25	170(f)(2)(B) .....	16:108
101(a)(1) .....	2:45, 2:156	170(f)(3) .....	6:238, 16:99
101(a)(2) .....	2:44, 2:46, 2:156	170(f)(3)(A) .....	16:98, 16:105
101(h) .....	14:157	170(f)(3)(B) .....	6:280
102 .....	6:243		

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
170(f)(3)(B)(ii) . . . . .	14:20, 16:98	401(a) . . . . .	2:284, 2:288, 2:289, 2:291, 2:293, 7:51, 10:8, 14:157
170(f)(11) . . . . .	21:2	401(a)(9) . . . . .	6:228
170(g) . . . . .	6:258, 6:260, 16:118	401(a)(11) . . . . .	14:101
170(g)(4) . . . . .	6:258, 6:260, 16:118	402(c)(9) . . . . .	14:91
170(h) . . . . .	5:95, 5:100, 6:315, 6:318, 6:321, 6:331	403(a) . . . . .	7:51
170(h)(1) . . . . .	6:325, 16:101	403(b) . . . . .	7:51
170(h)(1)(C) . . . . .	6:331	408(a) . . . . .	6:215
170(h)(2) . . . . .	6:280, 6:325	417(b) . . . . .	14:101, 16:172
170(h)(2)(C) . . . . .	6:325	457 . . . . .	3:228
170(h)(3) . . . . .	6:325	483 . . . . .	3:201, 14:51, 17:137
170(h)(4) . . . . .	6:325	492 . . . . .	6:274
170(h)(4)(A) . . . . .	6:280	501(a) . . . . .	6:239, 7:51
170(h)(5) . . . . .	6:325	501(c) . . . . .	15:13
170(h)(6) . . . . .	6:325	501(c)(3) . . . . .	6:240, 6:248, 6:279, 6:294, 14:149, 16:85, 16:88, 16:89, 16:90, 16:132
203(c)(5)(D) . . . . .	6:328	501(c)(7) . . . . .	14:8
213 . . . . .	16:10	504(c) . . . . .	17:192, 18:41
213(a) . . . . .	6:91	507 . . . . .	16:88
213(c) . . . . .	6:47, 6:91	507(c) . . . . .	6:292, 14:43, 16:85, 16:88
213(d)(1) . . . . .	16:10	507(g) . . . . .	16:85
262(c) . . . . .	19:98	508 . . . . .	16:88
265 . . . . .	8:48	508(a) . . . . .	6:240, 16:85
267(a)(1) . . . . .	19:80	508(d) . . . . .	6:242, 16:88
267(b) . . . . .	17:66	508(d)(2) . . . . .	6:240
267(b)(6) . . . . .	19:80	508(e) . . . . .	16:85
280(d)(1) . . . . .	17:101	509 . . . . .	6:279, 14:149, 16:132
280A . . . . .	17:109	509(a) . . . . .	16:90
280A(c)(1) . . . . .	17:101	509(a)(3) . . . . .	16:90
280A(c)(4) . . . . .	17:101	509(a)(3)(A) . . . . .	16:90
280A(d)(1) . . . . .	17:101, 17:109	509(a)(3)(C) . . . . .	16:90
280A(d)(2) . . . . .	17:101	509(B)(ii) . . . . .	16:90
301.9100 . . . . .	10:25	511(a)(2) . . . . .	19:21
303 . . . . .	2:81, 2:136, 3:105, 4:1, 6:44, 6:321, 10:45, 10:46, 10:90, 10:91	511(b)(2) . . . . .	19:21
303(a) . . . . .	10:90, 10:91	512(e) . . . . .	21:18
303(b) . . . . .	2:136	527(e)(1) . . . . .	14:156
303(b)(1)(A) . . . . .	10:90	527(e)(2) . . . . .	14:156
303(b)(1)(C) . . . . .	10:90	543(a) . . . . .	6:313
303(b)(2)(A) . . . . .	10:90	581 . . . . .	17:66
303(b)(4) . . . . .	10:90	591 . . . . .	8:48
316(a) . . . . .	4:17	631(a) . . . . .	21:4, 22:24
318) . . . . .	2:178, 2:179, 2:180	642(c)(1) . . . . .	16:79
331 . . . . .	4:3	642(c)(5) . . . . .	6:269, 6:270, 16:126, 16:127
336(a) . . . . .	22:23, 22:27	642(g) . . . . .	6:27, 6:47, 6:48, 6:91, 6:93
337 . . . . .	3:21, 22:21	643(a)(3) . . . . .	6:39
351 . . . . .	5:33	643(b) . . . . .	7:53
354 . . . . .	4:3	645 . . . . .	10:48, 19:10, 19:13, 19:105
355 . . . . .	10:45	646 . . . . .	19:10, 19:13
368(a) . . . . .	3:125	661 . . . . .	6:39
368(a)(1)(D) . . . . .	10:45	662 . . . . .	19:84
368(a)(1)(E) . . . . .	10:45	664 . . . . .	2:285, 6:252, 6:257, 6:259, 6:287, 6:291, 6:292, 14:43, 16:122, 16:135, 17:82, 17:160
368(a)(1)(F) . . . . .	10:45		
401 to 424 . . . . .	3:228		

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
664(c) .....	16:123	707(c) .....	17:20, 17:24, 17:27, 17:31
664(c)(1) .....	10:81	721 .....	5:33
664(d) .....	6:259, 6:264, 16:112	743(b) .....	22:25
664(d)(1) .....	6:286, 6:287	754 .....	22:25
664(d)(1)(A) .....	6:258, 6:263, 16:118	811(a) .....	2:89
664(d)(1)(B) .....	6:263, 16:118	811(e)(2) .....	2:89
664(d)(1)(C) .....	6:258, 6:263, 16:118	812(b) .....	6:51
664(d)(1)(D) .....	6:258, 16:118, 16:124	861 .....	8:46
664(d)(2) .....	6:285, 6:286, 6:291, 16:105, 16:107, 16:116	861(a)(1)(A) .....	8:44
664(d)(2)(A) .....	6:260, 6:263, 16:111, 16:118	861(a)(1)(C) .....	8:46
664(d)(2)(B) .....	6:263, 16:118	861(a)(1)(D) .....	8:46
664(d)(2)(C) .....	6:260, 6:263, 16:118	861(c)(1) .....	8:44
664(d)(2)(D) .....	6:260, 6:283, 16:118, 16:124	871(a) .....	8:45
664(d)(3) .....	6:261, 6:283, 6:291	871(g)(1) .....	8:42
664(d)(3)(A) .....	6:261	871(g)(1)(B)(i) .....	8:42, 8:45
664(d)(3)(B) .....	6:261	871(h)(1) .....	8:20, 8:45
664(e) .....	6:265	871(h)(4) .....	8:45
664(f) .....	6:259	871(h)(4)(D)(i) .....	8:45
664(g)(1) .....	6:185	871(h)(4)(D)(ii) .....	8:45
664(g)(4) .....	6:185	871(i)(1) .....	8:48, 8:49
671 to 679 .....	2:155, 2:156, 2:169, 9:42, 16:108	871(i)(2)(A) .....	8:49
671 to 677 .....	14:5, 17:94	871(i)(3) .....	2:299, 8:48, 8:49
671 .....	2:26, 2:79, 2:156, 2:244, 2:268, 9:42, 14:56, 14:108, 16:112, 17:96	871(i)(3)(C) .....	8:49
672 .....	2:154, 14:4, 14:127, 19:91	877 .....	8:7, 15:9
672(c) .....	2:42, 2:46, 2:169, 2:170, 2:183, 2:184, 2:229, 2:245, 2:253, 2:255, 2:257, 14:55, 14:56, 14:107, 14:127, 16:112, 19:71	877(a) .....	8:5
672(e) .....	2:136, 2:139	877(a)(2) .....	8:6, 15:4, 15:7
672(e)(1)(A) .....	17:96	877(c) .....	8:5, 8:6, 15:7
673 through 677 .....	2:231, 14:25, 14:109, 16:79	877(d)(2) .....	8:5
673 .....	2:15, 14:5	877(e) .....	8:5, 8:6
673(a) .....	17:96	877(e)(2) .....	8:6
673(c) .....	14:108	877A .....	8:7, 15:9
674 .....	2:15, 14:5	877A(g) .....	15:9
674(a) .....	2:40, 16:112, 17:96	877A(g)(1)(B) .....	8:7, 15:9
674(c) .....	16:112	884 .....	8:30
675 .....	2:15, 2:44, 14:5, 14:25, 14:108, 14:109	911 .....	1:2
675(4) .....	2:40, 2:79, 2:156, 2:244, 9:42, 17:96	954(c)(1)(B)(ii) .....	6:313
675(4)(C) .....	2:40, 2:44, 14:56	954(c)(1)(B)(iii) .....	6:313
676 .....	2:15, 2:136, 2:139, 2:207, 2:209, 14:5, 16:27	954(c)(1)(C) .....	6:313
677 .....	2:15, 6:235, 14:5	954(c)(1)(D) .....	6:313
677(a) .....	2:257	954(c)(1)(E) .....	6:313
678 .....	2:15	954(c)(1)(F) .....	6:313
678(a) .....	2:156, 2:268, 14:25, 14:109	954(c)(1)(G) .....	6:313
691(a) .....	2:2	958(a) .....	8:8, 8:31, 15:8
691(a)(1) .....	3:308, 6:295	958(b) .....	8:8, 8:31, 15:8
691(c) .....	6:295	1001 .....	6:292, 19:79, 19:80, 19:86
692(d)(4) .....	7:15	1001(a) .....	14:114
704(b) .....	17:40	1001(b) .....	3:4
705(a)(1)(B) .....	2:45	1001(c) .....	19:80
		1001(e) .....	6:208
		1001(e)(1) .....	19:84
		1003(b)(1) .....	16:2
		1003(b)(2) .....	16:2

**INTERNAL REVENUE CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1003(b)(3) .....	16:2	2001(a) .....	2:1, 6:1, 7:1
1014 .....	9:40	2001(b) .....	9:1
1014(a) .....	2:79, 3:4, 5:3, 9:42, 19:116	2001(b)(1) .....	7:11, 7:12
1014(a)(1) .....	5:6, 6:127, 9:40	2001(b)(1)(B) .....	6:311
1014(a)(3) .....	5:6	2001(b)(2) .....	7:1
1014(a)(4) .....	6:330, 6:331	2001(c) ....	1:8, 1:9, 7:7, 7:9, 8:1, 8:2, 10:72, 17:189, 17:190
1014(b) .....	5:10	2001(c)(1) .....	7:6
1014(b)(1) .....	9:42	2001(d) .....	7:3, 8:2
1014(b)(2) .....	2:79	2001(e) .....	7:3
1014(b)(3) .....	2:79	2001(f) .....	7:1, 7:23, 7:24, 17:4, 17:184, 18:41
1014(b)(9) .....	2:79	2001(f)(1) .....	7:1
1014(e) .....	2:79, 2:137	2001(f)(2) .....	7:1, 17:181, 18:41
1015 .....	19:116	2001(g) .....	1:9, 17:190
1015(a) .....	3:4, 13:5	2002 .....	10:1
1022 .....	1:9, 1:10, 7:8, 9:18	2010 .....	6:303, 6:304, 6:305, 6:306, 8:15
1022(a)(1) .....	1:9	2010(a) .....	7:9
1022(b) .....	1:9	2010(b) .....	7:9
1022(b)(3)(A) .....	1:9	2010(c) .....	7:9, 7:10, 7:11, 7:12, 8:62, 9:1, 10:72, 17:189, 17:191, 19:1, 19:5
1022(c) .....	1:9	2010(c)(2) .....	7:11, 7:12
1022(d)(1)(B)(iii) .....	1:9	2010(c)(2)(A) .....	7:9
1022(d)(1)(C) .....	1:9	2010(c)(3) .....	7:12, 19:27, 19:28
1022(d)(1)(D) .....	1:9	2010(c)(3)(A) .....	9:1
1022(f) .....	1:9	2010(c)(3)(B) .....	17:189
1022(g) .....	1:9	2010(c)(4) to (5) .....	1:9
1031 .....	5:34, 5:100, 5:113	2010(c)(4) .....	1:9, 7:11, 9:1, 19:29
1033 .....	3:128, 5:34, 5:117, 5:118, 5:119, 17:104, 17:114, 22:29	2010(c)(4)(B)(i) .....	7:11
1033(a)(2)(A)(i) .....	5:118	2010(c)(5)(A) .....	7:13
1033(a)(2)(A)(ii) .....	5:118	2010(c)(5)(B) .....	7:10, 7:12
1033(h)(4) .....	5:118	2010(d) .....	7:9
1034 .....	17:101	2011 .....	7:37, 7:42, 12:18
1040 .....	1:9	2011(a) .....	7:16
1041 .....	14:44	2011(b) .....	7:16
1041(a) .....	6:292, 14:43, 14:44	2011(b)(2) .....	7:16
1041(b) .....	6:292, 14:43	2011(f) .....	5:106, 7:16
1041(c) .....	14:44	2012 .....	7:12, 16:65
1223 .....	6:292	2012(d)(1) .....	7:20
1223(2) .....	14:43	2012(e) .....	7:18
1272 .....	14:49	2013 .....	6:217, 7:12, 7:26, 7:27, 7:31, 7:35
1272(a)(4) .....	14:49	2013(a) .....	7:40
1273(a)(3) .....	14:49	2013(c) .....	7:26
1274 .....	3:154, 3:201, 14:51	2013(c)(1) .....	7:36
1274(d) .....	14:48	2013(c)(1)(A) .....	7:37, 7:42
1274(d)(1) .....	3:215, 17:145	2013(d)(1) .....	7:31
1291 .....	12:16	2013(d)(2) .....	7:31
1361(c)(2)(A)(iii) .....	10:48	2013(d)(3) .....	7:31
1361(d)(1) .....	2:58	2013(e) .....	7:28
1361(e) .....	10:48	2013(f) .....	7:30
1374 .....	21:18, 22:28	2013(g) .....	7:26
1702(f)(4) .....	17:20	2014 .....	7:41, 12:18
2001... ..	2:22, 6:66, 6:135, 6:303, 6:320, 7:23, 17:182, 19:109	2014(a) .....	7:41

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2014(b) .....	7:42		6:322, 9:18, 9:33, 10:67, 22:6
2014(b)(1) .....	2:250, 7:42	2032A(a) .....	5:9
2014(b)(2) .....	7:42	2032A(a)(1)(A) .....	5:9
2014(c)(1) .....	7:42	2032A(a)(1)(B) .....	5:70
2014(c)(2) .....	7:42	2032A(a)(2) .....	5:7, 5:28
2014(d) .....	7:48	2032A(a)(3) .....	5:7
2014(e)(1) .....	7:49	2032A(b) .....	5:9
2014(e)(2) .....	7:49	2032A(b)(1) .....	2:136, 5:9, 5:49, 5:95
2014(f) .....	7:41	2032A(b)(1)(A) .....	5:9
2014(h) .....	7:41	2032A(b)(1)(A)(i) .....	5:9
2015 .....	7:12, 7:47, 7:49, 8:64	2032A(b)(1)(A)(ii) .....	5:9
2016 .....	7:50, 8:64, 12:18	2032A(b)(1)(B) .....	5:9, 5:83
2019 .....	16:173	2032A(b)(1)(C)(i) .....	5:9, 5:32
2031 .....	1:6, 2:16, 2:123, 3:1, 3:4, 4:9, 6:39, 6:196, 6:293, 19:117, 21:18	2032A(b)(1)(C)(ii) .....	5:9, 5:32
2031(a) .....	2:2, 2:16, 3:1, 3:4, 3:270, 3:285	2032A(b)(1)(D) .....	5:9
2031(b) .....	3:4, 3:118, 3:134, 7:36, 17:139	2032A(b)(2) .....	5:9, 5:20
2031(c) .....	6:323, 6:331	2032A(b)(3)(A) .....	5:50
2031(c)(1)(A) .....	6:323, 6:331	2032A(b)(3)(B) .....	5:51
2031(c)(2) .....	6:324	2032A(b)(4) .....	6:312
2031(c)(3) .....	6:324	2032A(b)(4)(A) .....	5:47
2031(c)(4) .....	6:323	2032A(b)(4)(B) .....	5:48
2031(c)(4)(A) .....	6:331	2032A(b)(4)(C) .....	5:97
2031(c)(5) .....	6:328	2032A(b)(5) .....	6:312
2031(c)(5)(A) .....	6:328	2032A(b)(5)(A) .....	5:20, 5:46, 5:97
2031(c)(5)(B) .....	6:328	2032A(b)(5)(B) .....	5:46
2031(c)(5)(C) .....	6:328	2032A(b)(5)(C) .....	5:46
2031(c)(6) .....	6:323, 6:331	2032A(c) .....	5:91, 9:7
2031(c)(8) .....	6:325	2032A(c)(1) .....	5:91, 5:94
2031(c)(8)(A)(i) .....	1:9, 6:325	2032A(c)(1)(A) .....	5:91, 5:94
2031(c)(8)(A)(ii) .....	6:325	2032A(c)(1)(B) .....	5:95
2031(c)(8)(A)(iii) .....	6:325	2032A(c)(2) .....	5:104
2031(c)(8)(B) .....	6:325	2032A(c)(2)(A) .....	5:105
2031(c)(8)(C) .....	6:326	2032A(c)(2)(B) .....	5:105
2031(c)(8)(D) .....	6:325	2032A(c)(2)(D) .....	5:109
2031(c)(10) .....	6:326	2032A(c)(2)(E) .....	5:108
2032 .....	2:123, 3:1, 3:4, 3:125, 3:223, 4:1, 4:6, 4:9, 4:18, 6:161, 19:121, 21:18, 22:34	2032A(c)(2)(E)(ii) .....	5:108
2032(a) .....	3:270, 4:1	2032A(c)(3) .....	5:103
2032(a)(1) .....	3:125	2032A(c)(4) .....	5:111
2032(a)(1)(B) .....	5:72	2032A(c)(5) .....	5:112, 6:310
2032(a)(3) .....	4:20	2032A(c)(6)(A) .....	5:97
2032(A)(e)(2) .....	6:325	2032A(c)(6)(B) .....	5:97, 6:316, 6:318
2032(A)(e)(13) .....	5:90	2032A(c)(7) .....	6:312, 6:316, 6:320
2032(b) .....	4:5, 6:98, 6:293, 19:120	2032A(c)(7)(A) .....	5:91
2032(c) .....	4:1, 4:6, 4:9, 9:33	2032A(c)(7)(A)(i) .....	5:92
2032(d) .....	4:6, 4:9	2032A(c)(7)(A)(ii) .....	5:92
2032(d)(1) .....	4:6	2032A(c)(7)(B) .....	5:101
2032(d)(2) .....	4:7, 5:72	2032A(c)(7)(C)(i) .....	5:101
2032A .....	1:6, 2:81, 2:136, 3:68, 3:76, 5:2, 5:6, 5:17, 5:18, 5:29, 5:68, 5:81, 5:82, 5:87, 5:89, 5:99, 5:113, 6:66, 6:68, 6:309, 6:312, 6:315, 6:321,	2032A(c)(7)(C)(ii) .....	5:101
		2032A(c)(7)(C)(iii) .....	5:101
		2032A(c)(7)(C)(iv) .....	5:101
		2032A(c)(7)(D) .....	5:101
		2032A(c)(7)(E) .....	5:20, 5:97

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2032A(c)(8) .....	5:95, 5:100		17:50, 17:112, 19:36, 19:37, 19:107
2032A(d).....	5:68	2035(a).....	2:53, 2:136, 2:139, 2:143, 2:150, 2:151, 2:154, 7:3, 14:22, 14:34, 14:127, 22:47, 22:48
2032A(d)(1) .....	5:2, 5:68, 6:309	2035(a)(2) .....	2:136, 2:141
2032A(d)(2).....	5:6, 5:70, 5:95	2035(b) ....	2:137, 2:142, 2:145, 2:146, 2:147, 2:148, 2:149, 6:147, 8:34, 10:12, 13:5, 14:34, 14:35, 17:8, 17:9
2032A(d)(3) .....	5:77, 5:82, 6:309	2035(b)(2) .....	2:136
2032A(e)(1) .....	5:12, 6:308, 9:8	2035(c).....	2:142, 2:149, 7:3
2032A(e)(2).....	5:14, 5:95, 6:313, 9:8	2035(c)(1) .....	2:136, 10:12
2032A(e)(3) .....	5:25	2035(c)(2) .....	2:136, 10:32
2032A(e)(4) .....	5:21	2035(c)(3).....	2:137
2032A(e)(5) .....	5:21, 6:328	2035(c)(D) .....	10:74
2032A(e)(6) .....	5:37, 6:308	2035(d) .....	2:136, 2:143, 7:3
2032A(e)(7) .....	5:24	2035(d)(2) .....	2:67, 2:136, 2:141
2032A(e)(7)(A) .....	5:24, 5:57	2035(d)(4) .....	2:136
2032A(e)(7)(B) .....	5:57	2035(e) .....	2:136, 2:139, 2:207, 2:209, 16:27
2032A(e)(7)(B)(ii) .....	5:59	2036 through 2038 .....	2:230
2032A(e)(7)(C)(i).....	5:57	2036 .....	2:11, 2:40, 2:51, 2:70, 2:79, 2:122, 2:136, 2:142, 2:150, 2:153, 2:156, 2:159, 2:161, 2:164, 2:168, 2:169, 2:173, 2:175, 2:182, 2:196, 2:220, 2:222, 2:229, 2:283, 2:285, 3:54, 3:57, 6:11, 6:24, 6:198, 6:248, 6:252, 6:292, 8:23, 8:34, 10:8, 10:19, 14:5, 14:22, 14:40, 14:42, 14:117, 14:127, 16:50, 16:181, 17:112, 17:113, 19:64, 22:31, 22:39, 22:44, 22:47, 22:48
2032A(e)(8) .....	5:24, 5:54, 5:56	2036(a).....	2:15, 2:72, 2:150, 2:151, 2:155, 2:165, 2:172, 2:173, 2:174, 2:194, 2:221, 2:256, 2:285, 6:151, 7:3, 10:13, 16:5, 17:112, 19:36, 22:44, 22:45, 22:46, 22:47, 22:49
2032A(e)(9) .....	5:10, 6:311	2036(a)(1) ..	2:162, 2:172, 2:174, 14:42, 22:47, 22:48
2032A(e)(10).....	5:26	2036(a)(2) .....	2:181, 2:187, 2:194, 14:42, 22:47
2032A(e)(11).....	5:112	2036(a)(1),(2).....	22:45
2032A(e)(13) .....	5:2	2036(b)(1) .....	2:177
2032A(e)(13)(A).....	5:23	2036(b)(2) .....	2:178, 2:180
2032A(e)(13)(B).....	5:23, 5:24	2036(b)(3) .....	2:177
2032A(e)(13)(C).....	5:23	2036(c) .....	2:90, 2:150, 2:157
2032A(e)(13)(D).....	5:23, 5:90	2037... ..	2:136, 2:200, 6:259, 8:23, 8:34, 10:8, 14:127, 20:15, 22:48
2032A(e)(14).....	5:34	2037(a) .....	2:204
2032A(e)(14)(B).....	5:34	2037(a)(1) .....	2:198, 2:200
2032A(f).....	12:15	2037(a)(2) .....	2:198, 2:203
2032A(g) .....	5:11, 5:27, 5:28	2037(b) .....	2:202, 2:204, 3:226
2032A(h) .....	5:94	2037(b)(2) .....	2:201, 2:204
2032A(h)(1).....	5:116	2038 ... ..	2:11, 2:70, 2:79, 2:115, 2:122, 2:136, 2:139, 2:140, 2:153, 2:156, 2:182, 2:206, 2:207, 2:208, 2:209, 2:215, 2:219, 2:220, 2:229, 2:242, 6:198, 8:23, 8:34, 10:8, 13:6, 14:38, 14:42, 14:127, 16:181, 17:112, 19:4, 19:63, 22:34, 22:44, 22:48
2032A(h)(2)(A).....	5:119	2038(a).....	2:15, 2:79, 2:209, 2:217, 2:256, 16:79, 22:47
2032A(h)(2)(B).....	5:116	2038(a)(1) .....	2:120, 2:189, 2:206, 2:210
2032A(h)(2)(C).....	5:119	2038(a)(2) .....	2:210
2032A(h)(3)(A).....	5:117		
2032A(h)(3)(B).....	5:118		
2032A(i) .....	5:94, 5:100		
2032A(i)(1) .....	5:113		
2032A(i)(1)(A) .....	5:100		
2032A(i)(1)(B) .....	5:100		
2032A(i)(2)(A) .....	5:115		
2032A(i)(2)(B) .....	5:115		
2032A(i)(3) .....	5:100, 5:114, 5:115		
2033.....	2:2, 2:6, 2:11, 2:16, 2:24, 2:32, 2:71, 2:115, 2:156, 2:286, 3:54, 8:36, 13:6, 14:84, 17:112, 19:85, 19:86, 22:31, 22:47		
2033A .....	6:303		
2034 to 2042 .....	10:10		
2034 .....	2:19, 10:8		
2035 to 2038. ..	2:121, 2:234, 8:30, 8:33, 17:111, 19:86		
2035 through 2038 .....	2:277		
2035. ..	2:11, 7:3, 8:23, 8:34, 10:8, 10:12, 14:127, 17:9,		

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2038(b).....	2:210		6:30, 6:52, 6:61, 6:66, 6:81, 6:133, 8:25, 8:57, 19:96
2039 .	2:282, 2:283, 2:285, 2:294, 2:298, 6:196, 7:35, 10:8		
2039(a).....	2:283, 2:292	2053(a).....	6:14, 6:31, 6:50, 6:61
2039(b).....	2:283, 2:294, 2:295	2053(a)(1).....	6:1
2040 ...	2:58, 2:71, 2:74, 2:75, 2:76, 2:81, 2:83, 2:84, 3:54, 3:305, 10:8, 14:82, 14:83, 14:84, 22:8, 22:9	2053(a)(2).....	3:110, 6:1, 6:17, 6:34, 6:39, 10:75
2040(a).....	2:74, 2:75, 2:81, 14:83, 14:84	2053(a)(3).....	2:87, 6:1, 6:53, 6:87, 6:311
2040(b).....	2:83, 2:87, 6:87, 14:84, 22:9	2053(a)(4).....	2:56, 2:87, 5:50, 5:51, 6:1, 6:85, 6:87, 6:311
2040(b)(1).....	2:81, 6:219	2053(b).....	2:195, 4:5, 6:11, 6:15, 6:17, 6:25, 6:31, 6:39, 16:5
2040(b)(2).....	2:81	2053(c)(1)(A).....	2:56, 6:51, 6:81, 6:85, 6:90
2041... .	2:11, 2:15, 2:132, 2:230, 2:238, 2:239, 2:241, 2:242, 2:249, 2:260, 2:274, 6:244, 10:8, 14:17, 14:42, 14:127, 16:2, 17:112, 19:71, 19:86	2053(c)(1)(B).....	3:308, 6:63, 6:66, 6:68, 6:71
2041(a)(1) ..	2:234, 2:236, 2:239, 2:277, 2:279, 2:280	2053(c)(1)(C).....	6:92
2041(a)(2) ...	2:79, 2:184, 2:234, 2:239, 2:240, 2:251, 2:254, 2:266, 2:268, 2:272, 2:276, 7:14, 19:83, 19:91, 19:93	2053(c)(1)(D).....	6:36, 6:66
2041(a)(3).....	2:273	2053(c)(2).....	6:10, 6:12, 6:50
2041(b).....	2:251, 7:14	2053(c)(D).....	10:71, 10:72
2041(b)(1)..	2:237, 2:239, 2:240, 2:241, 2:251, 2:254, 2:268, 7:14, 14:129, 19:88, 19:91	2053(d).....	6:300, 7:17, 7:41
2041(b)(1)(A).....	2:184, 2:190, 2:241, 2:246, 2:247, 6:193, 19:91	2053(d)(1).....	6:300
2041(b)(1)(B).....	2:263	2053(d)(1)(A).....	6:300
2041(b)(1)(C).....	2:264	2053(d)(1)(B).....	6:300
2041(b)(1)(C)(ii).....	14:129	2053(d)(2).....	6:300
2041(b)(1)(C)(iii).....	2:264	2054.....	4:5, 6:1, 6:10, 6:27, 6:93, 6:96
2041(b)(2).....	2:251, 2:268, 2:274, 19:72, 19:92	2055....	6:1, 6:30, 6:236, 6:237, 6:251, 6:252, 6:253, 6:277, 6:286, 6:289, 6:290, 6:292, 6:294, 8:7, 15:9, 19:101, 19:107
2041(b)(3).....	2:235	2055(a).....	6:30, 6:233, 6:238, 6:239, 6:241, 6:245, 6:252, 6:263, 6:283, 6:287, 6:290, 16:88
2042.....	2:30, 2:31, 2:61, 2:70, 2:136, 3:185, 6:259, 10:8, 14:127, 22:48	2055(b).....	6:244
2042(1).....	2:34, 2:37, 2:47, 2:50, 17:175	2055(c).....	6:298
2042(2).....	2:38, 2:40, 2:44, 2:52, 2:53, 2:54, 2:156, 3:207, 3:226, 17:175	2055(C)(iii)(I).....	6:283
2043.....	2:121, 2:163	2055(d).....	6:293
2043(a).....	2:127, 2:168, 3:264, 22:47	2055(e).....	6:271, 6:277, 6:282, 6:290, 16:183
2043(b).....	2:131	2055(e)(1).....	16:88, 16:183
2043(b)(1).....	2:131, 6:72	2055(e)(2).....	6:252, 6:277
2043(b)(2).....	2:56, 2:132, 6:80	2055(e)(2)(A).....	6:235, 6:252, 6:253, 6:286, 6:290
2044... .	2:24, 2:82, 2:116, 6:151, 6:188, 6:199, 6:205, 6:213, 6:247, 10:18, 14:113, 16:136, 16:169, 16:173, 19:53, 22:28	2055(e)(2)(B).....	6:252, 6:273, 14:87, 16:108
2044(a), (b).....	2:116	2055(e)(3)..	6:277, 6:281, 6:287, 6:288, 6:289, 6:290, 16:106, 16:133
2044(b)(2).....	2:116, 14:113, 14:114, 16:173	2055(e)(3)(A).....	6:281
2044(c).....	2:116, 6:199	2055(e)(3)(B)....	6:281, 6:282, 6:287, 16:106, 16:133
2045.....	2:276	2055(e)(3)(B)(i).....	6:287
2046.....	6:125, 14:64	2055(e)(3)(C).....	6:281, 6:283, 6:287
2051.....	2:1, 7:1	2055(e)(3)(C)(i).....	6:283
2052.....	7:36	2055(e)(3)(C)(ii).....	6:283, 6:286, 6:288
2052(e)(4)(C).....	16:132	2055(e)(3)(C)(iii).....	6:283, 6:285
2053.....	2:132, 6:2, 6:3, 6:4, 6:10, 6:20, 6:21, 6:27,	2055(e)(3)(C)(iv).....	6:282
		2055(e)(3)(D).....	6:281
		2055(e)(3)(E).....	6:281
		2055(e)(3)(F).....	6:284
		2055(e)(3)(G).....	6:281
		2055(e)(3)(I).....	6:283
		2055(e)(3)(J).....	6:283, 16:124

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2055(e)(4) .....	6:252, 6:279, 16:132	2056(d)(3) .....	6:217, 7:26, 8:64
2055(e)(4)(A) .....	16:132	2056(d)(4) .....	6:217
2055(e)(4)(B) .....	6:279, 16:132	2056(d)(4)(A) .....	2:83
2055(e)(4)(C) .....	6:279	2056(d)(4)(A)(i) .....	6:226
2055(e)(4)(D) .....	6:279, 16:132	2056(d)(4)(B) .....	2:83
2055(e)(d)(4) .....	6:279	2056(d)(5)(A)(i) .....	6:226
2055(f) .....	6:280, 6:323, 6:331	2056(d)(5)(A)(ii) .....	6:226
2055(g) .....	6:238	2056(d)(5)(B) .....	6:226
2055(g)(12) .....	6:238	2056A .....	6:231, 7:12, 7:26, 19:59
2056. 2:83, 6:1, 6:135, 6:184, 6:213, 6:217, 8:7, 8:53, 15:9		2056A(a) .....	6:221, 6:222, 6:228, 6:308, 6:315, 7:57
2056(a) .....	2:143, 6:104, 6:106, 6:131, 6:151, 14:71	2056A(a)(1) .....	7:52
2056(a)(3) .....	3:18, 6:69	2056A(a)(1)(A) .....	6:221
2056(b) .....	2:143	2056A(a)(1)(B) .....	6:221
2056(b)(1) .....	6:122, 6:152, 6:153, 6:154, 6:176	2056A(a)(2) .....	6:221
2056(b)(1)(C) .....	6:156	2056A(a)(3) .....	6:221
2056(b)(2) .....	6:157	2056A(b)(1)(A) .....	7:52, 7:56, 7:59
2056(b)(3) .....	6:164	2056A(b)(1)(B) .....	7:52, 7:59
2056(b)(4) .....	6:117, 6:137, 6:146	2056A(b)(2)(A) .....	7:59
2056(b)(4)(A) .....	6:135	2056A(b)(2)(B)(i) .....	7:60
2056(b)(4)(B) .....	6:135, 6:149	2056A(b)(2)(B)(ii) .....	7:60
2056(b)(5) .....	3:135, 6:109, 6:167, 6:168, 6:176, 6:182, 6:193	2056A(b)(2)(C) .....	7:61
2056(b)(6) .....	6:166	2056A(b)(3)(A) .....	7:53
2056(b)(7) .....	2:143, 6:116, 6:151, 6:173, 6:176, 6:188, 6:192, 6:193, 6:197, 6:201, 6:209, 6:210, 6:211, 6:212, 6:213, 14:60, 14:76, 14:112, 14:114, 16:173, 17:192	2056A(b)(3)(B) .....	7:54
2056(b)(7)(B)(i) .....	6:191	2056A(b)(4) .....	7:52, 7:59
2056(b)(7)(B)(ii) .....	6:148, 6:187, 6:191, 16:166, 16:171	2056A(b)(5)(A) .....	7:58
2056(b)(7)(B)(ii)(I) .....	6:191, 16:166	2056A(b)(5)(B) .....	7:58
2056(b)(7)(B)(ii)(II) .....	2:13, 16:166	2056A(b)(9) .....	7:52
2056(b)(7)(B)(iii) .....	6:191	2056A(b)(10)(A) .....	7:62
2056(b)(7)(B)(iv) .....	6:191	2056A(b)(11) .....	7:56
2056(b)(7)(B)(v) .....	6:150, 6:199, 6:210, 6:216, 7:27	2056A(b)(12)(A) .....	7:63
2056(b)(7)(C) .....	6:196, 6:203	2056A(b)(12)(B) .....	7:63
2056(b)(7)(C)(ii) .....	6:203	2056A(b)(12)(C) .....	6:231
2056(b)(8) .....	6:185, 6:186, 6:187, 6:289, 16:112	2056A(b)(12)(C)(i) .....	7:63
2056(b)(8)(A) .....	6:185	2056A(b)(12)(C)(ii) .....	7:63
2056(b)(8)(B)(i) .....	6:185	2056A(b)(15) .....	6:227, 7:53
2056(b)(8)(B)(ii) .....	6:185	2056A(c)(2) .....	7:53
2056(b)(8)(B)(iii) .....	6:185	2056A(c)(3) .....	7:52
2056(b)(9) .....	2:87, 6:87, 6:103	2056A(d) .....	6:218, 6:220
2056(b)(10) .....	16:168	2056A(e) .....	6:221
2056(c) .....	6:107	2057 .....	1:9, 6:1, 6:303, 6:304, 6:305, 6:306, 6:308, 6:309, 6:311, 6:320, 6:321, 9:33
2056(d) .....	2:83, 6:223, 8:53	2057(a)(1) .....	6:303
2056(d)(1) .....	9:31	2057(a)(2) .....	6:303, 6:306, 6:321
2056(d)(1)(A) .....	6:217	2057(a)(3)(A) .....	6:303
2056(d)(1)(B) .....	2:83, 6:219, 6:229, 22:9	2057(a)(3)(B) .....	6:303
2056(d)(2) .....	6:217	2057(b)(1)(A) .....	6:308
2056(d)(2)(A) .....	6:221	2057(b)(1)(B) .....	6:308, 6:309
2056(d)(2)(B) .....	6:221	2057(b)(1)(C) .....	6:308, 6:311
		2057(b)(1)(D) .....	6:308, 6:312
		2057(b)(2) .....	6:311, 6:320
		2057(b)(2)(B) .....	6:321
		2057(b)(3) .....	6:311

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2057(c) .....	6:311	2102(b)(3)(A).....	8:61, 8:62
2057(d) .....	6:311	2102(b)(3)(B).....	8:60, 8:61, 8:62
2057(e)(1) .....	6:313	2102(b)(4) .....	8:60, 8:61, 8:62
2057(e)(1)(2)(A).....	6:313	2102(b)(5) .....	8:64
2057(e)(1)(A) .....	6:315	2102(c) .....	8:62
2057(e)(2) .....	6:318	2102(c)(1).....	8:60
2057(e)(2)(B) .....	6:313	2102(c)(2).....	8:61
2057(e)(2)(C) .....	6:313	2103 .....	2:16, 2:299, 8:21, 8:24, 8:34, 8:36, 19:61
2057(e)(2)(D) .....	6:313	2104 .....	8:31
2057(e)(2)(D)(i).....	6:313	2104(a).....	2:299, 8:30, 8:37, 8:38
2057(e)(2)(D)(ii).....	6:313	2104(b) .....	8:23, 8:34
2057(e)(3)(A)(i).....	6:313	2104(c) .....	8:42, 8:44, 8:45, 8:46, 8:48
2057(e)(3)(A)(ii).....	6:313	2105 .....	8:31, 8:46, 8:49
2057(e)(3)(B)(i).....	6:313	2105(a) .....	8:49, 8:51
2057(e)(3)(B)(ii).....	6:313	2105(b) .....	8:45
2057(e)(3)(C) .....	6:313	2105(b)(1).....	2:299, 8:48, 8:49
2057(f) .....	6:308, 6:322	2105(b)(2) .....	8:48
2057(f)(1).....	6:315, 6:316	2105(b)(3).....	8:20, 8:45
2057(f)(1)(A).....	6:312, 6:318	2105(b)(4) .....	8:42
2057(f)(1)(B).....	6:321	2105(c) .....	8:29
2057(f)(2).....	6:310, 6:321	2106 .....	4:5, 8:53, 19:107
2057(f)(2)(A).....	6:320	2106(a) .....	8:52
2057(f)(2)(B).....	6:320	2106(a)(1) .....	8:25, 8:52, 8:54, 8:57
2057(f)(2)(C)(i).....	6:320	2106(a)(2) .....	8:54
2057(f)(2)(C)(ii).....	6:320	2106(a)(2)(A) .....	8:54
2057(f)(3).....	6:315, 6:318	2106(a)(2)(B) .....	8:54
2057(g)(1) .....	6:308	2106(a)(2)(C) .....	8:54
2057(g)(2) .....	6:308, 6:315	2106(a)(2)(D) .....	8:54
2057(h).....	6:310, 6:321	2106(a)(3).....	7:36, 8:53
2057(i)(1).....	6:308	2106(a)(4) .....	7:17
2057(i)(2).....	6:313	2106(b) .....	8:56
2057(i)(3)(A).....	6:312	2107 .....	2:16, 8:5
2057(i)(3)(B).....	6:312	2107(a) .....	8:2, 8:5, 8:6
2057(i)(3)(E).....	6:315	2107(a)(2)(A).....	8:5
2057(i)(3)(F).....	6:310, 6:315	2107(b) .....	8:5, 8:8, 8:31, 8:33
2057(i)(3)(G).....	6:312, 6:316, 6:320	2107(c)(1).....	8:63
2057(i)(3)(H) .....	6:309, 6:321, 6:322	2107(c)(2).....	8:64
2057(i)(3)(P).....	6:319	2107(c)(2) and (3).....	8:64
2057(j).....	6:305, 6:306, 6:307	2107(e).....	8:5
2058 .....	7:16, 7:17	2108 .....	8:10
2058(a).....	1:9, 7:17	2108(a).....	8:2, 8:10
2058(b) .....	7:17	2108(b) .....	8:10
2058(b)(2)(C)(iii).....	7:17	2108(c) .....	8:10
2101 .....	8:2, 8:60	2201 .....	7:15
2101(a) .....	8:12	2201(b) .....	7:15
2101(b) .....	8:1	2201(c) .....	7:15
2101(c)(2).....	8:2	2201(d) .....	7:15
2102.....	8:2, 8:61, 8:62	2203.....	2:34, 3:1, 7:12, 9:3, 9:5, 10:1, 10:3, 11:4
2102(a) .....	8:64	2204.....	10:20
2102(b) .....	8:15	2204(a).....	10:20, 10:21
2102(b)(1) .....	8:60	2204(b).....	10:21
2102(b)(2) .....	8:61	2204(c) .....	10:20, 10:21, 10:57

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2204(d) .....	10:7	2503(g)(1)(A) .....	2:101, 3:269, 14:149
2205 .....	10:14, 10:15	2503(g)(1)(B) .....	14:149
2206 .....	10:15, 10:17	2503(g)(2)(A) .....	14:149
2207 .....	10:16, 10:17	2503(g)(2)(Q) .....	2:101
2207A .....	10:18, 10:19, 14:76, 19:53	2504 .....	7:23
2207A(a)(1) .....	19:111	2504(a) .....	17:178
2207A(a)(2) .....	10:18, 10:19, 19:111	2504(c) . 6:209, 7:1, 7:23, 7:24, 16:185, 17:4, 17:180, 17:181, 17:182, 17:184, 18:41	
2207A(b) .....	2:148, 14:76, 14:113	2505 .....	7:10, 14:114, 17:189, 17:191, 18:42
2207B(a) .....	2:197	2505(a) .....	1:9, 7:6, 7:9, 17:190
2207B(a)(1) .....	2:197	2505(b) .....	17:178, 17:189
2207B(a)(2) .....	2:197	2511 ... 2:15, 6:190, 8:2, 14:17, 14:23, 14:64, 14:113, 14:114, 16:173	
2207B(b) .....	2:197	2511(a) .....	9:2, 14:114, 14:147, 15:1, 19:61
2207B(c) .....	2:197	2511(b) .....	15:6
2207B(d) .....	2:197	2511(b)(2) .....	15:5
2208 .....	8:20	2511(c) .....	14:5
2209 .....	8:3, 8:20	2512 .....	3:54, 14:88, 16:171, 18:27
2210 .....	10:21	2512(a) .....	3:4, 17:1, 17:136
2423(1) .....	16:134	2512(b) .... 14:2, 14:12, 14:39, 14:40, 14:72, 14:162, 17:1	
2501 .....	14:1, 14:42, 14:72, 19:86	2513 .....	6:311, 16:184, 17:178
2501(a) .....	14:13, 14:16, 14:114, 15:1, 16:1	2513(a) .....	16:176, 16:181, 16:182, 19:110
2501(a)(1) .....	13:2, 17:189	2513(a)(1) .....	15:11, 16:176
2501(a)(2) .....	8:5, 15:1, 15:2, 16:77, 18:17	2513(a)(2) .....	16:176, 16:177, 16:178, 16:184
2501(a)(3) .....	15:2, 16:77	2513(b) .....	18:4
2501(a)(3)(A) .....	8:5, 15:4, 15:6	2513(b)(2) .....	16:178
2501(a)(3)(B) .....	15:4, 15:8	2513(b)(2)(A) .....	16:178
2501(a)(3)(D) .....	15:10	2513(b)(2)(B) .....	16:178
2501(a)(4) .....	15:4	2513(c) .....	16:176, 16:179
2501(a)(5) .....	14:156, 18:6	2513(d) .....	16:180
2501(a)(5)(A)(ii) .....	15:8	2514 .....	2:231, 2:251, 14:17, 14:132, 14:135, 16:2, 19:71
2501(a)(5)(B) .....	15:8	2514(a) .....	14:143, 14:145
2501(a)(5)(C) .....	15:8	2514(b) . 2:251, 7:14, 14:127, 14:143, 14:144, 14:146	
2501(b) .....	14:14, 15:3	2514(b) and (e) .....	2:251, 16:31
2501(c) .....	14:15, 15:3	2514(c) .....	14:126, 14:129
2502 .....	7:7	2514(c)(1) .....	14:127, 14:128, 16:181, 19:92
2502(a) .....	1:9, 13:4, 17:178, 17:190	2514(c)(2) .....	14:140
2502(b) .....	7:1, 17:178, 17:181, 18:41	2514(c)(3) .....	14:138, 14:139
2502(c) .....	2:148, 18:31	2514(c)(3)(A) .....	14:25, 14:109
2503 .....	8:2, 16:71	2514(c)(3)(B) .....	14:127, 14:129
2503(a) .....	16:1, 17:178	2514(d) .....	14:141
2503(b) .... 6:311, 8:7, 12:18, 14:8, 15:9, 16:1, 16:2, 16:16, 16:19, 16:20, 16:29, 16:31, 16:45, 16:48, 16:52, 16:66, 16:67, 16:71, 16:78, 17:179, 19:104, 19:106		2514(e) .... 2:156, 14:148, 16:46, 16:51, 19:72, 19:92	
2503(b)(1) .....	15:10, 18:4, 18:5, 18:10	2514(f) .....	14:142
2503(b)(2) .....	16:2, 16:78, 17:179, 18:4, 18:10	2515 .....	14:82, 14:96, 16:182, 19:16, 19:110
2503(c) .... 16:56, 16:59, 16:61, 16:63, 16:64, 16:66, 19:105		2515(e) .....	2:70
2503(e) .....	14:6, 16:9, 18:7, 19:12	2516 . 2:132, 6:80, 6:292, 14:42, 14:43, 14:44, 17:124	
2503(e)(2) .....	15:13	2516(1) .....	2:56
2503(e)(2)(A) .....	16:11	2517 .....	14:100
2503(f) .....	14:101	2518 .....	2:276, 6:115, 6:122, 6:124, 6:125, 6:248, 14:61, 14:64, 14:68, 14:70, 14:71, 14:75, 14:94,
2503(g)(1) .....	2:101, 14:149		

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
	14:112, 14:117, 17:97	2523(f)(4)(B) .....	16:170
2518(a) .....	2:8, 2:276, 6:122, 14:57, 14:75, 14:84	2523(f)(5)(A) .....	2:116
2518(a)(2) .....	15:2, 16:77	2523(f)(5)(B) .....	2:116
2518(b) ....	6:195, 6:247, 14:60, 14:62, 14:65, 14:72, 14:82, 14:83, 14:84, 14:86, 19:117	2523(f)(6) .....	16:134
2518(b)(2) .....	14:64, 14:74	2523(f)(6)(A) .....	16:172
2518(b)(2)(B) .....	14:82	2523(f)(6)(B) .....	16:172
2518(b)(3) .....	14:74, 15:2, 16:77	2523(f)(6)(C) .....	2:116
2518(b)(4) .....	6:246	2523(g) .....	16:112, 16:137
2518(c) .....	2:8	2523(g)(1) .....	16:135
2518(c)(1) .....	14:150	2523(g)(2) .....	16:135
2518(c)(2) .....	2:276, 14:57, 14:81	2523(h) .....	16:134
2518(c)(3) .....	6:122, 14:59	2523(i) .....	15:12, 16:134
2519 .....	2:116, 2:148, 6:151, 6:188, 6:190, 6:207, 6:208, 6:213, 10:19, 14:19, 14:20, 14:76, 14:77, 14:89, 14:112, 14:113, 14:114, 14:116, 14:117, 16:169, 16:173, 19:53	2523(i)(1) .....	18:4
2519(a) ....	2:148, 6:190, 14:72, 14:76, 14:77, 14:112	2523(i)(2) .....	16:76, 18:4
2521 .....	7:9, 9:1, 17:178, 17:189	2523(i)(3) .....	16:149
2522 .....	6:256, 8:7, 15:9, 16:105, 16:108, 16:111, 16:173, 18:11, 19:33, 19:101, 19:107	2524 .....	16:78
2522(a) .....	6:252, 16:78, 16:88, 16:120, 18:11	2542(g)(1)(B) .....	19:35, 19:37
2522(a)(1) .....	16:82, 16:87	2601 .....	19:47, 19:48, 19:63, 19:64, 19:67
2522(a)(2) .....	14:8, 16:82, 16:89, 16:91	2602 .....	19:94, 19:109
2522(a)(3) .....	16:82, 16:92	2603(a)(2) .....	19:96, 19:97
2522(a)(4) .....	16:82, 16:93	2603(a)(3) .....	19:97, 19:121
2522(b) .....	15:10, 16:78, 16:86, 18:11	2603(b) .....	19:95, 19:97, 19:111
2522(c) .....	16:48	2604 .....	19:112
2522(c)(1) .....	16:85	2604(c) .....	7:17
2522(c)(2) .....	16:97, 16:100, 16:105	2611(a) .....	19:2
2522(c)(2)(B) .....	16:108, 16:109	2611(b) .....	19:2
2522(c)(3) .....	16:132	2611(b)(1) .....	19:12
2522(c)(4)(A) .....	16:106, 16:133	2611(b)(2) .....	19:12
2522(c)(4)(B) .....	16:106, 16:133	2611(b)(2)(C) .....	19:12
2522(d) .....	16:91, 18:11	2612(a) .....	19:14
2523 .....	8:7, 15:9, 15:10, 16:76, 16:134	2612(a)(1) .....	19:6
2523(a) .....	16:134	2612(a)(2) .....	19:7
2523(b) .....	16:138, 16:143, 16:152, 18:4	2612(b) .....	19:11
2523(b)(1) .....	16:141, 16:142, 16:146	2612(c)(1) .....	19:32
2523(b)(2) .....	16:147, 16:165	2612(c)(2) .....	19:25, 19:48, 19:55
2523(c) .....	16:151	2613(a) .....	19:15
2523(d) .....	16:138, 16:148	2613(a)(2) .....	19:32
2523(e) .....	16:138, 16:157, 16:159, 16:163	2613(b) .....	19:15
2523(f) .....	16:138, 18:4	2613(b)(6) .....	19:64
2523(f)(1) .....	16:164	2621 .....	19:109
2523(f)(2) .....	16:170	2621(a) .....	19:95
2523(f)(2)(A) .....	16:165	2621(b) .....	19:95
2523(f)(2)(B) .....	16:165	2622 .....	19:96, 19:109
2523(f)(2)(C) .....	16:164, 16:165	2623 .....	19:97, 19:109, 19:111
2523(f)(3) .....	16:166, 16:168, 16:171	2624(a) .....	19:98
2523(f)(4) .....	16:170	2624(b) .....	19:98, 19:111
2523(f)(4)(A) .....	16:164, 16:170	2624(c) .....	19:121
		2624(d) .....	19:98
		2631(a) .....	19:5, 19:27, 19:30, 19:44, 19:70
		2631(b) .....	19:27, 19:31
		2631(c) .....	1:9, 19:1, 19:5, 19:27
		2631(c)(1) .....	19:28

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2632.....	19:57	2642(f) .....	19:35, 19:45
2632(a)(1) .....	19:30, 19:44	2642(f)(1) .....	19:107
2632(b) .....	19:30, 19:44	2642(g) .....	19:37, 19:43
2632(b)(1) .....	19:31, 19:32, 19:98	2642(g)(1) .....	1:9, 19:44, 19:52
2632(b)(2) .....	19:32	2642(g)(1)(B) .....	19:43
2632(b)(3) .....	19:32, 19:44	2642(g)(2) .....	1:9, 19:46
2632(b)(g) .....	19:43	2651.....	19:69
2632(c) .....	1:9, 19:30, 19:33, 19:35, 19:44, 19:56, 19:57, 19:62	2651(b)(1) .....	19:19
2632(c)(1) .....	19:33, 19:35, 19:98	2651(b)(2) .....	19:20
2632(c)(3)(B) .....	19:33	2651(b)(3)(A) .....	19:21
2632(c)(5) .....	19:33, 19:35	2651(b)(3)(B) .....	19:21
2632(c)(5)(A) .....	19:44	2651(d) .....	19:21
2632(c)(5)(A)(i) .....	19:44	2651(e) .....	19:25, 19:26
2632(c)(5)(A)(i)(I) .....	19:35	2651(e)(1) .....	19:25, 19:31
2632(c)(5)(A)(ii) .....	19:44	2651(e)(2) .....	19:25
2632(d) .....	19:42	2651(f)(2) .....	19:21
2632(d)(1) .....	1:9	2651(f)(3) .....	19:21
2632(e) .....	19:29	2652.....	6:213, 19:58, 19:59
2641 .....	1:9	2652(a) .....	6:213
2641(a) .....	19:99, 19:109	2652(a)(1) .....	2:94, 19:22
2641(a)(1) .....	19:1	2652(a)(2) .....	16:181, 16:182, 19:29, 19:110
2641(b) .....	19:1, 19:109	2652(a)(3) .....	19:53, 19:54, 19:58, 19:59
2642 .....	19:105	2652(b) .....	19:4, 19:10, 19:13
2642(a) .....	19:100	2652(b)(1) .....	19:10, 19:13
2642(a)(1) .....	19:109	2652(c) .....	19:115
2642(a)(2) .....	19:101, 19:109	2652(c)(1) .....	19:8
2642(a)(3) .....	1:9, 19:51, 19:52	2652(c)(2) .....	19:8
2642(a)(3)(A) .....	19:50	2652(c)(3) .....	19:9
2642(a)(3)(B)(i)(I) .....	19:50	2653.....	19:113
2642(a)(3)(B)(i)(II) .....	19:50	2653(a)(2) .....	19:115
2642(a)(3)(B)(ii) .....	19:50, 19:52	2654(a)(1) .....	19:116
2642(a)(3)(c) .....	19:50	2654(a)(2) .....	19:116
2642(b) .....	19:103	2654(b) .....	19:1, 19:105
2642(b)(1) .....	19:43	2654(b)(2) .....	19:104
2642(b)(1)(A) .....	1:9, 19:98	2654(c) .....	19:117
2642(b)(1)(B) .....	1:9, 19:98	2654(d) .....	19:118
2642(b)(2) .....	19:43	2662 .....	1:9, 19:5
2642(b)(2)(A) .....	19:98	2663 .....	15:2, 16:77
2642(c) .....	19:105, 19:106	2701 to 2704 .....	7:2
2642(c)(1) .....	19:104	2701 to 2702 .....	17:183
2642(c)(2) .....	19:105, 19:106	2701 .....	3:151, 7:2, 8:4, 12:18, 17:14, 17:15, 17:18, 17:37, 17:38, 17:46, 17:53, 17:62, 17:63, 17:64, 17:73, 18:3
2642(c)(2)(A) .....	19:105	2701(3)(A)(iii) .....	17:50
2642(c)(2)(B) .....	19:105	2701(a)(1) .....	17:16, 17:18
2642(c)(3) .....	19:104, 19:105	2701(a)(1)(A) .....	17:18
2642(d)(1) .....	19:114	2701(a)(1)(B) .....	17:18
2642(d)(2) .....	19:114	2701(a)(2) .....	17:41
2642(d)(3) .....	19:114	2701(a)(2)(A) .....	17:39
2642(d)(4) .....	19:114	2701(a)(2)(C) .....	17:41
2642(e)(1)(A) .....	19:108	2701(a)(3) .....	17:15
2642(e)(1)(B) .....	19:108	2701(a)(3)(A) .....	17:18
2642(e)(2) .....	19:108		

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2701(a)(3)(B) .....	17:32, 17:40	2701(e)(1)(C) .....	17:17
2701(a)(3)(C) .....	17:18	2701(e)(2) .....	17:18
2701(a)(4)(A) .....	17:48	2701(e)(2)(A) .....	17:132
2701(a)(4)(B)(i) .....	17:20, 17:48	2701(e)(2)(B) .....	17:132
2701(a)(4)(B)(ii) .....	17:48, 17:56	2701(e)(2)(C) .....	17:132
2701(b)(1)(A) .....	17:18, 17:31	2701(e)(3)(A) .....	17:16, 17:69, 17:75
2701(b)(1)(B) .....	17:18	2701(e)(3)(B) .....	17:75
2701(b)(2)(A) .....	17:31, 17:69	2701(e)(4) .....	17:17
2701(b)(2)(B)(i) .....	17:31, 17:69	2701(e)(5) .....	17:60
2701(b)(2)(B)(ii) .....	17:31, 17:69	2701(e)(5)(A) .....	17:60
2701(b)(2)(C) .....	17:31	2701(e)(5)(B) .....	17:60
2701(c)(1)(A)(i) .....	17:20	2701(e)(6) .....	17:61
2701(c)(1)(A)(ii) .....	17:20	2701(e)(7) .....	17:19
2701(c)(1)(B)(i) .....	17:20	2702 to 2704 .....	22:37
2701(c)(1)(B)(ii) .....	17:20	2702... 2:130, 2:150, 2:175, 3:154, 7:2, 12:18, 14:42,	
2701(c)(1)(B)(iii) .....	17:20	14:77, 14:114, 14:132, 16:51, 17:14, 17:46,	
2701(c)(2)(A) .....	17:21	17:79, 17:80, 17:105, 17:108, 17:125, 17:153,	
2701(c)(2)(B)(i) .....	17:22	17:156, 17:160, 17:161	
2701(c)(2)(B)(ii) .....	17:22	2702(a) .....	14:113, 17:79, 17:108
2701(c)(2)(C) .....	17:23	2702(a)(1) .....	14:112, 17:78, 17:79, 17:132
2701(c)(2)(C)(i) .....	17:23	2702(a)(2) .....	16:51, 17:81, 17:126
2701(c)(2)(C)(ii) .....	17:23	2702(a)(2)(A) .....	3:228, 14:42, 17:79
2701(c)(2)(C)(iii) .....	17:23	2702(a)(2)(B) .....	3:257, 17:82
2701(c)(2)(C)(iv) .....	17:23	2702(a)(3)(A) .....	17:107
2701(c)(3) .....	17:30	2702(a)(3)(A)(i) .....	17:98
2701(c)(3)(A) .....	17:32	2702(a)(3)(A)(ii) .....	17:99, 17:126
2701(c)(3)(B) .....	17:32	2702(a)(3)(B) .....	17:98
2701(c)(3)(C)(i) .....	17:32, 17:36	2702(b)(1) .....	17:82, 17:89, 17:96, 17:160
2701(c)(3)(C)(ii) .....	17:37	2702(b)(2) .....	17:82
2701(c)(3)(C)(iii) .....	17:36, 17:37	2702(b)(3) .....	17:82
2701(d) .... 7:1, 12:18, 17:28, 17:29, 17:181, 17:183,		2702(c) .....	14:42
	18:41	2702(c)(1) .....	17:125
2701(d)(1) .....	17:49, 17:50	2702(c)(2) .....	17:125, 17:126
2701(d)(1)(A) .....	17:50	2702(c)(3)(A) .....	17:125
2701(d)(1)(B) .....	17:50	2702(c)(3)(B) .....	17:125
2701(d)(2)(A) .....	17:55	2702(c)(4)(A) .....	17:127
2701(d)(2)(B)(i) .....	17:56	2702(c)(4)(B) .....	17:127
2701(d)(2)(B)(ii) .....	17:56	2702(d) .....	17:130
2701(d)(2)(B)(iii) .....	17:56	2702(e) .....	2:130, 17:131
2701(d)(2)(C) .....	17:50, 17:55	2703 .....	3:152, 3:154, 3:156, 3:158, 3:178, 17:14,
2701(d)(3)(A)(i) .....	17:50		17:134, 21:17, 22:37, 22:38, 22:39, 22:44
2701(d)(3)(A)(ii) .....	17:50	2703(a) .....	3:152
2701(d)(3)(B)(i) .....	17:50	2703(a)(1) .....	3:153
2701(d)(3)(B)(ii)(I) .....	17:50	2703(a)(2) .....	3:149, 3:153, 22:38
2701(d)(3)(B)(ii)(II) .....	17:50	2703(b) .....	3:156
2701(d)(3)(B)(iii) .....	17:51	2703(b)(1) .....	3:156
2701(d)(4) .....	17:50	2703(b)(2) .....	3:156
2701(d)(4)(A) .....	17:57	2703(b)(3) .....	3:156
2701(d)(4)(B) .....	17:58	2703(b)(3)(c) .....	3:157
2701(d)(5) .....	17:59	2703(c) .....	3:157
2701(e)(1)(A) .....	17:17	2704 . 17:14, 17:69, 18:3, 22:37, 22:40, 22:41, 22:42,	
2701(e)(1)(B) .....	17:17		22:44

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
2704(a)(1)	17:69	4948	16:88
2704(a)(2)(A)	17:69	4948(c)	16:88
2704(a)(2)(B)	17:69	4948(c)(4)	6:239, 16:88
2704(a)(3)	17:69	4975(e)(7)	6:185, 6:258, 6:260, 16:118
2704(b)	22:4, 22:41, 22:42, 22:43	4980A	3:228, 6:66
2704(b)(1)	17:65	4980A(c)(1)	7:51
2704(b)(1)(B)	17:65	4980A(d)	7:26, 7:51
2704(b)(2)(A)	17:65	4980A(d)(3)(A)	7:51
2704(b)(2)(B)(i)	17:65	4980A(d)(3)(B)	7:51
2704(b)(2)(B)(ii)	17:65	4980A(e)(2)	7:51
2704(b)(3)	22:42	4980A(f)	7:51
2704(b)(3)(A)	17:66	6001 et seq.	13:8
2704(b)(3)(B)	17:67	6001	18:1
2704(b)(4)	17:65	6011(a)	18:1
2704(c)(1)	17:65, 17:69	6013(f)(3)	9:35
2704(c)(2)	2:130, 2:285	6015	12:84
2704(c)(2)(A)	17:65, 17:69, 17:131	6018	9:3, 9:41
2704(c)(2)(B)	17:65, 17:69, 17:131	6018(a)	7:13
2704(c)(2)(C)	17:65, 17:69, 17:131	6018(a)(1)	11:4
2704(c)(2)(D)	17:65, 17:69, 17:131	6018(a)(2)	9:2
2704(c)(3)	17:69	6018(a)(3)	9:2
2801	8:7, 15:4, 15:9	6018(b)	9:3, 9:34, 9:41
2801(a)	8:7	6018(b)(2)	1:9
2801(c)	8:7, 15:9	6019	16:9, 18:12
2801(d)	8:7, 15:9	6019(3)	18:11
2801(e)(2)	8:7, 15:9	6020	12:18
2801(e)(3)	8:7, 15:9	6020(b)	9:6
2801(e)(4)(A)(i)	8:7, 15:9	6035	9:41
2801(e)(4)(A)(ii)	8:7, 15:9	6035(a)	9:40
2801(e)(4)(B)(i)	8:7, 15:9	6036	9:24, 11:3, 11:4
2801(e)(4)(B)(ii)	8:7, 15:9	6039F(a)	15:13
2801(e)(4)(B)(iii)	8:7, 15:9	6039F(b)	15:13
2801(f)	8:7	6039F(c)(1)	15:13
2941(a)(2)	2:260	6039F(c)(2)	15:13
3121(v)	3:228	6039F(d)	15:13
3306(r)	3:228	6048(c)	15:13
4192(c)	8:46	6058	3:228
4941	6:291, 6:292, 14:43, 14:117	6061	9:15
4941(a)	6:291	6065	9:15
4941(d)(1)	6:291	6071(a)	8:7
4941(d)(1)(E)	16:107	6075	6:10
4942	21:18	6075(a)	9:18, 9:31, 12:64
4942(j)(3)	6:279, 16:132	6075(b)	18:42
4943	21:18	6075(b)(1)	18:19
4944	6:290, 16:114	6075(b)(2)	18:19
4945	6:292, 14:43	6075(b)(3)	18:19
4946	16:107	6081	6:10, 7:63, 12:64
4946(a)(1)	6:291	6081(a)	8:7, 9:21, 18:23, 18:32
4947(a)(2)	6:274, 6:275, 6:291, 16:85, 16:114, 16:116	6091(b)(1)	18:24
4947(a)(2)(A)	6:291	6091(b)(3)	9:22
4947(a)(2)(B)	6:274, 6:275, 16:114, 16:116	6091(b)(3)(A)	9:22
		6091(b)(5)	9:23

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
6151	9:32	6166(b)(9)(A)	10:60
6151(a)	9:31, 10:22, 10:69, 10:80, 18:31	6166(b)(9)(B)(i)	10:60
6151(c)	9:31	6166(b)(9)(B)(ii)	10:60
6159	10:80	6166(b)(9)(B)(iii)	10:60
6161	3:139, 6:35, 6:37, 7:17, 7:36, 10:26, 10:52	6166(b)(9)(B)(iii)(I)	10:62
6161(a)	10:27	6166(b)(10)	1:9, 10:37, 10:41
6161(a)(1)	10:27, 18:32	6166(b)(10)(B)(ii)	10:41
6161(a)(2)	10:26, 10:27, 10:53	6166(c)	10:38
6161(a)(2)(B)	10:27	6166(d)	9:33
6161(b)(1)	18:32	6166(e)	10:54
6161(b)(2)	10:25, 10:28	6166(f)	10:70
6161(b)(3)	10:25, 10:28, 18:32	6166(g)	10:44, 10:45
6163	3:139, 6:35, 7:36	6166(g)(1)	10:45, 10:49
6163(a)	7:47, 7:49, 10:31	6166(g)(1)(A)	10:45, 10:46, 10:47, 10:91
6163(b)	7:47, 7:49, 10:31	6166(g)(1)(B)	6:321, 10:45, 10:46, 10:91
6165	10:25, 10:29, 10:64, 10:77	6166(g)(1)(B)(i)	10:45
6166	2:81, 2:136, 3:139, 4:1, 5:27, 5:111, 6:6, 6:35, 6:36, 6:37, 6:38, 6:66, 6:142, 6:314, 7:17, 7:36, 9:33, 10:25, 10:27, 10:29, 10:32, 10:37, 10:39, 10:40, 10:41, 10:42, 10:43, 10:46, 10:47, 10:48, 10:49, 10:50, 10:52, 10:54, 10:59, 10:60, 10:61, 10:62, 10:63, 10:64, 10:65, 10:66, 10:67, 10:72, 10:74, 10:75, 10:77, 10:78, 10:79, 10:80, 10:82, 10:90, 10:91, 12:24, 12:38, 12:61, 12:70, 12:90, 20:3	6166(g)(1)(C)	10:45
6166(a) to (d)	10:77	6166(g)(1)(D)	10:45, 10:49
6166(a)	10:47, 10:77, 10:78, 12:23, 12:38, 12:90	6166(g)(1)(F)	10:45
6166(a)(1)	2:136, 10:32, 10:65	6166(g)(2)	10:48
6166(a)(2)	10:32	6166(g)(2)(A)	10:51
6166(a)(3)	10:32	6166(g)(2)(B)	10:51
6166(b)	10:39, 10:59	6166(g)(2)(C)	10:51
6166(b)(1)	5:27, 5:30, 5:33, 5:38, 10:34, 10:40	6166(g)(3)(A)	10:48, 10:50
6166(b)(1)(B)(ii)	1:9	6166(g)(3)(B)	10:50
6166(b)(1)(C)	5:33	6166(h)	10:64, 10:67
6166(b)(2)(A)	10:34	6166(h)(1)	10:56
6166(b)(2)(B)	10:35, 10:36	6166(h)(3)	10:56
6166(b)(2)(C)	10:36	6166(i)	10:43
6166(b)(2)(D)	10:35, 10:48	6166A	6:142, 10:49, 10:54, 10:56
6166(b)(3)	10:33	6201(a)	12:7
6166(b)(4)	10:32	6211(a)	11:22
6166(b)(6)	10:32	6211(b)(2)	11:22
6166(b)(7)(A)(i)	10:37	6212	12:6
6166(b)(7)(A)(iii)	10:70	6212(a)	11:28
6166(b)(7)(B)	10:37	6212(b)	12:6
6166(b)(8)	10:60, 10:69	6212(b)(1)	18:44
6166(b)(8)(A)(i)	10:62	6212(b)(3)	11:5, 11:29
6166(b)(8)(A)(ii)	10:62	6212(c)	12:29
6166(b)(8)(A)(iii)	10:62, 10:70	6212(c)(1)	12:4
6166(b)(8)(B)	1:9, 10:62	6213	9:20, 12:5, 12:21
6166(b)(8)(C)	10:62	6213(a)	11:28, 12:4, 12:5, 12:37
6166(b)(8)(D)(i)	10:62	6213(b)(1)	12:4, 12:7
6166(b)(8)(D)(ii)	10:62	6213(b)(2)	12:4
		6213(b)(2)(A)	12:78
		6213(b)(4)	12:2
		6213(d)	11:34
		6213(g)(2)(A)	12:7
		6213(g)(2)(B)	12:7
		6214(b)	7:4, 10:13
		6303(a)	12:2
		6303(b)	12:2

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
6311(a) .....	10:23	6501(a) .....	6:11, 7:1, 12:15, 12:22, 17:187, 18:42
6314(b) .....	18:31	6501(b)(1) .....	12:15
6320 .....	12:35, 12:81	6501(b)(3) .....	12:18
6321 .....	10:2, 12:8, 12:40, 12:46, 14:67, 18:37	6501(c)(1) .....	12:18
6322 .....	12:46	6501(c)(3) .....	7:1, 9:33, 12:18, 18:25, 18:42
6323 .....	10:3	6501(c)(4)(A) .....	12:18, 18:41
6323(a) .....	12:46	6501(c)(4)(B) .....	12:18
6323(f) .....	10:59	6501(c)(5) .....	12:18
6323(h)(6) .....	12:49	6501(c)(9) .....	7:24, 12:18, 17:4, 17:183, 17:184, 17:187, 18:38
6324 .....	10:2, 12:8	6501(d) .....	12:15, 18:41
6324(a) .....	12:39, 12:42, 12:43, 12:45	6501(e)(2) .....	12:18
6324(a)(2) .....	10:8, 10:9, 10:10, 10:12, 10:26, 12:19, 12:23, 12:38, 12:49, 12:81, 14:34, 18:38	6502 .....	12:25, 18:37
6324(a)(3) .....	12:48	6502(a) .....	12:18, 12:22, 12:23, 12:38
6324(b) .....	18:37, 18:38	6503(a)(1) .....	18:41
6324A .....	10:57, 10:64, 10:77	6503(b) .....	12:25
6324A(a) .....	10:58	6503(c) .....	12:25
6324A(b) .....	10:59	6503(d) .....	12:38
6324A(b)(1) .....	10:57	6503(f) .....	12:25
6324A(b)(2) .....	10:57, 10:64	6511 .....	6:6, 6:37, 7:17, 7:36, 10:76, 12:64, 12:75, 12:76
6324A(b)(3) .....	10:57	6511(a) .....	6:3, 6:4, 6:37, 6:100, 6:205, 10:76, 12:63, 12:64
6324A(c) .....	10:58, 10:59	6511(b)(2) .....	12:70, 12:72
6324A(d)(1) .....	10:57	6511(b)(2)(A) .....	12:64
6324A(d)(2) .....	10:57	6511(b)(2)(B) .....	6:37, 10:76, 12:70
6324A(d)(3) .....	10:57	6511(c) .....	12:20, 12:72
6324A(d)(5) .....	10:57	6511(h)(1) .....	12:63
6324A(e)(1) .....	10:57	6511(h)(2)(A) .....	16:121
6324A(e)(2) .....	10:57, 10:64	6512 .....	7:17
6324A(e)(4) .....	10:57	6512(a) .....	12:4, 12:69
6324B .....	5:3, 6:319, 10:58	6512(a)(3) .....	12:76
6325(c) .....	12:50	6512(b)(1) .....	12:72
6330 .....	10:27, 12:35	6512(b)(3) .....	12:72
6330(a) .....	12:81	6513(a) .....	12:63
6330(d)(1) .....	12:35	6514(a) .....	12:63
6330(f) .....	12:81	6532 .....	20:5
6331(a) .....	12:34	6532(a)(1) .....	10:77, 12:90, 20:1
6331(b) .....	12:33, 12:34	6532(a)(3) .....	7:17
6331(c) .....	12:34	6601 .....	6:35, 6:38, 6:66, 10:9, 10:87, 18:42
6331(i) .....	12:35	6601(a) .....	10:11, 10:72, 10:80, 18:42
6331(k) .....	11:39	6601(b)(1) .....	10:80
6335(a) .....	12:36	6601(b)(3) .....	10:80
6335(b) .....	12:36	6601(c) .....	10:80, 11:34, 18:42
6335(d) .....	12:36	6601(e)(1) .....	10:80
6342(a) .....	12:36	6601(e)(2) .....	10:80, 18:42
6342(b) .....	12:36	6601(e)(3) .....	10:80, 18:42
6343 .....	12:24	6601(j) .....	6:35, 6:36, 10:48, 10:64, 10:71, 10:72
6401(a) .....	12:60	6601(j)(1) .....	10:72
6402(a) .....	12:59	6601(j)(2) .....	10:71, 10:72
6402(j) .....	20:6	6601(j)(3) .....	10:71, 10:73
6403 .....	6:37, 10:76, 12:61	6601(j)(4) .....	10:72
6404(b) .....	12:77		
6501 .....	6:11, 7:1, 12:18, 16:184, 16:185, 17:181, 18:41		

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
6603.....	10:87	6716 .....	1:9
6603(a).....	10:87	6716(a) .....	1:9
6603(b).....	10:87	6716(b) .....	1:9
6603(c).....	10:87	6716(c).....	1:9
6603(d).....	10:87	6716(d).....	1:9
6603(d)(2).....	10:89	6724(d).....	9:41
6603(d)(3).....	10:89	6751(b)(1).....	10:81
6611(a).....	12:71	6861.....	12:27
6611(b)(1).....	12:71	6861(a).....	12:26, 12:73
6611(b)(2).....	12:71	6861(b).....	12:27
6611(b)(3).....	12:71	6861(c).....	12:29, 12:79
6621.....	6:320, 10:63, 10:64, 18:42	6861(d).....	12:29
6621(a).....	10:48	6861(e).....	12:27
6621(a)(2).....	10:80	6861(f).....	12:12
6621(b)(3).....	10:80	6861(g).....	12:79
6622(a).....	10:70, 10:80	6863(a).....	12:31
6635(e).....	12:36	6863(b)(1).....	12:31
6635(f).....	12:36	6863(b)(2).....	12:31
6636.....	12:36	6863(b)(3).....	12:32
6651.....	9:32, 19:119	6863(b)(3)(B).....	12:32
6651(a).....	9:32, 10:81, 18:25, 18:26	6901.....	10:12, 10:26, 12:38, 18:37
6651(a)(1).....	9:25, 9:30, 9:31, 9:32	6901(a).....	10:10, 10:11, 10:12, 12:38
6651(a)(2).....	9:30, 10:81, 10:82, 10:83, 18:32	6901(a)(1)(A).....	10:11
6651(b)(1).....	9:31, 9:32	6901(a)(1)(A)(ii).....	10:8
6651(f).....	18:26	6901(a)(1)(B).....	10:4, 12:9
6660.....	17:1	6901(c).....	12:19
6662.....	3:285, 9:40, 16:104, 19:119, 22:44	6901(c)(2).....	10:11
6662(a).....	3:126, 4:10, 10:81, 11:4	6901(d).....	12:20
6662(b).....	10:81	6901(e).....	12:19
6662(b)(1).....	10:81	6901(f).....	12:21
6662(b)(5).....	4:10, 10:81	6901(h).....	12:19, 12:38
6662(d)(2)(B)(ii)(I).....	12:96	6902(a).....	10:11, 12:8
6662(g).....	10:81, 19:119	6902(b).....	12:10
6662(g)(1).....	3:126, 4:10, 10:81	6903.....	11:4
6662(g)(2).....	4:10, 10:81	6903(a).....	11:5
6662(h)(1).....	3:126, 10:81	6905.....	10:20, 18:39
6662(h)(2)(C).....	3:126, 10:81	7101.....	12:14
6662(h)(2)(ii)(1).....	10:81	7102.....	12:14
6663(a).....	10:81	7121.....	10:86, 11:12
6664(b).....	10:81	7121(a).....	11:35
6664(c)(1).....	3:126, 3:285, 10:81	7121(b).....	6:100, 11:35
6664(d).....	10:81	7122.....	10:26, 12:59
6665(a).....	10:81	7122(a).....	11:37
6665(b).....	10:81	7122(b).....	11:37
6694.....	12:96	7122(c)(1)(A).....	11:38
6694(a).....	12:96	7122(c)(1)(B).....	11:38
6694(a)(1).....	12:96	7122(c)(2)(B).....	11:38
6694(a)(2)(A).....	12:96	7122(d)(3)(A).....	10:26, 11:37
6694(a)(2)(B).....	12:96	7122(d)(3)(C).....	11:38
6694(a)(2)(C).....	12:96	7122(f).....	11:38
6694(b).....	12:96	7201.....	12:54
6694(b)(2).....	12:96	7202.....	12:55

## INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
7203	9:24, 12:56	7508(c)	9:35
7206	12:57	7508(d)	9:35
7207	12:58	7508(f)	9:35
7269	9:12, 9:24	7508(g)	9:35
7403(c)	12:33	7517(a)	3:33, 17:2
7404	12:37	7517(b)	17:2
7421(b)	12:11	7517(c)	3:33, 17:2
7422	20:1	7520	2:26, 2:150, 2:285, 3:215, 3:216, 3:218, 3:220, 3:223, 3:225, 3:226, 3:227, 3:228, 3:232, 3:235, 3:240, 3:241, 3:243, 3:244, 3:245, 3:247, 3:248, 3:252, 3:253, 3:257, 3:310, 4:22, 6:196, 6:197, 6:227, 6:258, 6:260, 6:294, 14:89, 16:74, 16:109, 16:110, 16:118, 16:124, 16:173, 17:9, 17:82, 17:84, 17:88, 17:94, 17:96, 17:102, 17:109, 17:110, 17:116, 17:125, 17:126, 17:127, 17:128, 17:145, 17:146, 17:151, 17:158, 17:159, 17:161, 17:162, 19:68, 19:80
7422(a)	12:64, 12:65, 20:4, 20:12	7520(a)	3:212, 3:215, 3:232, 3:236, 3:237, 17:145, 17:147
7422(b)	20:7	7520(c)(1)	3:215, 17:145
7422(f)	20:11	7520(c)(2)	3:218
7422(j)	10:50, 20:3	7520(c)(3)	3:217
7426	12:39	7520(d)	3:221, 17:147
7426(c)	12:39	7522	12:7
7429(a)(1)	12:28	7522(a)	12:7
7430	12:88, 20:27	7525	12:91
7430(a)	12:87, 12:89	7602	7:10, 7:12
7430(b)	20:27	7604	9:12
7430(b)(1)	20:27	7605(b)	7:10, 7:12
7430(b)(2)	20:27	7701(a)(6)	12:9
7430(c)(1)	12:89	7701(a)(9)	8:13, 8:26
7430(c)(2)	20:28	7701(a)(36)	12:96
7430(c)(3)	12:89, 20:28	7871	6:238, 16:87
7430(c)(4)	20:29	7871(a)(1)(B)	8:54
7430(c)(4)(B)	12:87, 12:89	7872	3:201, 3:228, 10:18, 14:76, 14:113
7430(f)	20:27	7872(a)(2)	14:48
7454	10:81	7872(c)(2)	14:49
7477	7:24, 17:3, 17:4, 17:184, 18:35	7872(c)(2)(B)	14:49
7477(a)	17:3, 18:35	7872(d)(2)	14:48
7477(b)	17:4	7872(e)(1)	14:48
7477(b)(1)	17:3, 18:35	7872(e)(2)(B)	14:48
7477(b)(2)	17:3, 18:35	7872(f)(1)	14:48
7477(b)(3)	17:3, 18:35	7872(f)(2)(A)	14:48
7479	10:66, 10:77, 12:90	7872(f)(2)(B)	14:48
7479(a)	10:77, 12:90	7872(f)(3)	14:48
7479(b)(1)	10:77, 12:90	7872(f)(5)	14:48
7479(b)(2)	10:77, 12:90	7872(f)(6)	14:48
7479(b)(3)	10:77, 12:90	7872(f)(7)	14:48
7479(c)	10:77, 12:90	7872(f)(8)	14:51
7481(a)	12:5	7872(f)(12)	14:51
7485	12:13	7872(h)(1)(C)	14:50
7485(a)(2)	12:5	7872(h)(2)	14:48
7491	3:126	22017A(b)	14:113
7491(a)	3:2, 12:8		
7491(a)(1)	3:126, 22:10		
7491(a)(2)(B)	3:2		
7502	9:18		
7502(a)	9:18, 9:20, 18:21		
7502(c)	9:18		
7502(f)	9:20, 18:22		
7503	9:18, 11:30		
7508(a)	9:35		

**INTERNAL REVENUE CODE—Continued**

<b>Sec.</b>	<b>Sec.</b>
70701(a)(6) .....	10:4

**REVENUE ACT OF 1962**

<b>Sec.</b>	<b>Sec.</b>
18 .....	2:16

**TAX EQUITY AND FISCAL RESPONSIBILITY ACT**

<b>Sec.</b>	<b>Sec.</b>
245 .....	2:298

**TAX REFORM ACT OF 1986**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1433(a) .....	19:64	1433(c)(2) .....	7:26
1433(b)(3)(A) .....	19:1		

**UNITED STATES CODE ANNOTATED**

<b>U.S.C.A. Sec.</b>	<b>Sec.</b>	<b>28 U.S.C.A. Sec.</b>	<b>Sec.</b>
173 .....	20:9	1346(a)(1) .....	20:8, 20:33
<b>2 U.S.C.A. Sec.</b>	<b>Sec.</b>	1402 .....	20:11, 20:14
161 .....	16:87	1402(a)(1) .....	20:9
<b>8 U.S.C.A. Sec.</b>	<b>Sec.</b>	1402(a)(2) .....	20:9
1184(e)(2) .....	8:16	1491 .....	20:33
1427 .....	8:20	1915 .....	20:14
1481 .....	15:4	1920 .....	20:27
<b>11 U.S.C.A. Sec.</b>	<b>Sec.</b>	2006 .....	20:30
548 .....	12:41	2402 .....	20:9
<b>18 U.S.C.A. Sec.</b>	<b>Sec.</b>	2412 .....	20:32
207 .....	11:9	2412(b) .....	20:27
<b>26 U.S.C.A. Sec.</b>	<b>Sec.</b>	2508 .....	20:40
4942(h) .....	4:6	<b>31 U.S.C.A. Sec.</b>	<b>Sec.</b>
6159 .....	11:38	192 .....	12:38
<b>28 U.S.C.A. Sec.</b>	<b>Sec.</b>	3713 .....	10:3, 10:4, 10:21, 12:9, 12:11, 18:31
173 .....	20:9	3713(b) .....	10:3, 10:4, 12:9, 12:38, 18:31
174(a) .....	20:9	3727 .....	20:10
1291 .....	20:9, 20:32	<b>38 U.S.C.A. Sec.</b>	<b>Sec.</b>
1295(a)(3) .....	20:9, 20:41	Ch 13 .....	2:290
		<b>42 U.S.C.A. Sec.</b>	<b>Sec.</b>
		402(e) .....	2:290
		402(i) .....	2:97

## UNITED STATES CODE ANNOTATED—Continued

<b>42 U.S.C.A. Sec.</b>	<b>Sec.</b>
3796.....	2:113

## UNITED STATES PUBLIC LAWS

<b>Pub. L. No.</b>	<b>Sec.</b>	<b>Pub. L. No.</b>	<b>Sec.</b>
58 .....	2:228, 2:267, 2:273	98-369 (Jul. 18, 1984) .....	5:77, 5:78, 6:92, 6:191, 6:281, 6:283, 6:284, 10:18, 10:45, 10:60, 10:62, 10:63, 10:69, 14:49
87-834 .....	2:16	98-369, § 127(g)(2) (Jul. 18, 1984).....	8:46
88-209 (Sept. 29, 1965).....	6:238	98-369, § 525 .....	2:298
88-611 (Oct. 2, 1964) .....	6:238	98-369, § 525(b)(2) .....	2:298
89-209.....	16:87	98-369, § 525(b)(3) .....	2:298
90-209 (Dec. 18, 1967) .....	6:238, 16:87	98-369, § 525(b)(4) (July 18, 1984).....	2:298
90-542.....	16:87	98-369, § 641(a) (July 18, 1984).....	2:22
91-160.....	16:87	98-369, § 641(b)(1).....	2:22
91-172 (Dec. 30, 1969).....	6:257, 8:48	98-369, § 641(b)(2).....	2:22
91-172, § 201(g)(4)(A) .....	6:255	98-369, § 641(b)(3).....	2:22
91-172, § 201(g)(4)(B) .....	6:255	98-369, § 1021(e)(2) (July 18, 1984).....	10:63
91-609 (Dec. 31, 1970) .....	6:238	98-369, § 1061 (Mar. 11, 1983) .....	5:22
91-614 (Dec. 30, 1970) .....	18:39	99-514. 2:107, 2:298, 7:51, 10:43, 10:80, 19:1, 19:41, 19:47, 19:48, 19:53, 19:120	
91-614, § 101(f).....	18:39	99-514, § 1232(a) (Oct. 22, 1986) .....	1:2
92-5, § 4 (March 17, 1971) .....	10:24	99-514, § 1421 .....	5:81, 5:82
92-526 (Oct. 2, 1972).....	16:87	99-514, § 1421(a) (Oct. 22, 1986) .....	5:81
93-438 (Oct. 11, 1974).....	6:238	99-514, § 1421(b) (Oct. 22, 1986) .....	5:81
94-455 (Oct. 4, 1976) ...	5:25, 5:27, 5:36, 5:91, 5:94, 5:103, 6:122, 7:6, 7:36, 12:4, 13:1, 17:190	99-514, § 1421(c) (Oct. 22, 1986) .....	5:82
94-455, § 2001(b)(1) .....	13:4	99-514, § 1433(a) .....	19:3, 19:64
94-455, § 2001(b)(3) .....	9:1, 17:178	99-514, § 1433(b)(1) .....	19:3
94-455, § 2009(a).....	2:177	99-514, § 1433(b)(2)(A) .....	19:88
94-455, § 2009(b)(4)(B).....	6:245	99-514, § 1433(b)(2)(C) .....	19:4
94-455, § 2124(e)(4) .....	6:238	99-514, § 1433(b)(3) (Oct. 22, 1986) .....	19:48
95-526 (Oct. 21, 1972).....	6:238	99-514, § 1810(b)(5) (October 22, 1986) .....	14:51
95-600.....	10:35	99-514, § 1852(e)(3) (October 22, 1986) .....	2:298
95-600, § 702(i) (November 6, 1978) .....	2:177	100-647. 2:83, 2:101, 3:228, 3:233, 3:269, 5:82, 8:60, 16:149, 16:172, 19:48	
95-616 (Nov. 8, 1978).....	16:87	100-647, § 1014(g)(17)(A) (Nov. 10, 1988)....	19:105
96-600.....	10:35	100-647, § 1014(g)(17)(C) (Nov. 10, 1988)....	19:105
97-34.....	2:81, 2:89, 2:136, 2:141, 5:10, 5:11, 5:20, 5:23, 5:24, 5:59, 5:68, 5:92, 5:93, 5:97, 5:101, 5:110, 6:207, 10:45, 14:82, 16:3, 16:10, 16:11, 16:136, 16:164, 16:174	100-647, § 1014(h)(3) (Nov. 10, 1988) ..	19:47, 19:48
97-34, § 421(c)(1)(A) (Aug. 13, 1981) .....	5:91	100-647, § 5032(b)(1) (Nov. 10, 1988).....	8:60, 8:61
97-34, § 426(a) (August 13, 1981).....	14:59	100-647, § 5032(b)(2) (Nov. 10, 1988).....	8:62
97-34, § 442(a)(1).....	13:2	100-647, § 5032(d) .....	8:60, 8:61, 8:62
97-248.....	2:298	100-647, § 5033(c) (Nov. 10, 1988).....	8:53
97-248, § 245(c) .....	2:298	100-647, § 5033(d)(1) (Nov. 10, 1988) ...	2:83, 6:217, 8:53
97-248, § 344(b)(1) (Sept. 3, 1982) .....	10:80, 18:42	101-239 . 2:83, 6:1, 7:31, 7:56, 7:60, 7:61, 8:53, 8:64, 10:81	
97-448 .....	16:174	101-239, § 7815(d)(1)(A) (Dec. 19, 1989) .....	16:76
98-4.....	5:22, 5:33, 10:33	101-239, § 7815(d)(1)(B) (Dec. 19, 1989) .....	16:76
98-4, § 3(a)(1) (Mar. 11, 1983) .....	5:22, 5:33	101-239, § 7815(d)(14) (Dec. 19, 1989) ..	6:217, 8:53, 16:134
98-4, § 3(b)(1) (Mar. 11, 1983) .....	5:22, 5:33	101-239, § 7815(d)(16) (Dec. 19, 1989) .....	2:83
98-4, § 5(a)(1)(A)(ii) (Mar. 11, 1983).....	5:22		
98-4, § 5(a)(2) (Mar. 11, 1983) .....	5:22		

## UNITED STATES PUBLIC LAWS—Continued

Pub. L. No.	Sec.	Pub. L. No.	Sec.
101-508 (November 5, 1990)....	2:157, 3:157, 3:161, 7:53, 16:76, 17:19, 17:22, 17:23, 17:32, 17:34, 17:36, 17:37, 17:40, 17:41, 17:48, 17:50, 17:56, 17:60, 17:65, 17:69, 17:125, 19:105		16:118
101-508, § 11602(a)(1)(A)(iii) (Nov. 5, 1990)...	17:65	105-34, § 1089(b)(3) (Aug. 5, 1997) .....	16:124
101-508, § 11602(e)(1)(A)(i) (Nov. 5, 1990)....	17:16, 17:78	105-34, § 1301(a) (Aug. 5, 1997).....	18:11
101-508, § 11602(e)(1)(A)(ii).....	3:154	105-34, § 1302(b) (Aug. 5, 1997) .....	2:197
101-508, § 11602(e)(1)(A)(ii)(I) (Nov. 5, 1990) .	3:152	105-34, § 1304(a) (Aug. 5, 1997).....	8:42
101-508, § 11602(e)(1)(A)(ii)(II) (Nov. 5, 1990).....	3:152	105-34, § 1305(b) (Aug. 5, 1997).....	19:10, 19:13
101-508, § 11603(e)(1)(A)(iii) (Nov. 5, 1990)...	17:69	105-34, § 1310(a) (Aug. 5, 1997).....	2:136, 2:137, 2:139, 2:141, 2:142, 2:149
101-508, § 11801(a)(29) (Nov. 5, 1990).....	8:46	105-34, § 1310(c) (Aug. 5, 1997).....	2:136, 2:139
101-508, § 11821(a) (Nov. 5, 1990).....	8:46	105-34, § 1312(a) (Aug. 5, 1997).....	7:52
101-508, § 11821(b) (Nov. 5, 1990).....	8:46	105-34, § 1314(a) (Aug. 5, 1997) .....	6:221
102-486, § 1941(c)(2) (Oct. 24, 1992).....	16:168	105-34, § 1402(a).....	14:157
103-66 .....	8:45	105-34, § 1530(c)(8) (Aug. 5, 1997).....	6:185
103-66, § 13237(d) (Aug. 10, 1993) .....	8:45	105-206, § 3001(a) .....	3:2
103-182, § 341(b)(2) (Dec. 8, 1993) .....	8:16	105-206, § 3104 .....	10:77, 12:90
104-188 (August 20, 1996) .....	17:20, 17:31, 17:32, 17:48, 17:50	105-206, § 3104(b) (July 22, 1998) .....	10:77, 12:90
104-188, § 1702(f)(1)(A) (August 20, 1996)....	17:18	105-206, § 6007(b) (July 22, 1998) .....	6:303
104-188, § 1702(f)(5) (August 20, 1996) .....	17:15	105-206, § 6007(c)(2) (Jul. 22, 1998) .....	10:62
104-188, § 1905(a) (Aug. 20, 1996).....	15:13	105-206, § 6007(d) (July 22, 1998) .....	10:77, 12:90
104-191 (Aug. 21, 1996) .....	15:4, 15:10	105-206, § 6007(e)(2)(A) (Jul. 22, 1998)...	7:1, 12:18
105-34 .....	6:308, 6:311, 6:312, 6:313, 6:315, 6:320, 6:322, 7:1, 7:51	105-206, § 6007(e)(2)(B) (Jul. 22, 1998). 17:181, 17:184, 18:41	7:1, 17:180, 17:181, 17:184, 18:41
105-34, § 501 (Aug. 5, 1997).....	7:9	105-206, § 6013(a)(4)(A) (July 22, 1998).....	19:10, 19:13
105-34, § 501(b) (Aug. 5, 1997) .....	5:7	105-206, § 6013(a)(4)(B) .....	19:105
105-34, § 501(c) (Aug. 5, 1997).....	16:2, 17:179	105-206, § 6024 (July 22, 1998).....	6:303
105-34, § 501(e) (Aug. 5, 1997).....	10:72	107-16 ..	1:7, 1:9, 6:300, 6:302, 7:6, 7:7, 7:11, 10:23, 14:58, 17:189, 19:1, 19:33, 19:51
105-34, § 502 (Aug. 5, 1997) .....	6:303	107-16, § 501(a).....	7:7
105-34, § 503(a) (Aug. 5, 1997).....	10:62, 10:72	107-16, § 532(c)(2) .....	7:37, 7:42
105-34, § 503(b)(1) (Aug. 5, 1997) .....	6:66	107-16, § 551(a) (2001).....	6:325
105-34, § 503(c)(2) (Aug. 5, 1997) .....	10:72	107-16, § 901 .....	7:7, 10:62
105-34, § 503(c)(3) (Aug. 5, 1997) .....	10:72	107-134 .....	1:11
105-34, § 504(a) (Aug. 5, 1997).....	5:97	107-296 .....	16:95
105-34, § 504(b) (Aug. 5, 1997) .....	5:20, 5:97	108-357 (Oct. 22, 2004) .	8:5, 8:6, 10:81, 10:87, 15:4, 15:5, 15:6, 15:7
105-34, § 505(a) (Aug. 5, 1997).....	10:77, 12:90	109-222.....	11:38
105-34, § 506(b) (Aug. 5, 1997).....	12:18	109-222, § 509(d).....	11:38
105-34, § 506(c) (Aug. 5, 1997) .....	17:3, 18:35	109-280 .....	10:81
105-34, § 506(d) (Aug. 5, 1997) .	7:1, 17:180, 17:181, 17:184, 18:41	109-280, § 858(a).....	10:13
105-34, § 506(e)(1) (Aug. 5, 1997) .....	7:1, 17:181	110-28 .....	12:96
105-34, § 508(a) (1997).....	6:323	110-28, § 8246(c) .....	12:96
105-34, § 508(c) (Oct. 5, 1997).....	5:95	110-245 .....	8:7, 15:9
105-34, § 511(a) (Aug. 5, 1997).....	19:25	110-245, § 301.....	15:9
105-34, § 1073 (Aug. 5, 1997) .....	7:51	110-343.....	12:96
105-34, § 1073(b)(3) (Aug. 5, 1997).....	6:66	111-312.....	1:7, 6:300, 7:6, 7:7, 7:10, 14:58, 17:189, 17:191, 19:1
105-34, § 1089(a)(1) (Aug. 5, 1997)....	6:258, 6:260, 16:118	111-312, § 101.....	6:300
105-34, § 1089(b) (Aug. 5, 1997).....	6:258, 6:260,	111-312, § 301.....	1:9, 19:5
		111-312, § 301(a).....	1:9
		111-312, § 301(c) .....	1:9, 7:8, 10:23
		111-312, § 301(d).....	1:9, 9:18, 14:58

## UNITED STATES PUBLIC LAWS—Continued

Pub. L. No.	Sec.	Pub. L. No.	Sec.
111-312, § 302.....	1:9, 19:5	112-240, § 101(c).....	1:8, 1:9, 7:7, 7:11, 17:190
111-312, § 302(d)(1).....	1:9, 17:190	114-41 (7/31/2015).....	9:40
111-312, § 302(d)(2).....	1:9, 17:190	115-97, § 11061(a).....	1:9
112-240 (Jan. 2, 2013) .	1:7, 7:6, 14:58, 17:189, 19:1	119-21, § 70106(a).....	1:9, 7:9

## TREASURY REGULATIONS

Reg.	Sec.	Reg.	Sec.
1.61-22(d)(3).....	17:175	1.664-1(a)(5).....	6:263
1.72-6.....	3:216	1.664-2.....	16:125
1.170A-1(c)(2).....	3:7	1.664-2(a)(1)(iii).....	17:84
1.170A-1(e).....	6:259, 16:99	1.664-2(a)(1)(iv).....	17:84
1.170A-1(h)(1).....	16:103	1.664-2(c).....	6:265
1.170A-1(h)(2).....	16:103	1.664-3.....	16:125
1.170A-6(a)(2).....	16:105	1.664-3(a)(1)(i).....	6:262
1.170A-6(c).....	16:108	1.664-3(a)(1)(i)(c).....	6:262, 16:125
1.170A-6(c)(2).....	16:108	1.664-3(a)(1)(iii).....	17:93
1.170A-6(c)(2)(i)(A).....	16:110	1.664-3(a)(1)(v).....	17:93
1.170A-6(c)(4).....	14:4	1.664-3(a)(2).....	6:262
1.170A-7(a)(2)(i).....	14:20, 16:98, 16:100, 16:105	1.664-3(a)(3).....	6:262
1.170A-13(c).....	3:134	1.664-3(a)(3)(ii).....	16:112
1.170A-13(c)(2)(A).....	16:103	1.664-3(a)(4).....	16:112
1.170A-13(c)(3)(ii).....	16:103	1.664-3(a)(5).....	16:111
1.170A-13(c)(5).....	3:279	1.664-3(a)(5)(i).....	6:287
1.170A-13(c)(7)(xi)(C)(1).....	22:16	1.664-4.....	9:31
1.170A-14.....	6:331	1.664-4(e)(3).....	2:285
1.170A-14(a).....	16:101	1.664-4(e)(6).....	2:285
1.170A-14(g)(2).....	16:102	1.675-1(b)(4)(iii).....	2:156
1.170A-14(g)(6)(ii).....	16:102	1.1001-1.....	3:216
1.170A-14(h).....	3:74, 3:75	1.1001-1(a).....	3:32, 6:292
1.170A-14(h)(3)(i).....	16:103, 16:104	1.1001-1(c)(2).....	19:84
1.213-1(d).....	6:91	1.1001-1(h).....	19:51, 19:78
1.401(a)(9)-4.....	14:92	1.1001-1(h)(1).....	14:113
1.402(c)-2.....	14:91	1.1001-2(a).....	17:90
1.509(a)-4(d)(2)(b).....	16:90	1.1001-2(c).....	17:90
1.509(a)-4(d)(2)(i).....	16:90	1.1011-1.....	6:39
1.611-2(d)(1).....	3:92, 3:93	1.1012-1(a).....	19:80
1.611-2(d)(2).....	3:92	1.1014-1(a).....	9:42
1.611-2(d)(2)(i).....	3:96	1.1014-4(a)(3).....	6:127
1.611-2(d)(2)(ii).....	3:96	1.1014-5(b).....	19:84
1.641(b)-3(a).....	10:79	1.1014-5(c)(5).....	19:84
1.642(c)-6.....	6:270, 16:127	1.1015-2(b).....	14:115
1.642(c)-6(e).....	6:270, 16:127	1.1374-4.....	22:28
1.642(g)-1.....	6:47, 6:48, 6:93	1.6012-1(a)(5).....	11:9
1.642(g)-2.....	6:27, 6:48	1.6035-1(b)(1).....	9:41
1.643(b)-1.....	19:79	1.6035-1(c)(1).....	9:41
1.643(b)-1.....	6:202, 6:215, 14:114, 16:167, 19:66	1.6035-1(c)(3)(ii).....	9:41
1.661(a)-2(f).....	6:127	1.6081-1(a).....	18:23
1.664-1.....	16:125	1.6662-2(a).....	10:81
1.664-1(a)(4).....	16:112	1.6664-4.....	10:81

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.6664-4(b)(1)	10:81	20.2013-3(b)	7:37
1.6664-4(c)	10:81	20.2013-3(c)	7:38
1.7520-1(b)(1)(i)	3:215, 17:145	20.2013-4(a)	7:33, 7:34
1.7520-1(c)	3:231, 17:148	20.2013-4(b)(1)	7:31
1.7520-1T(b)(2)	3:225	20.2013-4(b)(2)	7:31
1.7520-2(a)(2)	3:232, 3:235	20.2013-4(b)(3)	7:31
1.7520-2(b)(2)	3:237	20.2013-4(b)(3)(iii)	7:32
1.7520-3(a)(1)	3:228	20.2013-5(a)	7:28
1.7520-3(a)(4)	3:228	20.2013-5(b)	7:29
1.7520-3(a)(5)	3:228	20.2013-5(c)	7:29
1.7520-3(a)(6)	3:228	20.2014-1(a)	7:41
1.7520-3(a)(7)	3:228	20.2014-1(a)(1)	7:41
1.7520-3(a)(8)	3:228	20.2014-1(a)(2)	7:41, 7:46
1.7520-3(a)(9)	3:228	20.2014-1(a)(3)	7:41
1.7520-3(b)(2)	16:118	20.2014-1(b)	7:42
1.7872-7(a)(1)(i)	14:48	20.2014-1(c)	7:41
20.0-1(b)(1)	2:16, 8:13, 8:14, 8:26	20.2014-1(c)(2)	7:41
20.0-1(b)(2)	8:13	20.2014-2(a)	7:42
20.0-2(a)	1:2, 2:105	20.2014-3(a)	7:42
20.0-2(c)	8:2	20.2014-3(b)	7:42
20.0256(b)-8(b)	6:186	20.2014-3(d)	7:43
20.2002-1	10:3, 10:6	20.2014-4(a)(1)	7:44
20.2010-3(d)	7:10, 7:12	20.2014-4(a)(2)	7:44
20.2010-2(a)	7:12	20.2014-4(b)	7:45
20.2010-2(a)(1)	7:12, 7:13	20.2014-4(c)	7:46
20.2010-2(a)(3)	7:12	20.2014-5	9:13
20.2010-2(a)(6)	7:12, 7:13	20.2014-5(a)	7:48
20.2010-2(a)(7)	7:12, 7:13	20.2014-5(b)	7:48
20.2010-2(b)	7:12	20.2014-5(c)	7:48
20.2010-2(c)(2)	7:12	20.2014-6	7:49
20.2010-2(c)(4)	7:12	20.2015-1(b)	7:47
20.2010-2(c)(5)	7:12	20.2016-1	7:50
20.2010-2(c)(1) and (2)	7:12	20.2031-1	2:204, 2:265
20.2010-2(c)(4) and (5)	7:12	20.2031-1(a)	2:16
20.2010-2T(d)	7:10, 7:12	20.2031-1(a)(2)	2:122
20.2010-3(c)(3)	7:12	20.2031-1(b)	1:6, 3:4, 3:7, 3:13, 3:35, 3:47, 3:54, 3:121, 3:270, 3:271, 3:291, 3:309, 4:1, 9:40, 14:88, 21:3, 21:8, 21:18
20.2010-3(d)	7:10, 7:12	20.2031-1(b)(2)	3:99
20.2011-1(a)	7:16	20.2031-2(a)	3:98
20.2012-1	7:18	20.2031-2(b)	3:98
20.2012-1(a)	7:18	20.2031-2(c)	3:99
20.2012-1(b)	7:19	20.2031-2(d)	3:100
20.2012-1(c)	7:20	20.2031-2(e)	3:102, 3:104, 3:109, 17:142
20.2012-1(d)(1)	7:21	20.2031-2(f)	2:57, 3:127, 3:134, 3:141
20.2012-1(d)(2)	7:21	20.2031-2(g)	3:116
20.2013-1(a)	7:26	20.2031-2(h)	3:141, 3:158, 3:167, 3:168, 3:177, 3:178, 3:179, 7:31
20.2013-1(b)	7:27	20.2031-2(i)	3:103
20.2013-1(c)	7:40	20.2031-3	3:141, 3:168
20.2013-2(a)	7:36	20.2031-3(a)	2:104
20.2013-2(b)	7:36	20.2031-3(c)	3:144
20.2013-2(c)	7:36		
20.2013-3	7:37		
20.2013-3(a)	7:37		

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
20.2031-4	2:26, 3:194, 3:195, 3:199, 3:201, 22:35	20.2032A-3(f)(1)	5:42, 5:43
20.2031-5	2:2, 2:27	20.2032A-3(f)(2)	5:38, 5:44, 5:45
20.2031-6(a)	3:266	20.2032A-3(g)	5:39, 5:44
20.2031-6(b)	3:267	20.2032A-4(b)(1)	5:58
20.2031-6(c)	3:269	20.2032A-4(b)(2)	5:24
20.2031-6(d)	3:268, 3:271	20.2032A-4(b)(2)(i)	5:62
20.2031-7	2:204, 2:265, 2:285, 3:207, 3:310, 7:33, 7:34, 14:42	20.2032A-4(b)(2)(ii)	5:60
20.2031-7(a)	3:213	20.2032A-4(b)(2)(iii)	5:58
20.2031-7(d)	3:220, 16:109, 17:147	20.2032A-4(b)(2)(iv)	5:58
20.2031-7(d)(2)(iv)(C)	3:249	20.2032A-4(b)(2)(v)	5:58
20.2031-7(d)(4)	17:148	20.2032A-4(c)	5:63
20.2031-7A	2:204, 2:285, 3:225, 7:33	20.2032A-4(d)	5:61
20.2031-7T(d)(2)(iii)	3:253	20.2032A-4(e)	5:67
20.2031-7T(d)(2)(iv)	3:253	20.2032A-8(a)(1)	5:68
20.2031-7T(d)(2)(iv)(A)	3:245	20.2032A-8(a)(2)	5:16, 5:17, 5:83, 5:85
20.2031-7T(d)(2)(iv)(B)	3:247	20.2032A-8(a)(3)	5:24, 5:68, 5:69
20.2031-7T(d)(2)(iv)(C)	3:250	20.2032A-8(b)	5:86, 5:87, 5:88
20.2031-7T(d)(3)	3:229	20.2032A-8(c)(1)	5:70
20.2031-7T(d)(4)	3:230, 3:231	20.2032A-8(c)(2)	5:73
20.2031-7T(d)(5)	3:243, 3:244, 3:252, 3:253	20.2032A-8(c)(3)	5:71
20.2031-8	3:207, 3:310, 6:274	20.2032A-8(c)(4)	5:75
20.2031-8(a)(1)	3:208, 3:210	20.2033-1(a)	2:2, 2:6, 2:16, 2:20, 2:21, 2:22
20.2031-8(a)(2)	3:207, 3:208, 17:175	20.2033-1(b)	2:16, 2:23, 2:24, 2:92
20.2031-8(a)(3)	3:208, 3:210	20.2034-1	2:19
20.2031-8(b)	3:103, 3:136	20.2035-1(b)	2:122
20.2031-10	6:274	20.2036-1(b)(1)(i)	2:150
20.2031-11(b)	3:5	20.2036-1(a)	2:150, 2:158, 2:159
20.2032-1(4)	4:18	20.2036-1(a)(ii)	2:181
20.2032-1(b)	4:9	20.2036-1(b)(1)(ii)	2:150, 2:158
20.2032-1(b)(1)	4:6, 4:9	20.2036-1(b)(2)	2:165, 22:47
20.2032-1(b)(2)	4:1, 4:9	20.2036-1(b)(3)	2:122, 2:150, 2:153, 2:154, 2:181
20.2032-1(c)(1)	3:125, 4:3, 4:4	20.2036-1(c)(1)(i)	2:285, 6:252
20.2032-1(c)(2)	4:3, 4:4	20.2036-1(c)(1)(ii)	2:285
20.2032-1(c)(3)	3:1, 3:98, 4:3, 4:4	20.2036-1(c)(2)	2:285
20.2032-1(d)	4:12, 4:13, 4:18	20.2036-1(c)(2)(i)	2:285, 14:40
20.2032-1(d)(1)	4:14	20.2036-1(c)(2)(ii)	2:285
20.2032-1(d)(2)	4:16	20.2036-1(c)(2)(iii)	2:285
20.2032-1(d)(3)	4:15	20.2036-1(c)(2)(iii)(B)(3)	2:285
20.2032-1(d)(4)	4:17	20.2036-1(c)(2)(iii)(C)	2:285
20.2032-1(f)	4:20, 4:21	20.2036-1(c)(2)(iv)	2:285
20.2032-1(f)(2)	4:20	20.2036-1(c)(3)	2:285
20.2032-1(g)	4:5	20.2037-1(a) to (c)	2:204
20.2032-1(h)	4:9	20.2037-1(b)	2:200, 2:201
20.2032A-3	6:312	20.2037-1(c)(2)	2:202
20.2032A-3(a)	5:2, 5:5, 5:37	20.2037-1(c)(3)	2:204
20.2032A-3(b)(1)	5:20, 5:27, 5:31	20.2037-1(c)(4)	2:204
20.2032A-3(b)(2)	5:25	20.2037-1(d)	2:204
20.2032A-3(c)	5:35, 5:36, 5:45	20.2037-1(e)	2:200, 2:201
20.2032A-3(d)	5:32, 5:33	20.2037-1(f)(1)	2:203
20.2032A-3(e)(1)	5:38, 5:41	20.2038-1(a)	2:206, 2:211, 2:213, 2:214, 2:217, 2:226, 19:91
20.2032A-3(e)(2)	5:38, 5:40	20.2038-1(a)(2)	2:153

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
20.2038-1(a)(3)	2:211, 2:217	20.2042-1(a)(3)	3:207
20.2038-1(b)	2:122, 2:210	20.2042-1(b)	2:37, 2:50, 3:207
20.2038-1(c)	2:210	20.2042-1(b)(1)	2:36, 3:207
20.2038-1(d)	2:213	20.2042-1(b)(2)	2:37, 2:60
20.2038-1(e)	2:122	20.2042-1(c)(1)	2:38, 3:207
20.2039-1(a)	2:283, 2:285, 2:297	20.2042-1(c)(2)	2:42, 2:47, 2:52, 2:53, 2:59
20.2039-1(b)(1)	2:283, 2:284, 2:288, 2:289	20.2042-1(c)(3)	3:207
20.2039-1(b)(1)(i)	2:283	20.2042-1(c)(4)	2:49, 2:52
20.2039-1(b)(1)(ii)	2:283, 2:291	20.2042-1(c)(5)	2:36, 2:60, 2:61
20.2039-1(b)(2)	2:284, 2:288, 2:289, 2:291	20.2042-1(c)(6)	2:45, 2:57, 2:58, 2:59
20.2039-1(c)	2:294, 2:295	20.2043-1(a)	2:121, 2:127
20.2039-1(d)	2:283, 2:292, 2:293	20.2043-1(b)	2:131, 6:72
20.2039-1(e)	2:285	20.2044-1(e)	6:189
20.2040-1(a)(2)	2:74, 2:76	20.2053-1(a)(1)	6:2, 6:10
20.2040-1(b)	2:71, 2:73	20.2053-1(a)(1)(iii)	6:2
20.2040-1(c)	2:77	20.2053-1(b)(1)	6:2
20.2040-1(c)(2)	2:246	20.2053-1(b)(2)	6:3, 6:8, 6:21, 6:39, 6:61, 22:47
20.2041(c)(2)	2:260	20.2053-1(b)(3)	6:3, 6:6, 6:34, 10:75
20.2041-1(a)	2:228	20.2053-1(b)(3)(i)	6:3
20.2041-1(b)	2:184, 2:228	20.2053-1(b)(3)(ii)	6:3
20.2041-1(b)(1)	2:230, 2:268	20.2053-1(b)(3)(iii)	6:3
20.2041-1(b)(2)	2:228, 2:230, 19:91	20.2053-1(b)(3)(iv)	6:3
20.2041-1(b)(3)	2:243	20.2053-1(c)	6:10
20.2041-1(c)(1)	2:237, 2:245, 19:91	20.2053-1(d)(1)	6:81
20.2041-1(c)(1)(a)	2:240, 2:245	20.2053-1(d)(3)	6:3
20.2041-1(c)(1)(b)	2:245	20.2053-1(d)(4)	6:4
20.2041-1(c)(2)	2:190, 2:191, 2:230, 2:246, 2:247, 2:248, 2:249, 2:252, 2:255, 2:256, 2:260, 2:261	20.2053-1(d)(4)(i)	6:3
20.2041-1(d)	2:278	20.2053-1(d)(4)(ii)	6:3
20.2041-1(e)	2:235, 2:236	20.2053-1(d)(5)(i)	6:3
20.2041-2(b)	2:263	20.2053-1(d)(5)(ii)	6:3
20.2041-2(c)	2:277	20.2053-2	6:12
20.2041-2(d)	2:279	20.2053-3(a)	6:2, 6:14, 6:22, 6:24, 6:30, 6:53, 22:47
20.2041-2(e)	2:280	20.2053-3(b)	6:21
20.2041-2(f)	2:278	20.2053-3(b)(1)	6:3, 6:17, 6:55
20.2041-3(a)(1)	2:266	20.2053-3(b)(2)	6:3, 6:19
20.2041-3(b)	2:272	20.2053-3(b)(3)	6:22
20.2041-3(c)(2)	2:265, 14:129	20.2053-3(c)(1)	6:3, 6:24
20.2041-3(c)(3)	2:264	20.2053-3(c)(2)	6:24, 6:55
20.2041-3(d)	2:276	20.2053-3(c)(3)	6:24
20.2041-3(d)(1)	2:267	20.2053-3(d)	6:16
20.2041-3(d)(3)	2:243, 2:268, 2:274	20.2053-3(d)(1)	6:43
20.2041-3(d)(4)	2:268, 2:275	20.2053-3(d)(2)	6:39
20.2041-3(d)(5)	2:275	20.2053-3(d)(3)	6:3
20.2041-3(d)(6)(i)	2:276	20.2053-4	6:3, 6:50, 6:51, 6:61, 6:72, 6:89, 6:90
20.2041-3(e)(1)	2:273, 19:89	20.2053-4(c)(1)	6:3, 6:4
20.2041-3(e)(1)(ii)	19:89	20.2053-4(c)(2)	6:4
20.2041-3(e)(2)	2:273	20.2053-4(d)(1)	6:3
20.2042(c)(2)	2:40	20.2053-4(d)(2)	6:3
20.2042(c)(4)	2:40	20.2053-4(d)(3)	6:3
20.2042-1	2:30, 3:185	20.2053-4(d)(4)	6:3
20.2042-1(a)(1)	2:31	20.2053-4(d)(5)	6:3
		20.2053-4(d)(6)(i)	6:3

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
20.2053-4(d)(6)(ii)	6:3	20.2055-2(f)(2)(iii)	6:270
20.2053-4(d)(6)(iii)	6:3	20.2055-2(f)(2)(iv)	6:274, 6:275, 16:109
20.2053-5	6:90	20.2055-2(f)(2)(v)	6:274
20.2053-6(a)	6:62	20.2055-2(f)(2)(vi)	6:275
20.2053-6(b)	6:63	20.2055-2(f)(4)	6:272
20.2053-6(c)	6:66	20.2055-3(a)	6:298
20.2053-6(d)	6:67	20.2055-3(b)	6:132, 6:133, 6:297, 6:299
20.2053-6(e)	6:40	20.2055-3(b)(1)(i)	6:133
20.2053-6(f)	6:68, 6:69, 6:70	20.2055-3(b)(1)(ii)	6:133
20.2053-6(g)	6:3	20.2055-5(a)	6:242
20.2053-7	2:75, 2:87, 3:76, 6:85, 6:86, 6:87, 8:25, 8:57	20.2055-5(b)	6:242
20.2053-8	6:11, 6:22	20.2055-5(b)(1)	6:240
20.2053-8(a)	6:11, 6:26	20.2055-5(c)	6:239
20.2053-8(b)	6:11, 6:15, 6:26	20.2056(d)(1)	6:122
20.2053-8(c)	6:11	20.2056A-1 to 20.2056A-13	6:221
20.2053-8(d)	6:11, 6:15, 6:22	20.2056A-1(c)	6:221
20.2053-9(b)(1)	6:300	20.2056A-2(d)	7:57
20.2053-9(c)	6:300	20.2056A-2(d)(1)(B)	7:57
20.2054-1	6:93	20.2056A-2(d)(1)(C)	7:57
20.2055-1(a)	6:232, 6:233, 6:238, 6:239, 6:293, 16:88	20.2056A-2(d)(1)(i)(B)(4)	6:224
20.2055-1(a)(4)	6:239	20.2056A-2(d)(1)(i)(C)(5)	6:224
20.2055-1(c)	6:234	20.2056A-2(d)(1)(iv)	6:223, 6:224, 7:57
20.2055-2(2)(iv)	6:274	20.2056A-2(d)(1)(iv)(A)	6:223
20.2055-2(b)	6:251, 21:18	20.2056A-2(d)(1)(iv)(B)	6:223
20.2055-2(b)(1)	6:251, 6:259, 16:118	20.2056A-2(d)(3)	6:225
20.2055-2(c)	6:245	20.2056A-2(d)(3)(i)	6:225
20.2055-2(c)(1)(i)	6:248	20.2056A-2(d)(3)(iii)	6:225
20.2055-2(c)(2)	6:244	20.2056A-3(c)	6:221
20.2055-2(d)	6:249	20.2056A-4	6:226
20.2055-2(e)	6:252	20.2056A-4(b)	6:227
20.2055-2(e)(1)	6:236, 6:252, 6:256	20.2056A-4(b)(1)	6:229
20.2055-2(e)(2)	6:278, 16:108	20.2056A-4(b)(6)	6:219
20.2055-2(e)(2)(i)	6:278	20.2056A-4(b)(7)(iii)	6:229
20.2055-2(e)(2)(ii)	6:271	20.2056A-4(c)	6:229
20.2055-2(e)(2)(iii)	6:271	20.2056A-4(c)(1)	6:229
20.2055-2(e)(2)(v)	6:239, 6:263, 6:269	20.2056A-4(c)(2)	6:227
20.2055-2(e)(2)(vi)	16:108	20.2056A-4(c)(3)	6:227, 6:229
20.2055-2(e)(2)(vi)(a)	6:274, 6:275, 16:110	20.2056A-4(c)(4)	6:229
20.2055-2(e)(2)(vi)(b)	6:274, 6:275	20.2056A-4(d)	6:227
20.2055-2(e)(2)(vi)(c)	6:274, 6:275	20.2056A-5(c)	6:221
20.2055-2(e)(2)(vi)(d)	6:274, 6:275, 16:109	20.2056A-5(c)(1)	7:54
20.2055-2(e)(2)(vi)(e)	6:274	20.2056A-5(c)(2)	7:53
20.2055-2(e)(2)(vi)(f)	6:274	20.2056A-5(c)(3)(i)	7:55
20.2055-2(e)(2)(vi)(g)	6:274	20.2056A-5(c)(3)(ii)	7:55
20.2055-2(e)(2)(vi)(h)	6:265, 6:274	20.2056A-5(c)(3)(iii)	7:55
20.2055-2(e)(3)	6:252, 6:255	20.2056A-5(c)(3)(iv)	7:55
20.2055-2(e)(vi)	6:273	20.2056A-6(c)(4)	7:62
20.2055-2(e)(vi)(a)	6:274	20.2056A-6(c)(5)(i)	7:62
20.2055-2(f)(1)	6:265, 6:270, 6:272, 6:274	20.2056A-7(a)(1)	7:36
20.2055-2(f)(2)	6:265	20.2056A-10(a)	6:231
		20.2056A-10(a)(2)	7:63
		20.2056(a)-1(a)	6:102, 6:151, 6:217

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
20.2056(a)-1(b)	6:102, 6:104	20.2056(b)-6(c)(3)	6:166
20.2056(a)-1(b)(1)(ii)	6:101	20.2056(b)-6(d)	6:166
20.2056(a)-1(b)(1)(iv)	6:101	20.2056(b)-6(e)(4)	6:166
20.2056(a)-2(a)	6:126	20.2056(b)-7(b)(2)(ii)	6:206, 19:50
20.2056(a)-2(b)(1)	6:126	20.2056(b)-7(b)(4)	19:56
20.2056(a)-2(b)(2)	6:106, 6:126	20.2056(b)-7(b)(4)(i)	6:201, 7:27
20.2056(a)-2(b)(3)	6:126	20.2056(b)-7(b)(4)(ii)	6:194
20.2056(a)-2(b)(4)	6:126	20.2056(b)-7(d)(3)(ii)	6:205
20.2056(b)-1(b)	6:153	20.2056(b)-7(e)	6:148
20.2056(b)-1(c)	6:152	20.2056(b)-7(e)(1)	6:196
20.2056(b)-1(e)(3)	6:156	20.2056(b)-7(e)(2)	6:148, 6:196
20.2056(b)-1(f)	6:152, 6:156	20.2056(b)-7(e)(3)	6:196
20.2056(b)-1(g)	6:152, 6:156, 6:160	20.2056(b)-7(e)(4)	6:196
20.2056(b)-2(b)	6:157	20.2056(b)-7(e)(5)(ii)	6:196
20.2056(b)-2(d)	6:157	20.2056(b)-7(e)(5)(ii)(A)	6:196
20.2056(b)-3(a)	6:164	20.2056(b)-7(e)(5)(ii)(B)	6:196
20.2056(b)-3(b)	6:164	20.2056(b)-7(e)(5)(iii)	6:196
20.2056(b)-3(c)	6:165	20.2056(b)-8(a)	6:186
20.2056(b)-3(d)	6:165	20.2056(b)-8(a)(1)	6:185
20.2056(b)-4(a)	6:131	20.2056(b)-8(a)(2)	6:185
20.2056(b)-4(b)	6:146, 6:149	20.2056(b)-8(a)(3)	6:185
20.2056(b)-4(b)(3)	6:51	20.2056(b)-8(b)	6:187
20.2056(b)-4(c)(2)	6:137	20.2056(b)-9	6:103, 6:307
20.2056(b)-4(c)(3)	6:137	20.2056(b)-10	6:186
20.2056(b)-4(c)(4)	6:138	20.2056(c)-1	6:107, 6:151
20.2056(b)-4(d)	6:132, 6:133, 6:297	20.2056(c)-1(a)(6)	6:107
20.2056(b)-4(d)(1)(i)	6:133	20.2056(c)-2	6:151
20.2056(b)-4(d)(1)(ii)	6:133	20.2056(c)-2(a)	6:106, 6:121, 6:160
20.2056(b)-4(e)	6:131	20.2056(c)-2(b)	2:143
20.2056(b)-5(a)	6:167	20.2056(c)-2(b)(1)	6:162
20.2056(b)-5(b)	6:169, 6:170	20.2056(c)-2(c)	6:120, 6:154
20.2056(b)-5(c)	6:170	20.2056(c)-2(d)(1)	6:112
20.2056(b)-5(d)	6:169	20.2056(c)-2(d)(2)	6:113, 6:115, 6:116, 6:236
20.2056(b)-5(e)	6:167, 6:178	20.2056(c)-2(e)	6:105
20.2056(b)-5(f)(1)	6:167, 6:171	20.2056(c)-3	6:151
20.2056(b)-5(f)(2)	6:171, 6:174	20.2101-1	8:2
20.2056(b)-5(f)(3)	6:174	20.2102-1(a)	8:64
20.2056(b)-5(f)(4)	6:174, 6:197	20.2103-1	2:16, 8:21, 8:52
20.2056(b)-5(f)(5)	6:171, 6:174	20.2104-1	8:31
20.2056(b)-5(f)(6)	6:172	20.2104-1(a)(1)	8:24
20.2056(b)-5(f)(7)	6:171, 6:192	20.2104-1(a)(2)	8:26
20.2056(b)-5(f)(8)	6:168, 6:176, 6:193	20.2104-1(a)(5)	8:38
20.2056(b)-5(f)(9)	6:167	20.2104-1(a)(7)	8:42, 8:44
20.2056(b)-5(g)(1)(i)	6:183	20.2104-1(b)	8:23
20.2056(b)-5(g)(2)	6:178	20.2105-1	8:31, 8:44
20.2056(b)-5(g)(3)	6:178, 6:183	20.2105-1(a)(1)	8:24
20.2056(b)-5(g)(4)	6:178, 6:180, 6:183	20.2105-1(b)	8:29
20.2056(b)-5(g)(5)	6:180	20.2105-1(f)	8:38
20.2056(b)-5(j)	6:181, 6:183	20.2105-1(g)	8:51
20.2056(b)-6(a)	6:166	20.2105-1(k)	8:43, 8:44
20.2056(b)-6(b)	6:166	20.2105-1(l)	8:44
20.2056(b)-6(c)(2)	6:166	20.2106-1(a)(1)	8:25

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
20.2106-1(a)(2)(ii)	8:54	20.6081-1(b)	9:21, 9:31, 12:64
20.2106-1(b)	8:56, 8:58	20.6081-1(c)	9:21, 10:25, 12:64
20.2106-2(a)(1)	8:54	20.6081-1(d)	9:31, 9:36
20.2106-2(a)(2)	8:52	20.6091-1(a)	9:22
20.2106-2(b)	8:59	20.6151-1	10:22
20.2106-2(c)	8:52	20.6151-1(c)	10:24
20.2107-1(a)	8:2, 8:5	20.6161-1(a)	10:27
20.2107-1(b)(1)	8:32	20.6161-1(a)(1)	10:27
20.2107-1(b)(1)(i)	8:5	20.6161-1(a)(2)	10:26, 10:27
20.2107-1(b)(1)(ii)	8:31	20.6161-1(b)	10:29, 10:52, 10:53, 10:83
20.2107-1(b)(1)(iii)(a)	8:31	20.6161-1(c)(1)	10:25
20.2107-1(b)(1)(iii)(b)	8:31	20.6161-1(c)(2)	10:25
20.2107-1(b)(1)(iii)(d)	8:33	20.6161-1(c)(3)	10:25
20.2107-1(b)(2)	8:31	20.6161-1(c)(4)	10:25
20.2107-1(d)(1)(ii)	8:5	20.6163-1(a)	10:31
20.2132A-8(a)(2)	2:136	20.6163-1(b)	10:31
20.2203-1	10:1	20.6163-1(c)	10:31
20.2204-1	10:20	20.6165-1(a)	10:29
20.2204-1(a)	10:20	20.6165-1(b)	10:31
20.2204-2	10:21	20.6166-1(a)	10:64, 10:67
20.2204-3	10:21	20.6166-1(b)	10:64, 10:67
20.2205-1	10:14, 10:15, 10:16	20.6166-1(b)(5)	10:64
20.2207-1	10:16	20.6166-1(b)(6)	10:64
20.2207A-1(a)(1)	10:18	20.6166-1(c)	10:64, 10:67
20.2207A-1(a)(2)	10:18	20.6166-1(c)(1)	10:56
20.2207A-1(a)(3)	10:18	20.6166-1(c)(2)	10:54
20.2207A-1(b)	10:18, 14:76	20.6166-1(c)(3)	10:54, 10:56
20.2207A-1(c)	10:18	20.6166-1(d)	10:68
20.2208-1	8:20	20.6166-1(e)(1)	10:56
20.2209-1	8:20	20.6166-1(e)(2)	10:32
20.2402-1(c)(2)	2:54	20.6166-1(f)	10:70, 10:71
20.6001-1(a)	9:11	20.6166A-3(f)	10:45
20.6001-1(b)	9:11, 9:12	20.6314-1	10:23
20.6001-1(c)	9:14	20.6324A-1(a)	10:64
20.6001-1(d)	9:14	20.6324A-1(b)(1)	10:64
20.6011-1(b)	9:3	20.6324A-1(e)	10:64
20.6018-1(a)	9:1	20.6325-1(a)	12:93, 12:94
20.6018-1(b)	9:2	20.6325-1(b)(1)	12:94
20.6018-2	9:3, 9:5, 9:34	20.6325-1(b)(3)	12:94
20.6018-3(c)(6)	4:6	20.6325-1(c)	12:95
20.6018-3(c)(7)	2:124	20.7520-1	3:220
20.6018-4	9:13	20.7520-1(a)(1)	3:213
20.6018-4(d)	2:124	20.7520-1(b)(1)(i)	3:215, 17:145
20.6018-4(e)	4:1, 4:6	20.7520-1(b)(1)(ii)	3:222
20.6018-4(f)	2:124	20.7520-1(b)(2)	17:147
20.6036-2	11:4	20.7520-1T(b)(2)	3:225
20.6061-1	9:15	20.7520-2(a)(2)	3:223, 3:232, 3:235
20.6065-1(a)	9:15	20.7520-2(a)(3)	3:236, 3:237
20.6065-1(b)	9:15	20.7520-2(a)(4)(i)	3:240, 17:151
20.6075-1	9:18	20.7520-2(a)(4)(ii)	3:240, 17:151
20.6081-1	9:21	20.7520-2(a)(4)(iii)	3:240, 17:151
20.6081-1(a)	9:21	20.7520-2(a)(4)(iv)	3:240, 17:151

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
20.7520-2(a)(4)(v) .....	3:240, 17:151	25.2503-4(c) .....	16:64, 16:66
20.7520-2(b)(1) .....	3:238	25.2503-6(c) .....	16:13
20.7520-2(b)(2) .....	3:237	25.2504-1(a)(1) .....	17:179
20.7520-2(b)(3) .....	3:239	25.2504-1(b) .....	17:178
20.7520-2(c) .....	3:239	25.2504-1(d) .....	6:209, 17:180, 17:192
20.7520-3 .....	3:220	25.2504-2(a) .....	6:209, 17:180, 17:192
20.7520-3(a)(1) .....	3:228	25.2504-2b .....	16:185
20.7520-3(a)(4) .....	3:228	25.2505-2(b) .....	7:12
20.7520-3(a)(5) .....	3:228	25.2505-2(c)(1) .....	7:12
20.7520-3(a)(6) .....	3:228	25.2505-2(c)(2) .....	7:12
20.7520-3(a)(7) .....	3:228	25.2505-2(d)(3) .....	7:12
20.7520-3(a)(8) .....	3:228	25.2511-1(a) .....	14:2, 14:7, 14:18, 14:151, 16:55
20.7520-3(a)(9) .....	3:228	25.2511-1(c) .....	14:2, 14:70, 14:94
20.7520-3(b) .....	2:204	25.2511-1(c)(2) .....	14:94
20.7520-3(b)(1)(c) .....	3:220	25.2511-1(d) .....	14:153
20.7520-3(b)(1)(ii) .....	3:220	25.2511-1(e) .....	17:156
20.7520-3(b)(2) .....	2:285, 16:118	25.2511-1(g)(1) .....	14:9, 14:12, 14:18, 14:110
20.7520-3(b)(2)(v) .....	3:220	25.2511-1(g)(2) .....	2:254, 2:261, 14:110, 14:119
20.7520-3(b)(3) .....	2:150, 6:266	25.2511-1(h) .....	14:2
20.7520-3(b)(3)(i) .....	3:207, 3:225, 3:226	25.2511-1(h)(1) .....	13:2, 14:7, 14:8, 14:16, 16:55, 18:38, 21:10
20.7520-3(b)(3)(ii) .....	2:54, 2:204, 3:226	25.2511-1(h)(4) .....	14:84, 14:155
20.7520-3(b)(3)(iii) .....	7:26	25.2511-1(h)(8) .....	14:98
20.7520-3(b)(4) .....	3:220, 3:226	25.2511-1(h)(9) .....	14:99
20.7520-3(b)(c) .....	3:220	25.2511-1(h)(10) .....	14:100
20.7520-3(b)(ii) .....	3:220	25.2511-2(a) .....	13:1, 14:21
20.7520-3(c) .....	3:226	25.2511-2(b) .....	2:170, 14:4, 14:22, 14:24, 14:25, 14:55, 14:56, 14:105, 14:107, 14:109, 14:160, 17:138
20.20552(e)(2)(vi) .....	6:288	25.2511-2(c) .....	14:21, 14:22, 14:23, 14:25, 14:56, 14:102, 14:109, 16:79, 16:105, 16:119, 17:138
22.0(a) .....	5:90	25.2511-2(d) .....	14:105, 17:138
22.0(a)(1) .....	5:90	25.2511-2(e) .....	14:25, 14:105, 14:109, 14:118, 17:138
22.0(b) .....	5:68	25.2511-2(f) .....	13:1, 14:3, 14:5, 14:16, 14:105, 14:121, 14:122, 16:119, 17:138
25.0-1(b) .....	13:1, 13:2, 14:16	25.2511-2(g) .....	14:105
25.23(a)-1(e) .....	16:140	25.2511-2(h) .....	14:30
25.27-2-3(d)(2) .....	17:93	25.2511-2(j) .....	14:122, 18:20, 18:27
25.2207A-1(b)(1) .....	14:113	25.2511-3(b) .....	15:5, 15:6
25.2501 et seq. ....	13:9	25.2511-3(b)(1) .....	15:5
25.2501-1(a) .....	14:13	25.2511-3(b)(2) .....	15:5
25.2501-1(a)(5) .....	14:156	25.2511-3(b)(3) .....	15:5
25.2501-1(b) .....	14:14, 15:3	25.2511-3(b)(4)(i) .....	15:5
25.2501-1(c) .....	14:14	25.2511-3(b)(4)(ii) .....	15:5
25.2501-1(d) .....	14:15, 15:3	25.2511-3(b)(4)(iv) .....	15:5
25.2502-2 .....	18:31	25.2512-1 .....	3:4, 3:5, 3:7, 3:13, 3:47, 17:1, 17:103, 17:176, 21:3, 22:34
25.2503-1 .....	16:16, 18:5	25.2512-2(a) .....	17:138
25.2503-2 .....	14:16	25.2512-2(b)(1) .....	2:257, 17:96
25.2503-2(a) .....	18:38	25.2512-2(c) .....	3:99
25.2503-2(f)(2) .....	18:4	25.2512-2(d) .....	3:100
25.2503-3 .....	14:7, 16:55, 18:5	25.2512-2(e) .....	3:102, 3:104, 3:109, 17:142, 22:13
25.2503-3(a) .....	16:16, 16:19, 16:20, 16:22	25.2512-2(f) .....	3:127, 3:141, 17:139
25.2503-3(b) .....	14:7, 16:16, 16:19, 16:20, 16:50		
25.2503-3(c) .....	16:16, 16:23, 16:30, 16:52		
25.2503-4(b) .....	16:57, 16:60		
25.2503-4(b)(1) .....	16:61		
25.2503-4(b)(2) .....	16:58		

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
25.2512-2(h)	3:141	25.2514-3(c)(5)	14:121
25.2512-3	3:141, 17:143	25.2514-3(c)(7)	14:121
25.2512-4	2:26, 3:194, 3:195, 3:199, 3:201, 17:144	25.2514-3(d)	14:141
25.2512-5	17:153, 17:154	25.2515-1(a)(3)	14:96
25.2512-5(a)	17:145	25.2516-1(a)	14:42
25.2512-5(a)(2)	17:166	25.2516-2	14:42
25.2512-5(d)	3:227	25.2518(e)(5)	14:72
25.2512-5(d)(1)	17:145	25.2518-1(b)	14:79
25.2512-5(d)(2)	16:54, 17:153	25.2518-1(c)(1)	14:61
25.2512-5(d)(2)(v)(A)	17:158	25.2518-1(c)(2)	14:67
25.2512-5(d)(4)	3:227, 17:148	25.2518-1(c)(3)	14:61
25.2512-5(d)(v)(B)	17:162	25.2518-2(2)(c)(i)	14:82
25.2512-5(f)	17:154	25.2518-2(c)(2)	14:63
25.2512-5T(d)(2)(iii)	3:253	25.2518-2(c)(3)	14:81
25.2512-5T(d)(2)(iv)(A)	3:245	25.2518-2(c)(3)(i)	14:63
25.2512-5T(d)(2)(iv)(C)	3:249, 3:250	25.2518-2(c)(4)	2:78
25.2512-5T(d)(4)	3:231	25.2518-2(c)(4)(i)	2:85, 14:82
25.2512-6	17:170, 17:173	25.2518-2(c)(4)(ii)	2:85
25.2512-6(a)	2:156, 17:169, 17:170, 17:171	25.2518-2(c)(4)(iii)	2:85, 14:84, 14:85, 14:86
25.2512-6(b)	3:136, 17:138	25.2518-2(c)(5)	2:85, 14:82, 14:83, 14:84
25.2512-7	17:5	25.2518-2(d)(1)	14:65, 14:74, 14:86
25.2512-8	14:12, 14:39, 14:40, 14:41, 14:46, 14:162, 17:1, 18:38	25.2518-2(d)(2)	14:78, 14:85
25.2513-1	16:183	25.2518-2(d)(3)	14:70, 14:94
25.2513-1(b)	16:176	25.2518-2(d)(4)	14:70, 14:85
25.2513-1(b)(1)	16:176	25.2518-2(e)(2)	14:72, 14:85
25.2513-1(b)(3)	16:176	25.2518-2(e)(3)	14:60
25.2513-1(b)(4)	16:176, 16:184, 19:29	25.2518-2(e)(3)(ii)	6:246
25.2513-1(b)(5)	16:176	25.2518-2(e)(5)	14:79
25.2513-1(c)	16:176, 18:18	25.2518-3	14:92
25.2513-2	18:4	25.2518-3(a)(1)	14:150
25.2513-2(a)(1)	16:178	25.2518-3(a)(1)(i)	14:85
25.2513-2(b)(1)(i)	16:28	25.2518-3(a)(1)(ii)	6:246, 14:86
25.2513-2(c)	16:178	25.2518-3(a)(1)(iii)	2:276
25.2513-3	16:179	25.2518-3(a)(2)	14:87
25.2513-4	16:180	25.2518-3(b)	2:8, 6:246, 14:150
25.2514-1(b)(1)	14:124, 14:125	25.2518-3(c)	14:86, 14:90
25.2514-1(b)(2)	14:124, 14:147	25.2518-3(d)	2:276, 14:79, 14:86, 14:87
25.2514-1(b)(3)	14:125	25.2518-3(a)-(1)(i)	14:87
25.2514-1(c)	14:126, 14:128	25.2519-1(a)	16:173
25.2514-1(c)(1)	2:260, 14:126	25.2519-1(b)	16:174
25.2514-1(c)(2)	2:230, 2:260, 14:128, 16:181	25.2519-1(c)(1)	14:113, 16:174
25.2514-1(d)	14:126, 14:143	25.2519-1(c)(1)(g)	14:76
25.2514-1(e)	2:231, 14:142	25.2519-1(c)(4)	14:76
25.2514-2	14:145	25.2519-1(g)	6:115, 6:190, 14:19, 14:113, 16:173
25.2514-2(c)	14:145	25.2521-1(b)	17:178
25.2514-3	14:146	25.2522(a)(4)	6:239
25.2514-3(b)	14:138, 14:139	25.2522(c)-3(c)(2)(vi)	16:108
25.2514-3(b)(2)	2:231, 14:5, 14:25, 14:109, 14:127, 14:129, 14:139	25.2522(a)-1(a)	16:78, 16:88, 16:89, 16:92
25.2514-3(c)(1)	14:148	25.2522(a)-1(b)(4)	16:82
25.2514-3(c)(4)	14:146, 14:148, 16:46	25.2522(b)-1(a)(1)	16:86
		25.2522(b)-1(a)(2)	16:86
		25.2522(c)-2	16:85

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
25.2522(c)-3(b)(1) .....	6:259, 16:48, 16:96, 16:118	25.2523(e)-1(f)(2).....	16:161
25.2522(c)-3(b)(2).....	16:96	25.2523(e)-1(f)(3) .....	16:161, 16:162
25.2522(c)-3(c).....	16:100, 16:105, 16:108	25.2523(e)-1(f)(4) .....	16:161, 16:162
25.2522(c)-3(c)(1).....	16:117	25.2523(e)-1(f)(7).....	16:161
25.2522(c)-3(c)(2).....	16:97	25.2523(e)-1(g).....	16:163
25.2522(c)-3(c)(2)(i) .....	16:130	25.2523(e)-1(g)(1)(i).....	16:163
25.2522(c)-3(c)(2)(ii).....	16:131	25.2523(e)-1(g)(1)(ii) .....	16:163
25.2522(c)-3(c)(2)(iii).....	16:131	25.2523(e)-1(g)(1)(iii).....	16:163
25.2522(c)-3(c)(2)(v).....	16:123, 16:126	25.2523(e)-1(g)(2) .....	16:163
25.2522(c)-3(c)(2)(vi) .....	16:108	25.2523(e)-1(g)(4).....	16:60
25.2522(c)-3(c)(2)(vi)(a) .....	16:109	25.2523(e)-1(g)(5) .....	16:163
25.2522(c)-3(c)(2)(vi)(b).....	16:113	25.2523(f)-1(a)(1).....	16:165
25.2522(c)-3(c)(2)(vi)(c) .....	16:113	25.2523(f)-1(b)(2).....	16:168
25.2522(c)-3(c)(2)(vi)(d).....	16:114	25.2523(f)-1(b)(3)(i) .....	16:169
25.2522(c)-3(c)(2)(vi)(e).....	16:114	25.2523(f)-1(c)(1)(i).....	16:166
25.2522(c)-3(c)(2)(vi)(f) .....	16:114	25.2523(f)-1(c)(1)(ii) .....	16:166
25.2522(c)-3(c)(2)(vii).....	17:93	25.2523(f)-1(c)(1)(iii) .....	16:166
25.2522(c)-3(c)(2)(vii)(a) .....	16:116	25.2523(f)-1(c)(1)(iv) .....	16:166
25.2522(c)-3(c)(2)(vii)(b).....	16:116	25.2523(f)-1(c)(2) .....	16:166
25.2522(c)-3(c)(2)(vii)(c) .....	16:116	25.2523(f)-1(c)(3)(i).....	16:171
25.2522(c)-3(c)(2)(vii)(d).....	16:116	25.2523(f)-1(c)(3)(ii) .....	16:171
25.2522(c)-3(c)(2)(vii)(e) .....	16:116	25.2523(f)-1(c)(3)(iii) .....	16:171
25.2522(c)-3(c)(2)(vi) and (vii).....	16:110	25.2523(f)-1(e) .....	16:166
25.2522(c)-3(d)(2)(iv).....	16:115	25.2523(f)-1(f) .....	2:116
25.2522(c)-3(d)(2)(v).....	16:97, 16:105, 16:116	25.2523(g)-1(a)(1) .....	16:135
25.2522(c)-3(d)(1) and (2).....	16:123, 16:127	25.2523(g)-1(a)(2) .....	16:135
25.2522(c)-3(d)(1) and (3) .....	16:131	25.2523(g)-1(a)(3) .....	16:135
25.2522(c)-3(d)(iii) .....	16:127	25.2523(g)-1(a)(4) .....	16:135
25.2522(c)-3(c)(1) and (2).....	16:97	25.2523(g)-1(b).....	16:137
25.2523(a)-1.....	16:134	25.2523(i)-1(g)(1)(i).....	16:163
25.2523(a)-1(d).....	16:140, 17:155	25.2701.....	17:35
25.2523(b)-1.....	16:138, 18:4	25.2701-c(c)(3).....	17:37
25.2523(b)-1(b)(1).....	16:142	25.2701-1(a)(2)(iii).....	17:18
25.2523(b)-1(b)(2).....	16:142	25.2701-1(a)(3) .....	17:18
25.2523(b)-1(b)(3).....	16:153	25.2701-1(b)(1) .....	17:16
25.2523(b)-1(b)(5) .....	16:143	25.2701-1(b)(2)(i).....	17:60
25.2523(b)-1(b)(6) .....	16:145	25.2701-1(b)(2)(i)(B)(1).....	17:60
25.2523(b)-1(b)(6)(i), (ii).....	16:142	25.2701-1(b)(2)(i)(B)(2).....	17:60
25.2523(b)-1(b)(6)(vi).....	16:139	25.2701-1(b)(2)(i)(B)(3).....	17:60
25.2523(b)-1(c).....	16:146	25.2701-1(b)(2)(i)(c)(1).....	17:60
25.2523(b)-1(d)(2).....	16:147	25.2701-1(b)(2)(i)(c)(2).....	17:60
25.2523(b)-1(d)(3).....	16:147	25.2701-1(b)(2)(ii)(A) .....	17:60
25.2523(c)-1.....	16:151	25.2701-1(b)(2)(ii)(B) .....	17:60
25.2523(d)-1.....	16:148	25.2701-1(b)(2)(ii)(C) .....	17:60
25.2523(e)-1.....	16:157	25.2701-1(b)(2)(ii)(D) .....	17:60
25.2523(e)-1(a).....	16:156	25.2701-1(b)(2)(ii)(E) .....	17:60
25.2523(e)-1(a)(1) .....	16:157	25.2701-1(b)(3)(ii) .....	17:60
25.2523(e)-1(a)(2) .....	16:157	25.2701-1(b)(3)(iii).....	17:60
25.2523(e)-1(a)(4) .....	16:163	25.2701-1(b)(4) .....	17:24
25.2523(e)-1(b).....	16:158	25.2701-1(c)(3) .....	3:151, 17:40, 17:41
25.2523(e)-1(e).....	16:160	25.2701-1(c)(4) .....	17:42
25.2523(e)-1(f)(1).....	16:161	25.2701-1(d)(2) .....	3:156

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
25.2701-2(a)(3)	17:32	25.2701-3(c)(3)	17:36
25.2701-2(a)(4)	17:33, 17:43	25.2701-3(c)(3)(i)(A)	17:48
25.2701-2(a)(5)	17:32	25.2701-3(c)(3)(i)(B)	17:48
25.2701-2(b)	17:65	25.2701-3(c)(3)(i)(C)	17:48
25.2701-2(b)(2)	17:21	25.2701-3(c)(3)(ii)	17:48
25.2701-2(b)(3)(i)(A)	17:60	25.2701-3(c)(4)(iv)	17:47
25.2701-2(b)(4)(2)(B)	17:26	25.2701-3(d)	17:43, 17:44, 17:45, 17:47
25.2701-2(b)(4)(I)	17:25	25.2701-4	12:18
25.2701-2(b)(4)(ii)(A)	17:26	25.2701-4(b)(1)	17:50, 17:54
25.2701-2(b)(4)(iii)	17:27	25.2701-4(b)(1)(i)	17:50
25.2701-2(b)(4)(iv)(A)	17:28	25.2701-4(b)(1)(ii)	17:50
25.2701-2(b)(4)(iv)(B)	17:29	25.2701-4(b)(2)	17:50
25.2701-2(b)(5)	3:156	25.2701-4(b)(2)(i)	17:50
25.2701-2(b)(5)(i)	17:43, 17:75	25.2701-4(b)(2)(ii)	17:50
25.2701-2(b)(5)(ii)	3:159	25.2701-4(b)(3)(i)	17:54
25.2701-2(b)(5)(ii)(B)	17:31	25.2701-4(b)(3)(ii)(A)	17:51
25.2701-2(b)(5)(iii)	17:31	25.2701-4(b)(3)(ii)(B)(1)	17:51
25.2701-2(c)(1)	17:36	25.2701-4(b)(3)(ii)(B)(2)	17:51
25.2701-2(c)(2)	17:37, 17:38	25.2701-4(b)(3)(ii)(C)	17:51
25.2701-2(c)(2)(i)	17:37	25.2701-4(b)(3)(ii)(C)(1)	17:51
25.2701-2(c)(2)(ii)	17:37	25.2701-4(b)(3)(ii)(C)(2)	17:51
25.2701-2(c)(4)	17:38	25.2701-4(c)	17:38
25.2701-2(c)(5)	17:36, 17:37	25.2701-4(c)(1)(i)(A)	17:55
25.2701-2(c)(5)(i)	17:36, 17:38	25.2701-4(c)(1)(ii)(A)	17:55
25.2701-2(c)(5)(ii)	17:36, 17:38	25.2701-4(c)(1)(ii)(B)	17:55
25.2701-2(c)(5)(iii)	17:36, 17:38	25.2701-4(c)(1)(ii)(C)(1)	17:55
25.2701-2(c)(5)(iv)	17:36, 17:38	25.2701-4(c)(1)(ii)(C)(2)	17:55
25.2701-2(c)(5)(v)	17:36, 17:38	25.2701-4(c)(1)(ii)(C)(3)	17:55
25.2701-2(c)(5)(vi)(A)	17:38	25.2701-4(c)(3)	17:55
25.2701-2(c)(5)(vi)(B)(1)	17:38	25.2701-4(c)(4)	17:55
25.2701-2(c)(5)(vi)(B)(2)	17:38	25.2701-4(c)(5)	17:55
25.2701-2(d)	17:21, 17:33, 17:37	25.2701-4(c)(6)(i)(A)(2)	17:56
25.2701-3(a)(1)	17:43	25.2701-4(c)(6)(i)(A)(i)	17:56
25.2701-3(a)(1)(iii)	17:69	25.2701-4(c)(6)(ii)	17:56
25.2701-3(a)(2)(i)	17:43, 17:69	25.2701-4(c)(6)(iii)	17:56
25.2701-3(a)(2)(ii)	17:43	25.2701-4(d)	17:53
25.2701-3(a)(2)(iii)	17:43	25.2701-4(d)(1)	17:52
25.2701-3(b)(1)(i)	17:43	25.2701-4(d)(2)	17:52
25.2701-3(b)(1)(ii)	17:43	25.2701-4(d)(3)(i)	17:53
25.2701-3(b)(2)	17:62	25.2701-4(d)(3)(ii)	17:53
25.2701-3(b)(2)(i)(A)	17:43	25.2701-4(d)(3)(ii)(A)	17:53
25.2701-3(b)(2)(i)(B)	17:43	25.2701-4(d)(3)(ii)(B)	17:53
25.2701-3(b)(2)(ii)	17:43	25.2701-4(d)(3)(iii)(A)	17:53
25.2701-3(b)(3)	17:43, 17:62	25.2701-4(d)(3)(iii)(B)	17:53
25.2701-3(b)(4)	17:43	25.2701-4(d)(3)(iii)(C)	17:53
25.2701-3(b)(4)(ii)(A)	17:45	25.2701-4(d)(3)(iii)(D)	17:53
25.2701-3(b)(4)(ii)(B)	17:45	25.2701-4(d)(3)(iii)(E)	17:53
25.2701-3(b)(4)(iii)	17:46	25.2701-4(d)(4)	17:52
25.2701-3(b)(5)(i)	17:44	25.2701-5	7:2
25.2701-3(b)(5)(ii)(A)	17:44	25.2701-5(a)	17:62
25.2701-3(b)(5)(ii)(B)	17:44	25.2701-5(a)(2)	17:64
25.2701-3(c)(2)	17:48	25.2701-5(a)(3)	8:4, 17:64

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
25.2701-5(c)	17:62	25.2702-2(c)(5)(ii)	17:129
25.2701-5(c)(iv)	17:63	25.2702-2(d)	17:79, 17:80, 17:82, 17:91, 17:98, 17:127, 17:128
25.2701-5(e)	17:64	25.2702-3(3)	17:160
25.2701-6(a)(1)	17:75	25.2702-3(b)	17:84
25.2701-6(a)(2)	17:75	25.2702-3(b)(1)(i)	17:84, 17:88, 17:94
25.2701-6(a)(3)	17:75	25.2702-3(b)(1)(ii)(A)	2:285, 17:84
25.2701-6(a)(4)(i)	17:75	25.2702-3(b)(1)(ii)(B)	2:285, 17:84
25.2701-6(a)(4)(ii)(A)	17:75	25.2702-3(b)(1)(iii)	17:84
25.2701-6(a)(4)(ii)(B)	17:75	25.2702-3(b)(2)	17:84
25.2701-6(a)(4)(ii)(C)	17:75	25.2702-3(b)(3)	17:84
25.2701-6(a)(5)(i)(A)	17:76	25.2702-3(b)(4)	17:84, 17:88
25.2701-6(a)(5)(i)(B)	17:76	25.2702-3(c)	17:93
25.2701-6(a)(5)(i)(C)	17:76	25.2702-3(c)(1)(i)	17:93, 17:94
25.2701-6(a)(5)(i)(D)	17:76	25.2702-3(c)(1)(ii)	2:285, 17:93
25.2701-6(a)(5)(ii)(A)	17:76	25.2702-3(c)(1)(iii)	17:93
25.2701-6(a)(5)(ii)(B)	17:76	25.2702-3(c)(2)	17:93
25.2701-6(a)(5)(ii)(C)	17:76	25.2702-3(c)(3)	17:93
25.2701-6(a)(5)(ii)(D)	17:76	25.2702-3(c)(4)	17:88
25.2701-6(a)(5)(ii)(E)	17:76	25.2702-3(d)	17:161
25.2701-6(a)(5)(ii)(F)	17:76	25.2702-3(d)(1)	17:84, 17:85, 17:93
25.2701-6(b)	17:75	25.2702-3(d)(2)	17:84
25.2701-7	17:19, 17:77	25.2702-3(d)(3)	17:84, 17:93
25.2701-8	17:15, 17:35, 17:43	25.2702-3(d)(4)	17:93
25.2702(d)	17:127	25.2702-3(d)(6)	17:88, 17:89, 17:94
25.2702-1	16:125	25.2702-3(d)(6)(i)	17:89
25.2702-1(b)	17:79	25.2702-3(e)	17:84, 17:93, 17:158, 17:161, 17:162
25.2702-1(c)(1)	17:98	25.2702-3(f)(1)(i)	17:95
25.2702-1(c)(3)	17:120	25.2702-3(f)(1)(ii)	17:95
25.2702-1(c)(4)	17:121	25.2702-3(f)(1)(iii)	17:95
25.2702-1(c)(5)	17:122	25.2702-3(f)(1)(iv)	17:95
25.2702-1(c)(6)	17:123	25.2702-3(f)(2)	17:95
25.2702-1(c)(7)	17:124	25.2702-3(f)(3)	17:95
25.2702-2(a)(2)	17:97	25.2702-4(b)	17:125
25.2702-2(a)(2)(i)	17:97	25.2702-4(c)	17:125, 17:126
25.2702-2(a)(2)(ii)	17:97	25.2702-4(d)	17:125, 17:126
25.2702-2(a)(3)	17:80	25.2702-5(a)	17:99, 17:118, 17:125
25.2702-2(a)(4)	17:43, 17:81	25.2702-5(a)(2)	17:100
25.2702-2(a)(5)	17:83, 17:91, 17:161	25.2702-5(b)(1)	17:104, 17:105
25.2702-2(a)(6)	17:82	25.2702-5(b)(2)	17:101
25.2702-2(a)(7)	17:82	25.2702-5(b)(2)(i)(A)	17:101
25.2702-2(a)(8)	17:82	25.2702-5(b)(2)(i)(B)	17:101
25.2702-2(a)(9)	17:133	25.2702-5(b)(2)(i)(C)	17:101
25.2702-2(b)(2)	17:82	25.2702-5(b)(2)(ii)	17:101
25.2702-2(c)(1)	17:127	25.2702-5(b)(2)(iii)	17:101
25.2702-2(c)(2)(i)(A)	17:127	25.2702-5(b)(2)(iv)	17:102
25.2702-2(c)(2)(i)(B)	17:127	25.2702-5(b)(3)	17:104
25.2702-2(c)(2)(ii)	17:127	25.2702-5(c)	17:102, 17:107, 17:109
25.2702-2(c)(3)	17:127	25.2702-5(c)(1)	17:105
25.2702-2(c)(4)(i)	17:128	25.2702-5(c)(2)	17:101
25.2702-2(c)(4)(ii)	17:128	25.2702-5(c)(2)(i)(A)	17:101
25.2702-2(c)(4)(iii)	17:128	25.2702-5(c)(2)(i)(B)	17:101
25.2702-2(c)(5)(i)	17:129		

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
25.2702-5(c)(2)(ii)	17:101	25.2703-1(c)(2)(i)	3:154
25.2702-5(c)(2)(iii)	17:101, 17:111	25.2703-1(c)(2)(ii)	3:154
25.2702-5(c)(2)(iv)	17:102	25.2703-1(c)(2)(iii)	3:154
25.2702-5(c)(3)	17:105	25.2703-1(c)(2)(iv)	3:154
25.2702-5(c)(4)	17:105	25.2703-1(d)	3:154
25.2702-5(c)(5)	17:102	25.2703-1(d)(3)	3:154
25.2702-5(c)(5)(i)	17:105	25.2703-2	3:148, 3:154
25.2702-5(c)(5)(ii)(A)(1), item (i)	17:114	25.2703-2(d)(4)	17:84
25.2702-5(c)(5)(ii)(A)(1), item (ii)	17:114	25.2704	17:35
25.2702-5(c)(5)(ii)(A)(1), item (iii)	17:114	25.2704-1	17:69
25.2702-5(c)(5)(ii)(A)(1), item (iv)	17:114	25.2704-1(a)(1)	17:69
25.2702-5(c)(5)(ii)(A)(2)	17:114	25.2704-1(a)(2)(iii)	17:72
25.2702-5(c)(5)(ii)(B)	17:114	25.2704-1(a)(2)(iv)	17:70
25.2702-5(c)(5)(ii)(C)	17:114	25.2704-1(a)(2)(v)	17:71
25.2702-5(c)(5)(ii)(D)	17:114	25.2704-1(a)(2)(vi)	17:69
25.2702-5(c)(6)	17:105	25.2704-1(a)(3)	17:69
25.2702-5(c)(7)	17:105	25.2704-1(a)(4)	17:69
25.2702-5(c)(7)(i)	17:105, 17:115	25.2704-1(b)	17:69
25.2702-5(c)(7)(ii)	17:115	25.2704-1(c)(1)	17:69
25.2702-5(c)(7)(ii)(A)	17:115	25.2704-1(c)(2)(i)(A)	17:72
25.2702-5(c)(7)(ii)(B)	17:115	25.2704-1(c)(2)(i)(B)	17:72
25.2702-5(c)(7)(ii)(C)	17:115	25.2704-1(c)(2)(ii)	17:73
25.2702-5(c)(7)(iii)(A)(1)	17:115	25.2704-1(c)(2)(iii)	17:74
25.2702-5(c)(7)(iii)(A)(2)	17:115	25.2704-1(d)(2)	17:69
25.2702-5(c)(8)	17:106, 17:128	25.2704-1(f)	17:69, 17:72, 17:73
25.2702-5(c)(8)(i)(A)	17:105	25.2704-2(b)	17:65, 17:66, 17:68
25.2702-5(c)(8)(i)(B)	17:105	25.2704-2(c)	17:65
25.2702-5(c)(8)(i)(C)	17:105	25.2704-2(d)	17:65, 17:66
25.2702-5(c)(8)(ii)(A)	17:105	25.2704-3	17:35, 17:65
25.2702-5(c)(8)(ii)(B)	17:115, 17:116	25.2704-3(b)(1)(i)	17:84
25.2702-5(c)(8)(ii)(C)(1)	17:117	25.6001-1(a)	18:29
25.2702-5(c)(8)(ii)(C)(2), item (i)	17:117	25.6001-1(b)	18:29
25.2702-5(c)(8)(ii)(C)(2), item (ii)	17:117	25.6011-1(b)	18:27
25.2702-5(c)(8)(ii)(C)(2)	17:117	25.6019-1(a)	18:12, 18:27
25.2702-5(c)(8)(ii)(C)(3)	17:117	25.6019-1(d)	16:178
25.2702-5(d)	17:101, 17:115, 17:116, 17:117, 17:125	25.6019-1(g)	18:14
25.2702-5(d)(8)	17:128	25.6019-1(h)	18:16
25.2702-7	17:85, 17:93, 17:104, 17:105	25.6019-2	16:176, 16:178, 18:18
25.2703-1	3:148	25.6019-3(a)	17:187, 18:27
25.2703-1(a)(1)	3:150, 3:152	25.6019-3(b)	14:42, 18:29
25.2703-1(a)(2)	3:153	25.6075-1(d)	18:19
25.2703-1(a)(3)	3:162	25.6081-1	18:23, 18:32
25.2703-1(a)(4)	3:163	25.6091-1	18:24
25.2703-1(b)	22:38	25.6161-1	18:32
25.2703-1(b)(1)(ii)	3:156	25.6161-1(b)	18:32
25.2703-1(b)(1)(iii)	3:156	25.6161-1(c)	18:32
25.2703-1(b)(2)	3:156	25.6165-1	18:32
25.2703-1(b)(3)	3:156, 3:159	25.7520-1(a)	17:145
25.2703-1(b)(4)(i)	3:157	25.7520-1(b)	3:220, 3:227
25.2703-1(b)(4)(ii)	3:157	25.7520-1(b)(1)(i)	3:215, 17:145
25.2703-1(b)(5)	3:160	25.7520-1(b)(1)(ii)	17:147
25.2703-1(c)(1)	3:154, 3:158	25.7520-1(b)(2)	17:147

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
25.7520-1(c)	3:231, 17:148		19:86, 19:87
25.7520-1T(b)(2)	3:225	26.2601-1(b)(4)(i)(C)	19:64, 19:75, 19:85, 19:87
25.7520-2(a)(2)	3:235	26.2601-1(b)(4)(i)(D)	2:153, 19:64, 19:68, 19:80, 19:85, 19:87, 19:93
25.7520-2(a)(3)	17:149	26.2601-1(b)(4)(i)(D)(1)	14:113, 16:122, 19:64, 19:69, 19:70, 19:72, 19:79
25.7520-2(a)(4)(i)	3:240, 17:151	26.2601-1(b)(4)(i)(D)(2)	19:72, 19:79
25.7520-2(a)(4)(ii)	3:240, 17:151	26.2601-1(b)(4)(i)(D), and (E)	19:78
25.7520-2(a)(4)(iii)	3:240, 17:151	26.2601-1(b)(4)(i)(E)	14:113, 14:132, 14:161, 19:64, 19:69, 19:70, 19:75, 19:78
25.7520-2(a)(4)(iv)	3:240, 17:151	26.2601-1(b)(v)(A)	19:91
25.7520-2(a)(4)(v)	3:240, 17:151	26.2601-1(d)(1)	19:48
25.7520-2(b)(1)	17:150	26.2612-1(a)(1)	19:17
25.7520-2(b)(2)	3:232, 3:237	26.2612-1(b)(1)(i)	19:10
25.7520-2(b)(3)	17:150	26.2612-1(c)	19:13
25.7520-2(c)	3:239	26.2612-1(d)	19:115
25.7520-3(a)(1)	3:228	26.2612-1(f)	16:46, 19:10, 19:15
25.7520-3(a)(4)	3:228	26.2631-1(f)	19:35
25.7520-3(a)(5)	3:228	26.2632(c)(2)(i)(B)	19:37
25.7520-3(a)(6)	3:228	26.2632(d)(2)	19:39
25.7520-3(a)(7)	3:228	26.2632-1(a)	19:30
25.7520-3(a)(8)	3:228	26.2632-1(b)(1)	19:32
25.7520-3(a)(9)	3:228	26.2632-1(b)(1)(i)	19:32
25.7520-3(b)(2)	16:118	26.2632-1(b)(1)(ii)	19:32, 19:45
25.7520-3(b)(2)(v)	16:118	26.2632-1(b)(1)(iii)	19:32
25.7520-3(b)(3)	3:227, 17:126	26.2632-1(b)(2)	19:35
25.7520-3(b)(4)	3:227	26.2632-1(b)(2)(i)	19:33, 19:35
26.2601-1(a)(2)	19:63, 19:64	26.2632-1(b)(2)(ii)	19:35
26.2601-1(a)(3)	19:63, 19:64	26.2632-1(b)(2)(iii)	19:35, 19:45
26.2601-1(b)(1)(i)	2:15, 16:122, 19:63, 19:80, 19:81, 19:88, 19:89, 19:90, 19:117	26.2632-1(b)(2)(iii)(B)	19:45
26.2601-1(b)(1)(ii)(B)	19:4	26.2632-1(b)(2)(iii)(C)	19:45
26.2601-1(b)(1)(ii)(C)	19:4	26.2632-1(b)(2)(iii)(E)	19:45
26.2601-1(b)(1)(iv)	19:63	26.2632-1(b)(3)	19:35
26.2601-1(b)(1)(iv)(A)	19:91	26.2632-1(b)(4)	19:35, 19:45
26.2601-1(b)(1)(v)(A)	14:88, 19:83	26.2632-1(b)(4)(i)	19:31, 19:34
26.2601-1(b)(1)(v)(B)	19:90, 19:91	26.2632-1(b)(4)(ii)	19:34
26.2601-1(b)(1)(v)(C)	19:65	26.2632-1(b)(4)(iii)	19:34, 19:35
26.2601-1(b)(1)(v)(D)	19:83, 19:89	26.2632-1(c)	19:36
26.2601-1(b)(2)	19:4	26.2632-1(c)(1)	19:35
26.2601-1(b)(2)(iv)	19:4	26.2632-1(c)(1)(i)	19:35
26.2601-1(b)(2)(v)	19:4	26.2632-1(c)(2)	19:36
26.2601-1(b)(2)(vi)	19:4	26.2632-1(c)(2)(i)	19:35
26.2601-1(b)(3)	19:4	26.2632-1(c)(3)	19:37
26.2601-1(b)(3)(i)	19:4	26.2632-1(c)(4)	19:37
26.2601-1(b)(4)	19:51, 19:66, 19:79	26.2632-1(c)(5)	19:35, 19:36
26.2601-1(b)(4)(B)	19:66	26.2632-1(d)(1)	19:38
26.2601-1(b)(4)(C)	19:66	26.2632-1(d)(2)	19:39, 19:40, 19:56
26.2601-1(b)(4)(D)	19:66	26.2642-1(b)(2)(i)	19:107
26.2601-1(b)(4)(E)	19:79	26.2642-1(c)(1)	19:107
26.2601-1(b)(4)(i)	14:113	26.2642-1(c)(3)	19:104
26.2601-1(b)(4)(i)(A)	19:67	26.2642-1(d)	19:109
26.2601-1(b)(4)(i)(A)(2)	19:90	26.2642-6	19:51, 19:53
26.2601-1(b)(4)(i)(B)	19:4, 19:74, 19:75, 19:85,		

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
26.2642-6(b)	19:51	26.2662-1(d)(1)	19:121
26.2642-6(d)(3)	19:51	26.2662-1(d)(2)	19:121
26.2642-6(d)(4)	19:51	26.2663-2	19:60, 19:62
26.2642-6(d)(5)	19:51	26.2663-2(b)(1)	15:2, 16:77, 19:60, 19:61
26.2642-6(d)(5)(ii)	19:51	26.2663-2(b)(2)	19:60, 19:61
26.2642-6(d)(5)(iii)	19:51	26.2663-2(c)	19:60
26.2642-6(d)(7)	19:51	26.2663-2(d)	19:60
26.2642-6(d)(7)(ii)	19:51	26.2663-2(e)	19:62
26.2642-6(e)	19:51	28.2801-2(e)	8:7
26.2642-6(f)	19:51	28.2801-2(h)	8:7
26.2642-6(g)	19:51	28.6011-1(a)	8:7
26.2642-6(h)	19:51	28.6011-1(c)	8:7
26.2642-6(j)	19:51	28.6071-1(a)(1)	8:7
26.2642-7	19:44	28.6071-1(a)(1)(i)	8:7
26.2642-7(c)(1)	19:44	28.6071-1(a)(1)(ii)	8:7
26.2642-7(c)(2)(i) to (v)	19:44	28.6071-1(a)(2)	8:7
26.2642-7(d)(3)(i) to (iv)	19:44	28.6071-1(d)	8:7
26.2642-7(e)(2)(ii)(A) to (C)	19:44	28.6081-1(a)	8:7
26.2642-7(e)(1) to (5)	19:44	28.6081-1(b)	8:7
26.2642-7(g)	19:44	28.6081-1(c)	8:7
26.2651-1	19:26	53.4944-1(a)(2)	6:290
26.2651-1(2)(iii)	19:24	53.4947-1(e)(2)	6:276
26.2651-1(a)	19:31	53.4948-1(b)	16:88
26.2651-1(a)(1)	19:24	54.4981A-1T(d-2)	7:51
26.2651-1(a)(3)	19:26	79	13:9
26.2651-1(b)	19:26	81.36	6:51
26.2651-1(c)	19:31	108	13:9
26.2651-2	19:26	170A-6	16:108
26.2651-2(b)	19:26	300.13	11:12
26.2651-2(c)(1)	19:26	301.6114-1	8:11
26.2651-3	19:26	301.6203-1	12:2, 12:7
26.2652-1(a)	19:18	301.6211-1(a)	11:22
26.2652-1(a)(2)	19:60, 19:117	301.6311-1	10:23
26.2652-1(a)(3)	19:22, 19:53	301.6314-1	10:23
26.2652-1(a)(4)	16:181, 16:185	301.6314-1(b)	10:23
26.2652-1(a)(5)	16:182, 19:110	301.6324-1(a)	12:43
26.2652-1(a)(6)	19:18	301.6324-1(a)(2)	12:45
26.2652-1(b)(1)	19:24	301.6324-1(b)	18:37
26.2652-2	19:56	301.6324-1(d)	12:47
26.2652-2(a)	19:56	301.6324A-1(a)	10:57
26.2652-2(b)	19:56	301.6324A-1(b)(1)	10:58
26.2652-2(c)	19:54	301.6324A-1(b)(2)	10:58
26.2652-2(d)	19:54	301.6324A-1(b)(3)	10:58
26.2654-1	19:51, 19:53	301.6324A-1(b)(4)	10:58
26.2654-1(a)(3)	19:51	301.6324A-1(d)	10:57
26.2654-1(b)	19:51	301.6325-1(c)(1)	12:50
26.2654-1(b)(1)	19:57, 19:58	301.6325-1(c)(2)	12:51, 12:52
26.2654-1(b)(1)(ii)	19:50	301.6331-1(a)(1)	12:40
26.2654-1(b)(1)(ii)(C)(1)	19:57	301.6402-2(a)(1)	12:63
26.2662	19:122	301.6402-2(a)(2)(b)(1)	12:66
26.2662-1(c)(1)	19:121	301.6402-2(d)	12:66
26.2662-1(c)(2)	19:130	301.6402-2(e)	6:4, 12:66

## TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
301.6402-4 .....	12:62	301.7477-1(d)(2) .....	17:4
301.6404-1(b).....	12:77	301.7477-1(d)(3) .....	17:4
301.6501(c)-1(e).....	17:183	301.7477-1(d)(4) .....	17:4
301.6501(c)-1(e)(2).....	12:18	301.7477-1(d)(4)(iv).....	17:4
301.6501(c)-1(f).....	7:25, 17:4, 17:185, 18:38	301.7477-1(d)(4)(v) .....	17:4
301.6501(c)-1(f)(3).....	7:25, 17:185	301.7477-1(f) .....	17:4
301.6501(c)-1(f)(5).....	17:186	301.7502-1(c)(1)(iii)(B)(1).....	9:18
301.6501(c)-1(f)(7).....	7:25, 17:186	301.7502-1(e)(2) .....	9:18
301.6501(c)-1(f)(2) and (3).....	17:185, 21:2	301.7517-1 .....	3:33, 17:2
301.6502-1(b)(1).....	12:24	301.7701-3(a).....	21:16
301.6502-1(b)(2).....	12:24	301.7701-3(b)(1)(ii).....	21:16
301.6502-1(c).....	12:25	301.7701-18 .....	6:100
301.6502-1(d).....	12:25	301.9100(b)(1)(iii) .....	19:54
301.6512-1(a).....	12:69	301.9100-1 through 301.9100-3.....	4:8
301.6512-1(b).....	12:72	301.9100-1 .....	19:58
301.6512-1(c).....	12:73	301.9100-1(c) ... 4:6, 5:68, 5:89, 6:194, 6:201, 6:204, 6:219, 19:57	
301.6512-1(d).....	12:74	301.9100-2(b) .....	4:8
301.6512-1(e).....	12:75	301.9100-3 ... 5:68, 6:68, 6:100, 6:199, 6:219, 6:220, 6:229, 6:231, 7:8, 7:12, 7:13, 7:63, 10:67, 19:32, 19:33, 19:34, 19:35, 19:37, 19:45, 19:52, 19:57, 19:58	
301.6512-1(f).....	12:76	301.9100-3(a).....	19:54, 19:57, 19:58
301.6601-1(a).....	10:80	301.9100-3(b).....	19:58
301.6601-1(a)(1).....	18:42	301.9100-3(b)(1).....	5:89, 6:231
301.6611-1(g).....	12:71	301.9100-3(b)(1)(iii) .....	19:54
301.6611-1(h)(2).....	12:71	301.9100-3(b)(1)(ii, v) .....	6:201
301.6651-1(a)(1).....	9:25	301.9100-3(b)(1)(v).....	4:6, 4:8, 5:68, 7:63, 19:32, 19:34, 19:35, 19:37, 19:43, 19:57, 19:58
301.6651-1(c) .....	9:26, 9:27	301.9100-3(b)(3)(iii).....	7:13
301.6651-1(c)(1).....	9:29, 9:30, 10:83	301.9100-3(c)(1)(i) .....	6:201
301.6651-1(d)(1).....	9:25	301.9100-3(e).....	6:201
301.6659-1(c).....	10:81	301.9100-6T(l).....	10:63, 10:69
301.6861-1(a).....	12:26	301.9100-8(a)(1) .. 3:234, 3:237, 3:238, 6:218, 17:150	
301.6861-1(b).....	12:29	301.9100-8(a)(2)(i)(B).....	6:218
301.6861-1(c).....	12:27, 12:29	301.9100-8(k).....	3:234
301.6861-1(d).....	12:12	301.63224-1(d) .....	18:37
301.6861-1(e).....	12:79	301.910003 .....	6:68
301.6861-1(f)(1).....	12:79	601.103(a) .....	11:1
301.6861-1(f)(2).....	12:79	601.103(c) .....	11:27, 20:1
301.6861-1(f)(3) .....	12:79	601.105(a)(1)(ii) .....	11:16
301.6863-1(a)(1).....	12:30	601.105(b)(1) .....	11:15
301.6863-1(a)(2).....	12:30	601.105(b)(3) .....	11:17
301.6863-1(a)(3).....	12:31	601.105(b)(4) .....	11:18
301.6863-1(b).....	12:31	601.105(c)(1)(i) .....	11:15
301.6863-2(b).....	12:32	601.105(c)(2)(i) .....	11:18
301.6901-1(a)(3).....	12:38	601.105(d) .....	11:20
301.6901-1(b).....	10:8	601.105(d)(1)(iv).....	11:24
301.6903-1(a) .....	11:3, 11:5	601.105(d)(2) .....	11:24
301.6903-1(b).....	11:6	601.106(a)(1)(iii).....	11:24
301.7121-1(a).....	11:36	601.106(c) .....	11:27
301.7122-1 .....	11:37	601.106(d)(1) .....	11:27
301.7122-1(c).....	11:40		
301.7269-1.....	9:24		
301.7404-1 .....	12:37		
301.7477-1.....	17:4		
301.7477-1(a).....	17:4		

**TREASURY REGULATIONS—Continued**

<b>Reg.</b>	<b>Sec.</b>	<b>Reg.</b>	<b>Sec.</b>
601.106(d)(2)(i) .....	11:27	601.502(c)(1)(2).....	12:67
601.106(d)(2)(ii) .....	11:27	811(d) .....	2:216
601.106(f)(5).....	11:25	Art. 19, § 79 .....	17:142
601.502(b)(5) .....	12:67		

**TEMPORARY TREASURY REGULATIONS**

<b>Reg.</b>	<b>Sec.</b>	<b>Reg.</b>	<b>Sec.</b>
1.1041-1T(b).....	14:44	20.2031-7T(d)(7).....	3:225
1.1041-1T(d).....	14:44	20.2039-1T .....	2:298
1.7872-5T .....	14:50	25.2512-5T(d)(2)(ii).....	3:252
1.7872-5T(a).....	14:50	25.2512-5T(d)(2)(iv)(A) .....	3:241
1.7872-5T(c)(3) .....	14:50	25.2512-5T(d)(2)(iv)(B) .....	3:246, 3:248
20.2010-2T(d).....	7:10, 7:12	54.4981A-1T(d-2).....	7:51
20.2031-7T(d)(1).....	3:214	54.4981A-1T(d-8).....	7:51
20.2031-7T(d)(2)(ii).....	3:252	54.4981A-1T(d-9).....	7:51
20.2031-7T(d)(2)(iv)(A) .....	3:241	301.9100-1T(h).....	17:36, 17:38
20.2031-7T(d)(2)(iv)(B) .....	3:246		

**PROPOSED TREASURY REGULATIONS**

<b>Reg.</b>	<b>Sec.</b>	<b>Reg.</b>	<b>Sec.</b>
1.7872-6(b)(1) .....	14:48	25.2701-1.....	17:18, 17:42
1.7872-8(b)(2) .....	14:49	25.2701-2.....	17:38
1.7872-8(b)(5) .....	14:49	25.2701-3(b).....	17:43
1.7872-11(c) .....	14:48	25.2701-3(b)(5)(i).....	17:43
20.2031-1(c)(1)(ii).....	4:2	25.2701-4.....	17:52
20.2031-1(c)(5) .....	4:2	25.2701-7.....	17:19
20.2032-1(c)(i)(H) .....	4:2	25.2702-1 .....	17:79, 17:120
20.2036-2(a).....	2:180	25.2702-2.....	17:80
20.2036-2(c) .....	2:180	25.2702-3(b)(1)(ii)(B) .....	17:85
20.2036-2(d)(2)(i).....	2:180	25.2702-3(c)(1)(i) .....	17:88
20.2036-2(d)(2)(ii) .....	2:180	25.2702-3(c)(1)(ii) .....	17:93
20.2036-2(e)(1) .....	2:180	25.2702-3(d)(1) .....	17:93
20.2036-2(e)(2) .....	2:180	25.2702-3(d)(3) .....	17:85, 17:93
20.2036-2(e)(3) .....	2:180	25.2703-1.....	3:152
20.2053-1(d)(6).....	6:3	25.2703-3(d)(6)(ii) .....	17:88
20.2053-3(d) .....	6:29	25.2704-1.....	17:72
20.2053-4(d)(5).....	6:3	25.2704-3.....	17:35
20.2056(b)-8.....	6:187	28.2801-0 .....	15:9
25.2523(e)-1(c) .....	16:168		

TABLE OF LAWS AND RULES

**CODE OF FEDERAL REGULATIONS**

<b>26 C.F.R. Sec.</b>	<b>Sec.</b>	<b>31 C.F.R. Sec.</b>	<b>Sec.</b>
20.0-1(b)(1) .....	8:16	Part 306.....	10:24

**FEDERAL RULES OF APPELLATE PROCEDURE**

<b>Rule</b>	<b>Sec.</b>
39(a) .....	20:32

**FEDERAL RULES OF CIVIL PROCEDURE**

<b>Rule</b>	<b>Sec.</b>	<b>Rule</b>	<b>Sec.</b>
3 .....	20:12, 20:14	37 .....	20:9
4(i)(1).....	20:14	38 to 42 .....	20:19
5 to 14 .....	20:19	38 .....	20:9
5(d)(1).....	20:18	38(b)(1).....	20:18
7 .....	20:19	38(d) .....	20:18
8(b)(6).....	20:17	47 .....	20:20
11 .....	20:13	49 .....	20:21
12 .....	20:19	50 .....	20:21
12(a)(1)(B).....	20:17	51 .....	20:21
12(a)(2).....	20:16	52(a) .....	20:24, 20:26
15 .....	20:19	52(b) .....	20:25, 20:26
16 .....	20:19	52(c).....	20:24
17 to 25 .....	20:19	54 to 63 .....	20:19
26 et seq.....	20:19	69(b) .....	20:30
26 to 37 .....	20:19		

**FEDERAL RULES OF EVIDENCE**

<b>Rule</b>	<b>Sec.</b>
408 .....	2:35

**INTERNAL REVENUE MANUAL**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
4.25.1.4.9(1) .....	10:64	5.1.9.3.2.1(6) .....	11:24
4.48.2.1(3).....	3:273	5.1.9.3.3.1 .....	12:83
4.48.2.1.1(1).....	3:272	5.1.9.3.2(6) .....	12:82
4.48.2.1.1(2) .....	3:272	5.1.9.4(4), (5) .....	12:85
4.48.2.1.1(3) .....	3:272	5.1.9.4(1) .....	12:85
4.48.2.2(1).....	3:272	5.1.9.4.1(2) .....	12:85
4.48.2.2(2).....	3:272	5.1.9.4.2(1) .....	12:85
5.1.9.3.2.3 .....	12:84	2160 .....	5:5
5.1.9.3.2.1(4) .....	12:82		

**INTERNAL REVENUE SERVICE ANNOUNCEMENTS**

	<b>Sec.</b>		<b>Sec.</b>
73-61 .....	9:21	93-132 .....	9:2
79-143 .....	5:5	2003-18 .....	10:85
83-43 .....	5:21, 5:38, 5:102, 10:45	2009-57 .....	15:4, 15:9
91-58 .....	7:52, 7:54		

**INTERNAL REVENUE SERVICE CHIEF COUNSEL ADVISORY**

<b>Rule</b>	<b>Sec.</b>	<b>Rule</b>	<b>Sec.</b>
2006 .....	6:235, 12:40	200937028 .....	2:79
2009 .....	2:79	201003013 .....	2:299
2010 .....	8:34	201020009 .....	8:34
200027046 .....	10:25	201033030 .....	7:4
200141015 .....	10:46	201208026 .....	16:29
200149033 .....	6:319	201212020 .....	18:31
200248007 .....	6:211	201328030 .....	2:47
200614006 .....	12:40	201330033 .....	2:26
200627023 .....	10:25	201416007 .....	6:121
200628026 .....	6:235	201643020 .....	17:187
200628042 .....	10:25	201723018 .....	12:9
200747019 .....	10:59	201745012 .....	14:40
200803016 .....	10:59	201926013 .....	4:6
200830001 .....	10:3	202045011 .....	14:21, 14:62
200909044 .....	10:64	202118008 .....	16:173
200909047 .....	10:67	202352018 .....	14:153

**INTERNAL REVENUE SERVICE FORM**

<b>Form</b>	<b>Sec.</b>
8939 .....	1:9, 7:8

**INTERNAL REVENUE SERVICE NEWS RELEASE**

	<b>Sec.</b>
IR-2007-127 .....	2:231

**INTERNAL REVENUE SERVICE NOTICES**

<b>Notice</b>	<b>Sec.</b>	<b>Notice</b>	<b>Sec.</b>
98-34 .....	8:5	2001-68 .....	10:85
99-31 .....	6:262	2002-40 .....	10:85
2001-10 .....	17:175	2002-40 .....	10:85
2001-50 .....	19:33, 19:35, 19:43	2003-60 .....	10:3, 18:31
2001-61 .....	10:85	2003-72 .....	17:160, 17:161
2001-61 .....	10:85	2006-15 .....	6:264
2001-68 .....	10:85	2007-54 .....	12:96

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE NOTICES—Continued**

<b>Notice</b>	<b>Sec.</b>	<b>Notice</b>	<b>Sec.</b>
2007-90 .....	10:66	2011-66 .....	7:8
2007-90 .....	10:66	2011-66 .....	7:8, 9:18, 19:5
2008-11 .....	12:96	2011-76 .....	7:8, 9:18
2008-13 .....	12:96	2011-82 .....	7:10
2008-63 .....	2:15	2011-82 .....	7:10
2008-63 .....	2:15	2011-101 .....	1:12
2009-11 .....	12:96	2011-101 .....	1:12
2009-84 .....	6:3, 6:4	2015-86 .....	6:100
2009-84 .....	6:3, 6:4	2016-30 .....	9:19
2009-85 .....	15:4, 15:9	2017-15 .....	6:100

**INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
201440008 through 201440012 .....	14:25, 14:108, 14:109, 14:121, 16:31, 19:45	8004172 .....	16:68
003 .....	7:13	8005011 .....	2:289
007 .....	7:13	8006048 .....	16:68, 16:70
009 .....	7:13	8006109 .....	16:37
014 .....	7:13	8007080 .....	16:68, 16:70
016 .....	7:13	8008040 .....	16:70
023 .....	19:90	8011009 .....	6:29
025 .....	7:13	8015014 .....	14:150
029 .....	7:13	8018008 .....	6:29
032 .....	7:13	8019038 .....	16:69, 16:70
035 .....	7:13	8020002 .....	3:91
785008 .....	14:17	8022023 .....	10:74
7734001 .....	3:105	8022048 .....	16:70
7744005 .....	6:241	8034005 .....	3:54
7744007 .....	6:241	8046012 .....	5:25, 5:41, 5:61
7802002 .....	2:205	8105006 .....	6:158
7807101 .....	6:271	8108179 .....	5:27
7808032 .....	6:12	8109073 .....	5:95
7816001 .....	2:2, 2:27, 6:90	8112022 .....	5:95
7826050 .....	16:68	8115015 .....	5:52
7835006 .....	7:40	8118009 .....	3:194
7836008 .....	2:247	8120127 .....	5:94, 5:95
7851010 .....	2:289	8121069 .....	16:37
7902020 .....	6:153	8124055 .....	6:241
7905090 .....	14:46	8147100 .....	5:20
7910001 .....	3:6	8203009 .....	10:32
7922107 .....	16:69	8203011 .....	5:11
7924010 .....	3:114	8207050 .....	5:100, 5:115
7934002 .....	6:12	8213155 .....	5:94, 5:95
7934060 .....	3:138, 3:139	8218002 .....	6:241
7935115 .....	14:16	8223004 .....	5:11
7936016 .....	17:135, 17:136	8229001 .....	3:194
7939061 .....	16:68, 16:69, 16:70	8230038 .....	2:68
7941003 .....	3:145	8249014 .....	5:95
7947066 .....	16:68	8308004 .....	5:105
7949011 .....	6:47	8346006 .....	5:16

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
8346040 .....	2:81	8719014 .....	14:87
8349008 .....	5:16	8727003 .....	16:47
8352112 .....	5:73	8730004 .....	6:186, 6:187
8403001 .....	5:107	8819001 .....	2:43, 2:138, 2:141
8412014 .....	5:15	8823029 .....	17:154
8416007 .....	5:74	8838010 .....	5:82
8418005 .....	6:199	8902002 .....	6:32, 6:66
8420057 .....	5:97	8917017 .....	19:4
8421005 .....	5:88	8921022 .....	2:261
8422008 .....	5:71	8922002 .....	5:78
8422011 .....	6:131	8939031 .....	5:97
8427004 .....	6:199	8943006 .....	2:288
8427007 .....	6:199	9002001 .....	6:29
8428088 .....	10:37	9005002 .....	6:197
8433006 .....	5:53	9009036 .....	6:37, 10:74
8433092 .....	10:45	9010001 .....	6:107
8435008 .....	5:32	9015001 .....	2:140
8441006 .....	5:16	9015017 .....	14:80
8444003 .....	6:29	9016002 .....	2:140
8445004 .....	16:33	9017002 .....	2:140
8447005 .....	7:1	9021037 .....	6:217
8501030 .....	14:87	9026041 .....	6:88
8505006 .....	2:89	9030005 .....	16:40, 16:42, 16:47
8508081 .....	5:20, 5:97	9032014 .....	6:221
8509001 .....	6:131	9035007 .....	5:94
8512003 .....	10:64	9037012 .....	2:58
8515001 .....	2:149	9038002 .....	5:73
8520006 .....	5:73	9040029 .....	6:197
8523004 .....	5:73, 5:80	9043070 .....	6:221, 6:226
8526007 .....	9:10	9044072 .....	6:221
8527003 .....	10:32	9045002 .....	16:47
8528003 .....	5:79	9050004 .....	6:136
8536004 .....	5:73	9050022 .....	19:54
8540003 .....	5:79	9104025 .....	16:2
8541005 .....	3:168, 3:182	9105003 .....	9:15
8601003 .....	2:247	9106005 .....	6:29
8603030 .....	2:276	9113008 .....	6:122
8606002 .....	2:224, 2:225	9117006 .....	5:69
8609005 .....	2:140	9121002 .....	6:15, 6:42, 6:92
8613031 .....	9:1	9122004 .....	5:97
8623004 .....	2:212	9122005 .....	2:237
8624014 .....	17:166	9125002 .....	2:270
8650024 .....	17:154	9126028 .....	6:233
8651001 .....	2:16	9127005 .....	16:166
8652005 .....	5:97, 5:111	9127007 .....	2:138
8652016 .....	14:87	9127047 .....	6:242
8706006 .....	5:88	9128005 .....	2:161, 2:164
8710004 .....	2:57, 3:172	9128008 .....	2:54, 2:67
8711003 .....	5:79	9130001 .....	6:35
8714010 .....	6:142	9132003 .....	6:14
8717006 .....	3:201	9132021 .....	10:18
8717051 .....	17:153, 17:154	9133001 .....	2:129, 2:150

TABLE OF LAWS AND RULES

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
9135003 .....	8:55	9251004 .....	16:39
9135032 .....	6:283	9301004 .....	2:140
9139002 .....	2:140	9301014 .....	10:36
9141008 .....	16:47	9308002 .....	2:79
9141014 .....	8:29	9309003 .....	2:140, 2:209, 2:211
9143018 .....	6:136	9309021 .....	2:45
9144046 .....	2:298	9315010 .....	17:108
9146002 .....	2:171	9321045 .....	6:199
9147065 .....	6:197	9323028 .....	2:260
9149005 .....	6:241	9328040 .....	17:101
9150001 .....	3:127	9332006 .....	2:170, 14:55, 14:56, 14:107
9151002 .....	6:199	9333002 .....	5:94
9151045 .....	3:154	9333004 .....	6:32
9151046 .....	17:101	9336002 .....	3:57
9152005 .....	2:117, 3:15	9339010 .....	2:142
9203047 .....	2:192, 2:248	9343034 .....	17:101
9207004 .....	2:117, 6:97	9352004 .....	17:87
9210014 .....	14:110	9352007 .....	17:87
9211041 .....	2:298	9409005 .....	6:196
9212001 .....	10:33	9413002 .....	2:140
9214022 .....	14:73	9415007 .....	2:120, 16:19, 16:50
9217004 .....	14:9	9422001 .....	8:45
9218002 .....	6:168	9431004 .....	2:230
9218040 .....	19:105	9433016 .....	2:175
9218074 .....	3:154	9434028 .....	2:49
9220006 .....	5:27	9451053 .....	2:51, 2:52
9222041 .....	14:80	9501036 .....	14:87
9223006 .....	2:24	9509027 .....	2:138
9223051 .....	14:66, 14:70	9510065 .....	2:274
9226051 .....	3:154	9511009 .....	2:35, 2:141
9226059 .....	6:168	9511046 .....	2:58
9228004 .....	6:122	9513001 .....	2:133
9232006 .....	6:68	9518002 .....	2:134
9233006 .....	2:44	9524023 .....	14:111
9235003 .....	3:138	9546006 .....	2:187
9235005 .....	3:11, 6:39	9546007 .....	2:187
9236003 .....	6:243	9550026 .....	16:123
9237007 .....	6:197	9604002 .....	6:32
9239015 .....	17:159	9604005 .....	17:88
9240003 .....	3:198	9604018 .....	5:100
9241002 .....	6:37	9606003 .....	17:101
9241014 .....	17:16	9606008 .....	16:155
9244012 .....	6:122	9607008 .....	2:229
9244019 .....	19:4	9609015 .....	17:101
9244020 .....	6:197, 6:251	9610005 .....	14:87
9245011 .....	2:276	9619047 .....	14:111
9246007 .....	19:49	9622035 .....	2:94
9246008 .....	6:8, 6:17, 6:24	9623018 .....	22:16
9246009 .....	19:25	9623024 .....	2:45
9248016 .....	17:86, 17:159	9623043 .....	14:126
9249014 .....	17:99, 17:105	9626041 .....	2:175, 17:104, 17:105
9250022 .....	10:60	9628004 .....	16:47

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
9629009.....	14:121	20435010-011 .....	19:43
9637006 .....	4:22	199610018.....	6:115
9639056.....	14:121	199903025 .....	2:177
9639064.....	17:101	199906014 .....	17:111
9644053.....	14:121, 17:69	199908022 .....	14:130
9645010.....	17:101	199908033.....	6:115, 6:207
9646021 .....	2:159	199909001 .....	3:242
9652010 .....	3:154	199912016 .....	16:68
9707027 .....	17:87	199915052 .....	6:190
9709015 .....	19:23	199917022 .....	19:63
9710021 .....	17:65	199919039 .....	16:116
9714017.....	16:131	199920004 .....	19:67
9725007 .....	2:44	199922044 .....	19:63
9729015 .....	6:197	199922062 .....	2:155
9735023 .....	2:253	199924015 .....	3:154
9745008 .....	14:87	199926019 .....	14:112
9745010 .....	16:49	199927007 .....	19:111
9746049 .....	6:227	199929025 .....	10:42
9748029 .....	2:51, 2:52	199932043 .....	19:57
9751003 .....	2:120	199933027 .....	19:63
9801009 .....	5:27	199933033 .....	14:16
9804012 .....	2:230	199938005 .....	2:177
9804047 .....	16:51	199939010 .....	19:67
9805025 .....	2:245	199942006 .....	19:71
9809032 .....	2:48	199942016 .....	19:63
9809037.....	14:133	199942030 .....	19:63
9811044 .....	14:88	199942031 .....	19:63
9812006 .....	16:49	199942032 .....	19:63
9815023 .....	2:150	199942033 .....	19:63
9816003.....	17:101	199944003.....	14:7
9818009 .....	6:295	199945022 .....	19:63
9818014.....	17:101	199945033 .....	19:56
9819034.....	14:131	199945066.....	5:113
9821030 .....	6:256	199946021 .....	19:63
9822031 .....	6:196	199947022 .....	6:242
9828021.....	14:131	199948014 .....	19:63
9829002.....	17:101	199951031 .....	17:91
9832009 .....	5:27, 10:39	199951032 .....	17:91
9832039 .....	2:42	199952012.....	14:3
9834004 .....	16:40	199952023.....	3:68
9835005 .....	14:91	200001012 .....	14:64
9837007 .....	2:170, 14:54, 14:55, 14:106, 14:107	200006027 .....	19:71
9838017 .....	17:92	200006052 .....	6:122
9839018 .....	2:207, 16:27	200010037 .....	19:67
9840020 .....	2:230, 2:232, 14:136, 14:137	200013012 .....	2:261, 14:128
9841017.....	17:101	200013014 .....	19:67
9842060.....	19:117	200013015 .....	14:89
9843024 .....	2:44	200014009 .....	19:70
9848004 .....	17:91	200015012 .....	3:154
9848006 .....	17:18	200016010 .....	8:5
19992013.....	19:63	200018036 .....	19:56
20162001.....	19:35	200019011.....	6:239

TABLE OF LAWS AND RULES

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
200020010 .....	19:70	200202032 .....	6:251
200020011 .....	10:75	200206045 .....	2:273, 19:89
200022031 .....	14:72	200209020 .....	16:99
200023020 .....	17:102	200211036 .....	17:110
200025021 .....	19:71	200213013 .....	2:255
200026001 .....	19:25	200214019 .....	19:79
200027009 .....	19:34	200214028 .....	2:45
200027016 .....	14:154	200223047 .....	14:112, 14:113
200028008 .....	2:254, 14:134	200226031 .....	10:79
200031008 .....	19:73	200227017 .....	19:43
200033015 .....	14:9	200230017 .....	6:208
200034015 .....	19:117	200234004 .....	6:309
200036008 .....	19:75	200235013 .....	19:43
200036019 .....	19:70	200236004 .....	19:43
200036020 .....	19:77	200236016 .....	19:43
200038014 .....	19:67	200236019 .....	19:43
200039031 .....	17:102	200236020 .....	19:43
200040011 .....	2:237	200241012 .....	6:228
200040014 .....	14:72	200242025 .....	6:321
200042019 .....	19:71	200242031 .....	19:90
200043030 .....	10:45, 10:60	200247037 .....	2:153
200043031 .....	7:36, 10:45, 10:60	200248020 .....	14:70
200043036 .....	2:250	200252084 .....	6:321
200045004 .....	6:119	200306010 .....	19:67
200046002 .....	19:67	200308046 .....	14:23
200046003 .....	19:67	200314009 .....	2:154
200046004 .....	19:67	200314012 .....	6:199
200047027 .....	14:94	200318064 .....	14:114
200049011 .....	19:67	200319002 .....	17:6
200101021 .....	2:79	200321006 .....	10:47
200108011 .....	19:50, 19:81	200321010 .....	16:80
200108012 .....	16:98	200324018 .....	14:17
200108035 .....	16:111	200327016 .....	6:321
200114004 .....	17:30	200328030 .....	16:79
200114005 .....	10:42	200333023 .....	14:70
200114026 .....	19:106	200334020 .....	6:209, 17:192
200118031 .....	17:102	200335015 .....	14:144
200118037 .....	19:57	200336003 .....	19:39
200122025 .....	14:20	200339018 .....	16:108
200123034 .....	2:256	200339021 .....	14:75
200126026 .....	17:109	200340022 .....	16:119
200127007 .....	6:247	200341006 .....	19:57
200127042 .....	2:70	200341011 .....	19:71
200129018 .....	10:45	200341013 .....	19:39
200130030 .....	16:181	200341016 .....	19:39
200137022 .....	14:112, 14:113	200343019 .....	19:102
200140027 .....	16:111, 16:119	200345006 .....	19:71
200141024 .....	19:39, 19:67	200345009 .....	19:75
200147039 .....	2:50	200346008 .....	19:69
200148034 .....	19:72	200347011 .....	19:72
200150016 .....	19:72, 19:79	200348010 .....	4:8
200150020 .....	14:129	200348011 .....	14:70

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
200352005 .....	6:219, 6:229	200547010 .....	19:67
200402012 .....	6:287	200551009 .....	19:29
200403094 .....	6:198, 14:36	200551013 .....	3:227, 17:148
200404013 .....	2:51	200601003 .....	16:107
200406004 .....	6:198	200602002 .....	16:12
200406038 .....	14:78	200602031 .....	14:117
200407016 .....	6:212	200603002 .....	16:28
200408014 .....	16:176, 19:52	200603004 .....	6:213
200411024 .....	19:76	200603040 .....	2:257
200413011 .....	6:198	200604003 .....	6:125
200414011 .....	6:285, 16:124	200604006 .....	14:76
200417030 .....	6:116	200604028 .....	6:198, 14:37
200418003 .....	19:75	200605001 .....	6:288
200418005 .....	6:331	200606006 .....	2:257
200426008 .....	2:196	200608011 .....	14:8
200439036 .....	19:57, 19:59	200608012 .....	5:99
200442019 .....	19:71	200609003 .....	19:79
200442020 .....	19:71	200612001 .....	6:194
200443023 .....	19:71	200612002 .....	2:231, 14:5
200443027 .....	19:57	200613020 .....	10:49
200443030 .....	14:79	200615025 .....	2:2, 2:154
200447002 .....	19:79	200616022 .....	16:183, 18:26
200448006 .....	5:29	200617002 .....	17:119
200449024 .....	19:57	200617008 .....	2:53
200449031 .....	6:44	200618017 .....	14:84
200450004 .....	6:216	200618018 .....	6:201
200450027 .....	6:309	200626043 .....	17:106, 17:107
200450033 .....	2:251	200632013 .....	6:287
200452010 .....	10:19	200633015 .....	16:59
200502014 .....	14:5	200634004 .....	19:74
200503024 .....	14:85	200637021 .....	2:274
200508001 .....	19:53	200647001 .....	14:5
200511014 .....	18:27	200648016 .....	19:84
200516004 .....	14:70	200648017 .....	19:84
200518005 .....	2:52	200702013 .....	19:79
200518011 .....	6:314, 10:42	200702018 .....	6:213
200518047 .....	10:42	200705025 .....	19:79
200529006 .....	10:48	200708001 .....	19:52, 19:57
200532024 .....	16:54	200709014 .....	14:44
200533001 .....	14:8	200710001 .....	19:34, 19:43
200534004 .....	6:309	200712008 .....	19:91
200534014 .....	14:33	200712010 .....	6:220
200534015 .....	14:160	200714009 .....	19:84
200535009 .....	19:91	200717016 .....	14:77
200536011 .....	19:82	200719002 .....	6:231
200536013 .....	16:109	200721006 .....	10:67
200536015 .....	6:200	200726008 .....	19:67
200537020 .....	14:4	200728015 .....	17:175
200537044 .....	2:119	200728018 .....	17:126
200540004 .....	19:83	200728033 .....	19:74
200541038 .....	6:289	200729004 .....	17:106
200544017 .....	19:69	200729025 .....	2:231

TABLE OF LAWS AND RULES

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
200729028	6:213	200917015	19:92
200730015	2:11	200918014	6:213
200733007	16:108	200919002	17:126
200740008	19:34, 19:43	200922013	16:122, 19:84
200740009	4:8	200923012	19:70
200747002	2:46	200923013	19:70
200747015	19:85	200923014	19:70
200751019	19:47	200923015	19:70
200752016	8:20	200923016	19:70
200801009	14:113	200932020	6:252
200802010	6:248	200935004	17:113
200802024	16:105	200935005	17:113
200805005	19:33	200939003	10:43
200810019	19:79	200944002	2:170, 14:56
200814003	6:292, 14:43	200947006	2:46
200814011	17:113	200948001	2:46
200814016	19:115	200949004	2:46
200816025	17:113	200949009	6:231, 7:63
200821003	4:8	201004006	14:70
200821013	2:274	201011002	19:70
200821030	6:229	201011008	19:70
200822008	2:169	201013024	10:91
200822011	17:112	201013033	6:295
200823015	14:43	201014044	17:113
200825004	17:112	201015003	9:29, 9:33
200825011	17:175	201019006	17:113
200832011	6:216	201019007	17:113
200832015	2:234	201019012	17:113
200832017	16:112	201021003	19:74
200832018	14:86	201022001	6:294
200834014	19:67	201023001	19:67
200838026	14:94	201023002	19:67
200840018	5:100	201023003	19:67
200840023	14:71	201023004	19:67
200840038	17:126	201023005	19:67
200842007	2:257	201023006	19:67
200842013	8:49	201023050	19:67
200842018	6:220	201025021	16:170
200844010	14:112	201025030	19:79
200845023	10:61	201026005	6:291
200846001	17:96	201026014	19:80
200846003	14:60	201029002	14:43
200847014	16:81	201030015	6:291
200848007	17:113	201032002	6:248
200848009	6:127	201033023	4:6
200902008	19:87	201038004	2:243, 2:268
200902009	19:87	201042012	6:291
200902010	19:87	201046004	6:116
200905015	6:239, 16:88	201048031	6:291
200910002	17:175	201104001	19:86
200910019	6:220	201109012	16:170
200917004	14:161, 19:85, 19:92	201109014	4:6

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
201112001.....	6:213	201340012 .....	6:291
201113040.....	6:291	201342001 .....	14:72, 19:75
201116006.....	2:132, 14:42	201343004 .....	10:37, 10:41
201118007.....	14:112	201345001 .....	7:8
201119004.....	14:113	201345004 .....	19:71
201121002.....	19:85	201345005 .....	14:72
201125009.....	14:92	201345006 .....	6:213
201129016.....	5:95	201349002 .....	19:67
201129018.....	5:95	201351007 .....	19:34
201129019.....	5:95	201352001 .....	7:8
201129020.....	5:95	201352003 .....	7:8
201129021.....	19:70	201352008 .....	14:94
201132017.....	7:14	201403012 .....	10:45
201136011.....	19:80	201406003 .....	6:231
201148001 .....	6:202, 16:167	201407009 .....	14:70, 14:94
201208005 .....	7:8, 19:5	201410011.....	6:154
201209003 .....	2:184	201410014 .....	7:8
201210002 .....	19:64	201417001 .....	19:64
201210008 .....	2:251	201417002 .....	19:64
201214022.....	2:251, 7:14	201418001 .....	19:64
201216005.....	2:72	201418002 .....	7:8
201216010 .....	19:70	201418005 .....	19:91
201220017 .....	6:231	201418011.....	6:68
201229005 .....	2:240	201418032 .....	19:78
201235006 .....	2:156	201419001 .....	14:111
201236002.....	4:8	201419004 .....	19:35
201236022 .....	6:237	201422005 .....	19:75
201238011.....	7:8	201422007 .....	19:104
201238012.....	7:8	201423014 .....	19:46
201238016.....	7:8	201426014 .....	14:108
201242002 .....	19:57	201426016 .....	14:114, 14:115
201244014 .....	17:99	201427015 .....	2:259
201245004 .....	14:92	201429009.....	2:12
201249002 .....	16:97	201431017 .....	4:8
201250001.....	15:2, 16:77	201435007 .....	14:132
201250005 .....	7:8	201436036 .....	2:251
201302008.....	7:8	201440007 .....	14:94
201303003 .....	14:112	201447008 .....	6:206, 19:50
201303004.....	7:8	201447014 .....	19:54
201306011.....	7:8	201447026 .....	19:37
201311004.....	19:61	201450003 .....	6:283
201313001 .....	3:154	201511002.....	19:75
201313003 .....	19:34	201521002 .....	19:73, 19:75
201314014 .....	19:34	201523003 .....	16:184
201316004.....	6:293, 19:4	201523004 .....	16:184
201320009 .....	19:79	201527032 .....	19:79
201321012 .....	16:79, 16:119	201528029 .....	19:79
201322025 .....	19:64	201536009 .....	3:154
201323007 .....	14:4, 16:108	201536010 .....	14:112, 14:113
201330015 .....	19:32	201536012 .....	19:31
201333006 .....	6:287	201540006 .....	14:94
201334001 .....	14:94	201544005 .....	14:22

TABLE OF LAWS AND RULES

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
201603004 .....	6:213	201826006 .....	19:35
201604001 .....	14:113, 19:64	201829005 .....	19:64, 19:71
201613007 .....	14:108	201831003 .....	14:94
201615004 .....	6:213	201832003 .....	6:206
201615005 .....	19:43	201836004 .....	19:31
201624015 .....	19:57	201836007 .....	19:31
201633001 .....	5:68	201837005 .....	2:251, 19:30
201636022 .....	19:58	201839001 .....	19:43
201640006 .....	6:220	201839003 .....	19:35
201640013 .....	19:45	201839012 .....	19:35
201641020 .....	14:127	201839014 .....	19:35
201642019 .....	14:108	201840001 .....	6:206, 19:100
201644001 .....	19:35	201843005 .....	14:135
201644002 .....	19:35	201843006 .....	14:135
201647001 .....	2:169, 2:229	201843007 .....	2:274, 14:135
201648007 .....	6:292	201843008 .....	14:135
201650005 .....	14:108	201845014 .....	16:120
201653001 .....	14:18, 14:102, 14:112, 14:113	201845029 .....	14:135
201702004 .....	16:88	201901003 .....	14:44
201702016 .....	2:229	201908018 .....	5:89
201707007 .....	14:42	201919002 .....	2:52
201707008 .....	14:42	201919003 .....	2:52
201714003 .....	6:235	201920003 .....	2:251
201719008 .....	19:68	201921001 .....	19:33
201723002 .....	14:22	201921004 .....	19:32
201723003 .....	14:22	201921008 .....	7:12, 7:13
201731005 .....	19:45	201921012 .....	19:32
201731006 .....	19:57	201923001 .....	7:12
201731010 .....	19:45	201923004 .....	6:201
201735005 .....	19:65	201923013 .....	7:12
201737001 .....	2:250	201923022 .....	19:43
201737008 .....	2:250	201924001 .....	19:33
201743013 .....	5:91	201924002 .....	19:33
201744006 .....	14:25	201924009 .....	8:20
201744007 .....	14:25	201924015 .....	19:33
201744008 .....	14:25	201924016 .....	19:33
201808001 .....	17:78	201925001 .....	19:33
201811002 .....	16:185	201925013 .....	19:33
201811003 .....	16:185	201927013 .....	19:43
201814002 .....	19:75	201927014 .....	19:33
201814004 .....	5:68	201928003 .....	17:148
201814005 .....	19:64	201928004 .....	19:64
201817002 .....	2:274, 14:136, 19:71	201928009 .....	6:231
201817003 .....	2:274, 14:136, 19:71	201929003 .....	19:33
201818005 .....	19:78	201929010 .....	19:33
201820007 .....	19:64	201929014 .....	7:12
201820008 .....	19:64	201930017 .....	6:274, 6:276
201820015 .....	19:57	201936001 .....	19:46
201825003 .....	14:23	201937009 .....	19:45
201825007 .....	19:64	201938002 .....	4:8
201825023 .....	19:50	201938004 .....	19:63
201826001 .....	19:35	201942001 .....	19:43

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
201942002.....	7:12	202210011.....	19:43
201942006.....	7:12	202215015.....	19:70
201942008.....	6:201, 19:59	202216001-06.....	19:74
201943006.....	7:12	202217005.....	2:259
201943007.....	6:213, 19:57	202224008.....	19:67
201943010.....	6:204	202228003-012.....	19:90
201946009.....	2:116, 14:77	202229001.....	7:13
201947007.....	6:287	202229010.....	19:90
201947013.....	7:12	202229028.....	6:201
202001012.....	6:201	202230002.....	7:13
202002001.....	7:13	202230007.....	6:201, 19:57
202005003.....	19:43	202231012.....	7:13
202005016.....	6:201	202232002.....	7:13
202006002.....	14:25	202233002.....	19:43
202007010.....	14:21, 14:25	202234002.....	6:201
202009012.....	2:250	202234006.....	7:13
202009102.....	6:199	202236009.....	7:13
202016002.....	16:173	202237001.....	7:13
202017018.....	14:21, 14:25	202238001.....	7:13
202017021.....	7:12	202238008.....	6:201
202018002.....	7:12	202239003-004.....	19:75
202019015.....	4:8	202240013.....	7:13
202019022.....	7:12	202241001.....	7:13
202021003.....	6:201	202242002.....	6:201, 19:57
202021008.....	7:12	202242003.....	7:13
202107001.....	19:45	202243006.....	7:13
202107002.....	19:45	202244003.....	19:39
202107003.....	7:13, 19:45	202244005.....	6:220
202108007.....	7:13	202244007.....	6:201
202115001.....	7:13	202246004.....	7:13
202115002.....	6:201	202247007.....	19:43
202116005.....	7:13	202248001.....	19:45
202116006.....	19:43	202248003.....	7:13
202117001.....	19:43	202249006.....	6:201
202120001.....	19:43	202250009.....	7:13
202120002.....	7:13	202301001.....	19:69
202120003.....	2:229, 19:90	202309006.....	19:45
202120004.....	6:231	202310009.....	7:13
202120007.....	7:13	202313004.....	19:43
202121003.....	7:13	202315009.....	7:13
202133005.....	19:78	202316003.....	7:13
202133006.....	19:43	202317013.....	7:13
202134004.....	19:78	202323002.....	7:13
202134005.....	19:43	202326005.....	19:45
202145026.....	6:283	202327002.....	7:13
202146008.....	6:219, 6:222	202327013.....	7:13
202152006.....	2:251	202329001.....	4:8
202202006.....	6:231	202332002.....	7:13
202202007.....	19:57	202332013.....	6:219
202206008.....	19:93	202336003.....	7:13
202209006.....	19:43	202337002.....	6:201
202210010.....	19:34	202338004.....	7:13

TABLE OF LAWS AND RULES

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
202338006	6:231	202442005	7:13
202339005	7:13	202443002	7:13
202339006	7:13	202443009	7:13
202341004	6:201, 19:57	202443011	7:13
202341010	7:13	202445014	19:57
202342008	19:45	202447003	19:45
202343005-021	19:73	202448008	7:13
202343027	7:13	202449009	7:13
202343029	19:57	202450001	19:45
202343030	19:43	202451010-011	19:45
202343033	7:13	202451016	7:13
202346006	19:43	202452011	7:13
202350011	7:13	202501004	19:45
202351004-005	19:43	202503007	6:201
202351010	7:13	202504002	6:201
202352016	19:57	202504004	6:201
202403011	6:201	202504007	14:114
202406001	14:39	202504011	7:13
202407004	19:54	202507003	19:43
202409015	7:13	202507004	7:13
202410006	4:8	202507005	19:43
202413005	7:13	202507008	19:52
202413010	7:13	202507010	6:231
202413011	7:13	202509010	19:68
202414003	7:13	202509014	7:13
202417007	7:13	202513003	4:8
202420001	7:13	202518006	7:13
202420009	7:13	202518008	19:93
202420016	19:43	202520007	19:43
202421006	7:13	202521013	19:43
202423006	7:13	202521018	7:13
202424015	7:13	202521020	7:13
202424016	6:201, 19:57	202522006	7:13
202425010	7:13	202523002	7:13
202425011	7:13	202524009	6:201
202425012	4:8	202525002	7:13
202428002	19:45	202525007	7:13
202428004	19:45	2011447026	19:37
202429004	7:13	9809004 to 9809009	16:49
202429009	7:13	9810006 to 9810008	16:49
202432012-013	19:75	200923012 to 200923016	19:64
202432016	19:75	201310002 to 201310006	14:25
202435009	7:13	201436009 to 201436032	2:231, 14:109
202435010-011	19:75	201444002 to 201444006	2:240
202439005	19:43	201817002 to 201817003	2:274
202439006	7:13	201837006 to 201837009	2:251, 19:30
202439009	19:43	201920001 to 201920003	14:135
202439012	7:13	201925005 to 201925010	14:5
202440002	19:45	201932001 to 201932010	19:68
202440003	19:45	201941008 to 201941023	2:251, 16:31
202440006	7:13	201947001 to 201947006	2:153, 19:63
202442004	7:13	202005001 to 202015002	7:12

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

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
202011001 to 202011005 .....	19:63	202020008 to 202020010 .....	2:274, 19:71
202013001 to 202013005 .....	19:63	202108001 to 202108006 .....	19:64, 19:78, 19:90
202014001 to 202014005 .....	14:21, 14:25	202116002 to 202116004 .....	19:75
202014006 to 202014010 .....	3:154	202403008 to 202403009 .....	19:45
202015004 to 202015013 .....	3:154	202420007 to 202420008 .....	19:45
202016003 to 202016006 .....	16:173	202425004 to 202425005 .....	19:45
202017001 to 202017006 .....	3:154	202452006 to 202452007 .....	19:73
202017011 to 202017014 .....	3:154	202520004 to 202520006 .....	19:45
202020003 to 202020004 .....	7:12	202017009 to 2020019011 .....	19:45

**INTERNAL REVENUE SERVICE REVENUE PROCEDURES**

<b>Rev. Proc.</b>	<b>Sec.</b>	<b>Rev. Proc.</b>	<b>Sec.</b>
64-19 .....	6:128	2004-47 § 4.03 .....	19:59
64-19 .....	6:127, 6:128	2005-18 .....	10:88
64-19 .....	6:129	2005-18 .....	10:87
64-19 § 4.01 .....	6:128	2005-18 .....	10:88
65-19 .....	3:14, 3:26	2005-18 § 4.01(2) .....	10:88
69-18 .....	10:24	2005-18 § 4.04(1) .....	10:88
70-10 .....	10:20	2005-18 § 7.02 .....	10:88
78-21 .....	3:230, 3:231, 17:148	2005-24 .....	6:264
79-24 .....	3:78	2005-24 .....	6:264
81-14 .....	5:71, 5:72	2005-32 .....	11:12
81-27 .....	6:37, 10:74, 10:76	2005-33 .....	10:78
81-27 .....	6:6, 6:37, 10:74	2005-33 .....	10:66, 10:78
83-7 .....	10:70	2005-55 .....	16:112
84-58 .....	10:87, 10:88	2006-26 .....	12:59
92-85 .....	17:36, 17:38, 18:23	2006-44 .....	11:27
92-85 § 10 .....	17:36, 17:38	2006-44 .....	11:27
92-85 .....	17:36, 17:38	2006-44 § 3 .....	11:27
93-28 § 3.01 .....	17:36, 17:38	2007-3 .....	17:106
94-44 .....	14:136, 19:71	2007-3 .....	17:106
94-44 .....	2:274, 14:136, 19:71	2007-45 .....	16:109
95-17 .....	10:70	2007-45 § 5.02(2) .....	16:109
96-54 .....	6:222, 7:57	2008-3 § 4.01(36) .....	16:112
97-3 .....	14:88	2008-3 § 4.01(52) .....	17:113
99-42 § 3.17(2) .....	16:76	2008-3 § 4.02(1) .....	10:61
2000-34 .....	17:188	2010-16 .....	9:22, 9:23, 18:24
2001-38 .....	6:150, 6:210, 6:212, 6:213, 7:12	2010-16 .....	9:22, 9:23, 18:24
2001-38 .....	6:150, 6:210	2011-41 .....	1:10
2002-26 .....	12:59	2011-41 .....	1:10, 7:8, 9:18
2003-42 .....	17:107, 17:113, J	2011-48 .....	6:4
2003-42 .....	17:106, 17:107, 17:113	2011-48 .....	6:4
2003-42 § 4 .....	17:107	2011-48 § 4.06(3) .....	6:4
2003-42 § 6 .....	17:107	2011-48 § 5.01 .....	6:4
2004-46 .....	19:43	2011-48 § 5.03(1) .....	6:4
2004-46 .....	19:34, 19:43, 19:44	2015-44 .....	11:27
2004-47 .....	19:59	2016-42 .....	6:259
2004-47 .....	19:59	2016-42 .....	6:259
2004-47 § 4.02 .....	19:59	2016-42 § 2.02(4) .....	6:259

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE REVENUE PROCEDURES—Continued**

<b>Rev. Proc.</b>	<b>Sec.</b>	<b>Rev. Proc.</b>	<b>Sec.</b>
2016-49.....	6:150, 6:210, 6:212, 7:12	2016-49 § 3.02(4).....	6:210
2016-49 .....	6:150, 6:210, 6:212	2020-3 .....	1:12, 9:42
2016-49 § 2.02(4).....	6:150	2022-32.....	7:13
2016-49 § 3.02.....	6:212, 7:12		

**INTERNAL REVENUE SERVICE PUBLICATIONS**

	<b>Sec.</b>		<b>Sec.</b>
5.....	11:25	904 .....	6:117, 6:145, 17:7
448.....	5:57, 7:50, 8:27	947 .....	11:7
559.....	6:295	1457 .....	3:218, 3:254, 3:255, 3:256, 17:158
561 . 3:275, 3:276, 3:281, 3:282, 3:283, 3:284, 3:286, 3:292, 3:293, 3:298		1458.....	3:218
		1459.....	3:218

**INTERNAL REVENUE SERVICE REVENUE RULINGS**

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
48 .....	2:65	54-446.....	6:154
65 .....	3:90	54-470 .....	16:140
73-97 .....	4:3	54-537.....	14:23, 14:33
77.....	6:8	54-553.....	6:166
83 .....	6:160	54-623 .....	8:48
157.....	3:167, 3:175	55-71 .....	17:5
187 .....	8:28	55-87 .....	6:12
189.....	3:124, 3:168, 17:134	55-160.....	12:94
232 .....	2:65	55-163 .....	8:47
243 .....	2:233	55-210 .....	12:40
260.....	2:213	55-241 .....	16:176
279.....	6:120	55-277.....	2:262
293 .....	6:24	55-278.....	3:140, 3:309
54-6 .....	16:178	55-278.....	3:140, 3:309
54-19 .....	2:93	55-334 .....	6:67
54-35 .....	9:13	55-379 .....	4:19
54-59 .....	2:278	55-394 .....	6:182
54-76 .....	3:166	55-408.....	16:22, 16:66
54-97 .....	5:6	55-419.....	6:107
54-97 .....	3:129, 5:6	55-438.....	2:109, 2:110
54-114 .....	8:48	55-461 .....	2:89
54-153.....	2:253, 2:260	55-506 .....	16:176
54-220.....	16:83	55-518.....	6:168, 6:193
54-246 .....	7:3	55-519.....	6:241
54-246.....	2:126	55-524 .....	6:41
54-252 .....	16:176, 18:18	55-581 .....	2:113
54-285 .....	16:183	55-605 .....	2:89
54-382 .....	2:99, 6:70	55-609 .....	2:113
54-399.....	2:23, 3:103	55-678 .....	16:7
54-400.....	16:66	55-679 .....	16:7
54-410 .....	16:150	55-683.....	2:206, 2:214
54-444 .....	4:4	55-701 .....	8:41

## INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
55-759	6:233	62-137	3:251
55-760	6:233, 6:243	62-148	2:214, 2:223
56-6	6:68	63-52	4:19
56-26	6:152	64-225	14:152
56-52	8:50	64-310	6:166
56-86	16:65	64-314	6:128
56-290	6:70	65-144	6:195, 17:10
56-397	3:185	65-186	10:20
56-421	8:48	65-193	3:122, 3:130, 3:134, 3:144, 3:145, 3:167, 17:134
56-437	14:113	65-217	2:24
56-437	6:292, 14:113, 14:114, 19:78	65-222	2:31
56-439	16:184, 19:29	65-274	6:64
56-471	18:27	65-300	6:12
56-472	14:152	66-20	2:102
56-604	6:14	66-21	6:13, 6:41
56-637	2:97, 2:113	66-38	2:262
57-78	6:70	66-39	7:28
57-305	12:5	66-39	6:174
57-366	2:220	66-62	10:45, 10:47
57-446	2:114	66-85	1:3, 9:18
57-495	4:3	66-86	2:106
57-530	6:12	66-139	6:120
57-574	6:240, 16:84, 16:91	66-139	6:114, 6:115, 6:116
58-13	17:135	66-167	14:152
58-372	16:99	66-211	6:64
58-390	18:16	66-234	6:12
58-402	3:28, 3:32	66-283	2:176
58-576	4:19	66-286	9:9
59-32	6:48	66-307	2:204
59-60	3:134, 21:3, 22:18, 22:19	66-307	2:150, 2:204, 3:207
59-60	3:122, 3:130, 3:131, 3:134, 3:144, 3:167, 17:134, 17:139	67-53	7:34
59-78	16:66	67-54	3:130
59-123	6:99	67-55	16:178
59-152	6:238, 16:84	67-66	3:278
59-195	17:169	67-110	7:39
59-357	2:222	67-170	6:241, 16:91
59-357	16:65	67-228	2:64
59-357	2:220	67-230	17:1
60-25	3:206	67-270	16:61
60-70	2:113, 2:290, 2:296	67-276	3:203
60-124	3:103, 4:17	67-277	2:33, 2:97
60-160	6:72, 6:75	67-280	14:1
60-218	16:58	67-370	2:231, 3:261
60-367	6:240	67-370	2:108, 2:231, 3:261, 14:88
61-59	6:11, 6:24	67-383	2:89
61-66	16:94	67-396	14:28, 14:32
61-123	2:66	68-69	3:24
61-128	4:6	68-88	2:93
61-208	7:37	68-124	2:24
62-66	16:87	68-154	4:3
62-137	3:251	68-155	16:91

## INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
68-269	14:155	72-8	6:107, 6:150
68-271	6:107, 6:154	72-42	6:147
68-334	2:68	72-153	6:160
68-379	2:131, 6:72, 14:41, 14:45	72-154	6:183
68-459	6:233, 6:243	72-243	19:68
68-538	2:210	72-243	6:208, 19:84
68-554	6:152	72-283	6:167
68-609	3:145	72-283	6:167
68-610	3:103	72-307	2:59, 2:68
68-611	6:26	72-443	8:36
68-670	16:64	72-552	6:248, 14:117
69-8	2:93, 14:160	72-552	6:248, 14:117
69-54	2:59, 2:68	72-571	17:156
69-56	6:175, 16:161, 16:162	73-21	2:181
69-193	6:13, 6:41	73-47	7:38
69-341	4:22	73-61	14:46
69-342	2:247, 6:24	73-97	4:3
69-345	16:62	73-142	2:181
69-346	14:27	73-143	2:255
69-347	14:27	73-143	2:192, 2:256
69-402	6:29	73-207	14:98, 16:176
69-411	6:94	73-287	16:65
69-486	14:115, 19:68	73-311	10:31
69-486	6:292, 14:115	73-316	2:113, 2:290
69-489	3:138	73-339	3:74
69-489	3:138	73-366	6:233
69-505	16:176	73-405	16:69
69-505	14:39, 17:163	73-405	16:68
69-551	6:24	73-612	14:17
69-577	6:24	74-19	6:263
69-596	8:48	74-25	8:20
69-616	2:270	74-43	16:59
70-155	17:112	74-43	16:58, 16:59
70-237	14:152	74-260	4:1
70-348	2:222	74-284	2:89
70-348	2:220	74-345	16:16
70-400	6:165	74-363	7:18
70-450	16:183, 19:29	74-365	2:199, 2:207, 14:26, 14:33
70-452	6:259	74-424	1:3, 3:1
70-452	6:251, 6:259	74-492	2:5
70-600	6:67	74-499	10:52
71-5	4:3	74-509	6:24
71-51	2:72, 6:159	74-523	16:88
71-51	2:72	74-523	6:239, 16:88
71-67	6:73, 6:79	74-556	2:126, 2:222
71-168	6:13	75-15	2:93
71-317	3:96	75-63	7:16
71-355	7:16	75-70	2:43
71-396	4:3	75-71	14:40
71-443	16:55	75-72	14:113
71-443	14:16, 16:154	75-72	14:76, 14:113, 17:6, 17:9
72-7	6:107, 6:114, 6:150	75-73	2:132

## INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
75-73	2:132	76-498	6:23
75-100	3:209	76-501	2:290
75-126	2:93	76-503	2:231
75-127	2:93	76-503	2:231
75-239	10:74	76-543	6:271
75-260	14:120	77-48	14:98
75-350	2:271, 6:168, 6:193	77-60	2:249
75-351	2:271	77-95	2:283
75-357	8:12, 14:14	77-97	6:278
75-365	10:40	77-99	17:157
75-365	10:39, 10:40	77-130	6:152
75-366	10:40	77-156	7:28
75-366	10:40	77-158	2:231
75-367	10:40	77-158	2:231
75-367	10:39, 10:40	77-169	6:271
75-395	6:76	77-170	6:152
75-415	16:17	77-180	4:1
75-415	16:36	77-181	3:207, 3:211
75-439	7:42	77-182	2:167
75-440	6:195	77-182	2:167
75-440	6:195	77-183	2:287, 2:291, 2:298
75-504	2:176	77-194	2:249
75-505	2:290, 2:294, 2:296	77-221	4:3
75-533	6:90	77-232	16:84
75-551	14:97	77-232	6:238, 16:87
76-8	16:112	77-274	6:12
76-8	6:252, 16:79	77-275	16:79, 16:119
76-23	10:48, 10:79	77-287	22:16
76-102	2:33, 2:113, 2:290	77-287	3:111, 3:112, 3:113, 3:122, 3:130, 3:134, 3:144, 3:167, 17:134
76-103	2:170, 14:55, 14:56, 14:107	77-299	16:28
76-112	3:204	77-300	16:123
76-113	2:55	77-313	6:139
76-114	10:20	77-314	14:45
76-156	14:79	77-327	16:114
76-165	6:271	77-346	6:167
76-166	6:160	77-357	6:91
76-178	2:204	77-372	14:2
76-179	16:16	77-374	6:259
76-234	4:17	77-374	6:259, 16:118
76-272	17:166	77-378	14:56
76-274	2:57	77-378	2:170, 14:55, 14:107
76-275	17:157	77-385	6:263
76-303	2:88, 6:105	77-402	17:90
76-367	10:24	77-404	6:152
76-368	2:258	77-444	6:169
76-369	6:12	77-454	17:159
76-376	3:74	77-454	17:159
76-380	2:291	77-460	2:242
76-421	2:59	77-460	2:242
76-446	6:178	77-461	6:29
76-473	3:265, 17:168	78-14	2:105
76-490	14:98, 16:25		

## INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
78-15	2:205	79-312	14:41
78-26	2:159	79-317	7:36
78-27	16:178	79-327	14:147
78-58	7:31	79-340	2:92, 3:98
78-74	2:12	79-353	2:182
78-74	2:12, 2:159	79-353	2:167, 2:182, 2:229
78-101	16:123	79-373	2:274
78-105	6:263	79-383	6:106
78-125	6:35, 10:74	79-384	14:27
78-129	16:87	79-397	2:113, 2:290
78-129	6:238	79-398	14:113, 16:173
78-137	3:208	79-421	17:156
78-152	6:254	79-429	17:175
78-166	2:73	80-32	10:55
78-167	2:73	80-69	3:286
78-168	16:16	80-104	6:263
78-214	2:6	80-111	17:7
78-242	6:13	80-111	14:113, 17:6
78-255	6:251	80-112	10:6
78-271	6:51	80-159	6:142
78-272	16:16	80-159	6:142
78-283	6:268	80-159	6:142
78-292	2:2	80-185	7:21
78-323	6:11, 6:24	80-186	14:21
78-360	2:29, 3:269, 3:294	80-196	14:39
78-366	6:243	80-213	3:122, 3:130, 3:134, 3:144, 3:167, 17:134
78-367	3:124	80-224	16:178
78-378	4:3	80-233	3:24
78-398	2:261	80-241	2:71
78-409	2:171	80-242	2:63
78-445	6:296	80-250	6:35, 10:74
79-14	6:138	80-255	2:186, 2:206
79-46	2:47	80-260	6:46, 6:82
79-47	16:25	80-271	16:94
79-54	16:16	80-289	2:138
79-61	6:269	80-319	3:76, 6:61
79-63	2:264	80-329	3:10
79-86	6:169	80-346	2:177
79-94	2:150, 2:163	80-347	9:10
79-109	2:160, 2:174	80-363	8:18
79-118	14:44, 14:45	81-7	16:29, 16:32
79-129	2:47, 17:175	81-15	3:130
79-154	2:262	81-20	6:107
79-159	6:238	81-43	16:90
79-160	6:110	81-51	2:167, 2:229
79-211	7:28	81-63	2:20
79-219	12:71	81-85	7:3
79-224	6:152	81-110	16:78
79-238	17:6	81-118	7:33
79-295	16:130	81-128	2:59
79-302	2:80, 2:87, 6:86, 6:87	81-154	6:29, 6:39
79-310	10:6	81-179	5:14

## INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

<b>Rev. Rul.</b>	<b>Sec.</b>	<b>Rev. Rul.</b>	<b>Sec.</b>
81-182	2:290	83-45	6:252
81-183	6:86	83-54	6:61
81-184	6:86	83-75	16:109
81-198	17:175	83-81	3:76, 5:8, 6:85
81-220	5:16	83-96	5:26
81-221	2:176	83-103	10:31
81-223	14:76, 14:113, 17:6	83-107	6:114
81-228	3:139	83-107	6:107, 6:150
81-229	2:142	83-108	16:32
81-236	5:15	83-115	5:55
81-237	18:26	83-120	3:122, 3:130, 3:134, 3:144, 3:167, 17:134
81-253	3:132	83-147	2:45
81-253	3:132	83-147	2:44, 2:45
81-256	6:29, 6:35	83-148	2:44
81-264	14:46	83-158	6:271
81-282	16:98	84-11	17:182
81-285	5:34	84-25	14:29
81-294	10:54	84-42	6:84
81-294	10:54, 10:55	84-75	6:44
81-302	6:67, 7:16	84-75	6:6, 6:29, 6:33, 6:44
82-5	2:42, 2:44, 2:96	84-97	6:271
82-13	2:138	84-130	2:59, 2:68
82-23	6:161	84-179	2:40, 2:49, 2:52, 2:53
82-23	6:161	84-179	2:40, 2:49, 2:51, 2:52, 2:53
82-35	5:106	85-13	2:257
82-36	19:98	85-13	2:156, 9:42, 17:90, 17:94, 17:96
82-63	2:247	85-23	6:251, 6:282
82-82	7:41	85-24	16:5, 16:29
82-85	2:57	85-35	6:173
82-98	16:10	85-35	6:182
82-128	6:263	85-35	6:173
82-140	5:19	85-43	10:45
82-141	2:57, 2:136, 2:141	85-49	16:109
82-143	16:11	85-66	5:73, 5:97
82-145	2:57	85-73	5:10, 5:28
82-145	2:57	85-84	5:77
82-156	2:265	85-88	14:148
82-184	6:153	85-99	3:72
82-184	6:154	85-100	6:107
82-189	9:9, 9:10	85-111	7:35
82-193	2:299	85-148	5:73, 5:80
82-193	2:299, 8:48	85-168	5:53
82-198	7:3	86-41	17:10
83-15	7:36	86-54	10:46
83-20	21:3	86-60	16:105
83-24	6:29	86-60	16:97
83-26	6:188	86-60	16:105
83-30	3:110	86-99	3:62, 5:57
83-30	3:110, 6:39	87-37	3:54
83-31	5:4	87-122	2:136, 5:52
83-32	5:41	88-27	16:113
83-44	2:32	88-78	5:99

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>
88-78	5:96	96-23	5:57
88-89	5:4	96-56	14:32
88-90	6:155	96-56	14:29
89-3	14:18, 19:2	96-56	14:32
89-4	5:94, 10:45	98-8	6:190
89-20	16:124	98-8	6:115, 6:207, 14:19
89-21	16:124	98-8	16:173
89-22	5:94	2000-2	6:197, 6:214
89-30	5:56	2000-2	6:214
89-31	6:290, 6:293, 6:294	2002-20	6:287
89-31	6:249, 6:253, 6:290, 6:294	2002-20	16:121
89-32	10:50	2002-62	19:67
89-89	6:214	2002-62	19:67
89-89	6:197	2003-40	2:62
90-2	7:37	2003-40	2:62
90-3	6:107	2003-61	6:321
90-8	6:32, 6:39	2003-105	17:175
90-21	2:57, 2:136, 2:138, 2:141	2004-27	17:87
90-30	16:124	2004-64	2:169, 17:87
90-31	16:124	2004-64	2:169, 2:170, 9:42, 14:56, 14:103
90-32	16:124	2005-36	14:92
90-45	14:73	2005-36	14:92
92-22	2:298	2006-26	6:215
92-26	6:199	2006-26	6:214, 6:215
92-26	19:17, 19:55	2006-34	10:40, 10:41
92-47	6:295	2006-34	10:40
92-57	6:263	2006-78	10:48
92-107	6:269	2007-13	2:156
92-109	15:4	2008-16	14:56
93-12	3:132, 21:3, 21:5, 21:6, 21:7	2008-16	2:170
93-12	3:132	2008-22	2:40, 2:79, 2:155, 2:244, 2:257
93-48	6:142	2008-22	2:40, 2:79, 2:156, 2:170, 2:244, 2:257, 9:42, 14:56
93-48	19:111	2008-35	22:17
93-48	6:142	2011-28	2:40, 2:155
94-69	2:37, 2:62, 2:65	2011-28	2:40, 2:156
95-58	2:167, 2:183, 2:184, 2:229, 2:230, 2:253, 2:255	2013-17	6:100
95-58	2:182, 2:229	2013-17	6:100
95-58	2:42, 2:48, 2:167, 2:184, 2:219, 14:127	2017-13	10:72
96-3	2:204	2022-32	7:13
96-3	2:204, 3:207		

**INTERNAL REVENUE SERVICE TECHNICAL ADVICE MEMORANDA**

	<b>Sec.</b>		<b>Sec.</b>
7946007	16:70	8901004	16:46
8014021	6:70	9220006	5:28
8119002	6:39	9336002	22:7
8512003	10:67	9342002	6:39
8535004	2:275	9417002	14:62

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

	<b>Sec.</b>		<b>Sec.</b>
9436005 .....	21:7, 21:8	20014002 .....	2:260
9504003 .....	2:252	200104008 .....	2:87, 6:87
9509003 .....	14:62	200131001 .....	6:149
9532001 .....	16:38	200147021 .....	16:182, 19:110
9651004 .....	2:41, 2:67	200150003 .....	19:21
9717008 .....	17:94	200223020 .....	6:150
9718004 .....	22:7	200234017 .....	6:195
9719001 .....	22:13	200245053 .....	17:10
9719006 .....	22:44, 22:47	200247001 .....	3:308
9723009 .....	22:44, 22:47	200303010 .....	3:140, 3:309
9725002 .....	22:44, 22:47	200306002 .....	6:236
9729005 .....	2:149	200319001 .....	17:91
9730004 .....	22:44, 22:47	200337012 .....	17:10
9731004 .....	16:46	200339003 .....	6:168, 6:197
9736001 .....	17:6	200341002 .....	16:48
9736004 .....	22:44, 22:47	200343002 .....	4:18
9751003 .....	16:19, 16:50	200352003 .....	6:321, 6:322
9822001 .....	19:111	200407018 .....	6:111
9826002 .....	2:132	200430030 .....	6:322
9828002 .....	6:37, 10:76, 12:70	200432015 .....	2:143
9841005 .....	3:156	200432016 .....	6:147
199610004 .....	6:115	200444021 .....	3:308, 6:71
199917066 .....	7:31	200444023 .....	6:168, 6:193, 6:197
199925043 .....	8:55	200505022 .....	6:193
199930002 .....	6:110	200513028 .....	6:34
199932001 .....	6:188	200532049 .....	6:24
199933001 .....	3:129	200602033 .....	14:116
199933002 .....	3:151	200648028 .....	22:31
199940005 .....	5:106	200840008 .....	6:290
199941013 .....	16:12	200847015 .....	2:252
199943003 .....	3:57	200907025 .....	2:239
199944046 .....	2:207	201004022 .....	6:250
200010010 .....	17:90	201126030 .....	6:141
200011005 .....	17:90		

**INTERNAL REVENUE SERVICE TREASURY DECISIONS**

	<b>Sec.</b>		<b>Sec.</b>
3138 .....	2:89	8791 .....	16:125
6501 .....	2:181	8846 .....	6:132, 6:297
6582 .....	2:236	8899 .....	17:88, 17:89
7710 .....	5:5, 5:86	8912 .....	19:66
8395 .....	3:156, 17:45, 17:81, 17:127	8923 .....	16:110
8522 .....	6:187, 6:217, 16:137, 16:140, 16:171	8957 .....	9:21
8536 .....	17:84, 17:93	9007 .....	11:37
8630 .....	3:220	9068 .....	16:108
8680 .....	17:36, 17:38	9092 .....	17:175
8743 .....	17:100, 17:104, 17:105	9102 .....	19:66
8779 .....	6:205	9172 .....	4:9

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE TREASURY DECISIONS—Continued**

	<b>Sec.</b>		<b>Sec.</b>
9181 .....	17:161	9468 .....	6:3
9208.....	19:35	9540.....	3:218, 3:219
9214.....	19:26	9543.....	9:18
9348.....	19:51	9555.....	2:285
9414.....	2:285	9725.....	7:12
9421.....	19:51	9811.....	1:10, 7:8
9460.....	17:4		

**SEC RULE**

<b>Rule</b>	<b>Sec.</b>
144 .....	3:115, 3:127, 22:16, 22:22

**FIELD SERVICE ADVICE MEMORANDA ISSUED BY THE OFFICE OF CHIEF COUNSEL FOR THE IRS**

<b>Ruling</b>	<b>Sec.</b>	<b>Ruling</b>	<b>Sec.</b>
200036012 .....	2:285	200119013.....	3:133
200118002 .....	7:4		

**FEDERAL REGISTER**

<b>Fed. Reg.</b>	<b>Sec.</b>	<b>74 Fed. Reg.</b>	<b>Sec.</b>
38,331.....	6:3, 6:29	21438-01 .....	3:218
38,331, 38,338 .....	6:3		
<b>61 Fed. Reg.</b>	<b>Sec.</b>	<b>76 Fed. Reg.</b>	<b>Sec.</b>
33365 .....	17:36, 17:38	71491-01.....	3:125, 4:2
<b>70 Fed. Reg.</b>	<b>Sec.</b>	<b>80 Fed. Reg.</b>	<b>Sec.</b>
9222-01 .....	17:161	34279-01 .....	7:12
<b>73 Fed. Reg.</b>	<b>Sec.</b>	54447-01.....	15:4, 15:9
22300-02.....	4:2		

**CONGRESSIONAL RECORD**

<b>Vol.</b>	<b>Sec.</b>	<b>Vol.</b>	<b>Sec.</b>
p. H12423, H12739 .....	22:38	136, p. H12423, H12740 .....	22:40
135, p. S13953, S13960 .....	22:38		

**HOUSE OF REPRESENTATIVES BILLS**

<b>No.</b>	<b>Sec.</b>	<b>No.</b>	<b>Sec.</b>
1836.....	19:33	14644 .....	2:149
2084.....	2:228, 2:267	14844 .....	2:276, 3:33, 5:25, 5:27, 5:36, 5:91, 5:94, 5:103, 6:122, 10:71, 14:63
2676.....	6:303, 6:304, 6:305, 6:311, 6:313, 17:181		
6715 .....	5:26, 5:112	5268, 81 Cong. ....	2:162
14044 .....	2:276	5268, 81 Cong. ....	2:150

**HOUSE REPORTS**

<b>No.</b>	<b>Sec.</b>	<b>No.</b>	<b>Sec.</b>
94-1380 .....	5:100	98-14 .....	5:22, 5:33, 10:33
95-1286 .....	10:35	99-426.....	10:43, 19:41, 19:47, 19:53
97-29 .....	5:101	100-795 .....	2:83, 5:82, 16:149, 16:172, 19:48
97-201.....	2:81, 2:136, 5:10, 5:11, 5:59, 5:68, 5:93, 10:45, 16:10, 16:11, 16:136, 16:164, 16:174	101-247 .....	2:83, 7:31, 7:56, 7:61, 8:53, 8:64, 10:81
97-794 .....	16:174	101-894 .....	7:53, 16:76, 19:105
		105-148 .....	10:19

**SENATE REPORTS**

<b>No.</b>	<b>Sec.</b>	<b>No.</b>	<b>Sec.</b>
91-1444 .....	10:27	99-426.....	10:80
95-745 .....	5:26, 5:112	100-445 .....	2:101, 3:269
96-1007 to 15 .....	16:103	101-508 .....	17:55
97-144.....	5:23, 5:24, 5:95, 5:110	105-174 ...	6:303, 6:304, 6:305, 6:311, 6:313, 17:181
98-169.....	10:45, 10:60	1622.....	2:294, 2:295
99-313.....	2:298		

**CALIFORNIA PROBATE CODE**

<b>Sec.</b>	<b>Sec.</b>
21522(a).....	6:176

**FLORIDA STATUTES**

<b>Sec.</b>	<b>Sec.</b>
737.402(4).....	2:274

**INDIANA CODE**

<b>Sec.</b>	<b>Sec.</b>
701(a) .....	2:113

TABLE OF LAWS AND RULES

**MARYLAND CODE, ESTATES AND TRUSTS**

<b>Sec.</b>	<b>Sec.</b>
7-602(c).....	6:21

**MISSOURI STATUTES**

<b>Sec.</b>	<b>Sec.</b>
456.540.4.....	2:260

**NEW YORK ESTATES, POWERS AND TRUSTS LAW**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
2-1.9.....	6:128	10-10.1.....	2:260
2-1.9(b).....	6:129		

**OHIO REVISED CODE**

<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>	<b>Sec.</b>
1340.22(A).....	2:260	1340.22(B).....	2:260

**RESTATEMENT SECOND, PROPERTY (DONATIVE TRANSFERS)**

<b>Sec.</b>	<b>Sec.</b>
12.2.....	2:239



## Table of Cases

### A

- Aagaard v. Commissioner of Internal Revenue, 56 T.C. 191, 1971 WL 2483 (1971)—§ 3:52
- A. & A. Tool & Supply Co. v. C.I.R., 182 F.2d 300, 50-1 U.S. Tax Cas. (CCH) ¶ 9309, 39 A.F.T.R. (P-H) ¶ 517 (10th Cir. 1950)—§ 3:198
- Abbett v. C. I. R., 17 T.C. 1293, 1952 WL 224 (T.C. 1952)—§ 6:24
- Abraham, Estate of v. C.I.R., T.C. Memo. 2004-39, T.C.M. (RIA) ¶ 2004-039, 87 T.C.M. (CCH) 975 (2004)—§ 22:47
- Abrams, T.C.M. (P-H) P 45132, 1945 WL 7372 (T.C. 1945)—§ 3:124
- Abruzzino, Estate of v. Commissioner of Internal Revenue, 61 T.C. 306, 1973 WL 2539 (1973)—§ 6:158
- Acord, Estate of v. C.I.R., 946 F.2d 1473, 91-2 U.S. Tax Cas. (CCH) ¶ 60090, 68 A.F.T.R.2d 91-6071 (9th Cir. 1991)—§§ 2:3, 2:200
- Acord, Estate of v. C.I.R., 93 T.C. 1, Tax Ct. Rep. (CCH) 45813, Tax Ct. Rep. Dec. (P-H) 93.1, 1989 WL 72963 (1989)—§ 2:89
- Adams v. C. I. R., T.C. Memo. 1985-268, T.C.M. (P-H) ¶ 85268, 50 T.C.M. (CCH) 48, 1985 WL 14896 (1985)—§ 3:24
- Adams v. Commissioner of Internal Revenue, 110 F.2d 578, 40-1 U.S. Tax Cas. (CCH) ¶ 9350, 24 A.F.T.R. (P-H) ¶ 530 (C.C.A. 8th Cir. 1940)—§§ 6:16, 6:43
- Adams v. U.S., 218 F.3d 383, 2000-2 U.S. Tax Cas. (CCH) ¶ 60379, 86 A.F.T.R.2d 2000-5366 (5th Cir. 2000)—§ 22:41
- Adams, Estate of v. C. I. R., T.C. Memo. 1973-113, T.C.M. (P-H) ¶ 73113, 32 T.C.M. (CCH) 503, 1973 WL 2312 (1973)—§ 3:275
- Adams, Estate of v. C. I. R., T.C. Memo. 1957-246, T.C.M. (P-H) ¶ 57246, 16 T.C.M. (CCH) 1130, 1957 WL 875 (T.C. 1957)—§ 2:106
- Adell, Estate of v. C.I.R., T.C. Memo. 2014-89, T.C.M. (RIA) ¶ 2014-089, 107 T.C.M. (CCH) 1463 (2014)—§ 12:61
- Adler, Estate of v. C.I.R., T.C. Memo. 2011-28, T.C.M. (RIA) ¶ 2011-028, 101 T.C.M. (CCH) 1118 (2011)—§§ 3:54, 22:31
- Adolphson v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60048, 71A A.F.T.R.2d 93-5107, 1990 WL 300361 (C.D. Ill. 1990)—§ 2:215
- Adriance v. Higgins, 113 F.2d 1013, 40-2 U.S. Tax Cas. (CCH) ¶ 9627, 25 A.F.T.R. (P-H) ¶ 570 (C.C.A. 2d Cir. 1940)—§§ 2:110, 6:72
- Affelder v. C. I. R., 7 T.C. 1190, 1946 WL 119 (T.C. 1946)—§ 17:6
- A. G. & S. Min. Co. v. C.I.R., 8 B.T.A. 1260, 1927 WL 491 (B.T.A. 1927)—§ 3:95
- Agnew, Estate of v. C.I.R., T.C. Memo. 1975-173, T.C.M. (P-H) ¶ 75173, 34 T.C.M. (CCH) 758, 1975 WL 2797 (1975)—§ 6:16
- 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)—§§ 3:130, 3:133, 6:114, 6:116, 6:134, 6:237, 6:250, 6:293, 17:119, 19:66, 19:86, 21:8, 21:15
- Albright v. U.S., 308 F.2d 739, 62-2 U.S. Tax Cas. (CCH) ¶ 12104, 10 A.F.T.R.2d 6282 (5th Cir. 1962)—§ 16:67
- Aldrich, Estate of v. C.I.R., T.C. Memo. 1983-543, T.C.M. (P-H) ¶ 83543, 46 T.C.M. (CCH) 1295, 1983 WL 14523 (1983)—§ 2:92
- Aldrich's Estate v. C. I. R., 425 F.2d 1395, 70-1 U.S. Tax Cas. (CCH) ¶ 12682, 25 A.F.T.R.2d 70-1611 (5th Cir. 1970)—§ 6:299
- Alegria v. U.S., 945 F.2d 1523, 91-2 U.S. Tax Cas. (CCH) ¶ 50544, 68 A.F.T.R.2d 91-5876 (11th Cir. 1991)—§ 20:11
- Alexander v. U. S., 226 Ct. Cl. 233, 640 F.2d 1250, 81-1 U.S. Tax Cas. (CCH) ¶ 13392, 47 A.F.T.R.2d 81-1600 (1981)—§ 17:135
- Alexander, Estate of v. C. I. R., 25 T.C. 600, 1955 WL 526 (T.C. 1955)—§ 6:79
- Alexander, Estate of v. Commissioner of Internal Revenue, 82 T.C. 34, Tax Ct. Rep. (CCH) 40913, 1984 WL 15517 (1984)—§ 6:170
- Alford v. C.I.R., 800 F.2d 987, 86-2 U.S. Tax Cas. (CCH) ¶ 9648, 58 A.F.T.R.2d 86-5687 (10th Cir. 1986)—§ 11:28
- Alioto v. C.I.R., T.C. Memo. 1980-360, T.C.M.

- (P-H) ¶ 80360, 40 T.C.M. (CCH) 1147, 1980 WL 4197 (1980)—§ 3:36
- All v. McCobb, 321 F.2d 633, 63-2 U.S. Tax Cas. (CCH) ¶ 12173, 12 A.F.T.R.2d 6250 (2d Cir. 1963)—§ 2:292
- Allen v. C. I. R., 3 T.C. 1224, 1944 WL 173 (T.C. 1944)—§§ 3:109, 13:6, 17:142, 17:152
- Allen v. Henggeler, 1929-2 C.B. 387, 32 F.2d 69, 7 A.F.T.R. (P-H) ¶ 8680 (C.C.A. 8th Cir. 1929)—§ 2:19
- Allen v. U.S., 250 F. Supp. 155, 65-2 U.S. Tax Cas. (CCH) ¶ 12358, 17 A.F.T.R.2d 1348 (E.D. Mo. 1965)—§ 6:169
- Allen, Estate of v. C. I. R., T.C. Memo. 1990-514, T.C.M. (P-H) ¶ 90514, 60 T.C.M. (CCH) 904, 1990 WL 138925 (1990)—§§ 6:107, 14:61
- Allen, Estate of v. C.I.R., T.C. Memo. 1989-111, T.C.M. (P-H) ¶ 89111, 56 T.C.M. (CCH) 1494, 1989 WL 23688 (1989)—§ 14:80
- Allen, Estate of v. C. I. R., 39 T.C. 817, 1963 WL 1468 (T.C. 1963)—§ 2:294
- Allen Logging & Veneer Co. v. U.S., 73-2 U.S. Tax Cas. (CCH) ¶ 9691, 32 A.F.T.R.2d 73-5310, 1973 WL 619 (W.D. Wash. 1973)—§ 3:95
- Allentown Nat. Bank v. C.I.R., 37 B.T.A. 750, 1938 WL 360 (B.T.A. 1938)—§ 3:207
- Alma Piston Co. v. C.I.R., T.C. Memo. 1976-107, T.C.M. (P-H) ¶ 76107, 35 T.C.M. (CCH) 464, 1976 WL 3302 (1976)—§ 3:14
- Alperstein v. C. I. R., 613 F.2d 1213, 80-1 U.S. Tax Cas. (CCH) ¶ 13326, 45 A.F.T.R.2d 80-1708 (2d Cir. 1979)—§ 2:271
- Alschuler v. Department of Housing and Urban Development, 686 F.2d 472 (7th Cir. 1982)—§ 3:102
- Alston v. U.S., 349 F.2d 87, 65-2 U.S. Tax Cas. (CCH) ¶ 12339, 16 A.F.T.R.2d 6143 (5th Cir. 1965)—§ 6:296
- Alves v. U.S., 69-1 U.S. Tax Cas. (CCH) ¶ 12601, 23 A.F.T.R.2d 69-1932, 1969 WL 18231 (W.D. Mo. 1969)—§ 3:190
- Ambrose v. C. I. R., T.C. Memo. 1956-125, T.C.M. (P-H) ¶ 56125, 15 T.C.M. (CCH) 643, 1956 WL 384 (T.C. 1956)—§ 3:141
- Ameel v. U.S., 426 F.2d 1270, 70-1 U.S. Tax Cas. (CCH) ¶ 12689, 25 A.F.T.R.2d 70-1619 (6th Cir. 1970)—§ 12:63
- American Nat. Bank & Trust Co. v. U. S., 594 F.2d 1141, 79-1 U.S. Tax Cas. (CCH) ¶ 13284, 43 A.F.T.R.2d 79-1297 (7th Cir. 1979)—§§ 3:207, 9:25, 12:66
- American Sec. & Trust Co. v. C.I.R., 24 B.T.A. 334, 1931 WL 612 (B.T.A. 1931)—§ 2:91
- Ames v. C. I. R., T.C. Memo. 1990-87, T.C.M. (P-H) ¶ 90087, 58 T.C.M. (CCH) 1470, 1990 WL 16353 (1990)—§ 3:56
- Amlie v. C.I.R., T.C. Memo. 2006-76, T.C.M. (RIA) ¶ 2006-076, 91 T.C.M. (CCH) 1017 (2006)—§§ 3:2, 3:61, 3:158
- Amos v. C. I. R., 47 T.C. 65, 1966 WL 1102 (T.C. 1966)—§ 12:59
- Anderson v. C.I.R., 250 F.2d 242, 58-1 U.S. Tax Cas. (CCH) ¶ 9117, 52 A.F.T.R. (P-H) ¶ 1037 (5th Cir. 1957)—§ 3:199
- Anderson, Estate of v. C.I.R., T.C. Memo. 1989-643, T.C.M. (P-H) ¶ 89643, 58 T.C.M. (CCH) 840, 1989 WL 146841 (1989)—§ 2:71
- Anderson, Estate of v. C.I.R., T.C. Memo. 1988-423, T.C.M. (P-H) ¶ 88423, 56 T.C.M. (CCH) 78, 1988 WL 92153 (1988)—§ 3:57
- Anderson, Estate of v. C.I.R., T.C. Memo. 1977-237, T.C.M. (P-H) ¶ 77237, 36 T.C.M. (CCH) 972, 1977 WL 3529 (1977)—§ 3:165
- Anderson, Estate of v. C.I.R., 8 T.C. 706, 1947 WL 203 (T.C. 1947)—§ 14:39
- Andrews v. Commissioner of Internal Revenue, 135 F.2d 314, 43-1 U.S. Tax Cas. (CCH) ¶ 9362, 30 A.F.T.R. (P-H) ¶ 1437 (C.C.A. 2d Cir. 1943)—§ 3:4
- Andrews v. Commissioner of Internal Revenue, 38 F.2d 55, 2 U.S. Tax Cas. (CCH) ¶ 470, 8 A.F.T.R. (P-H) ¶ 10112 (C.C.A. 2d Cir. 1930)—§ 3:77
- Andrews, Estate of v. Commissioner of Internal Revenue, 79 T.C. 938, Tax Ct. Rep. (CCH) 39523, 1982 WL 11197 (1982)—§§ 3:131, 3:134
- Anenberg, Estate of v. Commissioner of Internal Revenue, Tax Ct. Rep. Dec. (RIA) 162.9, 2024 WL 2270786 (T.C. 2024)—§ 16:173
- Anita McCormick Blaine, Deceased, Anne Blaine Harrison and Richard Bentley, Executors, Petitioners, Estate of v. Commissioner of Internal Revenue, Respondent, 22 T.C. 1195, 1954 WL 21 (T.C. 1954)—§ 16:84
- Anonymous v. C.I.R., T.C. Memo. 2010-87, T.C.M. (RIA) ¶ 2010-087, 99 T.C.M. (CCH) 1359 (2010)—§ 16:88
- Anselmo v. C.I.R., 757 F.2d 1208, 85-1 U.S. Tax Cas. (CCH) ¶ 9335, 55 A.F.T.R.2d 85-1357 (11th Cir. 1985)—§ 3:287

TABLE OF CASES

- Anselmo v. Commissioner of Internal Revenue, 80 T.C. 872, Tax Ct. Rep. (CCH) 40105, 1983 WL 14829 (1983)—§§ 3:4, 3:7
- Anthony v. U.S., 520 F.3d 374, 2008-1 U.S. Tax Cas. (CCH) ¶ 60558, 101 A.F.T.R.2d 2008-983 (5th Cir. 2008)—§ 3:220
- Anthony P. Miller, Inc. v. C. I. R., 7 T.C. 729, 1946 WL 75 (T.C. 1946)—§ 3:32
- Ariel Realty Co v. C I R, 115 F.2d 659, 40-2 U.S. Tax Cas. (CCH) ¶ 9753, 25 A.F.T.R. (P-H) ¶ 1041 (C.C.A. 2d Cir. 1940)—§ 3:50
- Armata v. U. S., 204 Ct. Cl. 179, 494 F.2d 1371, 74-1 U.S. Tax Cas. (CCH) ¶ 12998, 33 A.F.T.R.2d 74-1490 (1974)—§ 2:212
- Armstrong v. C.I.R., 114 T.C. 94, Tax Ct. Rep. Dec. (RIA) 114.5, 2000 WL 222818 (2000)—§§ 10:12, 14:34
- Armstrong, Estate of v. C.I.R., 119 T.C. 220, Tax Ct. Rep. (CCH) 54921, 2002 WL 31422615 (2002)—§ 2:147
- Armstrong, Estate of v. U.S., 277 F.3d 490, 2002-1 U.S. Tax Cas. (CCH) ¶ 60427, 89 A.F.T.R.2d 2002-513 (4th Cir. 2002)—§§ 2:147, 10:12, 17:8, 17:9
- Armstrong's Estate v. C.I.R., 146 F.2d 457, 45-1 U.S. Tax Cas. (CCH) ¶ 10162, 33 A.F.T.R. (P-H) ¶ 401 (C.C.A. 7th Cir. 1944)—§ 3:193
- Aronson, Estate of v. C.I.R., T.C. Memo. 2003-189, T.C.M. (RIA) ¶ 2003-189, 85 T.C.M. (CCH) 1561 (2003)—§ 6:177
- Artall, Estate of v. C.I.R., 595 F.3d 605, 2010-1 U.S. Tax Cas. (CCH) ¶ 60586, 105 A.F.T.R.2d 2010-774 (5th Cir. 2010)—§ 6:311
- Ashcraft v. Allen, 90 F. Supp. 543, 50-1 U.S. Tax Cas. (CCH) ¶ 10765, 39 A.F.T.R. (P-H) ¶ 698 (M.D. Ga. 1950)—§§ 13:6, 16:16, 16:21, 16:67
- Ashforth v. C.I.R., 30 B.T.A. 1306, 1934 WL 382 (B.T.A. 1934)—§ 6:85
- Astleford v. C.I.R., T.C. Memo. 2008-128, T.C.M. (RIA) ¶ 2008-128, 95 T.C.M. (CCH) 1497 (2008)—§ 22:14
- Atkinson v. C.I.R., T.C. Memo. 2007-89, T.C.M. (RIA) ¶ 2007-089, 93 T.C.M. (CCH) 1108 (2007)—§ 12:35
- Atkinson v. U.S., 231 F. Supp. 933, 64-2 U.S. Tax Cas. (CCH) ¶ 12260, 14 A.F.T.R.2d 6185 (E.D. S.C. 1964)—§ 2:163
- Atkinson, Estate of v. C.I.R., 309 F.3d 1290, 2002-2 U.S. Tax Cas. (CCH) ¶ 60449, 90 A.F.T.R.2d 2002-6845 (11th Cir. 2002)—§§ 6:235, 22:46
- Atlee v. Commissioner of Internal Revenue, 67 T.C. 395, 1976 WL 3632 (1976)—§ 3:203
- Audenried, Estate of v. C. I. R., 26 T.C. 120, 1956 WL 625 (T.C. 1956)—§ 6:241
- Aufiero v. C.I.R., T.C.M. (P-H) ¶ 54061, 13 T.C.M. (CCH) 182, 1954 WL 491 (T.C. 1954)—§§ 3:124, 17:139
- August Grill, Inc. v. C.I.R., 9 B.T.A. 381, 1927 WL 86 (B.T.A. 1927)—§ 3:82
- Auker v. C.I.R., T.C. Memo. 1998-185, T.C.M. (RIA) ¶ 98185, 75 T.C.M. (CCH) 2321 (1998)—§§ 3:53, 22:14
- Avery v. C. I. R., 3 T.C. 963, 1944 WL 141 (T.C. 1944)—§ 3:109
- Awtry's Estate v. C.I.R., 221 F.2d 749, 55-1 U.S. Tax Cas. (CCH) ¶ 11533, 47 A.F.T.R. (P-H) ¶ 757 (8th Cir. 1955)—§§ 6:107, 6:159
- Ayrton Metal Co. v. C.I.R., 299 F.2d 741, 62-1 U.S. Tax Cas. (CCH) ¶ 9244, 9 A.F.T.R.2d 606 (2d Cir. 1962)—§ 3:30

**B**

- Babcock's Estate v. C.I.R., 234 F.2d 837, 56-2 U.S. Tax Cas. (CCH) ¶ 11623, 49 A.F.T.R. (P-H) ¶ 1532 (3d Cir. 1956)—§ 6:139
- Baccei v. U.S., 632 F.3d 1140, 2011-1 U.S. Tax Cas. (CCH) ¶ 60612, 107 A.F.T.R.2d 2011-898 (9th Cir. 2011)—§§ 9:30, 10:82, 10:83, 12:64
- Baccei v. U.S., 2008-2 U.S. Tax Cas. (CCH) ¶ 60562, 101 A.F.T.R.2d 2008-2717, 2008 WL 2561876 (N.D. Cal. 2008)—§ 10:83
- Bacchus v. U.S., 86-1 U.S. Tax Cas. (CCH) ¶ 13669, 57 A.F.T.R.2d 86-1519, 1985 WL 5183 (D.N.J. 1985)—§§ 2:29, 14:28
- Bach v. McGinnes, 333 F.2d 979, 64-2 U.S. Tax Cas. (CCH) ¶ 12243, 14 A.F.T.R.2d 6141 (3d Cir. 1964)—§ 6:251
- Bachler v. U.S., 281 F.3d 1078, 2002-1 U.S. Tax Cas. (CCH) ¶ 60430, 89 A.F.T.R.2d 2002-1267 (9th Cir. 2002)—§ 19:88
- Bachner v. Commissioner of Internal Revenue, 109 T.C. 125, Tax Ct. Rep. (CCH) 52268, Tax Ct. Rep. Dec. (RIA) 109.7, 1997 WL 589910 (1997)—§ 12:16
- Bader v. U.S., 172 F. Supp. 833, 59-1 U.S. Tax Cas. (CCH) ¶ 9431, 59-1 U.S. Tax Cas. (CCH) ¶ 11865, 3 A.F.T.R.2d 1824 (S.D. Ill. 1959)—§§ 3:123, 3:134
- Badgett, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2015-226, T.C.M.

- (RIA) ¶ 2015-226, 110 T.C.M. (CCH) 489 (2015)—§ 2:100
- 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)—§ 2:163
- Badgley v. United States, 2018-1 U.S. Tax Cas. (CCH) P 60705, 121 A.F.T.R.2d 2018-1816, 2018 WL 2267566 (N.D. Cal. 2018)—§ 2:285
- Baer v. Milbourne, 13 F. Supp. 998, 36-1 U.S. Tax Cas. (CCH) ¶ 9164, 17 A.F.T.R. (P-H) ¶ 509 (D. Md. 1936)—§ 6:50
- Baer, Appeal of, 3 B.T.A. 881, 1920 WL 7 (B.T.A. 1926)—§ 3:54
- Baggett, Estate of v. C. I. R., T.C. Memo. 1991-362, T.C.M. ¶ 91362, 62 T.C.M. (CCH) 333, 1991 WL 145134 (1991)—§§ 2:163, 22:7
- Bagley, Estate of v. U.S., 443 F.2d 1266, 71-1 U.S. Tax Cas. (CCH) ¶ 12785, 27 A.F.T.R.2d 71-1852 (5th Cir. 1971)—§ 2:269
- Bahen's Estate v. U.S., 158 Ct. Cl. 141, 305 F.2d 827, 62-2 U.S. Tax Cas. (CCH) ¶ 12091, 10 A.F.T.R.2d 6195 (1962)—§ 2:289
- Bahr, Estate of v. Commissioner of Internal Revenue, 68 T.C. 74, 1977 WL 3655 (1977)—§§ 6:35, 10:74, 10:76
- Bailly, Estate of v. Commissioner of Internal Revenue, 81 T.C. 246, Tax Ct. Rep. (CCH) 40426, 1983 WL 14862 (1983)—§§ 6:6, 6:35
- Baird v. C.I.R., T.C. Memo. 2006-140, T.C.M. (RIA) ¶ 2006-140, 92 T.C.M. (CCH) 4 (2006)—§ 12:89
- Baird v. C.I.R., T.C. Memo. 2001-258, T.C.M. (RIA) ¶ 2001-258, 82 T.C.M. (CCH) 666 (2001)—§§ 12:89, 22:12
- Baird, Estate of v. C.I.R., 416 F.3d 442, 2005-2 U.S. Tax Cas. (CCH) ¶ 60505, 96 A.F.T.R.2d 2005-5097 (5th Cir. 2005)—§ 12:89
- Baird, Estate of v. C.I.R., T.C. Memo. 2002-299, T.C.M. (RIA) ¶ 2002-299, 84 T.C.M. (CCH) 620 (2002)—§ 12:89
- Baird, Estate of v. C.I.R., T.C. Memo. 1997-55, T.C.M. (RIA) ¶ 97055, 73 T.C.M. (CCH) 1883 (1997)—§ 6:24
- Baldwin, Estate of v. Commissioner of Internal Revenue, 59 T.C. 654, 1973 WL 2558 (1973)—§ 6:24
- Ballance v. U.S., 347 F.2d 419, 65-2 U.S. Tax Cas. (CCH) ¶ 12331, 15 A.F.T.R.2d 1452 (7th Cir. 1965)—§§ 6:29, 6:39, 10:74
- Ballard v. C.I.R., 854 F.2d 185, 88-2 U.S. Tax Cas. (CCH) ¶ 13779, 62 A.F.T.R.2d 88-5988 (7th Cir. 1988)—§§ 3:201, 18:26
- Ballard v. Helburn, 9 F. Supp. 812, 15 A.F.T.R. (P-H) ¶ 91 (W.D. Ky. 1933)—§ 2:43
- Ballard, Estate of v. C.I.R., 85 T.C. 300, Tax Ct. Rep. (CCH) 42325, 1985 WL 15383 (1985)—§ 7:41
- Ballas, Estate of v. C.I.R., T.C. Memo. 1975-103, T.C.M. (P-H) ¶ 75103, 34 T.C.M. (CCH) 506, 1975 WL 2736 (1975)—§§ 3:21, 3:83
- Baltimore Nat. Bank v. U.S., 136 F. Supp. 642, 56-1 U.S. Tax Cas. (CCH) ¶ 11576, 48 A.F.T.R. (P-H) ¶ 1060 (D. Md. 1955)—§ 17:139
- B. Altman & Co. v. U.S., 1930-2 C.B. 286, 69 Ct. Cl. 721, 40 F.2d 781, 8 A.F.T.R. (P-H) ¶ 10805 (1930)—§ 20:5
- Banac, Estate of v. C. I. R., 17 T.C. 748, 1951 WL 261 (T.C. 1951)—§§ 8:48, 8:50
- Bankers Trust Co. v. U.S., 284 F.2d 537, 61-1 U.S. Tax Cas. (CCH) ¶ 11985, 7 A.F.T.R.2d 1691 (2d Cir. 1960)—§§ 3:4, 3:138
- Bank of California v. U.S., 672 F.2d 758, 82-1 U.S. Tax Cas. (CCH) ¶ 13464, 49 A.F.T.R.2d 82-1512 (9th Cir. 1982)—§ 6:266
- Bank of California, National Ass'n v. Commissioner of Internal Revenue, 133 F.2d 428, 43-1 U.S. Tax Cas. (CCH) ¶ 10012, 30 A.F.T.R. (P-H) ¶ 913 (C.C.A. 9th Cir. 1943)—§§ 2:24, 2:90, 2:98, 3:102, 3:124
- Bank of Carthage v. U.S., 304 F. Supp. 77, 69-1 U.S. Tax Cas. (CCH) ¶ 12599, 24 A.F.T.R.2d 69-6049 (W.D. Mo. 1969)—§ 6:241
- Bank of New York v. U.S., 526 F.2d 1012, 75-2 U.S. Tax Cas. (CCH) ¶ 13109, 37 A.F.T.R.2d 76-1488 (3d Cir. 1975)—§ 6:52
- Bank of New York v. US, 141 F. Supp. 364, 56-2 U.S. Tax Cas. (CCH) ¶ 11617, 49 A.F.T.R. (P-H) ¶ 1399 (S.D. N.Y. 1956)—§ 11:35
- Bank of New York v. U.S., 115 F. Supp. 375, 53-2 U.S. Tax Cas. (CCH) ¶ 10910, 44 A.F.T.R. (P-H) ¶ 632 (S.D. N.Y. 1953)—§ 6:76
- Bank of West v. C.I.R., 93 T.C. 462, Tax Ct. Rep. (CCH) 46084, Tax Ct. Rep. Dec. (P-H) 93.37, 1989 WL 118700 (1989)—§ 3:54
- Baptiste v. C.I.R., 29 F.3d 1533, 94-2 U.S. Tax Cas. (CCH) ¶ 60178, 74 A.F.T.R.2d 94-7477 (11th Cir. 1994)—§§ 10:9, 10:10, 18:38

TABLE OF CASES

- Baptiste v. C.I.R., 29 F.3d 433, 94-2 U.S. Tax Cas. (CCH) ¶ 60173, 74 A.F.T.R.2d 94-7455 (8th Cir. 1994)—§§ 10:9, 10:10, 18:38
- Barad, Estate of v. C.I.R., T.C.M. (P-H) ¶ 54082, 13 T.C.M. (CCH) 223, 1954 WL 504 (T.C. 1954)—§ 2:163
- Barber v. C.I.R., T.C. Memo. 1963-206, T.C.M. (P-H) ¶ 63206, 22 T.C.M. (CCH) 1025, 1963 WL 555 (T.C. 1963)—§ 17:143
- Bardahl v. C.I.R., T.C. Memo. 1965-158, T.C.M. (P-H) ¶ 65158, 24 T.C.M. (CCH) 841, 1965 WL 950 (T.C. 1965)—§ 22:18
- Bardahl Mfg. Corp. v. C.I.R., T.C. Memo. 1965-200, T.C.M. (P-H) ¶ 65200, 24 T.C.M. (CCH) 1030, 1965 WL 1121 (T.C. 1965)—§ 6:313
- Barlow, Estate of v. Commissioner of Internal Revenue, 55 T.C. 666, 1971 WL 2512 (1971)—§§ 2:171, 2:172, 2:173, 17:112
- Barneson, Estate of, T.C.M. (P-H) ¶ 45129, 4 T.C.M. (CCH) 427 (T.C. 1945)—§§ 2:24, 2:98, 3:300
- Barr, Estate of v. C. I. R., 40 T.C. 227, 1963 WL 1355 (T.C. 1963)—§ 2:113
- Barrett, Estate of v. Commissioner of Internal Revenue, 56 T.C. 1312, 1971 WL 2513 (1971)—§ 6:76
- Barringer v. C. I. R., T.C. Memo. 1972-234, T.C.M. (P-H) ¶ 72234, 31 T.C.M. (CCH) 1149, 1972 WL 2350 (1972)—§ 3:284
- Barry, Estate of v. C. I. R., 34 T.C. 160, 1960 WL 1302 (T.C. 1960)—§ 6:233
- Barry's Estate v. C.I.R., 311 F.2d 681, 63-1 U.S. Tax Cas. (CCH) ¶ 12122, 11 A.F.T.R.2d 1761 (9th Cir. 1962)—§ 6:243
- Bartlett v. C.I.R., 937 F.2d 316, 91-2 U.S. Tax Cas. (CCH) ¶ 60078, 68 A.F.T.R.2d 91-6015 (7th Cir. 1991)—§ 5:68
- Bartlett, Estate of v. C.I.R., 54 T.C. 1590, 1970 WL 2411 (1970)—§ 2:47
- Bartman, Estate of v. C.I.R., 10 T.C. 1073, 1948 WL 219 (T.C. 1948)—§ 17:135
- Bartol v. McGinnes, 185 F. Supp. 659, 60-2 U.S. Tax Cas. (CCH) ¶ 11962, 6 A.F.T.R.2d 6123 (E.D. Pa. 1960)—§ 3:109
- Barton, Estate of v. C.I.R., T.C. Memo. 1993-583, T.C.M. (RIA) ¶ 93583, 66 T.C.M. (CCH) 1547 (1993)—§ 2:140
- Barton Theatre Co. v. C.I.R., T.C. Memo. 1980-128, T.C.M. (P-H) ¶ 80128, 40 T.C.M. (CCH) 198, 1980 WL 3974 (1980)—§ 3:84
- Barudin, Estate of v. C.I.R., T.C. Memo. 1996-395, T.C.M. (RIA) ¶ 96395, 72 T.C.M. (CCH) 488 (1996)—§ 22:2
- Bary's Estate v. C. I. R., 368 F.2d 844, 66-2 U.S. Tax Cas. (CCH) ¶ 9757, 18 A.F.T.R.2d 5996 (2d Cir. 1966)—§ 2:24
- Bass v. Commissioner, T.C.M. (P-H) ¶ 48156, 7 T.C.M. (CCH) 586, 1948 WL 7055 (T.C. 1948)—§ 3:198
- Bates, Estate of v. C.I.R., T.C. Memo. 2012-314, T.C.M. (RIA) ¶ 2012-314, 104 T.C.M. (CCH) 561 (2012)—§§ 6:53, 10:81
- Baumberger's Estate v. C. I. R., 551 F.2d 90, 77-1 U.S. Tax Cas. (CCH) ¶ 13189, 39 A.F.T.R.2d 77-1665 (5th Cir. 1977)—§ 6:298
- Baumer v. U.S., 685 F.2d 1318, 82-2 U.S. Tax Cas. (CCH) ¶ 9583, 50 A.F.T.R.2d 82-5767 (11th Cir. 1982)—§ 3:30
- Baumer v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 9329, 37 A.F.T.R.2d 76-1295, 1976 WL 997 (N.D. Ga. 1976)—§ 3:30
- Baur v. C I R, 145 F.2d 338, 44-2 U.S. Tax Cas. (CCH) ¶ 10146, 32 A.F.T.R. (P-H) ¶ 1472, 156 A.L.R. 560 (C.C.A. 3d Cir. 1944)—§ 18:37
- Baur v. C. I. R., 2 T.C. 1016, 1943 WL 188 (T.C. 1943)—§ 18:37
- Beachy, Estate of v. C. I. R., 15 T.C. 136, 1950 WL 38 (T.C. 1950)—§ 2:202
- Beal, Estate of v. C. I. R., 47 T.C. 269, 1966 WL 1120 (T.C. 1966)—§§ 2:283, 2:289, 2:294
- Beaty v. U.S., 937 F.2d 288, 91-2 U.S. Tax Cas. (CCH) ¶ 60077, 68 A.F.T.R.2d 91-6002 (6th Cir. 1991)—§ 12:45
- Beauregard, Estate of v. Commissioner of Internal Revenue, 74 T.C. 603, 1980 WL 4460 (1980)—§ 2:42
- Beck v. C.I.R., 194 F.2d 537, 52-1 U.S. Tax Cas. (CCH) ¶ 9219, 41 A.F.T.R. (P-H) ¶ 845 (2d Cir. 1952)—§ 3:93
- Beck v. C. I. R., 15 T.C. 642, 1950 WL 252 (T.C. 1950)—§ 3:21
- Becker, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2024-89, T.C.M. (RIA) ¶ 2024-089 (2024)—§ 2:48
- Becklenberg, Estate of v. C. I. R., 31 T.C. 402, 1958 WL 928 (T.C. 1958)—§ 2:159
- Bedford v. C. I. R., 5 T.C. 726, 1945 WL 66 (T.C. 1945)—§ 13:6
- Beeler v. Motter, 33 F.2d 788, 7 A.F.T.R. (P-H) ¶ 9222 (D. Kan. 1928)—§ 2:17
- Beggs v. U.S., 89 Ct. Cl. 39, 27 F. Supp. 599, 39-2 U.S. Tax Cas. (CCH) ¶ 9532, 23 A.F.T.R. (P-H) ¶ 499 (1939)—§ 6:238

- Beggs by Merger and Consolidation to Union Trust Co. of Pittsburgh, Estate of v. C.I.R., 13 T.C. 131, 1949 WL 26 (T.C. 1949)—§ 2:24
- Behrend v. C. I. R., T.C. Memo. 1961-64, T.C.M. (P-H) ¶ 61064, 20 T.C.M. (CCH) 327, 1961 WL 373 (T.C. 1961)—§ 3:29
- Belcher, Estate of v. Commissioner, 1989 WL 593253 (I.R.S. AOD 1989)—§§ 2:28, 2:29
- Belcher, Toulmin, Roob, Estate of v. Commissioner of Internal Revenue, 83 T.C. 227, Tax Ct. Rep. (CCH) 41433, 1984 WL 15603 (1984)—§ 2:28
- 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)—§ 16:101
- Belknap, Estate of v. Commissioner, T.C.M. (P-H) ¶ 51243, 10 T.C.M. (CCH) 769, 1951 WL 8895 (T.C. 1951)—§ 2:127
- Bell, Appeal of, 3 B.T.A. 1172, 1926 WL 934 (B.T.A. 1926)—§ 6:24
- Bell, Estate of v. C.I.R., 92 T.C. 714, Tax Ct. Rep. (CCH) 9240, Tax Ct. Rep. (CCH) 45575, 1989 WL 28331 (1989)—§ 12:61
- Bell, Estate of v. C.I.R., T.C. Memo. 1987-576, T.C.M. (P-H) ¶ 87576, 54 T.C.M. (CCH) 1123, 1987 WL 49174 (1987)—§ 3:134
- Bell, Estate of v. Commissioner of Internal Revenue, 66 T.C. 729, 1976 WL 3647 (1976)—§§ 2:12, 2:225, 2:226
- Bell, Estate of v. U.S., 80-2 U.S. Tax Cas. (CCH) ¶ 13356, 46 A.F.T.R.2d 80-6148, 1980 WL 1700 (E.D. Wash. 1980)—§ 2:294
- Belser v. Edwards, 54-1 U.S. Tax Cas. (CCH) ¶ 10942, 48 A.F.T.R. (P-H) ¶ 1567, 1954 WL 8080 (M.D. Ga. 1954)—§ 3:176
- Beltzer v. U.S., 495 F.2d 211, 74-1 U.S. Tax Cas. (CCH) ¶ 9373, 33 A.F.T.R.2d 74-1173 (8th Cir. 1974)—§ 6:111
- Beltzhoover v. C. I. R., T.C. Memo. 1991-493, T.C.M. ¶ 91493, 62 T.C.M. (CCH) 905, 1991 WL 191535 (1991)—§ 3:4
- Belzer, Estate of v. Commissioner, T.C.M. (P-H) ¶ 43060, 1 T.C.M. (CCH) 539, 1943 WL 8147 (T.C. 1943)—§ 6:24
- Bender, Estate of v. C.I.R., 827 F.2d 884, 87-2 U.S. Tax Cas. (CCH) ¶ 13730, 60 A.F.T.R.2d 87-6123 (3d Cir. 1987)—§§ 2:99, 2:100
- Bendet, Estate of, T.C.M. (P-H) P 46098, 1946 WL 7159 (T.C. 1946)—§ 2:104
- Bennett v. U.S., 231 F.2d 465, 56-1 U.S. Tax Cas. (CCH) ¶ 11600, 49 A.F.T.R. (P-H) ¶ 452 (7th Cir. 1956)—§ 11:35
- Bennett, Estate of, 100 T.C. 42, Tax Ct. Rep. (CCH) 48838, Tax Ct. Rep. Dec. (RIA) 100.5, 1993 WL 19583 (1993)—§ 6:199
- Bennett, Estate of, T.C. Memo. 1993-34, T.C.M. (RIA) ¶ 93034, 65 T.C.M. (CCH) 1816 (1993)—§§ 3:35, 3:86, 3:124, 3:183
- Bennett, Estate of v. C.I.R., T.C. Memo. 1989-681, T.C.M. (P-H) ¶ 89681, 58 T.C.M. (CCH) 1056, 1989 WL 155486 (1989)—§ 3:85
- Bensel v. C.I.R., 36 B.T.A. 246, 1937 WL 325 (B.T.A. 1937)—§§ 6:17, 6:24
- Benton v. C.I.R., T.C. Memo. 1968-61, T.C.M. (P-H) ¶ 68061, 27 T.C.M. (CCH) 332, 1968 WL 1179 (T.C. 1968)—§ 16:67
- Berg, Estate of v. C.I.R., 976 F.2d 1163, 92-2 U.S. Tax Cas. (CCH) ¶ 60117, 70 A.F.T.R.2d 92-6259 (8th Cir. 1992)—§§ 3:124, 3:134
- Berg, Estate of v. C. I. R., T.C. Memo. 1991-279, T.C.M. ¶ 91279, 61 T.C.M. (CCH) 2949, 1991 WL 106271 (1991)—§ 3:54
- Bergan, Estate of v. C. I. R., 1 T.C. 543, 1943 WL 127 (T.C. 1943)—§§ 2:127, 17:164
- Berger v. U.S., 487 F. Supp. 49, 46 A.F.T.R.2d 80-6146 (W.D. Pa. 1980)—§ 14:95
- Bergman v. Commissioner of Internal Revenue, 66 T.C. 887, 1976 WL 3649 (1976)—§§ 2:60, 2:62
- Berkman, Estate of v. C.I.R., T.C. Memo. 1979-46, T.C.M. (P-H) ¶ 79046, 38 T.C.M. (CCH) 183, 1979 WL 3143 (1979)—§§ 3:201, 6:12, 6:45
- Bernstein, Appeal of, 3 B.T.A. 1280, 1926 WL 962 (B.T.A. 1926)—§ 3:34
- Berzon v. C. I. R., 534 F.2d 528, 76-1 U.S. Tax Cas. (CCH) ¶ 13140, 37 A.F.T.R.2d 76-1601 (2d Cir. 1976)—§ 16:7
- Berzon v. Commissioner of Internal Revenue, 63 T.C. 601, 1975 WL 3068 (1975)—§§ 16:8, 17:134
- Bettencourt, Estate of v. C.I.R., T.C. Memo. 1987-313, T.C.M. (P-H) ¶ 87313, 53 T.C.M. (CCH) 1219, 1987 WL 40365 (1987)—§ 3:16
- Bettin, Estate of, 543 F.2d 1269, 76-2 U.S. Tax Cas. (CCH) ¶ 13159, 38 A.F.T.R.2d 76-6313 (9th Cir. 1976)—§ 14:17
- Beugler's Trust v. C. I. R., 2 T.C. 1052, 1943 WL 210 (T.C. 1943)—§§ 2:211, 2:213, 2:214
- Beyer, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2016-183, T.C.M. (RIA) ¶ 2016-183, 112 T.C.M. (CCH) 356 (2016)—§ 22:47

TABLE OF CASES

- Bickford-Smith v. U.S., 112 Ct. Cl. 144, 80 F. Supp. 660, 48-2 U.S. Tax Cas. (CCH) ¶ 10639, 37 A.F.T.R. (P-H) ¶ 438 (1948)—§ 8:40
- Biel, Estate of v. Commissioner, T.C.M. (P-H) ¶ 52322, 11 T.C.M. (CCH) 1092, 1952 WL 9824 (T.C. 1952)—§ 6:52
- Bies v. C.I.R., T.C. Memo. 2000-338, T.C.M. (RIA) ¶ 2000-338, 80 T.C.M. (CCH) 628 (2000)—§ 16:6
- Bigelow v. C.I.R., T.C. Memo. 2005-65, T.C.M. (RIA) ¶ 2005-065 (2005)—§ 22:47
- Binkley's Estate v. U.S., 358 F.2d 639, 66-1 U.S. Tax Cas. (CCH) ¶ 12389, 17 A.F.T.R.2d 1392 (3d Cir. 1966)—§ 2:171
- Bintliff v. U.S., 462 F.2d 403, 72-2 U.S. Tax Cas. (CCH) ¶ 12858, 30 A.F.T.R.2d 72-5835 (5th Cir. 1972)—§ 2:37
- Bischoff, Estate of v. Commissioner of Internal Revenue, 69 T.C. 32, 1977 WL 3667 (1977)—§§ 3:168, 3:171
- Black v. C.I.R., T.C. Memo. 1968-247, T.C.M. (P-H) ¶ 68247, 27 T.C.M. (CCH) 1308, 1968 WL 1335 (T.C. 1968)—§§ 3:82, 17:135
- Black v. U.S., 68 F. Supp. 74, 46-2 U.S. Tax Cas. (CCH) ¶ 10507, 35 A.F.T.R. (P-H) ¶ 433 (N.D. Ohio 1946)—§ 2:127
- Black, Estate of v. C.I.R., 133 T.C. 340, Tax Ct. Rep. (CCH) 58018, Tax Ct. Rep. Dec. (RIA) 133.15, 2009 WL 4796690 (2009)—§§ 6:24, 6:25, 6:28, 6:151, 6:189, 22:47
- Blackburn v. C.I.R., 20 T.C. 204, 1953 WL 229 (T.C. 1953)—§§ 3:201, 17:144
- Blackford, Estate of v. Commissioner of Internal Revenue, 77 T.C. 1246, 1981 WL 11306 (1981)—§ 6:271
- Blacksher v. C.I.R., 38 B.T.A. 998, 1938 WL 126 (B.T.A. 1938)—§ 3:207
- Blake v. C.I.R., T.C. Memo. 1981-579, T.C.M. (P-H) ¶ 81579, 42 T.C.M. (CCH) 1336, 1981 WL 11142 (1981)—§ 3:278
- Blanchard v. U.S., 291 F. Supp. 348, 68-2 U.S. Tax Cas. (CCH) ¶ 12567, 23 A.F.T.R.2d 69-1803 (S.D. Iowa 1968)—§§ 3:131, 17:139
- Blankenbeckler, Estate of v. C.I.R., T.C. Memo. 1983-294, T.C.M. (P-H) ¶ 83294, 46 T.C.M. (CCH) 245, 1983 WL 14274 (1983)—§ 3:79
- Blasdel v. C. I. R., 478 F.2d 226, 73-1 U.S. Tax Cas. (CCH) ¶ 12929, 32 A.F.T.R.2d 73-6194 (5th Cir. 1973)—§§ 16:16, 16:35
- Bloch, Estate of v. Commissioner of Internal Revenue, 78 T.C. 850, Tax Ct. Rep. (CCH) 39048, 1982 WL 11096 (1982)—§ 2:49
- Blodgett v. Delaney, 201 F.2d 589, 53-1 U.S. Tax Cas. (CCH) ¶ 10887, 43 A.F.T.R. (P-H) ¶ 198 (1st Cir. 1953)—§ 2:241
- Blodgett v. Holden, 11 F.2d 180, 5 A.F.T.R. (P-H) ¶ 5820 (W.D. Mich. 1926)—§ 13:1
- Blodgett v. Silberman, 277 U.S. 1, 48 S. Ct. 410, 72 L. Ed. 749, 8 A.F.T.R. (P-H) ¶ 10243 (1928)—§ 2:102
- Blom v. U.S., 2006-1 U.S. Tax Cas. (CCH) ¶ 60527, 97 A.F.T.R.2d 2006-2777, 2006 WL 1517393 (E.D. Pa. 2006)—§ 12:63
- Blom v. U.S., 2006-2 U.S. Tax Cas. (CCH) P 60533, 98 A.F.T.R.2d 2006-7900, 2006 WL 3354146 (E.D. Pa. 2006)—§ 10:87
- Blom v. U.S., 2006-1 U.S. Tax Cas. (CCH) P 60527, 97 A.F.T.R.2d 2006-2777, 2006 WL 1517393 (E.D. Pa. 2006)—§ 10:88
- Blossom, Estate of v. C.I.R., 45 B.T.A. 691, 1941 WL 214 (B.T.A. 1941)—§ 3:98
- Blustein, Estate of v. C. I. R., 15 T.C. 770, 1950 WL 89 (T.C. 1950)—§ 3:146
- Blumberg v. Smith, 138 F.2d 956, 43-2 U.S. Tax Cas. (CCH) ¶ 10076, 31 A.F.T.R. (P-H) ¶ 872 (C.C.A. 7th Cir. 1943)—§ 14:121
- Board v. C.I.R., 14 T.C. 322, 1950 WL 137 (T.C. 1950)—§ 14:95
- Boatmen's First Nat. Bank of Kansas City v. U.S., 705 F. Supp. 1407, 89-1 U.S. Tax Cas. (CCH) ¶ 13795, 63 A.F.T.R.2d 89-1510 (W.D. Mo. 1988)—§§ 7:1, 7:23
- Boeshore, Estate of v. Commissioner of Internal Revenue, 78 T.C. 523, Tax Ct. Rep. (CCH) 38902, 1982 WL 11169 (1982)—§ 16:108
- Boeving v. U.S., 650 F.2d 493, 81-2 U.S. Tax Cas. (CCH) ¶ 13415, 48 A.F.T.R.2d 81-6248 (8th Cir. 1981)—§ 2:271
- Bogley's Estate v. U. S., 206 Ct. Cl. 695, 514 F.2d 1027, 75-1 U.S. Tax Cas. (CCH) ¶ 13068, 35 A.F.T.R.2d 75-1646 (1975)—§§ 2:115, 2:205
- Bograd v. I.R.S., 887 F.2d 1084, 64 A.F.T.R.2d 89-5936 (5th Cir. 1989)—§ 6:43
- Bograd, Estate of v. C.I.R., T.C. Memo. 1988-34, T.C.M. (P-H) ¶ 88034, 55 T.C.M. (CCH) 11, 1988 WL 5425 (1988)—§§ 2:4, 6:15
- Bolles, Estate of v. Commissioner, T.C.M. (RIA) 2020-71 (T.C. 2020)—§ 14:46
- Boltar, L.L.C. v. C.I.R., 136 T.C. 326, Tax Ct. Rep. (CCH) 4038, Tax Ct. Rep. Dec. (RIA) 136.14, 2011 WL 1314445 (2011)—§ 16:104
- Bolton v. C. I. R., 1 T.C. 717, 1943 WL 141 (T.C. 1943)—§§ 16:24, 16:84, 16:94

- Bomash's Estate, In re, 432 F.2d 308, 70-2 U.S. Tax Cas. (CCH) ¶ 12716, 26 A.F.T.R.2d 70-6063 (9th Cir. 1970)—§ 2:176
- Bond, Estate of v. C.I.R., T.C. Memo. 1966-21, T.C.M. (P-H) ¶ 66021, 25 T.C.M. (CCH) 115, 1966 WL 1267 (T.C. 1966)—§§ 3:21, 3:34
- Bone v. U.S., 238 F. Supp. 97, 65-1 U.S. Tax Cas. (CCH) ¶ 12295, 15 A.F.T.R.2d 1323 (W.D. Ark. 1965)—§ 6:184
- Bongard, Estate of v. C.I.R., 124 T.C. 95, Tax Ct. Rep. Dec. (RIA) 124.8, 2005 WL 590670 (2005)—§§ 2:151, 22:45, 22:47, 22:48
- Bonnell, Estate of v. C.I.R., T.C. Memo. 1971-263, T.C.M. (P-H) ¶ 71263, 30 T.C.M. (CCH) 1127, 1971 WL 2330 (1971)—§ 3:201
- Bonner, Estate of v. U.S., 84 F.3d 196, 96-2 U.S. Tax Cas. (CCH) ¶ 60237, 77 A.F.T.R.2d 96-2369 (5th Cir. 1996)—§§ 3:57, 22:7, 22:8, 22:31
- Bonwit Teller & Co. v. Commissioner of Internal Revenue, 53 F.2d 381, 2 U.S. Tax Cas. (CCH) ¶ 797, 5 U.S. Tax Cas. (CCH) ¶ 1536, 10 A.F.T.R. (P-H) ¶ 656, 82 A.L.R. 325 (C.C.A. 2d Cir. 1931)—§ 3:91
- Bookwalter v. Lamar, 323 F.2d 664, 63-2 U.S. Tax Cas. (CCH) ¶ 12187, 12 A.F.T.R.2d 6312 (8th Cir. 1963)—§ 6:165
- Bordes, Estate of v. C.I.R., 19 T.C. 1093, 1953 WL 157 (T.C. 1953)—§§ 8:36, 8:52
- Borland, Estate of v. C.I.R., 38 B.T.A. 598, 1938 WL 81 (B.T.A. 1938)—§ 3:116
- Boston Safe Deposit & Trust Co. v. C.I.R., 345 F.2d 625, 65-1 U.S. Tax Cas. (CCH) ¶ 12310, 15 A.F.T.R.2d 1394 (1st Cir. 1965)—§ 6:137
- Boston Safe Deposit and Trust Co. v. C.I.R., 30 B.T.A. 679, 1934 WL 290 (B.T.A. 1934)—§§ 3:186, 6:240
- Botany Worsted Mills v. U.S., 1929-1 C.B. 279, 278 U.S. 282, 49 S. Ct. 129, 73 L. Ed. 379, 1 U.S. Tax Cas. (CCH) ¶ 348, 7 A.F.T.R. (P-H) ¶ 8847 (1929)—§ 11:35
- Botchford v. Commissioner of Internal Revenue, 1936-2 C.B. 190, 81 F.2d 914, 36-1 U.S. Tax Cas. (CCH) ¶ 9149, 17 A.F.T.R. (P-H) ¶ 438, 110 A.L.R. 281 (C.C.A. 9th Cir. 1936)—§ 14:2
- Boudreau v. C I R, 134 F.2d 360, 43-1 U.S. Tax Cas. (CCH) ¶ 9327, 30 A.F.T.R. (P-H) ¶ 1132 (C.C.A. 5th Cir. 1943)—§ 3:32
- Bowers, Estate of v. C. I. R., 23 T.C. 911, 1955 WL 697 (T.C. 1955)—§§ 2:42, 2:47, 6:76
- Bowgren, Estate of v. C.I.R., 105 F.3d 1156, 97-1 U.S. Tax Cas. (CCH) ¶ 60257, 79 A.F.T.R.2d 97-660 (7th Cir. 1997)—§§ 2:120, 2:189
- Bowgren, Estate of v. C.I.R., T.C. Memo. 1995-447, T.C.M. (RIA) ¶ 95447, 70 T.C.M. (CCH) 748 (1995)—§ 2:189
- Bowling, Estate of v. C. I. R., 93 T.C. 286, Tax Ct. Rep. (CCH) 45988, Tax Ct. Rep. Dec. (P-H) 93.26, 1989 WL 99847 (1989)—§§ 6:196, 6:197
- Boyce, Estate of v. C. I. R., T.C. Memo. 1972-204, T.C.M. (P-H) ¶ 72204, 31 T.C.M. (CCH) 1017, 1972 WL 2322 (1972)—§ 6:56
- Boyd v. U.S., 762 F.2d 1369, 85-2 U.S. Tax Cas. (CCH) ¶ 9458, 56 A.F.T.R.2d 85-5266 (9th Cir. 1985)—§ 20:6
- Boyd, Estate of v. C.I.R., T.C. Memo. 1983-316, T.C.M. (P-H) ¶ 83316, 46 T.C.M. (CCH) 328, 1983 WL 14302 (1983)—§ 10:67
- Bragg v. C.I.R., T.C. Memo. 1993-479, T.C.M. (RIA) ¶ 93479, 66 T.C.M. (CCH) 1047 (1993)—§ 3:278
- Brandes, Estate of v. C.I.R., 87 T.C. 592, Tax Ct. Rep. (CCH) 43330, 1986 WL 22018 (1986)—§ 5:9
- Brandon, Estate of v. C.I.R., 91 T.C. 829, Tax Ct. Rep. (CCH) 45146, Tax Ct. Rep. Dec. (P-H) 91.53, 1988 WL 114261 (1988)—§ 6:120
- Brandt v. Commissioner, T.C.M. (P-H) ¶ 49226, 8 T.C.M. (CCH) 820, 1949 WL 7390 (T.C. 1949)—§ 2:104
- Brandt, Estate of, T.C.M. (P-H) ¶ 48074, 1948 WL 7386 (T.C. 1948)—§ 11:29
- Branson, Estate of v. C.I.R., 264 F.3d 904, 2001-2 U.S. Tax Cas. (CCH) ¶ 50622, 2001-2 U.S. Tax Cas. (CCH) ¶ 60419, 88 A.F.T.R.2d 2001-5726 (9th Cir. 2001)—§ 10:13
- Brant v. C.I.R., 13 T.C. 712, 1949 WL 90 (T.C. 1949)—§ 3:30
- Brantingham v. U.S., 631 F.2d 542, 80-2 U.S. Tax Cas. (CCH) ¶ 13373, 46 A.F.T.R.2d 80-6223 (7th Cir. 1980)—§ 2:247
- Braun v. Lewellyn, 1930-2 C.B. 433, 38 F.2d 477, 2 U.S. Tax Cas. (CCH) ¶ 468, 8 A.F.T.R. (P-H) ¶ 10218 (W.D. Pa. 1930)—§ 6:24
- Bretzfelder v. Commissioner of Internal Revenue, 1937-1 C.B. 300, 86 F.2d 713, 36-2 U.S. Tax Cas. (CCH) ¶ 9548, 18 A.F.T.R. (P-H) ¶ 653 (C.C.A. 2d Cir. 1936)—§ 6:240

TABLE OF CASES

- Brewerton v. U.S., 80 Ct. Cl. 529, 9 F. Supp. 503, 35-1 U.S. Tax Cas. (CCH) ¶ 9081, 14 A.F.T.R. (P-H) ¶ 1176 (1935)—§ 12:24
- Brickert, Estate of v. C. I. R., 37 T.C. 57, 1961 WL 1051 (T.C. 1961)—§ 2:16
- Briggs v. C. I. R., 34 T.C. 1132, 1960 WL 1285 (T.C. 1960)—§ 16:66
- Brigham v. C. I. R., T.C. Memo. 1992-413, T.C.M. (RIA) ¶ 92413, 64 T.C.M. (CCH) 244 (1992)—§ 3:24
- Bright's Estate v. U. S., 658 F.2d 999, 81-2 U.S. Tax Cas. (CCH) ¶ 13436, 48 A.F.T.R.2d 81-6292 (5th Cir. 1981)—§§ 21:3, 22:7
- Brill v. C.I.R., 20 B.T.A. 495, 1930 WL 317 (B.T.A. 1930)—§§ 3:52, 3:77
- Bristol v. Welch, 45 F. Supp. 676, 42-2 U.S. Tax Cas. (CCH) ¶ 10196, 29 A.F.T.R. (P-H) ¶ 888 (D. Mass. 1942)—§ 16:16
- Britenstool, Estate of v. C. I. R., 46 T.C. 711, 1966 WL 654 (T.C. 1966)—§ 6:296
- Britt, Estate of v. Commissioner, T.C.M. (P-H) ¶ 50013, 9 T.C.M. (CCH) 26, 1950 WL 7537 (T.C. 1950)—§ 2:102
- Britt's Estate v. C.I.R., 190 F.2d 946, 51-2 U.S. Tax Cas. (CCH) ¶ 9414, 40 A.F.T.R. (P-H) ¶ 1186 (5th Cir. 1951)—§ 2:102
- Broadhead, Estate of v. C. I. R., T.C. Memo. 1972-195, T.C.M. (P-H) ¶ 72195, 31 T.C.M. (CCH) 951, 1972 WL 2314 (1972)—§ 3:199
- Brocato v. C.I.R., T.C. Memo. 1999-424, T.C.M. (RIA) ¶ 99424, 78 T.C.M. (CCH) 1243, 2000-1 U.S. Tax Cas. (CCH) ¶ 47827 (1999)—§§ 10:86, 22:15
- Brock v. C.I.R., 16 B.T.A. 1358, 1929 WL 635 (B.T.A. 1929)—§§ 2:19, 7:16
- Brockman v. C.I.R., 903 F.2d 518, 90-1 U.S. Tax Cas. (CCH) ¶ 60026, 65 A.F.T.R.2d 90-1249 (7th Cir. 1990)—§ 5:33
- Brodhag v. U.S., 319 F. Supp. 747, 71-1 U.S. Tax Cas. (CCH) ¶ 12730, 27 A.F.T.R.2d 71-1609 (S.D. W. Va. 1970)—§ 6:12
- Brodrick v. Gore, 224 F.2d 892, 55-2 U.S. Tax Cas. (CCH) ¶ 11555, 47 A.F.T.R. (P-H) ¶ 1538 (10th Cir. 1955)—§§ 3:166, 3:168, 3:170
- Brody v. C.I.R., 19 T.C. 126, 1952 WL 70 (T.C. 1952)—§§ 16:16, 16:67
- Bromley v. McCaughn, 1929-2 C.B. 392, 280 U.S. 124, 50 S. Ct. 46, 74 L. Ed. 226, 1 U.S. Tax Cas. (CCH) ¶ 438, 8 A.F.T.R. (P-H) ¶ 10251 (1929)—§ 13:1
- Brooks v. Willcuts, 78 F.2d 270, 35-2 U.S. Tax Cas. (CCH) ¶ 9465, 16 A.F.T.R. (P-H) ¶ 373 (C.C.A. 8th Cir. 1935)—§ 3:118
- Brooks, Estate of v. C.I.R., 27 T.C. 295, 1956 WL 573 (T.C. 1956)—§ 6:298
- Brookshire v. C.I.R., T.C. Memo. 1998-365, T.C.M. (RIA) ¶ 98365, 76 T.C.M. (CCH) 659 (1998)—§§ 22:2, 22:3
- Brost Motors, Inc. v. Commissioner, T.C.M. (P-H) ¶ 48226, 7 T.C.M. (CCH) 806, 1948 WL 7062 (T.C. 1948)—§ 3:85
- Brouman, Estate of v. C.I.R., T.C. Memo. 2013-99, T.C.M. (RIA) ¶ 2013-099, 105 T.C.M. (CCH) 1603 (2013)—§ 12:7
- Brown v. C.I.R., T.C. Memo. 1968-29, T.C.M. (P-H) ¶ 68029, 27 T.C.M. (CCH) 127, 1968 WL 1152 (T.C. 1968)—§ 11:30
- Brown v. C.I.R., T.C. Memo. 1966-92, T.C.M. (P-H) ¶ 66092, 25 T.C.M. (CCH) 498, 1966 WL 677 (T.C. 1966)—§ 3:134
- Brown v. C.I.R., 30 T.C. 831, 1958 WL 1041 (T.C. 1958)—§ 16:53
- Brown v. Commissioner, T.C.M. (P-H) ¶ 44044, 1944 WL 7008 (T.C. 1944)—§ 14:121
- Brown v. Routzahn, 63 F.2d 914, 12 A.F.T.R. (P-H) ¶ 335 (C.C.A. 6th Cir. 1933)—§ 14:57
- Brown v. United States, 35-2 U.S. Tax Cas. (CCH) ¶ 9557, 16 A.F.T.R. (P-H) ¶ 1084, 1935 WL 6168 (D. Kan. 1935)—§ 3:90
- Brown v. U.S., 329 F.3d 664, 2003-1 U.S. Tax Cas. (CCH) ¶ 60462, 91 A.F.T.R.2d 2003-2085 (9th Cir. 2003)—§§ 2:145, 14:35
- Brown v. U.S., 427 F.2d 57, 70-1 U.S. Tax Cas. (CCH) ¶ 9435, 25 A.F.T.R.2d 70-1286 (9th Cir. 1970)—§§ 20:7, 20:12
- Brown v. U.S., 93 Ct. Cl. 217, 37 F. Supp. 444, 41-1 U.S. Tax Cas. (CCH) ¶ 10035, 26 A.F.T.R. (P-H) ¶ 815 (1941)—§§ 2:90, 6:61
- Brown, Estate of v. C.I.R., T.C. Memo. 1962-249, T.C.M. (P-H) ¶ 62249, 21 T.C.M. (CCH) 1321, 1962 WL 544 (T.C. 1962)—§ 3:85
- Brown's Estate v. C. I. R., 425 F.2d 1406, 70-1 U.S. Tax Cas. (CCH) ¶ 12683, 25 A.F.T.R.2d 70-1610 (5th Cir. 1970)—§§ 3:22, 3:79
- Bruce, Estate of v. C.I.R., T.C. Memo. 1993-244, T.C.M. (RIA) ¶ 93244, 65 T.C.M. (CCH) 2848 (1993)—§ 14:39
- Brueggen v. U.S., 87-1 U.S. Tax Cas. (CCH) ¶ 13714, 59 A.F.T.R.2d 87-1234, 1987 WL 49375 (W.D. Okla. 1987)—§ 2:215
- Bryan, Estate of v. Commissioner of Internal Revenue, 74 T.C. 725, 1980 WL 4469 (1980)—§ 6:93

- Bryant, Estate of v. C.I.R., 36 B.T.A. 669, 1937 WL 400 (B.T.A. 1937)—§ 2:110
- Buchholtz, Estate of v. Commissioner of Internal Revenue, 70 T.C. 814, 1978 WL 3345 (1978)—§ 6:29
- Buck v. C.I.R., 25 B.T.A. 780, 1932 WL 440 (B.T.A. 1932)—§§ 3:34, 3:35, 3:85, 3:200
- Buck v. Helvering, 73 F.2d 760, 14 A.F.T.R. (P-H) ¶ 752 (C.C.A. 9th Cir. 1934)—§§ 2:24, 3:195
- Buck v. United States, 2021-2 U.S. Tax Cas. (CCH) P 60730, 128 A.F.T.R.2d 2021-6043, 2021 WL 4391091 (D. Conn. 2021)—§ 22:7
- Budd, Estate of v. Commissioner of Internal Revenue, 49 T.C. 468, 1968 WL 1503 (T.C. 1968)—§§ 2:188, 2:192, 2:254, 14:134
- Buder v. U.S., 436 F.3d 936, 2006-1 U.S. Tax Cas. (CCH) ¶ 60518, 97 A.F.T.R.2d 2006-1065 (8th Cir. 2006)—§ 7:5
- Buder v. U.S., 7 F.3d 1382, 93-2 U.S. Tax Cas. (CCH) ¶ 60149, 72 A.F.T.R.2d 93-6758 (8th Cir. 1993)—§ 6:241
- Budlong, Estate of v. C. I. R., 7 T.C. 756, 1946 WL 317 (T.C. 1946)—§ 2:190
- Buena Vista Land & Development Co. v. Lucas, 41 F.2d 131, 2 U.S. Tax Cas. (CCH) ¶ 539, 8 A.F.T.R. (P-H) ¶ 10839 (C.C.A. 9th Cir. 1930)—§ 3:52
- Bull v. Smith, 119 F.2d 490, 41-1 U.S. Tax Cas. (CCH) ¶ 10049, 27 A.F.T.R. (P-H) ¶ 151 (C.C.A. 2d Cir. 1941)—§§ 3:109, 17:142
- Bull v. U.S., 1935-1 C.B. 310, 295 U.S. 247, 55 S. Ct. 695, 79 L. Ed. 1421, 35-1 U.S. Tax Cas. (CCH) ¶ 9346, 15 A.F.T.R. (P-H) ¶ 1069 (1935)—§§ 3:142, 12:34
- Bullock, Estate of v. C.I.R., T.C. Memo. 1960-204, T.C.M. (P-H) ¶ 60204, 19 T.C.M. (CCH) 1080, 1960 WL 945 (T.C. 1960)—§§ 2:163, 6:24
- Burda, Estate of, T.C.M. (P-H) ¶ 43350, 1943 WL 9364 (T.C. 1943)—§§ 3:127, 17:139
- Burdick v. C.I.R., 979 F.2d 1369, 92-2 U.S. Tax Cas. (CCH) ¶ 60122, 70 A.F.T.R.2d 92-6287 (9th Cir. 1992)—§ 6:290
- Burdick, Estate of v. C. I. R., 96 T.C. 168, Tax Ct. Rep. (CCH) 47146, Tax Ct. Rep. Dec. (P-H) 96.8, 1991 WL 10159 (1991)—§ 6:249
- Burghardt, Estate of v. Commissioner of Internal Revenue, 80 T.C. 705, Tax Ct. Rep. (CCH) 40025, 1983 WL 14816 (1983)—§§ 7:44, 17:178
- Burman v. C.I.R., 23 B.T.A. 639, 1931 WL 104 (B.T.A. 1931)—§ 3:198
- Burnet v. Guggenheim, 1933-1 C.B. 374, 288 U.S. 280, 53 S. Ct. 369, 77 L. Ed. 748, 3 U.S. Tax Cas. (CCH) ¶ 1043, 11 A.F.T.R. (P-H) ¶ 1392 (1933)—§§ 13:3, 14:3, 14:23, 14:33, 14:102, 14:121
- Burnet v. Logan, 1931-1 C.B. 345, 283 U.S. 404, 51 S. Ct. 550, 75 L. Ed. 1143, 2 U.S. Tax Cas. (CCH) ¶ 736, 9 A.F.T.R. (P-H) ¶ 1453 (1931)—§ 3:30
- Burney, Estate of v. C. I. R., 4 T.C. 449, 1944 WL 43 (T.C. 1944)—§§ 2:216, 6:7, 6:17, 6:24
- Burr v. C.I.R., 156 F.2d 871, 46-2 U.S. Tax Cas. (CCH) ¶ 10503, 35 A.F.T.R. (P-H) ¶ 43 (C.C.A. 2d Cir. 1946)—§ 2:67
- Burr, Estate of v. Commissioner, T.C.M. (P-H) ¶ 45364, 4 T.C.M. (CCH) 1054, 1945 WL 7065 (T.C. 1945)—§§ 2:163, 2:216, 3:198, 3:205
- Burris, Estate of v. C.I.R., T.C. Memo. 2001-210, T.C.M. (RIA) ¶ 2001-210, 82 T.C.M. (CCH) 400 (2001)—§§ 2:61, 2:62
- Burton v. U.S., 104 Ct. Cl. 26, 60 F. Supp. 212, 45-1 U.S. Tax Cas. (CCH) ¶ 10200, 33 A.F.T.R. (P-H) ¶ 1317 (1945)—§ 16:29
- Busch, Estate of v. C.I.R., T.C. Memo. 2000-3, T.C.M. (RIA) ¶ 2000-003, 79 T.C.M. (CCH) 1276, 2000-1 U.S. Tax Cas. (CCH) ¶ 47834 (2000)—§§ 3:45, 3:55
- Bush's Estate by Bassler v. U. S., 223 Ct. Cl. 161, 618 F.2d 741, 80-1 U.S. Tax Cas. (CCH) ¶ 13343, 45 A.F.T.R.2d 80-1776 (1980)—§ 6:298
- Butler, Estate of v. C. I. R., 18 T.C. 914, 1952 WL 185 (T.C. 1952)—§ 6:265
- Butner v. U.S., 440 U.S. 48, 99 S. Ct. 914, 59 L. Ed. 2d 136, 19 C.B.C. 481, Bankr. L. Rep. (CCH) ¶ 67046 (1979)—§ 12:41
- Butschky v. U.S., 82-1 U.S. Tax Cas. (CCH) ¶ 9139, 49 A.F.T.R.2d 82-957, 1981 WL 1939 (D. Md. 1981)—§ 3:6

## C

- Cadden v. Welch, 298 F.2d 343, 19 Ohio Op. 2d 356, 62-1 U.S. Tax Cas. (CCH) ¶ 12058, 9 A.F.T.R.2d 1875 (6th Cir. 1962)—§§ 6:8, 6:24
- Cafaro, Estate of v. C.I.R., T.C. Memo. 1989-348, T.C.M. (P-H) ¶ 89348, 57 T.C.M. (CCH) 1002, 1989 WL 79310 (1989)—§§ 6:5, 6:83
- Cage v. Commissioner, T.C.M. (P-H) ¶ 50235, 9 T.C.M. (CCH) 847, 1950 WL 7542 (T.C. 1950)—§§ 3:95, 3:96

TABLE OF CASES

- Cain v. C. I. R., 37 T.C. 185, 1961 WL 1067 (T.C. 1961)—§ 2:171
- Calcagno, Estate of v. C.I.R., T.C. Memo. 1989-677, T.C.M. (P-H) ¶ 89677, 58 T.C.M. (CCH) 1042, 1989 WL 154687 (1989)—§ 6:24
- Calder v. C.I.R., 85 T.C. 713, Tax Ct. Rep. (CCH) 42467, 1985 WL 15408 (1985)—§§ 16:19, 22:47
- Caldwell v. Jordan, 119 F. Supp. 66, 53-2 U.S. Tax Cas. (CCH) ¶ 10920, 45 A.F.T.R. (P-H) ¶ 692 (N.D. Ala. 1953)—§ 2:42
- Callaghan, Estate of v. C. I. R., 33 T.C. 870, 1960 WL 1088 (T.C. 1960)—§ 6:243
- Camp v. C.I.R., 195 F.2d 999, 52-1 U.S. Tax Cas. (CCH) ¶ 10849, 41 A.F.T.R. (P-H) ¶ 1148 (1st Cir. 1952)—§ 14:118
- Campanari, Estate of v. C. I. R., 5 T.C. 488, 1945 WL 37 (T.C. 1945)—§§ 3:54, 3:57
- Campbell, Estate of v. C. I. R., T.C. Memo. 1991-615, T.C.M. ¶ 91615, 62 T.C.M. (CCH) 1514, 1991 WL 260724 (1991)—§ 3:122
- Candler v. U.S., 303 F.2d 439, 62-2 U.S. Tax Cas. (CCH) ¶ 12080, 9 A.F.T.R.2d 1965 (5th Cir. 1962)—§ 3:138
- Cannon v. Robertson, 98 F. Supp. 331, 51-2 U.S. Tax Cas. (CCH) ¶ 10822, 40 A.F.T.R. (P-H) ¶ 1079 (W.D. N.C. 1951)—§ 13:6
- Caplan, Estate of v. C. I. R., T.C. Memo. 1974-39, T.C.M. (P-H) ¶ 74039, 33 T.C.M. (CCH) 189, 1974 WL 2099 (1974)—§ 3:167
- Cardeza's Estate v. C. I. R., 5 T.C. 202, 1945 WL 258 (T.C. 1945)—§§ 2:109, 6:18
- Carli, Estate of v. Commissioner of Internal Revenue, 84 T.C. 649, Tax Ct. Rep. (CCH) 42020, 1985 WL 15335 (1985)—§ 6:74
- Carlson v. Patterson, 190 F. Supp. 452, 61-1 U.S. Tax Cas. (CCH) ¶ 11989, 7 A.F.T.R.2d 1732 (N.D. Ala. 1961)—§ 6:184
- Carlson, Estate of v. C.I.R., 21 T.C. 291, 1953 WL 190 (T.C. 1953)—§ 6:240
- Carlton v. C.I.R., 190 F.2d 183, 51-1 U.S. Tax Cas. (CCH) ¶ 10820, 40 A.F.T.R. (P-H) ¶ 987 (5th Cir. 1951)—§§ 3:77, 17:135
- Carmean v. U.S., 4 Cl. Ct. 181, 84-1 U.S. Tax Cas. (CCH) ¶ 13551, 53 A.F.T.R.2d 84-1578 (1983)—§ 9:29
- Carney v. Benz, 90 F.2d 747, 37-2 U.S. Tax Cas. (CCH) ¶ 9337, 19 A.F.T.R. (P-H) ¶ 915, 113 A.L.R. 365 (C.C.A. 1st Cir. 1937)—§ 6:84
- Carpenter, Estate of v. C. I. R., T.C. Memo. 1992-653, T.C.M. (RIA) ¶ 92653, 64 T.C.M. (CCH) 1274 (1992)—§ 3:167
- Carroll, Estate of v. C.I.R., 29 B.T.A. 11, 1933 WL 334 (B.T.A. 1933)—§ 2:60
- Carson, Estate of v. C. I. R., T.C. Memo. 1974-313, T.C.M. (P-H) ¶ 74313, 33 T.C.M. (CCH) 1434, 1974 WL 2605 (1974)—§ 2:245
- Carter v. C. I. R., 9 T.C. 364, 1947 WL 310 (T.C. 1947)—§ 3:31
- Carter v. United States, 2019-2 U.S. Tax Cas. (CCH) ¶ 60714, 124 A.F.T.R.2d 2019-5467, 2019 WL 3767479 (N.D. Ala. 2019)—§§ 3:16, 12:63
- Carter, Estate of v. C. I. R., 31 T.C. 1148, 1959 WL 1156 (T.C. 1959)—§ 2:194
- Carter Through Taggart, Estate of v. U.S., 921 F.2d 63, 91-1 U.S. Tax Cas. (CCH) ¶ 60054, 67 A.F.T.R.2d 91-1176 (5th Cir. 1991)—§ 7:40
- Cartwright v. U.S., 457 F.2d 567, 72-1 U.S. Tax Cas. (CCH) ¶ 12836, 29 A.F.T.R.2d 72-1527 (2d Cir. 1972)—§ 3:137
- Carty v. C.I.R., 38 T.C. 46, 1962 WL 713 (T.C. 1962)—§ 3:147
- Cary, Estate of v. Commissioner, T.C.M. (P-H) ¶ 48212, 7 T.C.M. (CCH) 731, 1948 WL 7067 (T.C. 1948)—§§ 3:35, 3:48, 3:59
- Casey, Estate of v. C.I.R., T.C. Memo. 1996-156, T.C.M. (RIA) ¶ 96156, 71 T.C.M. (CCH) 2599 (1996)—§ 3:57
- Casey, Estate of v. C.I.R., 948 F.2d 895, 91-2 U.S. Tax Cas. (CCH) ¶ 60091, 68 A.F.T.R.2d 91-6060 (4th Cir. 1991)—§§ 2:207, 2:211
- Catalano v. U.S., 429 F.2d 1058, 70-1 U.S. Tax Cas. (CCH) ¶ 12643, 25 A.F.T.R.2d 70-1465 (5th Cir. 1969)—§§ 2:61, 2:62, 6:63
- Cataldo v. U.S., 501 F.2d 396, 74-2 U.S. Tax Cas. (CCH) ¶ 9534, 34 A.F.T.R.2d 74-5330 (2d Cir. 1974)—§ 11:30
- Caudle, T.C.M. (P-H) P 45100, 1945 WL 7344 (T.C. 1945)—§ 16:24
- Cavallaro v. C.I.R., T.C. Memo. 2014-189, T.C.M. (RIA) ¶ 2014-189, 108 T.C.M. (CCH) 287 (2014)—§ 14:162
- Cavallaro v. Commissioner of Internal Revenue, T.C. Memo. 2019-144, T.C.M. (RIA) ¶ 2019-144, 118 T.C.M. (CCH) 370 (2019)—§ 14:162
- Cavallaro v. Commissioner of Internal Revenue, 842 F.3d 16, 2016-2 U.S. Tax Cas. (CCH) ¶ 60697, 118 A.F.T.R.2d 2016-6684 (1st Cir. 2016)—§ 14:162

- Cavanaugh, Estate of v. C.I.R., 51 F.3d 597, 95-1 U.S. Tax Cas. (CCH) ¶ 60195, 75 A.F.T.R.2d 95-2049 (5th Cir. 1995)—§§ 2:37, 2:60
- Cavanaugh, Estate of v. C.I.R., 100 T.C. 407, Tax Ct. Rep. (CCH) 49030, Tax Ct. Rep. Dec. (RIA) 100.27, 1993 WL 153230 (1993)—§§ 2:37, 10:81
- Cavett v. C.I.R., T.C. Memo. 2000-91, T.C.M. (RIA) ¶ 2000-091, 79 T.C.M. (CCH) 1662 (2000)—§ 14:2
- Central Hanover Bank and Trust Co. v. C.I.R., 40 B.T.A. 268, 1939 WL 6 (B.T.A. 1939)—§ 2:33
- Central Hanover Bank & Trust Co. v. Nunan, 56 F. Supp. 147, 44-2 U.S. Tax Cas. (CCH) ¶ 10136, 32 A.F.T.R. (P-H) ¶ 1329 (E.D. N.Y. 1944)—§ 2:204
- Central Nat. Bank of Cleveland v. U.S., 94 Ct. Cl. 527, 41 F. Supp. 239, 41-2 U.S. Tax Cas. (CCH) ¶ 10101, 28 A.F.T.R. (P-H) ¶ 469 (1941)—§ 2:204
- Central Trust Co. v. U.S., 64-1 U.S. Tax Cas. (CCH) ¶ 12232, 14 A.F.T.R.2d 6152, 1964 WL 12313 (W.D. N.Y. 1964)—§ 6:26
- Central Trust Co. v. U.S., 158 Ct. Cl. 504, 305 F.2d 393, 62-2 U.S. Tax Cas. (CCH) ¶ 12092, 10 A.F.T.R.2d 6203 (1962)—§§ 3:123, 22:2
- Central Trust Co. v. U.S., 167 F.2d 133, 48-1 U.S. Tax Cas. (CCH) ¶ 10613, 36 A.F.T.R. (P-H) ¶ 922 (C.C.A. 6th Cir. 1948)—§ 2:216
- Central Trust Co. of Cincinnati, Ohio v. Welch, 193 F. Supp. 336, 61-1 U.S. Tax Cas. (CCH) ¶ 12008, 7 A.F.T.R.2d 1788 (S.D. Ohio 1961)—§ 6:26
- Central Union Trust Co. of New York v. C.I.R., 24 B.T.A. 296, 1931 WL 604 (B.T.A. 1931)—§ 6:51
- Cerf v. C I R, 141 F.2d 564, 44-1 U.S. Tax Cas. (CCH) ¶ 10104, 32 A.F.T.R. (P-H) ¶ 438 (C.C.A. 3d Cir. 1944)—§§ 14:2, 14:105, 14:121, 14:142, 17:165
- Cervin, Estate of v. C.I.R., T.C. Memo. 1994-550, T.C.M. (RIA) ¶ 94550, 68 T.C.M. (CCH) 1115 (1994)—§ 22:7
- C.F. Harms Co. v. Turner Const. Co., 3 F.2d 591, 1925 A.M.C. 54 (C.C.A. 2d Cir. 1924)—§ 2:171
- C. G. Meaker Co., Inc. v. C.I.R., 16 T.C. 1348, 1951 WL 178 (T.C. 1951)—§§ 3:4, 3:25
- Chagra, Estate of v. C. I. R., T.C. Memo. 1990-352, T.C.M. (P-H) ¶ 90352, 60 T.C.M. (CCH) 104, 1990 WL 94717 (1990)—§ 6:61
- Champlin v. Commissioner of Internal Revenue, 71 F.2d 23, 14 A.F.T.R. (P-H) ¶ 241 (C.C.A. 10th Cir. 1934)—§ 3:52
- Chancellor, Estate of v. C.I.R., T.C. Memo. 2011-172, T.C.M. (RIA) ¶ 2011-172, 102 T.C.M. (CCH) 70 (2011)—§ 2:241
- Chanin v. U.S., 183 Ct. Cl. 840, 393 F.2d 972, 68-1 U.S. Tax Cas. (CCH) ¶ 12522, 21 A.F.T.R.2d 1643 (1968)—§ 16:55
- Chanler v. Kelsey, 205 U.S. 466, 27 S. Ct. 550, 51 L. Ed. 882 (1907)—§ 14:24
- Chapman, Estate of v. C.I.R., T.C. Memo. 1989-105, T.C.M. (P-H) ¶ 89105, 56 T.C.M. (CCH) 1451, 1989 WL 21674 (1989)—§ 2:35
- Chapman, Estate of v. C.I.R., 8 B.T.A. 1071, 1927 WL 452 (B.T.A. 1927)—§ 6:17
- Charania, Estate of v. C.I.R., 133 T.C. 122, Tax Ct. Rep. (CCH) 57929, Tax Ct. Rep. Dec. (RIA) 133.7, 2009 WL 2924091 (2009)—§ 8:37
- Charles v. Hassett, 43 F. Supp. 432, 42-1 U.S. Tax Cas. (CCH) ¶ 10139, 28 A.F.T.R. (P-H) ¶ 1415 (D. Mass. 1942)—§§ 13:6, 16:16
- Charles E. Pearsall & Son v. C.I.R., 29 B.T.A. 747, 1934 WL 407 (B.T.A. 1934)—§ 9:27
- Charles F. Hubbs & Co. v. Commissioner, T.C.M. (P-H) ¶ 49247, 8 T.C.M. (CCH) 903, 1949 WL 7429 (T.C. 1949)—§ 3:147
- Charter Co. v. U.S., 971 F.2d 1576, 92-2 U.S. Tax Cas. (CCH) ¶ 50500, 70 A.F.T.R.2d 92-5757 (11th Cir. 1992)—§ 3:4
- Chemical Bank & Trust Co. v. Early, 67 F. Supp. 530, 46-2 U.S. Tax Cas. (CCH) ¶ 10509, 35 A.F.T.R. (P-H) ¶ 250 (E.D. Va. 1946)—§ 2:202
- Chenoweth (Dean A.), Chenoweth (Julia Jenilee), Estate of v. Commissioner of Internal Revenue, 88 T.C. 1577, Tax Ct. Rep. (CCH) 44012, 1987 WL 31367 (1987)—§ 6:134
- Cherney v. C.I.R., 89-1 U.S. Tax Cas. (CCH) ¶ 13799, 63 A.F.T.R.2d 89-1556, 1989 WL 109115 (D. Neb. 1989)—§ 6:70
- Chesterton, Estate of v. U. S., 213 Ct. Cl. 345, 551 F.2d 278, 77-1 U.S. Tax Cas. (CCH) ¶ 13183, 39 A.F.T.R.2d 77-1640 (1977)—§ 6:79
- Chevron, U.S.A., Inc. v. Natural Resources Defense Council, Inc., 467 U.S. 837, 104 S. Ct. 2778, 81 L. Ed. 2d 694, 21 Env't. Rep. Cas. (BNA) 1049, 14 Env'tl. L. Rep. 20507 (1984)—§§ 2:285, 12:64

TABLE OF CASES

- Child v. U.S., 540 F.2d 579, 76-2 U.S. Tax Cas. (CCH) ¶ 13150, 38 A.F.T.R.2d 76-6278 (2d Cir. 1976)—§ 6:240
- Chisholm, Estate of v. C.I.R., 37 B.T.A. 167, 1938 WL 213 (B.T.A. 1938)—§ 3:207
- Chisolm, Estate of v. C. I. R., 26 T.C. 253, 1956 WL 642 (T.C. 1956)—§§ 2:24, 2:98, 2:100
- Chittenden v. Hassett, 43-1 U.S. Tax Cas. (CCH) ¶ 10047, 32 A.F.T.R. (P-H) ¶ 1635, 1943 WL 8666 (D. Mass. 1943)—§ 17:172
- Chiu v. Commissioner of Internal Revenue, 84 T.C. 722, Tax Ct. Rep. (CCH) 42027, 1985 WL 15340 (1985)—§ 3:288
- Chou v. C. I. R., T.C. Memo. 1990-90, T.C.M. (P-H) ¶ 90090, 58 T.C.M. (CCH) 1496, 1990 WL 16342 (1990)—§ 3:290
- Chown's Estate v. C. I. R., 428 F.2d 1395, 70-2 U.S. Tax Cas. (CCH) ¶ 12702, 26 A.F.T.R.2d 70-6014 (9th Cir. 1970)—§ 3:211
- Christ, Estate of v. Commissioner of Internal Revenue, 54 T.C. 493, 1970 WL 2362 (1970)—§§ 2:92, 2:127
- Christensen, In re Estate of v. C.I.R., T.C. Memo. 2000-368, T.C.M. (RIA) ¶ 2000-368, 80 T.C.M. (CCH) 790 (2000)—§§ 2:74, 14:159
- Christiansen v. C.I.R., 843 F.2d 418, 88-1 U.S. Tax Cas. (CCH) ¶ 9257, 61 A.F.T.R.2d 88-934 (10th Cir. 1988)—§ 16:103
- Christiansen, Estate of v. C.I.R., 586 F.3d 1061, 2009-2 U.S. Tax Cas. (CCH) ¶ 60585, 104 A.F.T.R.2d 2009-7352 (8th Cir. 2009)—§ 6:246
- Christiansen, Estate of v. C.I.R., 130 T.C. 1, Tax Ct. Rep. (CCH) 57301, Tax Ct. Rep. Dec. (RIA) 130.1, 2008 WL 199719 (2008)—§§ 6:246, 17:10
- Christiernin v. Manning, 138 F. Supp. 923, 56-1 U.S. Tax Cas. (CCH) ¶ 11598, 49 A.F.T.R. (P-H) ¶ 638 (D.N.J. 1956)—§ 3:210
- Chrysler v. C. I. R., 44 T.C. 55, 1965 WL 1304 (T.C. 1965)—§ 2:163
- Chrysler's Estate v. C. I. R., 361 F.2d 508, 66-1 U.S. Tax Cas. (CCH) ¶ 12405, 17 A.F.T.R.2d 1447 (2d Cir. 1966)—§ 2:222
- Church v. U.S., 2000-1 U.S. Tax Cas. (CCH) ¶ 60369, 85 A.F.T.R.2d 2000-804, 2000 WL 206374 (W.D. Tex. 2000)—§ 22:47
- Church v. U.S., 2000-1 U.S. Tax Cas. (CCH) P 60369, 85 A.F.T.R.2d 2000-804, 2000 WL 206374 (W.D. Tex. 2000)—§§ 22:38, 22:39
- Cidulka, Estate of v. C.I.R., T.C. Memo. 1996-149, T.C.M. (RIA) ¶ 96149, 71 T.C.M. (CCH) 2555 (1996)—§ 16:6
- C.I.R. v. Banks, 2005-1 C.B. 850, 543 U.S. 426, 125 S. Ct. 826, 160 L. Ed. 2d 859, 94 Fair Empl. Prac. Cas. (BNA) 1793, 2005-1 U.S. Tax Cas. (CCH) ¶ 50155, 95 A.F.T.R.2d 2005-659 (2005)—§ 10:11
- C.I.R. v. Barnard's Estate, 176 F.2d 233, 49-2 U.S. Tax Cas. (CCH) ¶ 10729, 38 A.F.T.R. (P-H) ¶ 308 (2d Cir. 1949)—§ 13:3
- C.I.R. v. Berger, 201 F.2d 171, 53-1 U.S. Tax Cas. (CCH) ¶ 10885, 43 A.F.T.R. (P-H) ¶ 144 (2d Cir. 1953)—§ 14:98
- C I R v. Boeing, 123 F.2d 86, 41-2 U.S. Tax Cas. (CCH) ¶ 10104, 28 A.F.T.R. (P-H) ¶ 231 (C.C.A. 9th Cir. 1941)—§§ 16:16, 16:23, 16:24
- C.I.R. v. Bosch's Estate, 1967-2 C.B. 337, 387 U.S. 456, 87 S. Ct. 1776, 18 L. Ed. 2d 886, 67-2 U.S. Tax Cas. (CCH) ¶ 12472, 19 A.F.T.R.2d 1891 (1967)—§§ 2:82, 2:245, 2:259, 6:8, 6:119, 6:250, 7:14, 17:89, 19:66, 22:9
- C I R v. Brandegee, 1942-1 C.B. 251, 123 F.2d 58, 41-2 U.S. Tax Cas. (CCH) ¶ 10105, 28 A.F.T.R. (P-H) ¶ 225 (C.C.A. 1st Cir. 1941)—§§ 16:16, 16:30
- C.I.R. v. Chase Manhattan Bank, 259 F.2d 231, 58-2 U.S. Tax Cas. (CCH) ¶ 11818, 2 A.F.T.R.2d 6363 (5th Cir. 1958)—§ 14:97
- C.I.R. v. Childs' Estate, 147 F.2d 368, 45-1 U.S. Tax Cas. (CCH) ¶ 10171, 33 A.F.T.R. (P-H) ¶ 676 (C.C.A. 3d Cir. 1945)—§§ 2:16, 3:166
- C.I.R. v. Church's Estate, 335 U.S. 632, 69 S. Ct. 322, 93 L. Ed. 288, 37 A.F.T.R. (P-H) ¶ 480 (1949)—§ 2:120
- C.I.R. v. Clark, 1989-2 C.B. 68, 489 U.S. 726, 109 S. Ct. 1455, 103 L. Ed. 2d 753, 89-1 U.S. Tax Cas. (CCH) P 9230, 63 A.F.T.R.2d 89-860 (1989)—§§ 2:145, 14:35
- C.I.R. v. Converse, 163 F.2d 131, 47-2 U.S. Tax Cas. (CCH) ¶ 10567, 35 A.F.T.R. (P-H) ¶ 1607, 174 A.L.R. 199 (C.C.A. 2d Cir. 1947)—§§ 6:76, 13:3
- C.I.R. v. Disston, 1945 C.B. 426, 325 U.S. 442, 65 S. Ct. 1328, 89 L. Ed. 1720, 45-2 U.S. Tax Cas. (CCH) ¶ 10207, 33 A.F.T.R. (P-H) ¶ 857, 158 A.L.R. 166 (1945)—§§ 16:7, 16:16, 16:29, 16:30, 16:67, 17:180
- C.I.R. v. Ellis' Estate, 252 F.2d 109, 58-1 U.S. Tax Cas. (CCH) ¶ 11746, 1 A.F.T.R.2d 2096 (3d Cir. 1958)—§§ 6:153, 6:156
- C.I.R. v. Field's Estate, 1945 C.B. 408, 324 U.S.

- 113, 65 S. Ct. 511, 89 L. Ed. 786, 45-1 U.S. Tax Cas. (CCH) ¶ 10169, 33 A.F.T.R. (P-H) ¶ 312, 159 A.L.R. 230 (1945)—§ 2:120
- C I R v. Gardner, 127 F.2d 929, 42-1 U.S. Tax Cas. (CCH) ¶ 10140, 29 A.F.T.R. (P-H) ¶ 442 (C.C.A. 7th Cir. 1942)—§§ 16:16, 16:30
- C I R v. Glos, 123 F.2d 548, 41-2 U.S. Tax Cas. (CCH) ¶ 10106, 28 A.F.T.R. (P-H) ¶ 353 (C.C.A. 7th Cir. 1941)—§ 16:16
- C.I.R. v. Hager's Estate, 173 F.2d 613, 49-1 U.S. Tax Cas. (CCH) ¶ 10710, 37 A.F.T.R. (P-H) ¶ 1179 (3d Cir. 1949)—§ 2:214
- C.I.R. v. Herr, 303 F.2d 780, 62-2 U.S. Tax Cas. (CCH) ¶ 12079, 9 A.F.T.R.2d 1963 (3d Cir. 1962)—§ 16:64
- C.I.R. v. Estate of Hinds, 180 F.2d 930, 50-1 U.S. Tax Cas. (CCH) ¶ 10755, 39 A.F.T.R. (P-H) ¶ 159 (5th Cir. 1950)—§ 2:176
- C.I.R. v. Hogle, 165 F.2d 352, 48-1 U.S. Tax Cas. (CCH) ¶ 10592, 36 A.F.T.R. (P-H) ¶ 539 (C.C.A. 10th Cir. 1947)—§ 13:3
- C.I.R. v. Karagheusian's Estate, 233 F.2d 197, 56-1 U.S. Tax Cas. (CCH) ¶ 11605, 49 A.F.T.R. (P-H) ¶ 1197 (2d Cir. 1956)—§ 2:42
- C.I.R. v. Kempner, 126 F.2d 853, 42-1 U.S. Tax Cas. (CCH) ¶ 10146, 28 A.F.T.R. (P-H) ¶ 1524 (C.C.A. 5th Cir. 1942)—§§ 16:29, 16:67
- C I R v. Lowden, 131 F.2d 127, 42-2 U.S. Tax Cas. (CCH) ¶ 10218, 30 A.F.T.R. (P-H) ¶ 229 (C.C.A. 7th Cir. 1942)—§§ 16:16, 16:29, 16:67
- C.I.R. v. Lundy, 1996-2 C.B. 181, 516 U.S. 235, 116 S. Ct. 647, 133 L. Ed. 2d 611, 96-1 U.S. Tax Cas. (CCH) ¶ 50035, 77 A.F.T.R.2d 96-406 (1996)—§ 12:64
- C.I.R. v. Maresi, 156 F.2d 929, 46-1 U.S. Tax Cas. (CCH) ¶ 10276, 35 A.F.T.R. (P-H) ¶ 58 (C.C.A. 2d Cir. 1946)—§§ 2:131, 6:76, 6:79
- C.I.R. v. McCann, 146 F.2d 385, 45-1 U.S. Tax Cas. (CCH) ¶ 10160, 33 A.F.T.R. (P-H) ¶ 384 (C.C.A. 2d Cir. 1944)—§ 17:134
- C.I.R. v. McLean, 127 F.2d 942, 42-1 U.S. Tax Cas. (CCH) ¶ 10170, 29 A.F.T.R. (P-H) ¶ 448 (C.C.A. 5th Cir. 1942)—§ 14:46
- C.I.R. v. Nathan's Estate, 159 F.2d 546, 47-1 U.S. Tax Cas. (CCH) ¶ 10541, 35 A.F.T.R. (P-H) ¶ 813 (C.C.A. 7th Cir. 1947)—§ 2:158
- C I R v. Newport Industries, 121 F.2d 655, 41-2 U.S. Tax Cas. (CCH) ¶ 9574, 27 A.F.T.R. (P-H) ¶ 717 (C.C.A. 7th Cir. 1941)—§ 12:16
- C.I.R. v. Noel's Estate, 1965-2 C.B. 371, 380 U.S. 678, 85 S. Ct. 1238, 14 L. Ed. 2d 159, 65-1 U.S. Tax Cas. (CCH) ¶ 12311, 15 A.F.T.R.2d 1397 (1965)—§§ 2:31, 2:47, 2:66, 16:28
- C.I.R. v. Pearson, 188 F.2d 72, 51-1 U.S. Tax Cas. (CCH) ¶ 9236, 40 A.F.T.R. (P-H) ¶ 354 (5th Cir. 1951)—§ 3:89
- C.I.R. v. Sharp, 153 F.2d 163, 46-1 U.S. Tax Cas. (CCH) ¶ 10252, 34 A.F.T.R. (P-H) ¶ 833 (C.C.A. 9th Cir. 1946)—§§ 16:7, 16:16
- C.I.R. v. Shively's Estate, 276 F.2d 372, 60-1 U.S. Tax Cas. (CCH) ¶ 11940, 5 A.F.T.R.2d 1894 (2d Cir. 1960)—§ 6:79
- C.I.R. v. Siegel, 250 F.2d 339, 57-2 U.S. Tax Cas. (CCH) ¶ 11731, 52 A.F.T.R. (P-H) ¶ 1063 (9th Cir. 1957)—§ 14:97
- C.I.R. 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)—§ 16:102
- C.I.R. v. Stern, 1958-2 C.B. 937, 357 U.S. 39, 78 S. Ct. 1047, 2 L. Ed. 2d 1126, 58-2 U.S. Tax Cas. (CCH) ¶ 9594, 1 A.F.T.R.2d 1899 (1958)—§ 10:11
- C.I.R. v. Sternberger's Estate, 1955-1 C.B. 450, 348 U.S. 187, 75 S. Ct. 229, 99 L. Ed. 246, 55-1 U.S. Tax Cas. (CCH) ¶ 11504, 46 A.F.T.R. (P-H) ¶ 976 (1955)—§ 6:251
- C.I.R. v. Stewart's Estate, 153 F.2d 17, 46-1 U.S. Tax Cas. (CCH) ¶ 10248, 34 A.F.T.R. (P-H) ¶ 820 (C.C.A. 3d Cir. 1946)—§ 13:3
- C.I.R. v. Estate of Swink, 155 F.2d 723, 46-2 U.S. Tax Cas. (CCH) ¶ 10504, 34 A.F.T.R. (P-H) ¶ 1406 (C.C.A. 4th Cir. 1946)—§ 6:52
- C. I. R. v. Tellier, 1966-1 C.B. 32, 383 U.S. 687, 86 S. Ct. 1118, 16 L. Ed. 2d 185, 66-1 U.S. Tax Cas. (CCH) ¶ 9319, 17 A.F.T.R.2d 633 (1966)—§ 17:10
- C.I.R. v. Treganowan, 183 F.2d 288, 50-1 U.S. Tax Cas. (CCH) ¶ 10770, 39 A.F.T.R. (P-H) ¶ 672 (2d Cir. 1950)—§ 2:31
- C.I.R. v. Walston, 168 F.2d 211, 48-1 U.S. Tax Cas. (CCH) ¶ 10619, 36 A.F.T.R. (P-H) ¶ 1020 (C.C.A. 4th Cir. 1948)—§§ 13:3, 14:142
- C.I.R. v. Watson's Estate, 216 F.2d 941, 54-2 U.S. Tax Cas. (CCH) ¶ 10973, 46 A.F.T.R. (P-H) ¶ 1115 (2d Cir. 1954)—§ 6:76
- C I R v. Wells, 132 F.2d 405, 42-2 U.S. Tax Cas. (CCH) ¶ 9797, 42-2 U.S. Tax Cas. (CCH) ¶ 10223, 30 A.F.T.R. (P-H) ¶ 609 (C.C.A. 6th Cir. 1942)—§ 16:16
- C.I.R. v. Wemyss, 1945 C.B. 416, 324 U.S. 303,

TABLE OF CASES

- 65 S. Ct. 652, 89 L. Ed. 958, 45-1 U.S. Tax Cas. (CCH) ¶ 10179, 33 A.F.T.R. (P-H) ¶ 584, 156 A.L.R. 1022 (1945)—§ 14:40
- C.I.R. v. Wemyss, 1945 C.B. 416, 324 U.S. 303, 65 S. Ct. 652, 89 L. Ed. 958, 45-1 U.S. Tax Cas. (CCH) ¶ 10179, 33 A.F.T.R. (P-H) ¶ 584, 156 A.L.R. 1022 (1945)—§§ 6:59, 13:3, 14:9, 14:40, 14:41
- C.I.R. v. Windrow, 89 F.2d 69, 37-1 U.S. Tax Cas. (CCH) ¶ 9179, 19 A.F.T.R. (P-H) ¶ 256, 110 A.L.R. 1251 (C.C.A. 5th Cir. 1937)—§ 6:50
- Citizens Bank & Trust Co. v. C.I.R., 839 F.2d 1249, 88-1 U.S. Tax Cas. (CCH) ¶ 13755, 61 A.F.T.R.2d 88-1335 (7th Cir. 1988)—§ 17:134
- City Bank Farmers' Trust Co. v. Bowers, 2 F. Supp. 883, 12 A.F.T.R. (P-H) ¶ 601 (S.D. N.Y. 1932)—§ 6:85
- City Bank Farmers Trust Co. v. C.I.R., 23 B.T.A. 663, 1931 WL 107 (B.T.A. 1931)—§§ 2:84, 3:166, 3:175
- City Bank Farmers Trust Co. v. Hoey, 101 F.2d 9, 39-1 U.S. Tax Cas. (CCH) ¶ 9234, 22 A.F.T.R. (P-H) ¶ 400 (C.C.A. 2d Cir. 1939)—§ 14:1
- City Bank Farmers Trust Co. v. U.S., 137 Ct. Cl. 798, 149 F. Supp. 186, 57-1 U.S. Tax Cas. (CCH) ¶ 11674, 50 A.F.T.R. (P-H) ¶ 1938 (1957)—§ 8:40
- Clack, Estate of v. C.I.R., 106 T.C. 131, Tax Ct. Rep. (CCH) 51193, Tax Ct. Rep. Dec. (RIA) 106.6, 1996 WL 86220 (1996)—§ 6:205
- Claiborne v. C.I.R., 40 B.T.A. 722, 1939 WL 48 (B.T.A. 1939)—§§ 6:63, 6:64, 6:65
- Clark v. C. I. R., 1 T.C. 663, 1943 WL 137 (T.C. 1943)—§ 6:22
- Clark v. C.I.R., 47 B.T.A. 865, 1942 WL 159 (B.T.A. 1942)—§§ 14:121, 14:142
- Clark v. Commissioner of Internal Revenue, 65 T.C. 126, 1975 WL 3147 (1975)—§ 16:16
- Clark's Estate v. C.I.R., 173 F.2d 13, 49-1 U.S. Tax Cas. (CCH) ¶ 9208, 49-1 U.S. Tax Cas. (CCH) ¶ 10714, 37 A.F.T.R. (P-H) ¶ 984 (2d Cir. 1949)—§ 11:29
- Clause v. C. I. R., 5 T.C. 647, 1945 WL 238 (T.C. 1945)—§§ 3:109, 17:142
- Clayton v. C.I.R., T.C. Memo. 1981-433, T.C.M. (P-H) ¶ 81433, 42 T.C.M. (CCH) 670, 1981 WL 10731 (1981)—§ 3:203
- Clayton, Estate of v. C.I.R., 976 F.2d 1486, 92-2 U.S. Tax Cas. (CCH) ¶ 60121, 70 A.F.T.R.2d 92-6262 (5th Cir. 1992)—§§ 6:188, 6:205
- Clemens v. C. I. R., T.C. Memo. 1992-436, T.C.M. (RIA) ¶ 92436, 64 T.C.M. (CCH) 351 (1992)—§ 17:135
- Clement, Estate of v. C.I.R., 13 T.C. 19, 1949 WL 20 (T.C. 1949)—§§ 6:57, 6:61
- Cleveland Trust Co. v. U.S., 421 F.2d 475, 70-1 U.S. Tax Cas. (CCH) ¶ 12649, 25 A.F.T.R.2d 70-1487 (6th Cir. 1970)—§ 11:34
- Climer, Estate of v. C.I.R., T.C. Memo. 1994-29, T.C.M. (RIA) ¶ 94029, 67 T.C.M. (CCH) 2017 (1994)—§ 3:4
- Clinard v. C. I. R., 40 T.C. 878, 1963 WL 1422 (T.C. 1963)—§ 16:57
- Clinard, Estate of v. C.I.R., 86 T.C. 1180, Tax Ct. Rep. (CCH) 43106, 1986 WL 22139 (1986)—§§ 5:17, 5:18
- Clopton, Estate of v. C.I.R., 93 T.C. 275, Tax Ct. Rep. (CCH) 45978, Tax Ct. Rep. Dec. (P-H) 93.25, 1989 WL 99130 (1989)—§§ 6:238, 14:116
- Cloutier, Estate of v. C.I.R., T.C. Memo. 1996-49, T.C.M. (RIA) ¶ 96049, 71 T.C.M. (CCH) 2001 (1996)—§ 22:2
- Cloward Instrument Corp. v. C.I.R., T.C. Memo. 1986-345, T.C.M. (P-H) ¶ 86345, 52 T.C.M. (CCH) 34, 1986 WL 21549 (1986)—§ 3:31
- Clowe, Estate of v. C. I. R., 17 T.C. 1467, 1952 WL 241 (T.C. 1952)—§ 2:210
- Coates v. C. I. R., 7 T.C. 125, 1946 WL 16 (T.C. 1946)—§ 3:141
- Coaxum, Estate of v. C.I.R., T.C. Memo. 2011-135, T.C.M. (RIA) ¶ 2011-135, 101 T.C.M. (CCH) 1651 (2011)—§§ 2:42, 2:283
- Cochran v. C. I. R., T.C. Memo. 1972-15, T.C.M. (P-H) ¶ 72015, 31 T.C.M. (CCH) 36, 1972 WL 2148 (1972)—§ 3:51
- Cockrell v. U. S., 94 Ct. Cl. 109, 39 F. Supp. 148, 41-1 U.S. Tax Cas. (CCH) ¶ 10057, 27 A.F.T.R. (P-H) ¶ 578 (1941)—§ 14:102
- Coddington v. C.I.R., T.C. Memo. 1960-95, T.C.M. (P-H) ¶ 60095, 19 T.C.M. (CCH) 498, 1960 WL 856 (T.C. 1960)—§ 3:57
- Coffey v. C.I.R., 14 T.C. 1410, 1950 WL 234 (T.C. 1950)—§ 3:21
- Coffing, Estate of v. C.I.R., T.C. Memo. 1987-336, T.C.M. (P-H) ¶ 87336, 53 T.C.M. (CCH) 1314, 1987 WL 40391 (1987)—§ 5:40
- Cohen v. C.I.R., 44 B.T.A. 709, 1941 WL 358 (B.T.A. 1941)—§ 17:176
- Cohen, Estate of v. Commissioner of Internal Revenue, 79 T.C. 1015, Tax Ct. Rep. (CCH) 39573, 1982 WL 11204 (1982)—§ 2:213

- Cohn, T.C.M. (P-H) P 47209, 1947 WL 8116 (T.C. 1947)—§ 17:143
- Cole v. McDonald, 236 Miss. 168, 109 So. 2d 628 (1959)—§ 2:241
- Collings v. U.S., 201 F. Supp. 266, 62-1 U.S. Tax Cas. (CCH) ¶ 12061, 9 A.F.T.R.2d 1896 (W.D. Ky. 1961)—§ 6:184
- Collino, Estate of v. C. I. R., 25 T.C. 1026, 1956 WL 796 (T.C. 1956)—§ 18:26
- Collins v. C.I.R., T.C. Memo. 1992-478, T.C.M. (RIA) ¶ 92478, 64 T.C.M. (CCH) 557 (1992)—§ 3:15
- Colonial-American Nat. Bank of Roanoke v. U.S., 243 F.2d 312, 57-1 U.S. Tax Cas. (CCH) ¶ 11689, 51 A.F.T.R. (P-H) ¶ 80 (4th Cir. 1957)—§ 2:163
- Colonial Fabrics, Inc. v. C.I.R., 202 F.2d 105, 53-1 U.S. Tax Cas. (CCH) ¶ 9208, 43 A.F.T.R. (P-H) ¶ 266 (2d Cir. 1953)—§ 3:41
- Colonial Trust Co. v. C.I.R., 19 B.T.A. 174, 1930 WL 500 (B.T.A. 1930)—§ 6:240
- Colorado Nat. Bank of Denver v. U.S., 71-1 U.S. Tax Cas. (CCH) ¶ 12781, 27 A.F.T.R.2d 71-1827, 1971 WL 370 (D. Colo. 1971)—§ 3:139
- Comer, Estate of v. C. I. R., 31 T.C. 1193, 1959 WL 1162 (T.C. 1959)—§ 6:184
- Commerce Trust Co. v. U.S., 309 F. Supp. 1317, 69-2 U.S. Tax Cas. (CCH) ¶ 9731, 69-2 U.S. Tax Cas. (CCH) ¶ 12635, 24 A.F.T.R.2d 69-5918 (W.D. Mo. 1969)—§ 6:43
- Commercial Nat. Bank of Charlotte v. U.S., 196 F.2d 182, 52-1 U.S. Tax Cas. (CCH) ¶ 10852, 41 A.F.T.R. (P-H) ¶ 1178, 30 A.L.R.2d 1103 (4th Cir. 1952)—§ 6:24
- Commercial Trust Co. of N.J. v. Thurber, 136 N.J. Eq. 471, 42 A.2d 571 (Ch. 1945)—§ 10:15
- Commissioner v. Estate of Hubert, 1997-2 C.B. 231, 520 U.S. 93, 117 S. Ct. 1124, 137 L. Ed. 2d 235, 97-1 U.S. Tax Cas. (CCH) ¶ 60261, 79 A.F.T.R.2d 97-1394 (1997)—§§ 6:132, 6:297
- Commissioner of Internal Revenue v. Allen, 108 F.2d 961, 40-1 U.S. Tax Cas. (CCH) ¶ 9133, 24 A.F.T.R. (P-H) ¶ 118 (C.C.A. 3d Cir. 1939)—§ 14:17
- Commissioner of Internal Revenue v. Bensel, 100 F.2d 639, 38-2 U.S. Tax Cas. (CCH) ¶ 9593, 22 A.F.T.R. (P-H) ¶ 170 (C.C.A. 3d Cir. 1938)—§§ 3:166, 3:169
- Commissioner of Internal Revenue v. Bristol, 121 F.2d 129, 41-2 U.S. Tax Cas. (CCH) ¶ 10070, 27 A.F.T.R. (P-H) ¶ 630 (C.C.A. 1st Cir. 1941)—§§ 2:128, 14:40, 14:41
- Commissioner of Internal Revenue v. Bronson, 32 F.2d 112, 1 U.S. Tax Cas. (CCH) ¶ 379, 7 A.F.T.R. (P-H) ¶ 8686 (C.C.A. 8th Cir. 1929)—§ 6:22
- Commissioner of Internal Revenue v. Cadwalader, 127 F.2d 547, 42-1 U.S. Tax Cas. (CCH) ¶ 10173, 29 A.F.T.R. (P-H) ¶ 331 (C.C.A. 9th Cir. 1942)—§ 2:89
- Commissioner of Internal Revenue v. Chase Nat. Bank of New York, 1937-1 C.B. 298, 82 F.2d 157, 36-1 U.S. Tax Cas. (CCH) ¶ 9154, 17 A.F.T.R. (P-H) ¶ 576 (C.C.A. 2d Cir. 1936)—§ 8:47
- Commissioner of Internal Revenue v. Douglass' Estate, 143 F.2d 961, 44-2 U.S. Tax Cas. (CCH) ¶ 10131, 32 A.F.T.R. (P-H) ¶ 1108 (C.C.A. 3d Cir. 1944)—§ 2:163
- Commissioner of Internal Revenue v. Dwight's Estate, 205 F.2d 298, 53-1 U.S. Tax Cas. (CCH) ¶ 10903, 44 A.F.T.R. (P-H) ¶ 48 (2d Cir. 1953)—§ 2:165
- Commissioner of Internal Revenue v. Edwards Drilling Co, 95 F.2d 719, 38-1 U.S. Tax Cas. (CCH) ¶ 9211, 20 A.F.T.R. (P-H) ¶ 1172 (C.C.A. 5th Cir. 1938)—§ 3:30
- Commissioner of Internal Revenue v. Greene, 119 F.2d 383, 41-1 U.S. Tax Cas. (CCH) ¶ 10048, 27 A.F.T.R. (P-H) ¶ 129 (C.C.A. 9th Cir. 1941)—§§ 13:6, 14:1
- Commissioner of Internal Revenue v. Kelly's Estate, 84 F.2d 958, 36-2 U.S. Tax Cas. (CCH) ¶ 9418, 18 A.F.T.R. (P-H) ¶ 258 (C.C.A. 7th Cir. 1936)—§§ 6:59, 6:61, 6:85
- Commissioner of Internal Revenue v. Marshall, 125 F.2d 943, 42-1 U.S. Tax Cas. (CCH) ¶ 10132, 28 A.F.T.R. (P-H) ¶ 1186, 141 A.L.R. 445 (C.C.A. 2d Cir. 1942)—§ 14:18
- Commissioner of Internal Revenue v. Nevius, 1935-2 C.B. 350, 76 F.2d 109, 35-1 U.S. Tax Cas. (CCH) ¶ 9227, 15 A.F.T.R. (P-H) ¶ 401 (C.C.A. 2d Cir. 1935)—§ 8:47
- Commissioner of Internal Revenue v. Porter, 92 F.2d 426, 37-2 U.S. Tax Cas. (CCH) ¶ 9515, 20 A.F.T.R. (P-H) ¶ 265 (C.C.A. 2d Cir. 1937)—§ 6:84
- Commissioner of Internal Revenue v. Procter, 142 F.2d 824, 44-1 U.S. Tax Cas. (CCH) ¶ 10110, 44-1 U.S. Tax Cas. (CCH) ¶ 10123, 32 A.F.T.R. (P-H) ¶ 750, 154 A.L.R. 1215 (C.C.A. 4th Cir. 1944)—§§ 6:195, 14:95, 17:10, 17:173, 17:176

TABLE OF CASES

- Commissioner of Internal Revenue v. Prouty, 115 F.2d 331, 40-2 U.S. Tax Cas. (CCH) ¶ 9734, 25 A.F.T.R. (P-H) ¶ 986, 133 A.L.R. 977 (C.C.A. 1st Cir. 1940)—§§ 14:118, 14:121
- Commissioner of Internal Revenue v. Schwarz, 1935-1 C.B. 383, 74 F.2d 712, 35-1 U.S. Tax Cas. (CCH) ¶ 9053, 14 A.F.T.R. (P-H) ¶ 901 (C.C.A. 2d Cir. 1935)—§ 2:204
- Commissioner of Internal Revenue v. Shattuck, 97 F.2d 790, 38-2 U.S. Tax Cas. (CCH) ¶ 9411, 21 A.F.T.R. (P-H) ¶ 586 (C.C.A. 7th Cir. 1938)—§ 17:142
- Commissioner of Internal Revenue v. Solomon, 124 F.2d 86, 41-2 U.S. Tax Cas. (CCH) ¶ 10111, 28 A.F.T.R. (P-H) ¶ 602 (C.C.A. 3d Cir. 1941)—§ 14:142
- Commissioner of Internal Revenue v. State Street Trust Co., 128 F.2d 618, 42-2 U.S. Tax Cas. (CCH) ¶ 10190, 29 A.F.T.R. (P-H) ¶ 682, 142 A.L.R. 943 (C.C.A. 1st Cir. 1942)—§ 6:76
- Commissioner of Internal Revenue v. Warner, 127 F.2d 913, 42-1 U.S. Tax Cas. (CCH) ¶ 10177, 29 A.F.T.R. (P-H) ¶ 438 (C.C.A. 9th Cir. 1942)—§§ 14:21, 14:105, 14:121, 16:16, 16:24
- Commissioner of Internal Revenue v. Weiser, 113 F.2d 486, 40-2 U.S. Tax Cas. (CCH) ¶ 9555, 25 A.F.T.R. (P-H) ¶ 402 (C.C.A. 10th Cir. 1940)—§ 6:59
- Commissioner of Internal Revenue v. Wragg, 141 F.2d 638, 44-1 U.S. Tax Cas. (CCH) ¶ 10098, 32 A.F.T.R. (P-H) ¶ 453 (C.C.A. 1st Cir. 1944)—§ 6:84
- Com. Trust Co of Pittsburgh v. Driscoll, 50 F. Supp. 949, 31 A.F.T.R. (P-H) ¶ 528 (W.D. Pa. 1943)—§§ 2:215, 7:16
- Concert Staging Services, Inc. v. C.I.R., T.C. Memo. 2011-231, T.C.M. (RIA) ¶ 2011-231, 102 T.C.M. (CCH) 315 (2011)—§ 12:59
- Concordia v. C.I.R., T.C. Memo. 2002-216, T.C.M. (RIA) ¶ 2002-216, 84 T.C.M. (CCH) 254 (2002)—§ 2:76
- Cone, Estate of v. C. I. R., T.C. Memo. 1990-359, T.C.M. (P-H) ¶ 90359, 60 T.C.M. (CCH) 137, 1990 WL 96986 (1990)—§§ 2:107, 5:15
- Connecticut Bank & Trust Co. v. U. S., 465 F.2d 760, 72-2 U.S. Tax Cas. (CCH) ¶ 12875, 30 A.F.T.R.2d 72-5879 (2d Cir. 1972)—§§ 2:93, 14:160
- Connecticut Nat. Bank v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 13132, 37 A.F.T.R.2d 76-1571, 1976 WL 1043 (D. Conn. 1976)—§ 6:160
- Connell, Estate of v. C.I.R., 20 T.C. 917, 1953 WL 113 (T.C. 1953)—§§ 6:52, 6:57
- Connolly v. Department of Treasury, Internal Revenue Service, 2021-2 U.S. Tax Cas. (CCH) P 60729, 128 A.F.T.R.2d 2021-5955, 2021 WL 4281288 (E.D. Mo. 2021)—§ 3:155
- Connolly v. United States, 602 U.S. 257, 144 S. Ct. 1406, 219 L. Ed. 2d 31, 133 A.F.T.R.2d 2024-1680 (2024)—§ 3:155
- Connolly's Estate v. U. S., 551 F.2d 545, 1 Employee Benefits Cas. (BNA) 1209, 77-1 U.S. Tax Cas. (CCH) ¶ 13179, 39 A.F.T.R.2d 77-1618 (3d Cir. 1977)—§ 2:59
- Continental Accounting & Audit Co., Appeal of, 2 B.T.A. 761, 1925 WL 406 (B.T.A. 1925)—§ 12:3
- Converse v. C. I. R., 5 T.C. 1014, 1945 WL 92 (T.C. 1945)—§ 2:131
- Conway v. Glenn, 193 F.2d 965, 52-1 U.S. Tax Cas. (CCH) ¶ 10838, 41 A.F.T.R. (P-H) ¶ 664 (6th Cir. 1952)—§ 2:67
- Cook v. C.I.R., 115 T.C. 15, Tax Ct. Rep. Dec. (RIA) 115.2, 2000 WL 1016950 (2000)—§ 17:91
- Cook v. Commissioner of Internal Revenue, 66 F.2d 995, 12 A.F.T.R. (P-H) ¶ 1330 (C.C.A. 3d Cir. 1933)—§ 2:214
- Cook v. Commissioner of I.R.S., 269 F.3d 854, 2001-2 U.S. Tax Cas. (CCH) ¶ 60422, 88 A.F.T.R.2d 2001-6485 (7th Cir. 2001)—§§ 17:91, 17:161
- Cook, Appeal of, 2 B.T.A. 126, 1925 WL 144 (B.T.A. 1925)—§ 3:57
- Cook, Estate of v. C.I.R., T.C. Memo. 2001-170, T.C.M. (RIA) ¶ 2001-170, 82 T.C.M. (CCH) 154 (2001)—§ 3:220
- Cooley v. C. I. R., 33 T.C. 223, 1959 WL 1230 (T.C. 1959)—§ 3:6
- Coon, Estate of v. Commissioner of Internal Revenue, 81 T.C. 602, Tax Ct. Rep. (CCH) 40478, 1983 WL 14876 (1983)—§ 5:40
- Cooper v. U.S., 429 F. Supp. 535, 74-2 U.S. Tax Cas. (CCH) ¶ 13030, 34 A.F.T.R.2d 74-6324 (W.D. La. 1974)—§ 2:89
- Cooper, Estate of v. C.I.R., 74 T.C. 1373, 1980 WL 4488 (1980)—§ 2:163
- Corbett v. C.I.R., T.C. Memo. 1996-255, T.C.M. (RIA) ¶ 96255, 71 T.C.M. (CCH) 3139 (1996)—§ 14:2
- Corbett, Estate of v. C.I.R., 12 T.C. 163, 1949 WL 145 (T.C. 1949)—§ 2:204

- Cornwell, Estate of v. C. I. R., 37 T.C. 688, 1962 WL 1185 (T.C. 1962)—§ 6:166
- Costanza, Estate of v. C.I.R., 320 F.3d 595, 2003-1 U.S. Tax Cas. (CCH) ¶ 50268, 2003-1 U.S. Tax Cas. (CCH) ¶ 60458, 91 A.F.T.R.2d 2003-988, 2003 Fed. App. 0055P (6th Cir. 2003)—§§ 2:25, 2:26
- Costanza, Estate of v. C.I.R., T.C. Memo. 2001-128, T.C.M. (RIA) ¶ 2001-128, 81 T.C.M. (CCH) 1693 (2001)—§§ 14:52, 22:11
- Costas, In re, 555 F.3d 790, 61 Collier Bankr. Cas. 2d (MB) 52, Bankr. L. Rep. (CCH) ¶ 81413 (9th Cir. 2009)—§ 12:41
- Costello v. C.I.R., T.C. Memo. 2015-87, T.C.M. (RIA) ¶ 2015-087, 109 T.C.M. (CCH) 1441 (2015)—§ 16:103
- Cottage Sav Ass'n v. C.I.R., 499 U.S. 554, 111 S. Ct. 1519, 113 L. Ed. 2d 589, 91-1 U.S. Tax Cas. (CCH) ¶ 50187 (1991)—§§ 14:114, 16:122, 19:79
- Cottage Sav. Ass'n v. C.I.R., 1991-2 C.B. 34, 499 U.S. 554, 111 S. Ct. 1503, 113 L. Ed. 2d 589, 67 A.F.T.R.2d 91-808 (1991)—§§ 14:43, 14:117, 19:80, 19:86
- Cotton v. C.I.R., 165 F.2d 987, 48-1 U.S. Tax Cas. (CCH) ¶ 10611, 36 A.F.T.R. (P-H) ¶ 723 (C.C.A. 9th Cir. 1948)—§ 3:124
- Cottrell v. C. I. R., 628 F.2d 1127, 80-2 U.S. Tax Cas. (CCH) ¶ 13369, 46 A.F.T.R.2d 80-6207 (8th Cir. 1980)—§ 14:94
- Coulter, Estate of v. C. I. R., 7 T.C. 1280, 1946 WL 127 (T.C. 1946)—§ 2:214
- Council v. U.S., 302 F. Supp. 1315, 69-2 U.S. Tax Cas. (CCH) ¶ 12633, 24 A.F.T.R.2d 69-6114 (N.D. Miss. 1969)—§ 2:133
- Courtney's Estate v. Commissioner of Internal Revenue, 62 T.C. 317, 1974 WL 2633 (1974)—§§ 3:76, 6:85
- Couzens v. C.I.R., 11 B.T.A. 1040, 1928 WL 967 (B.T.A. 1928)—§ 3:21
- Cowser, Estate of v. Commissioner of Internal Revenue, 80 T.C. 783, Tax Ct. Rep. (CCH) 40054, 1983 WL 14822 (1983)—§ 5:15
- Cox v. U.S., 421 F.2d 576, 70-1 U.S. Tax Cas. (CCH) ¶ 12648, 25 A.F.T.R.2d 70-1478 (5th Cir. 1970)—§ 6:120
- Cox v. U.S., 286 F. Supp. 761, 68-1 U.S. Tax Cas. (CCH) ¶ 12535, 22 A.F.T.R.2d 6005 (W.D. La. 1968)—§ 14:99
- Cox, Estate of v. C.I.R., T.C. Memo. 1960-260, T.C.M. (P-H) ¶ 60260, 19 T.C.M. (CCH) 1470, 1960 WL 989 (T.C. 1960)—§ 6:243
- Cox Estate v. Commissioner of Internal Revenue, 59 T.C. 825, 1973 WL 2517 (1973)—§ 2:258
- Craddock, In re, 149 F.3d 1249, Bankr. L. Rep. (CCH) ¶ 77753, 98-2 U.S. Tax Cas. (CCH) ¶ 50618, 82 A.F.T.R.2d 98-5439, 168 A.L.R. Fed. 757 (10th Cir. 1998)—§ 9:31
- Craft, Estate of v. Commissioner of Internal Revenue, 68 T.C. 249, 1977 WL 3769 (1977)—§ 6:19
- Craig v. Commissioner, T.C.M. (P-H) ¶ 49276, 8 T.C.M. (CCH) 1019, 1949 WL 7405 (T.C. 1949)—§ 3:96
- Crane v. C. I. R., T.C. Memo. 1957-3, T.C.M. (P-H) ¶ 57003, 16 T.C.M. (CCH) 12, 1957 WL 647 (T.C. 1957)—§ 16:46
- Crane v. Commissioner of Internal Revenue, 49 T.C. 85, 1967 WL 1280 (T.C. 1967)—§§ 3:37, 14:97
- Cranor, Estate of v. C.I.R., T.C. Memo. 2001-27, T.C.M. (RIA) ¶ 2001-027, 81 T.C.M. (CCH) 1111 (2001)—§ 9:20
- Crawley, Estate of v. Commissioner, T.C.M. (P-H) ¶ 50081, 9 T.C.M. (CCH) 286, 1950 WL 7550 (T.C. 1950)—§ 14:16
- Crellin v. C.I.R., 46 B.T.A. 1152, 1942 WL 300 (B.T.A. 1942)—§ 16:84
- Cristofani, Estate of v. C. I. R., 97 T.C. 74, Tax Ct. Rep. (CCH) 47491, Tax Ct. Rep. Dec. (P-H) 97.5, 1991 WL 137858 (1991)—§§ 16:29, 16:42, 16:44, 16:46
- Critchfield, Estate of v. C.I.R., 32 T.C. 844, 1959 WL 1048 (T.C. 1959)—§ 6:106
- Crock v. C.I.R., T.C. Memo. 1983-351, T.C.M. (P-H) ¶ 83351, 46 T.C.M. (CCH) 464, 1983 WL 14337 (1983)—§ 3:84
- Crocker v. Helvering, 76 F.2d 974, 35-1 U.S. Tax Cas. (CCH) ¶ 9165, 15 A.F.T.R. (P-H) ¶ 1306 (App. D.C. 1935)—§ 8:40
- Crocker Nat'l Bank v. U.S., 39 A.F.T.R.2d 77-779, 1976 WL 41316 (C.D. Cal. 1976)—§ 3:274
- Cronin's Estate v. C.I.R., 164 F.2d 561, 47-2 U.S. Tax Cas. (CCH) ¶ 10587, 36 A.F.T.R. (P-H) ¶ 437 (C.C.A. 6th Cir. 1947)—§ 3:34
- Cross v. C.I.R., 5 B.T.A. 621, 1926 WL 171 (B.T.A. 1926)—§§ 3:198, 6:8
- Crossmore, Estate of v. C.I.R., T.C. Memo. 1988-494, T.C.M. (P-H) ¶ 88494, 56 T.C.M. (CCH) 483, 1988 WL 104631 (1988)—§ 3:302
- Crouse v. U.S., 711 F.2d 102, 83-2 U.S. Tax Cas. (CCH) ¶ 13531, 52 A.F.T.R.2d 83-6425 (8th Cir. 1983)—§ 9:28

TABLE OF CASES

- Crummey v. C.I.R., 397 F.2d 82, 68-2 U.S. Tax Cas. (CCH) ¶ 12541, 22 A.F.T.R.2d 6023 (9th Cir. 1968)—§§ 16:31, 16:44, 16:46, 16:48, 16:49, 16:68, 16:71
- CTUW Georgia Kettelman Hollingsworth v. C.I.R., 86 T.C. 91, Tax Ct. Rep. (CCH) 42842, 1986 WL 22078 (1986)—§ 3:61
- Cullers v. C.I.R., 237 F.2d 611, 56-2 U.S. Tax Cas. (CCH) ¶ 11647, 51 A.F.T.R. (P-H) ¶ 359 (8th Cir. 1956)—§ 3:77
- Cullers v. C. I. R., T.C. Memo. 1955-228, T.C.M. (P-H) ¶ 55228, 14 T.C.M. (CCH) 925, 1955 WL 359 (T.C. 1955)—§ 17:135
- Cullis v. U.S. C.I.R., 85-2 U.S. Tax Cas. (CCH) ¶ 13645, 57 A.F.T.R.2d 86-1510, 1985 WL 5285 (N.D. Ohio 1985)—§§ 2:29, 14:28
- Cullison, Estate of v. C.I.R., 221 F.3d 1347, 2000-1 U.S. Tax Cas. (CCH) ¶ 60376, 85 A.F.T.R.2d 2000-1908 (9th Cir. 2000)—§ 17:146
- Cunha's Estate v. C.I.R., 279 F.2d 292, 60-2 U.S. Tax Cas. (CCH) ¶ 11951, 5 A.F.T.R.2d 1944 (9th Cir. 1960)—§ 6:160
- Cunningham v. C.I.R., T.C. Memo. 1987-298, T.C.M. (P-H) ¶ 87298, 53 T.C.M. (CCH) 1133, 1987 WL 40354 (1987)—§ 3:286
- Curie, Estate of v. C. I. R., 4 T.C. 1175, 1945 WL 190 (T.C. 1945)—§§ 2:159, 9:25
- Curry, Estate of v. Commissioner of Internal Revenue, 74 T.C. 540, 1980 WL 4454 (1980)—§§ 2:92, 3:301
- Curry's Estate v. U.S., 706 F.2d 1424, 83-1 U.S. Tax Cas. (CCH) ¶ 13518, 51 A.F.T.R.2d 83-1232 (7th Cir. 1983)—§§ 3:130, 3:182
- Cutter, Estate of v. Commissioner of Internal Revenue, 62 T.C. 351, 1974 WL 2632 (1974)—§ 2:185
- D**
- Dailey v. Commissioner of I.R.S., T.C. Memo. 2001-263, T.C.M. (RIA) ¶ 2001-263, 82 T.C.M. (CCH) 710 (2001)—§§ 12:88, 21:2
- Dailey, Estate of v. C.I.R., T.C. Memo. 2002-301, T.C.M. (RIA) ¶ 2002-301, 84 T.C.M. (CCH) 633 (2002)—§ 12:88
- Dalehite v. U.S., 346 U.S. 15, 73 S. Ct. 956, 97 L. Ed. 1427, 1953 A.M.C. 1175 (1953)—§ 20:2
- Daley v. U.S., 480 F. Supp. 808, 80-1 U.S. Tax Cas. (CCH) ¶ 13328, 45 A.F.T.R.2d 80-1717 (D.N.D. 1979)—§ 9:28
- Dallas v. C.I.R., T.C. Memo. 2006-212, T.C.M. (RIA) ¶ 2006-212, 92 T.C.M. (CCH) 313 (2006)—§§ 2:25, 14:52, 22:30
- Dallas v. C.I.R., T.C. Memo. 2006-212, (2006)—§ 2:25
- D'Ambrosio, Estate of v. C.I.R., 101 F.3d 309, 96-2 U.S. Tax Cas. (CCH) ¶ 60252, 78 A.F.T.R.2d 96-7347 (3d Cir. 1996)—§ 2:129
- Dancy, Estate of v. C.I.R., 872 F.2d 84, 89-1 U.S. Tax Cas. (CCH) ¶ 13800, 63 A.F.T.R.2d 89-1560 (4th Cir. 1989)—§ 2:78
- Daniels v. Commissioner, T.C.M. (P-H) ¶ 51044, 10 T.C.M. (CCH) 147, 1951 WL 8702 (T.C. 1951)—§ 16:66
- Darby's Estate v. Wiseman, 323 F.2d 792, 63-2 U.S. Tax Cas. (CCH) ¶ 12186, 12 A.F.T.R.2d 6308 (10th Cir. 1963)—§ 6:160
- Darlington's Estate v. C.I.R., 302 F.2d 693, 62-1 U.S. Tax Cas. (CCH) ¶ 12075, 9 A.F.T.R.2d 1933 (3d Cir. 1962)—§ 6:300
- Dattel v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 13119, 37 A.F.T.R.2d 76-1525, 1975 WL 798 (N.D. Miss. 1975)—§ 3:57
- Davenport v. C.I.R., T.C. Memo. 2006-215, T.C.M. (RIA) ¶ 2006-215, 92 T.C.M. (CCH) 324 (2006)—§§ 3:310, 6:45
- Davenport, Estate of v. C.I.R., 184 F.3d 1176, 99-2 U.S. Tax Cas. (CCH) ¶ 60348, 84 A.F.T.R.2d 99-5144 (10th Cir. 1999)—§ 14:2
- Davenport, Estate of v. C.I.R., T.C. Memo. 1997-390, T.C.M. (RIA) ¶ 97390, 74 T.C.M. (CCH) 405 (1997)—§ 18:38
- Davies v. C. I. R., 40 T.C. 525, 1963 WL 1389 (T.C. 1963)—§ 15:5
- Davis v. C.I.R., 394 F.3d 1294, 2005-1 U.S. Tax Cas. (CCH) ¶ 60497, 95 A.F.T.R.2d 2005-667 (9th Cir. 2005)—§ 6:192
- Davis v. C.I.R., T.C. Memo. 2003-55, T.C.M. (RIA) ¶ 2003-055, 85 T.C.M. (CCH) 944 (2003)—§ 6:176
- Davis v. C.I.R., 110 T.C. 530, Tax Ct. Rep. (CCH) 52764, Tax Ct. Rep. Dec. (RIA) 110.35, 1998 WL 345523 (1998)—§§ 3:127, 22:21, 22:22, 22:25
- Davis v. C.I.R., T.C. Memo. 1993-155, T.C.M. (RIA) ¶ 93155, 65 T.C.M. (CCH) 2365 (1993)—§ 3:304
- Davis v. U.S., 60-1 U.S. Tax Cas. (CCH) ¶ 11943, 5 A.F.T.R.2d 1902, 1960 WL 12607 (D. Utah 1960)—§ 3:170
- Davis, Estate of v. C.I.R., 86 T.C. 1156, Tax Ct. Rep. (CCH) 43105, 1986 WL 22138 (1986)—§ 5:17
- Davis, Estate of v. C.I.R., T.C. Memo. 1978-69, T.C.M. (P-H) ¶ 78069, 37 T.C.M. (CCH) 341, 1978 WL 2776 (1978)—§ 3:180

- Davis, Estate of v. C. I. R., 26 T.C. 549, 1956 WL 679 (T.C. 1956)—§ 6:240
- Davis, Estate of v. Commissioner, T.C.M. (P-H) ¶ 52238, 11 T.C.M. (CCH) 814, 1952 WL 9748 (T.C. 1952)—§ 2:24
- Davis, Estate of v. Commissioner of Internal Revenue, 57 T.C. 833, 1972 WL 2400 (1972)—§§ 6:52, 14:40
- Davis, Estate of v. Commissioner of Internal Revenue, 51 T.C. 361, 1968 WL 1402 (T.C. 1968)—§§ 2:131, 6:41
- Davis' Estate, In re, 440 F.2d 896, 71-1 U.S. Tax Cas. (CCH) ¶ 12767, 27 A.F.T.R.2d 71-1726 (3d Cir. 1971)—§ 2:127
- Davison v. Commissioner of Internal Revenue, 60 F.2d 50, 11 A.F.T.R. (P-H) ¶ 690 (C.C.A. 2d Cir. 1932)—§ 6:241
- Deal v. C. I. R., 29 T.C. 730, 1958 WL 1114 (T.C. 1958)—§§ 14:46, 16:28
- Dean v. C.I.R., T.C. Memo. 1960-54, T.C.M. (P-H) ¶ 60054, 19 T.C.M. (CCH) 281, 1960 WL 1029 (T.C. 1960)—§ 17:139
- DeBie, Estate of v. Commissioner of Internal Revenue, 56 T.C. 876, 1971 WL 2490 (1971)—§ 3:14
- De Eugenio v. Allis-Chalmers Mfg. Co., 210 F.2d 409 (3d Cir. 1954)—§ 20:21
- De Forest v. C.I.R., 27 B.T.A. 373, 1932 WL 67 (B.T.A. 1932)—§ 14:30
- De Foucaucourt, Estate of v. Commissioner of Internal Revenue, 62 T.C. 485, 1974 WL 2630 (1974)—§ 6:22
- Degener v. C.I.R., 26 B.T.A. 185, 1932 WL 120 (B.T.A. 1932)—§§ 2:102, 6:17
- Dekker v. U.S., 245 F. Supp. 255, 65-2 U.S. Tax Cas. (CCH) ¶ 12346, 16 A.F.T.R.2d 6164 (S.D. Ill. 1965)—§ 6:159
- DeLancey v. U.S., 264 F. Supp. 904, 67-1 U.S. Tax Cas. (CCH) ¶ 12459, 19 A.F.T.R.2d 1835 (W.D. Ark. 1967)—§ 2:224
- Delaune, Estate of v. U.S., 96-1 U.S. Tax Cas. (CCH) ¶ 60221, 77 A.F.T.R.2d 96-1118, 1996 WL 527052 (M.D. La. 1996)—§ 14:80
- De Nicols v. Curlier, (1900) A.C. 21—§ 8:37
- Denman, Estate of v. C. I. R., 33 T.C. 361, 1959 WL 1219 (T.C. 1959)—§ 6:106
- Dennis v. C.I.R., 26 B.T.A. 1120, 1932 WL 286 (B.T.A. 1932)—§ 2:73
- Dennis v. U.S., 92-2 U.S. Tax Cas. (CCH) ¶ 50498, 70 A.F.T.R.2d 92-5946, 1992 WL 330398 (E.D. Va. 1992)—§§ 3:75, 17:135
- de Oliveira v. U.S., 767 F.2d 1344, 85-2 U.S. Tax Cas. (CCH) ¶ 13633, 56 A.F.T.R.2d 85-6541 (9th Cir. 1985)—§§ 2:237, 2:246
- De Perigny, Estate of v. C. I. R., 9 T.C. 782, 1947 WL 97 (T.C. 1947)—§ 3:90
- deP. Webster, Estate of v. Commissioner of Internal Revenue, 65 T.C. 968, 1976 WL 3606 (1976)—§ 6:29
- Desmond, Estate of v. C.I.R., T.C. Memo. 1999-76, T.C.M. (RIA) ¶ 99076, 77 T.C.M. (CCH) 1529 (1999)—§ 22:2
- De St. Aubin v. C.I.R., T.C. Memo. 1998-323, T.C.M. (RIA) ¶ 98323, 76 T.C.M. (CCH) 409 (1998)—§ 6:129
- Devlin v. C.I.R., T.C. Memo. 1999-406, T.C.M. (RIA) ¶ 99406, 78 T.C.M. (CCH) 948 (1999)—§§ 2:207, 6:9
- DeWitt, Estate of v. C.I.R., T.C. Memo. 1987-502, T.C.M. (P-H) ¶ 87502, 54 T.C.M. (CCH) 759, 1987 WL 47167 (1987)—§ 6:39
- Dibble v. C.I.R., 6 B.T.A. 732, 1927 WL 1013 (B.T.A. 1927)—§ 3:203
- Dickerson v. C.I.R., T.C. Memo. 2012-60, T.C.M. (RIA) ¶ 2012-060, 103 T.C.M. (CCH) 1280 (2012)—§ 21:10
- Dickinson, Estate of v. C.I.R., T.C. Memo. 1981-36, T.C.M. (P-H) ¶ 81036, 41 T.C.M. (CCH) 787, 1981 WL 10824 (1981)—§ 2:106
- Dickman v. C. I. R., 690 F.2d 812, 82-2 U.S. Tax Cas. (CCH) ¶ 13501, 50 A.F.T.R.2d 82-6239 (11th Cir. 1982)—§ 14:46
- Dickow v. U.S., 654 F.3d 144, 2011-2 U.S. Tax Cas. (CCH) ¶ 60626, 108 A.F.T.R.2d 2011-5874 (1st Cir. 2011)—§ 12:64
- Diedrich v. C. I. R., 1982-2 C.B. 186, 457 U.S. 191, 102 S. Ct. 2414, 72 L. Ed. 2d 777, 82-1 U.S. Tax Cas. (CCH) P 9419, 50 A.F.T.R.2d 82-5054 (1982)—§§ 2:146, 2:148, 17:6
- Diedrich v. C.I.R., T.C. Memo. 1979-441, T.C.M. (P-H) ¶ 79441, 39 T.C.M. (CCH) 433, 1979 WL 3483 (1979)—§§ 14:76, 14:113
- Dieringer, Estate of v. Commissioner of Internal Revenue, 146 T.C. 117, Tax Ct. Rep. (CCH) 60566, Tax Ct. Rep. Dec. (RIA) 146.8, 2016 WL 1268292 (2016)—§§ 3:22, 21:18
- Dietz, Estate of v. C.I.R., T.C. Memo. 1996-471, T.C.M. (RIA) ¶ 96471, 72 T.C.M. (CCH) 1058 (1996)—§§ 2:243, 2:268
- Dillingham, Estate of v. C.I.R., 903 F.2d 760, 90-1 U.S. Tax Cas. (CCH) ¶ 60021, 65 A.F.T.R.2d 90-1237 (10th Cir. 1990)—§ 14:28
- DiMarco, Estate of v. C.I.R., 87 T.C. 653, 7 Employee Benefits Cas. (BNA) 2239, Tax Ct. Rep. (CCH) 43390, 1986 WL 22024 (1986)—§ 14:158

TABLE OF CASES

- Dimock v. Corwin, 99 F.2d 799, 38-2 U.S. Tax Cas. (CCH) ¶ 9556, 21 A.F.T.R. (P-H) ¶ 1210 (C.C.A. 2d Cir. 1938)—§ 6:233
- Dimock v. Corwin, 19 F. Supp. 56, 37-1 U.S. Tax Cas. (CCH) ¶ 9270, 19 A.F.T.R. (P-H) ¶ 676 (E.D. N.Y. 1937)—§ 2:113
- DiSanto v. C.I.R., T.C. Memo. 1999-421, T.C.M. (RIA) ¶ 99421, 78 T.C.M. (CCH) 1220, 2000-1 U.S. Tax Cas. (CCH) ¶ 47823 (1999)—§§ 3:107, 22:33
- Disbrow, Estate of v. C.I.R., T.C. Memo. 2006-34, T.C.M. (RIA) ¶ 2006-034, 91 T.C.M. (CCH) 794 (2006)—§§ 2:173, 22:47
- District of Columbia v. Lewis, 288 F.2d 137 (D.C. Cir. 1961)—§§ 2:131, 6:72
- Dixon v. U.S., 319 F. Supp. 719, 70-2 U.S. Tax Cas. (CCH) ¶ 12712, 26 A.F.T.R.2d 70-6049 (E.D. N.Y. 1970)—§ 2:110
- Dobrzensky v. C.I.R., 34 B.T.A. 305, 1936 WL 349 (B.T.A. 1936)—§ 3:187
- Dodd v. U.S., 223 F. Supp. 785, 64-1 U.S. Tax Cas. (CCH) ¶ 12205, 13 A.F.T.R.2d 1796 (D.N.J. 1963)—§ 6:139
- Doherty v. C.I.R., T.C. Memo. 1992-98, T.C.M. ¶ 92098, 63 T.C.M. (CCH) 2112, 1992 WL 26049 (1992)—§ 6:293
- Doherty, Estate of v. C.I.R., 982 F.2d 450, 93-1 U.S. Tax Cas. (CCH) ¶ 60125, 71 A.F.T.R.2d 93-2155 (10th Cir. 1992)—§ 5:82
- Doherty, Estate of v. C. I. R., 95 T.C. 446, Tax Ct. Rep. (CCH) 46929, Tax Ct. Rep. Dec. (P-H) 95.32, 1990 WL 155450 (1990)—§§ 5:69, 5:79, 6:168
- Doll v. C.I.R., T.C. Memo. 1965-191, T.C.M. (P-H) ¶ 65191, 24 T.C.M. (CCH) 995, 1965 WL 977 (T.C. 1965)—§ 9:15
- Dominick's Estate v. C.I.R., 152 F.2d 843, 46-1 U.S. Tax Cas. (CCH) ¶ 10247, 34 A.F.T.R. (P-H) ¶ 658 (C.C.A. 2d Cir. 1946)—§ 2:204
- Donovan, Estate of v. U.S., 2005-1 U.S. Tax Cas. (CCH) ¶ 50322, 2005-1 U.S. Tax Cas. (CCH) P 60500, 95 A.F.T.R.2d 2005-2131, 2005 WL 958403 (D. Mass. 2005)—§ 3:220
- Doric Apartment Co. v. Commissioner of Internal Revenue, 94 F.2d 895, 38-1 U.S. Tax Cas. (CCH) ¶ 9109, 20 A.F.T.R. (P-H) ¶ 1014 (C.C.A. 6th Cir. 1938)—§ 3:198
- Doriss v. C. I. R., 3 T.C. 219, 1944 WL 69 (T.C. 1944)—§ 9:3
- Dorn v. U.S., 828 F.2d 177, 87-2 U.S. Tax Cas. (CCH) ¶ 13732, 60 A.F.T.R.2d 87-6135 (3d Cir. 1987)—§ 3:179
- Dorn, Estate of v. Commissioner of Internal Revenue, 54 T.C. 1651, 1970 WL 2209 (1970)—§ 6:43
- Dorsey v. Commissioner of Internal Revenue, 49 T.C. 606, 1968 WL 1406 (T.C. 1968)—§ 3:31
- Dorsey, Estate of v. C.I.R., 19 T.C. 493, 1952 WL 101 (T.C. 1952)—§ 6:241
- Doster v. C.I.R., T.C. Memo. 2002-2, T.C.M. (RIA) ¶ 2002-002, 83 T.C.M. (CCH) 1044 (2002)—§§ 10:27, 10:81, 12:35
- Dougherty v. U.S., 292 F.2d 331, 61-2 U.S. Tax Cas. (CCH) ¶ 12026, 8 A.F.T.R.2d 6031 (6th Cir. 1961)—§ 6:120
- Douglas, Estate of v. C. I. R., T.C. Memo. 1973-2, T.C.M. (P-H) ¶ 73002, 32 T.C.M. (CCH) 5, 1973 WL 2463 (1973)—§ 2:171
- Douglas Hotel Co. v. C.I.R., 14 T.C. 1136, 1950 WL 210 (T.C. 1950)—§§ 3:77, 3:88
- Downe, Estate of v. C. I. R., 2 T.C. 967, 1943 WL 86 (T.C. 1943)—§§ 2:216, 9:33
- Downing, Estate of v. C.I.R., 12 B.T.A. 1180, 1928 WL 689 (B.T.A. 1928)—§§ 3:82, 3:83
- Doyle v. U.S., 358 F. Supp. 300, 73-2 U.S. Tax Cas. (CCH) ¶ 12945, 32 A.F.T.R.2d 73-6252 (E.D. Pa. 1973)—§ 2:270
- Doyle, Estate of v. C.I.R., 32 T.C. 1209, 1959 WL 1093 (T.C. 1959)—§ 2:223
- Drake, Estate of v. Commissioner of Internal Revenue, 67 T.C. 844, 1977 WL 3633 (1977)—§ 2:263
- Draper, Estate of v. C.I.R., T.C. Memo. 1988-201, T.C.M. (P-H) ¶ 88201, 55 T.C.M. (CCH) 797, 1988 WL 41326 (1988)—§ 6:183
- Draper's Estate v. C. I. R., 536 F.2d 944, 76-2 U.S. Tax Cas. (CCH) ¶ 13142, 38 A.F.T.R.2d 76-6240 (1st Cir. 1976)—§ 2:47
- Dravo v. C.I.R., 40 B.T.A. 309, 1939 WL 42566 (B.T.A. 1939)—§ 2:226
- Drazen, Estate of v. C.I.R., 48 T.C. 1, 1967 WL 912 (T.C. 1967)—§ 2:84
- Dresselhuys v. C.I.R., 40 B.T.A. 30, 1939 WL 271 (B.T.A. 1939)—§ 14:121
- Drybrough v. C. I. R., 45 T.C. 424, 1966 WL 1337 (T.C. 1966)—§ 3:4
- Drybrough v. U.S., 208 F. Supp. 279, 62-2 U.S. Tax Cas. (CCH) ¶ 12098, 10 A.F.T.R.2d 6250 (W.D. Ky. 1962)—§§ 3:54, 3:124, 18:26
- Drye v. U.S., 2000-1 C.B. 863, 528 U.S. 49, 120 S. Ct. 474, 145 L. Ed. 2d 466, 99-2 U.S. Tax Cas. (CCH) P 51006, 99-2 U.S. Tax

- Cas. (CCH) ¶ 60363, 84 A.F.T.R.2d 99-7160 (1999)—§§ 12:40, 12:41, 14:67
- Dubin v. C.I.R., T.C. Memo. 1986-433, T.C.M. (P-H) ¶ 86433, 52 T.C.M. (CCH) 456, 1986 WL 21643 (1986)—§ 3:288
- Duca v. U.S., 236 F. Supp. 747, 65-1 U.S. Tax Cas. (CCH) ¶ 12289, 15 A.F.T.R.2d 1318 (D. Md. 1964)—§ 6:113
- Du Charme's Estate v. C.I.R., 164 F.2d 959, 47-2 U.S. Tax Cas. (CCH) ¶ 10588, 36 A.F.T.R. (P-H) ¶ 481 (C.C.A. 6th Cir. 1947)—§ 2:181
- Duke v. C.I.R., 200 F.2d 82, 52-2 U.S. Tax Cas. (CCH) ¶ 10877, 42 A.F.T.R. (P-H) ¶ 917 (2d Cir. 1952)—§ 17:5
- Dulin v. Commissioner of Internal Revenue, 70 F.2d 828, 14 A.F.T.R. (P-H) ¶ 205 (C.C.A. 6th Cir. 1934)—§ 14:30
- Dulles v. Johnson, 273 F.2d 362, 60-1 U.S. Tax Cas. (CCH) ¶ 11916, 5 A.F.T.R.2d 1807, 80 A.L.R.2d 1338 (2d Cir. 1959)—§§ 6:240, 6:299
- Duncan v. U.S., 368 F.2d 98, 66-2 U.S. Tax Cas. (CCH) ¶ 12434, 18 A.F.T.R.2d 6304 (5th Cir. 1966)—§ 16:63
- Duncan, Estate of v. C.I.R., T.C. Memo. 2011-255, T.C.M. (RIA) ¶ 2011-255, 102 T.C.M. (CCH) 421 (2011)—§ 6:31
- Dunia, Estate of v. C.I.R., T.C. Memo. 2004-123, T.C.M. (RIA) ¶ 2004-123, 87 T.C.M. (CCH) 1353 (2004)—§ 3:59
- Dunn v. C.I.R., 301 F.3d 339, 2002-2 U.S. Tax Cas. (CCH) ¶ 60446, 59 Fed. R. Evid. Serv. 529, 90 A.F.T.R.2d 2002-5527 (5th Cir. 2002)—§§ 22:23, 22:26, 22:27
- Du Pont v. C. I. R., 2 T.C. 246, 1943 WL 24 (T.C. 1943)—§§ 14:121, 14:142
- Du Pont v. Deputy, 26 F. Supp. 773, 39-1 U.S. Tax Cas. (CCH) ¶ 9371, 22 A.F.T.R. (P-H) ¶ 788 (D. Del. 1939)—§ 3:109
- DuPont v. U.S., 97 F. Supp. 944, 51-1 U.S. Tax Cas. (CCH) ¶ 10810, 40 A.F.T.R. (P-H) ¶ 915 (D. Del. 1951)—§ 16:55
- Du Pont, Estate of v. C. I. R., 18 T.C. 1134, 1952 WL 201 (T.C. 1952)—§ 3:208
- DuPuy, Estate of v. C. I. R., 9 T.C. 276, 1947 WL 45 (T.C. 1947)—§ 2:21
- Durst v. U.S., 559 F.2d 910, 77-2 U.S. Tax Cas. (CCH) ¶ 13203, 40 A.F.T.R.2d 77-6232 (3d Cir. 1977)—§§ 2:181, 2:217
- Dutcher, Estate of v. C. I. R., 34 T.C. 918, 1960 WL 1263 (T.C. 1960)—§ 6:53
- Duttenhofer, Estate of v. Commissioner of Internal Revenue, 49 T.C. 200, 1967 WL 1264 (T.C. 1967)—§ 9:28
- Duttenhofer's Estate v. C.I.R., 410 F.2d 302, 69-1 U.S. Tax Cas. (CCH) ¶ 12600, 23 A.F.T.R.2d 69-1916 (6th Cir. 1969)—§ 9:27
- Duvall v. U.S., 246 F. Supp. 378, 65-2 U.S. Tax Cas. (CCH) ¶ 12342, 16 A.F.T.R.2d 6175 (E.D. Ky. 1965)—§§ 2:260, 6:184
- Duvall, Estate of v. C.I.R., T.C. Memo. 1993-319, T.C.M. (RIA) ¶ 93319, 66 T.C.M. (CCH) 164 (1993)—§ 2:233
- Dysart v. U S, 95 F.2d 652, 38-1 U.S. Tax Cas. (CCH) ¶ 9202, 20 A.F.T.R. (P-H) ¶ 1158 (C.C.A. 8th Cir. 1938)—§ 2:16

## E

- Eagan v. C. I. R., 43 F.2d 881, 9 A.F.T.R. (P-H) ¶ 193, 71 A.L.R. 863 (C.C.A. 5th Cir. 1930)—§ 6:240
- Earle, Estate of v. C. I. R., 5 T.C. 991, 1945 WL 233 (T.C. 1945)—§ 2:107
- Eckel v. U.S., 259 F. Supp. 184, 66-2 U.S. Tax Cas. (CCH) ¶ 12421, 18 A.F.T.R.2d 6256 (S.D. N.Y. 1966)—§ 6:153
- Eckhart v. C.I.R., 33 B.T.A. 426, 1935 WL 71 (B.T.A. 1935)—§ 6:84
- Eddy, Estate of v. C.I.R., 115 T.C. 135, Tax Ct. Rep. Dec. (RIA) 115.10, 2000 WL 1157222 (2000)—§ 4:7
- Edelman, Estate of v. C.I.R., 38 T.C. 972, 1962 WL 1174 (T.C. 1962)—§ 2:237
- Edinburg v. U. S., 223 Ct. Cl. 1, 617 F.2d 206, 80-1 U.S. Tax Cas. (CCH) ¶ 13344, 45 A.F.T.R.2d 80-1772 (1980)—§ 12:71
- Edmonds v. Commissioner of Internal Revenue, 72 T.C. 970, 1979 WL 3702 (1979)—§ 6:153
- Edson v. Lucas, 40 F.2d 398, 8 A.F.T.R. (P-H) ¶ 10743 (C.C.A. 8th Cir. 1930)—§ 14:2
- Edwards v. C.I.R., T.C. Memo. 1959-154, T.C.M. (P-H) ¶ 59154, 18 T.C.M. (CCH) 667, 1959 WL 823 (T.C. 1959)—§ 3:96
- Edwards v. C.I.R., 46 B.T.A. 815, 1942 WL 267 (B.T.A. 1942)—§ 17:170
- Edwards v. Slocum, 264 U.S. 61, 44 S. Ct. 293, 68 L. Ed. 564, 1 U.S. Tax Cas. (CCH) ¶ 90, 4 A.F.T.R. (P-H) ¶ 3807 (1924)—§ 1:2
- Eggleston v. Dudley, 257 F.2d 398, 58-2 U.S. Tax Cas. (CCH) ¶ 11807, 2 A.F.T.R.2d 6309 (3d Cir. 1958)—§ 6:165
- Eggleston, Estate of v. Commissioner, T.C.M. (P-H) ¶ 47093, 1943 WL 8772 (T.C. 1947)—§ 3:54

TABLE OF CASES

- Eichstedt v. U.S., 354 F. Supp. 484, 72-2 U.S. Tax Cas. (CCH) ¶ 12891, 30 A.F.T.R.2d 72-5912 (N.D. Cal. 1972)—§§ 2:220, 2:223, 2:286, 2:291
- Eisenberg v. C.I.R., 155 F.3d 50, 98-2 U.S. Tax Cas. (CCH) ¶ 60322, 82 A.F.T.R.2d 98-5757 (2d Cir. 1998)—§§ 3:127, 22:21, 22:23, 22:25
- Elkins, Estate of v. C.I.R., 767 F.3d 443, 114 A.F.T.R.2d 2014-5985 (5th Cir. 2014)—§§ 3:307, 22:10
- Elkins, Estate of v. C.I.R., 140 T.C. 86, Tax Ct. Rep. (CCH) 59471, Tax Ct. Rep. Dec. (RIA) 140.5, 2013 WL 892399 (2013)—§ 3:154
- Elkins' Estate v. U. S., 457 F. Supp. 870, 79-1 U.S. Tax Cas. (CCH) ¶ 13286, 42 A.F.T.R.2d 78-6532 (S.D. Tex. 1978)—§ 6:51
- Ellingson, Estate of v. C.I.R., 964 F.2d 959, 92-1 U.S. Tax Cas. (CCH) ¶ 60101, 69 A.F.T.R.2d 92-1475 (9th Cir. 1992)—§ 6:197
- Elliott v. C.I.R., 23 B.T.A. 354, 1931 WL 60 (B.T.A. 1931)—§§ 2:16, 2:111
- Ellis v. Commissioner of Internal Revenue, 51 T.C. 182, 1968 WL 1410 (T.C. 1968)—§ 14:41
- Ellis First Nat. Bank of Bradenton v. U. S., 213 Ct. Cl. 44, 550 F.2d 9, 77-1 U.S. Tax Cas. (CCH) ¶ 13178, 39 A.F.T.R.2d 77-1626, 46 A.L.R. Fed. 233 (1977)—§ 6:271
- Ellman, Estate of v. Commissioner of Internal Revenue, 59 T.C. 367, 1972 WL 2419 (1972)—§ 6:72
- Elmira Bank & Trust Co. v. McGowan, 54-2 U.S. Tax Cas. (CCH) ¶ 10959, 48 A.F.T.R. (P-H) ¶ 1592, 1954 WL 8260 (W.D. N.Y. 1954)—§ 6:240
- Emmertz v. Cherry, 271 Ga. 458, 520 S.E.2d 219 (1999)—§ 10:15
- Emmet v. C. I. R., 11 T.C. 90, 1948 WL 22 (T.C. 1948)—§§ 3:47, 3:77
- Empire Trust Co. v. Commissioner of Internal Revenue, 94 F.2d 307, 38-1 U.S. Tax Cas. (CCH) ¶ 9039, 20 A.F.T.R. (P-H) ¶ 933 (C.C.A. 4th Cir. 1938)—§ 2:19
- Empire Trust Co. v. U.S., 214 F. Supp. 731, 63-2 U.S. Tax Cas. (CCH) ¶ 12151, 11 A.F.T.R.2d 1871 (D. Conn. 1963)—§ 12:69
- Engelman, Estate of v. C.I.R., 121 T.C. 54, Tax Ct. Rep. (CCH) 55242, Tax Ct. Rep. Dec. (RIA) 121.4, 2003 WL 21710529 (2003)—§ 14:74
- Englert v. C.I.R., 32 T.C. 1008, 1959 WL 1067 (T.C. 1959)—§ 10:8
- English v. C.I.R., T.C. Memo. 1985-549, T.C.M. (P-H) ¶ 85549, 50 T.C.M. (CCH) 1362, 1985 WL 15172 (1985)—§ 3:60
- E. Norman Peterson Marital Trust v. C.I.R., 102 T.C. 790, Tax Ct. Rep. (CCH) 49935, Tax Ct. Rep. Dec. (RIA) 102.38, 1994 WL 284075 (1994)—§§ 19:88, 19:97, 19:111
- Environmental Preservation Co. v. C.I.R., T.C. Memo. 1992-100, T.C.M. ¶ 92100, 63 T.C.M. (CCH) 2117, 1992 WL 27457 (1992)—§§ 3:38, 3:41, 3:47
- Epstein v. Commissioner of Internal Revenue, 53 T.C. 459, 1969 WL 1561 (T.C. 1969)—§§ 3:9, 3:58
- Erickson v. Smyth, 108 F. Supp. 412, 52-2 U.S. Tax Cas. (CCH) ¶ 10875, 42 A.F.T.R. (P-H) ¶ 1067 (N.D. Cal. 1952)—§ 6:8
- Erickson, Estate of v. C.I.R., T.C. Memo. 2007-107, T.C.M. (RIA) ¶ 2007-107, 93 T.C.M. (CCH) 1175 (2007)—§ 22:47
- Ernest and Mary Hayward Weir Foundation v. U.S., 362 F. Supp. 928, 73-2 U.S. Tax Cas. (CCH) ¶ 9625, 32 A.F.T.R.2d 73-5649 (S.D. N.Y. 1973)—§ 2:3
- Estate of Costanza v. C.I.R., T.C. Memo. 2001-128 (2001), judgment rev'd, 320 F.3d 595 (6th Cir. 2003)—§ 2:25
- Estate of Dillon, Appeal of, 3 B.T.A. 1139, 1926 WL 923 (B.T.A. 1926)—§ 3:34
- Estate of Moore v. Commissioner, T.C.M. (RIA) 2020-40 (T.C. 2020)—§§ 6:24, 6:251
- Estate Of Murphy v. U.S., 2009-2 U.S. Tax Cas. (CCH) ¶ 60583, 104 A.F.T.R.2d 2009-7703, 2009 WL 3366099 (W.D. Ark. 2009)—§ 22:47
- Estate of Ruben A. Meyers v. C.I.R., T.C. Memo. 2017-11—§ 12:43
- Evans v. Commissioner, T.C.M. (P-H) ¶ 45057, 1945 WL 7312 (T.C. 1945)—§ 18:37
- Evans v. U.S., 719 F.2d 201, 83-2 U.S. Tax Cas. (CCH) ¶ 13542, 52 A.F.T.R.2d 83-6459 (6th Cir. 1983)—§ 6:106
- Evanson v. U.S., 30 F.3d 960, 94-2 U.S. Tax Cas. (CCH) ¶ 60174, 129 O.G.R. 642, 74 A.F.T.R.2d 94-7459 (8th Cir. 1994)—§§ 7:1, 7:23
- Evers, Estate of v. C. I. R., T.C. Memo. 1989-292, T.C.M. (P-H) ¶ 89292, 57 T.C.M. (CCH) 718, 1989 WL 63156 (1989)—§ 6:191
- Evilsizor, Estate of v. C.I.R., 27 T.C. 710, 1957 WL 1148 (T.C. 1957)—§ 6:182
- Ewing v. Rountree, 346 F.2d 471, 65-2 U.S. Tax

- Cas. (CCH) ¶ 12323, 15 A.F.T.R.2d 1434 (6th Cir. 1965)—§ 2:267
- Exchange Bank and Trust Co. of Florida v. U.S., 694 F.2d 1261, 82-2 U.S. Tax Cas. (CCH) ¶ 13505, 51 A.F.T.R.2d 83-1317 (Fed. Cir. 1982)—§§ 2:194, 2:221
- F**
- Faber v. U.S., 309 F. Supp. 818, 26 Ohio Misc. 277, 53 Ohio Op. 2d 246, 55 Ohio Op. 2d 433, 70-1 U.S. Tax Cas. (CCH) ¶ 12652, 25 A.F.T.R.2d 70-1485 (S.D. Ohio 1969)—§ 16:62
- Faber, Estate of v. C.I.R., 40 B.T.A. 1070, 1939 WL 87 (B.T.A. 1939)—§ 2:19
- Farbro Realty Corp. v. Commissioner, T.C.M. (P-H) ¶ 48126, 7 T.C.M. (CCH) 430, 1948 WL 7080 (T.C. 1948)—§ 3:203
- Farley v. U. S., 217 Ct. Cl. 560, 581 F.2d 821, 78-2 U.S. Tax Cas. (CCH) ¶ 13253, 42 A.F.T.R.2d 78-6437 (1978)—§ 6:120
- Farnam, Estate of v. C.I.R., 130 T.C. 34, Tax Ct. Rep. (CCH) 57320, Tax Ct. Rep. Dec. (RIA) 130.2, 2008 WL 298862 (2008)—§ 6:313
- Farnsworth & Chambers Co. v. Phinney, 279 F.2d 538, 60-2 U.S. Tax Cas. (CCH) ¶ 9528, 5 A.F.T.R.2d 1737 (5th Cir. 1960)—§ 12:60
- Farrel, Estate of v. U. S., 213 Ct. Cl. 622, 553 F.2d 637, 77-1 U.S. Tax Cas. (CCH) ¶ 13185, 39 A.F.T.R.2d 77-1660 (1977)—§ 2:181
- Farrell, Estate of v. C.I.R., 12 T.C. 962, 1949 WL 223 (T.C. 1949)—§ 6:84
- Farwell v. U.S., 243 F.2d 373, 57-1 U.S. Tax Cas. (CCH) ¶ 11684, 51 A.F.T.R. (P-H) ¶ 91 (7th Cir. 1957)—§ 2:67
- Faulkerson's Estate v. U.S., 193 F. Supp. 410, 61-1 U.S. Tax Cas. (CCH) ¶ 12013, 7 A.F.T.R.2d 1810 (N.D. Ind. 1961)—§ 6:118
- Faulkner v. C.I.R., 42 B.T.A. 1019, 1940 WL 134 (B.T.A. 1940)—§§ 6:240, 16:83
- Fawcett, Estate of v. Commissioner of Internal Revenue, 64 T.C. 889, 1975 WL 3029 (1975)—§§ 3:76, 6:85
- Fehrs v. U. S., 223 Ct. Cl. 488, 620 F.2d 255, 80-1 U.S. Tax Cas. (CCH) ¶ 13348, 45 A.F.T.R.2d 80-1791 (1980)—§ 14:9
- Feldmar, Estate of v. C.I.R., T.C. Memo. 1988-429, T.C.M. (P-H) ¶ 88429, 56 T.C.M. (CCH) 118, 1988 WL 93058 (1988)—§§ 22:18, 22:19
- Fenton, Estate of v. Commissioner of Internal Revenue, 70 T.C. 263, 1978 WL 3255 (1978)—§§ 2:127, 2:131, 6:73, 6:76
- Ferguson v. C.I.R., 568 F.3d 498, Bankr. L. Rep. (CCH) ¶ 81494, 2009-1 U.S. Tax Cas. (CCH) ¶ 50390, 103 A.F.T.R.2d 2009-2170 (5th Cir. 2009)—§ 9:31
- Ferrando v. U.S., 245 F.2d 582, 57-2 U.S. Tax Cas. (CCH) ¶ 11702, 51 A.F.T.R. (P-H) ¶ 597 (9th Cir. 1957)—§§ 9:28, 18:26
- Feuchter, Estate of v. C.I.R., T.C. Memo. 1992-97, T.C.M. ¶ 92097, 63 T.C.M. (CCH) 2104, 1992 WL 26053 (1992)—§§ 3:41, 3:62, 22:7
- F. Giacomo Fara Forni, 22 T.C. 975, 1954 WL 692 (T.C. 1954)—§ 8:15
- Fidelity-Philadelphia Trust Co. v. Rothensies, 1945 C.B. 406, 324 U.S. 108, 65 S. Ct. 508, 89 L. Ed. 782, 45-1 U.S. Tax Cas. (CCH) ¶ 10168, 33 A.F.T.R. (P-H) ¶ 309, 159 A.L.R. 227 (1945)—§§ 2:120, 2:204
- Fidelity-Philadelphia Trust Co. v. U.S., 122 F. Supp. 551, 54-2 U.S. Tax Cas. (CCH) ¶ 10956, 46 A.F.T.R. (P-H) ¶ 273 (E.D. Pa. 1954)—§ 6:18
- Fidelity Trust Co., T.C.M. (P-H) P 43233, 1943 WL 9086 (T.C. 1943)—§ 16:24
- Fidelity Trust Co. v. C I R, 141 F.2d 54, 44-1 U.S. Tax Cas. (CCH) ¶ 10092, 32 A.F.T.R. (P-H) ¶ 236 (C.C.A. 3d Cir. 1944)—§ 18:37
- Fidelity Union Trust Co. v. Anthony, 13 N.J. Super. 596, 81 A.2d 191, 51-1 U.S. Tax Cas. (CCH) ¶ 10817, 40 A.F.T.R. (P-H) ¶ 639 (Ch. Div. 1951)—§ 18:31
- Field, Estate of v. C.I.R., 22 B.T.A. 915, 1931 WL 374 (B.T.A. 1931)—§§ 2:16, 2:108
- Fields, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2024-90, T.C.M. (RIA) ¶ 2024-090 (2024)—§ 22:47
- Field Service Advisory, IRS FSA 200122011, 2001 WL 587798 (I.R.S. FSA 2001)—§ 17:9
- Fifth Ave. Bank of New York v. Nunan, 59 F. Supp. 753, 45-1 U.S. Tax Cas. (CCH) ¶ 10178, 33 A.F.T.R. (P-H) ¶ 1098 (E.D. N.Y. 1945)—§ 2:216
- Fillman v. U.S., 174 Ct. Cl. 97, 355 F.2d 632, 66-1 U.S. Tax Cas. (CCH) ¶ 12374, 17 A.F.T.R.2d 1345 (1966)—§ 8:35
- Fincham v. C.I.R., 16 B.T.A. 1418, 1929 WL 650 (B.T.A. 1929)—§ 3:34
- Finlay v. U.S., 752 F.2d 246, 85-1 U.S. Tax Cas. (CCH) ¶ 13604, 55 A.F.T.R.2d 85-1546 (6th Cir. 1985)—§§ 2:249, 2:260, 2:271

TABLE OF CASES

- Fiorito v. C. I. R., 33 T.C. 440, 1959 WL 958 (T.C. 1959)—§ 3:167
- First American Title Ins. Co. v. U.S., 520 F.3d 1051, 2008-1 U.S. Tax Cas. (CCH) ¶ 60560, 101 A.F.T.R.2d 2008-1456 (9th Cir. 2008)—§ 12:39
- First-Mechanics Nat. Bank of Trenton v. Commissioner of Internal Revenue, 117 F.2d 127, 41-1 U.S. Tax Cas. (CCH) ¶ 10004, 26 A.F.T.R. (P-H) ¶ 361, 132 A.L.R. 1459 (C.C.A. 3d Cir. 1940)—§§ 6:2, 6:8, 6:50, 6:61
- First Nat. Bank and Trust Co. of Tulsa v. U.S., 787 F.2d 1393, 86-1 U.S. Tax Cas. (CCH) ¶ 13663, 57 A.F.T.R.2d 86-1559 (10th Cir. 1986)—§ 6:67
- First Nat. Bank of Birmingham, Ala. v. U.S., 358 F.2d 625, 66-1 U.S. Tax Cas. (CCH) ¶ 12399, 17 A.F.T.R.2d 1397 (5th Cir. 1966)—§ 3:185
- First Nat. Bank of Fayetteville, Ark. v. U.S., 727 F.2d 741, 84-1 U.S. Tax Cas. (CCH) ¶ 13558, 53 A.F.T.R.2d 84-1594 (8th Cir. 1984)—§§ 20:4, 20:6
- First Nat. Bank of Fort Smith v. U.S., 610 F. Supp. 933, 85-2 U.S. Tax Cas. (CCH) ¶ 13627, 56 A.F.T.R.2d 85-6534 (W.D. Ark. 1985)—§ 3:4
- First Nat. Bank of Kansas City v. Nee, 190 F.2d 61, 51-1 U.S. Tax Cas. (CCH) ¶ 9342, 40 A.F.T.R. (P-H) ¶ 829, 40 A.L.R.2d 423 (8th Cir. 1951)—§ 3:89
- First Nat. Bank of Kenosha v. U.S., 763 F.2d 891, 85-2 U.S. Tax Cas. (CCH) ¶ 13620, 18 Fed. R. Evid. Serv. 290, 56 A.F.T.R.2d 85-6492 (7th Cir. 1985)—§§ 3:16, 3:22, 17:12
- First Nat Bank of Memphis v. C I R, 125 F.2d 157, 42-1 U.S. Tax Cas. (CCH) ¶ 10130, 28 A.F.T.R. (P-H) ¶ 926 (C.C.A. 6th Cir. 1942)—§ 3:34
- First Nat. Bank of Montgomery v. U.S., 211 F. Supp. 403, 63-1 U.S. Tax Cas. (CCH) ¶ 12134, 11 A.F.T.R.2d 1751 (M.D. Ala. 1962)—§ 2:165
- First Nat. Bank of Montgomery v. U.S., 150 Ct. Cl. 798, 280 F.2d 818, 60-2 U.S. Tax Cas. (CCH) ¶ 11959, 6 A.F.T.R.2d 6120 (1960)—§ 12:63
- First Nat. Bank of Omaha v. U.S., 681 F.2d 534, 82-2 U.S. Tax Cas. (CCH) ¶ 13474, 50 A.F.T.R.2d 82-6140 (8th Cir. 1982)—§ 6:240
- First Nat. Bank of Omaha v. U.S., 532 F. Supp. 251, 81-2 U.S. Tax Cas. (CCH) ¶ 13432, 48 A.F.T.R.2d 81-6307 (D. Neb. 1981)—§ 6:240
- First Nat. Bank of Oregon v. U.S., 352 F. Supp. 1157, 72-2 U.S. Tax Cas. (CCH) ¶ 12884, 30 A.F.T.R.2d 72-5907 (D. Or. 1972)—§ 2:125
- First Nat. Bank of Pennsylvania v. U.S., 398 F. Supp. 100, 75-2 U.S. Tax Cas. (CCH) ¶ 13086, 36 A.F.T.R.2d 75-6470 (W.D. Pa. 1975)—§ 6:84
- First Nat. Bank of Shreveport v. U.S., 342 F.2d 415, 65-1 U.S. Tax Cas. (CCH) ¶ 12293, 15 A.F.T.R.2d 1317 (5th Cir. 1965)—§ 2:163
- First Nat. Bank of Topeka, Kan. v. U.S., 233 F. Supp. 19, 64-2 U.S. Tax Cas. (CCH) ¶ 12261, 14 A.F.T.R.2d 6216 (D. Kan. 1964)—§§ 6:24, 6:146
- First Nat. Exchange Bank of Roanoke v. U.S., 335 F.2d 91, 64-2 U.S. Tax Cas. (CCH) ¶ 12253, 14 A.F.T.R.2d 6182 (4th Cir. 1964)—§ 6:120
- First Northwestern Trust Co. of South Dakota v. Internal Revenue Service, 622 F.2d 387, 6 Bankr. Ct. Dec. (CRR) 502, 23 C.B.C. 257, Bankr. L. Rep. (CCH) ¶ 67465 (8th Cir. 1980)—§ 12:40
- First Republic Bank of Midland, N.A. v. U.S., 88-2 U.S. Tax Cas. (CCH) ¶ 13786, 62 A.F.T.R.2d 88-6015, 1988 WL 159147 (W.D. Tex. 1988)—§ 3:42
- First Trust Co. of Montana v. U.S., 89-1 U.S. Tax Cas. (CCH) ¶ 13805, 64 A.F.T.R.2d 89-5904, 1989 WL 109092 (D. Mont. 1989)—§ 6:155
- First Virginia Bank v. U.S., 490 F.2d 532, 74-1 U.S. Tax Cas. (CCH) ¶ 12968, 33 A.F.T.R.2d 74-1436 (4th Cir. 1974)—§ 2:247
- First Wisconsin Trust Co. v. U.S., 553 F. Supp. 26, 82-2 U.S. Tax Cas. (CCH) ¶ 13492, 50 A.F.T.R.2d 82-6234 (E.D. Wis. 1982)—§ 14:21
- Fish v. U.S., 432 F.2d 1278, 70-2 U.S. Tax Cas. (CCH) ¶ 12718, 26 A.F.T.R.2d 70-6070 (9th Cir. 1970)—§§ 2:271, 2:274
- Fish v. U.S., 291 F. Supp. 59, 68-2 U.S. Tax Cas. (CCH) ¶ 12560, 22 A.F.T.R.2d 6113 (D. Or. 1968)—§ 14:148
- Fisher v. C.I.R., T.C. Memo. 1993-139, T.C.M. (RIA) ¶ 93139, 65 T.C.M. (CCH) 2284 (1993)—§ 5:97
- Fisher v. C I R, 132 F.2d 383, 30 A.F.T.R. (P-H) ¶ 602 (C.C.A. 9th Cir. 1942)—§ 16:67

- Fisher, Appeal of, 3 B.T.A. 679, 1926 WL 799 (B.T.A. 1926)—§§ 3:35, 3:48, 3:88
- Fiske v. C.I.R., T.C. Memo. 1984-494, T.C.M. (P-H) ¶ 84494, 48 T.C.M. (CCH) 1128, 1984 WL 15136 (1984)—§ 3:40
- Fiske, Estate of, T.C.M. (P-H) P 46020, 1946 WL 7100 (T.C. 1946)—§ 2:216
- Fisk's Estate, In re, 203 F.2d 358, 53-1 U.S. Tax Cas. (CCH) ¶ 10896, 43 A.F.T.R. (P-H) ¶ 687 (6th Cir. 1953)—§ 18:26
- Fitts, Estate of v. C. I. R., T.C. Memo. 1955-269, T.C.M. (P-H) ¶ 55269, 14 T.C.M. (CCH) 1065, 1955 WL 394 (T.C. 1955)—§ 3:134
- Fitts' Estate v. C.I.R., 237 F.2d 729, 56-2 U.S. Tax Cas. (CCH) ¶ 11648, 50 A.F.T.R. (P-H) ¶ 535 (8th Cir. 1956)—§ 3:21
- Fitzsimmons v. U.S., 222 F. Supp. 140, 63-2 U.S. Tax Cas. (CCH) ¶ 12169, 12 A.F.T.R.2d 6257 (E.D. Wash. 1963)—§ 2:163
- Flandreau, Estate of v. C.I.R., 994 F.2d 91, 93-1 U.S. Tax Cas. (CCH) ¶ 60137, 72 A.F.T.R.2d 93-6711 (2d Cir. 1993)—§ 6:52
- Flandreau, Estate of v. C.I.R., T.C. Memo. 1992-173, T.C.M. (RIA) ¶ 92173, 63 T.C.M. (CCH) 2512 (1992)—§ 6:52
- Fleming v. C. I. R., 3 T.C. 974, 1944 WL 142 (T.C. 1944)—§§ 14:121, 18:25
- Fleming v. Commissioner, T.C.M. (P-H) ¶ 51229, 10 T.C.M. (CCH) 764, 1951 WL 8894 (T.C. 1951)—§§ 3:109, 17:142
- Fleming v. U.S., 648 F.2d 1122, 81-1 U.S. Tax Cas. (CCH) ¶ 13410, 48 A.F.T.R.2d 81-6217, 61 A.L.R. Fed. 307 (7th Cir. 1981)—§ 9:29
- Fleming v. U.S., 483 F. Supp. 284, 80-1 U.S. Tax Cas. (CCH) ¶ 13336, 45 A.F.T.R.2d 80-1747 (E.D. Wis. 1980)—§ 9:28
- Fleming, Estate of v. C.I.R., 974 F.2d 894, 92-2 U.S. Tax Cas. (CCH) ¶ 60113, 70 A.F.T.R.2d 92-6226 (7th Cir. 1992)—§ 14:63
- Flesher v. U.S., 238 F. Supp. 119, 65-1 U.S. Tax Cas. (CCH) ¶ 12296, 15 A.F.T.R.2d 1351 (N.D. W. Va. 1965)—§ 6:169
- Fletcher v. C.I.R., 29 B.T.A. 503, 1933 WL 418 (B.T.A. 1933)—§ 7:16
- Fletcher, Estate of v. C.I.R., 94 T.C. 49, Tax Ct. Rep. (CCH) 46358, Tax Ct. Rep. Dec. (P-H) 94.5, 1990 WL 6409 (1990)—§§ 2:29, 2:198, 2:199
- Fletcher Trust Co. v. Commissioner of Internal Revenue, 141 F.2d 36, 44-1 U.S. Tax Cas. (CCH) ¶ 10090, 32 A.F.T.R. (P-H) ¶ 229 (C.C.A. 7th Cir. 1944)—§§ 14:102, 14:121
- Flinchbaugh, Estate of v. C. I. R., 1 T.C. 653, 1943 WL 136 (T.C. 1943)—§ 9:25
- Flora v. U.S., 246 F.2d 929, 57-2 U.S. Tax Cas. (CCH) ¶ 9862, 52 A.F.T.R. (P-H) ¶ 38 (10th Cir. 1957)—§ 20:3
- Flora J. Abell, Deceased, Juanita Abell Pyle, Executrix, Harry A. Waite, Executor, Petitioner, Estate of v. Commissioner of Internal Revenue, Respondent, 83 T.C. 696, 1984 WL 14921 (1984)—§ 5:20
- Florida Bank at Lakeland v. U.S., 443 F.2d 467, 71-1 U.S. Tax Cas. (CCH) ¶ 12771, 27 A.F.T.R.2d 71-1795 (5th Cir. 1971)—§ 6:120
- Florida Nat. Bank & Trust Co. at Miami v. U.S., 182 F. Supp. 76, 60-1 U.S. Tax Cas. (CCH) ¶ 11948, 5 A.F.T.R.2d 1924 (S.D. Fla. 1960)—§ 6:76
- Florida Nat. Bank of Jacksonville, Fla. v. U.S., 336 F.2d 598, 64-2 U.S. Tax Cas. (CCH) ¶ 12267, 14 A.F.T.R.2d 6249 (3d Cir. 1964)—§ 2:214
- Flynn, Estate of, T.C.M. (P-H) P 44387, 1944 WL 7294 (T.C. 1944)—§ 2:163
- Fondren v. Commissioner of Internal Revenue, 1945 C.B. 421, 324 U.S. 18, 65 S. Ct. 499, 89 L. Ed. 668, 45-1 U.S. Tax Cas. (CCH) ¶ 10164, 33 A.F.T.R. (P-H) ¶ 302 (1945)—§§ 16:16, 16:19, 16:20, 16:30, 16:67, 22:47
- Fontana, Estate of v. C.I.R., 118 T.C. 318, Tax Ct. Rep. (CCH) 54693, Tax Ct. Rep. Dec. (RIA) 118.16, 2002 WL 467240 (2002)—§§ 3:54, 3:135, 22:31
- Forbes v. Hassett, 124 F.2d 925, 42-1 U.S. Tax Cas. (CCH) ¶ 10127, 28 A.F.T.R. (P-H) ¶ 866 (C.C.A. 1st Cir. 1942)—§ 6:40
- Forbes, Estate of, T.C.M. (P-H) ¶ 44097, 1944 WL 7055 (T.C. 1944)—§ 2:204
- Forbes, Estate of v. C.I.R., T.C. Memo. 2001-72, T.C.M. (RIA) ¶ 2001-072, 81 T.C.M. (CCH) 1399 (2001)—§ 3:67
- Ford, Estate of v. C.I.R., 53 T.C. 114, 1969 WL 1564 (T.C. 1969)—§§ 2:188, 2:192, 2:224
- Forman, Estate of v. C.I.R., T.C. Memo. 1978-510, T.C.M. (P-H) ¶ 78510, 37 T.C.M. (CCH) 1851, 1978 WL 3165 (1978)—§§ 3:77, 3:88, 3:91
- Forni, Estate of v. C.I.R., 47 B.T.A. 76, 1942 WL 87 (B.T.A. 1942)—§ 8:48
- Forrest, Estate of v. C. I. R., T.C. Memo. 1990-

TABLE OF CASES

- 464, T.C.M. (P-H) ¶ 90464, 60 T.C.M. (CCH) 621, 1990 WL 123991 (1990)—§ 2:106
- Forsee v. U.S., 76 F. Supp. 2d 1135, 2001-1 U.S. Tax Cas. (CCH) ¶ 60393, 87 A.F.T.R.2d 2001-624 (D. Kan. 1999)—§ 2:261
- Fortunato, Estate of v. C.I.R., T.C. Memo. 2010-105, T.C.M. (RIA) ¶ 2010-105, 99 T.C.M. (CCH) 1427 (2010)—§ 2:6
- Foss v. U.S., 865 F.2d 178, 89-1 U.S. Tax Cas. (CCH) ¶ 13793, 63 A.F.T.R.2d 89-1524 (8th Cir. 1989)—§ 5:82
- Foster, Estate of v. C.I.R., 565 Fed. Appx. 654, 113 A.F.T.R.2d 2014-1519 (9th Cir. 2014)—§ 3:304
- Foster, Estate of v. C.I.R., T.C. Memo. 2011-95, T.C.M. (RIA) ¶ 2011-095, 101 T.C.M. (CCH) 1444 (2011)—§ 3:304
- Foster, Estate of v. C.I.R., 725 F.2d 201, 84-1 U.S. Tax Cas. (CCH) ¶ 13555, 53 A.F.T.R.2d 84-1582 (2d Cir. 1984)—§ 6:184
- Foster, Estate of v. C.I.R., 13 B.T.A. 496, 1928 WL 266 (B.T.A. 1928)—§ 2:21
- Foster & Glassell, Ltd. v. C.I.R., 5 B.T.A. 118, 1926 WL 34 (B.T.A. 1926)—§ 3:49
- Fox v. U.S., 248 F. Supp. 1021, 65-2 U.S. Tax Cas. (CCH) ¶ 12347, 16 A.F.T.R.2d 6166 (W.D. Wash. 1965)—§ 12:63
- France v. C.I.R., 18 B.T.A. 442, 1929 WL 91 (B.T.A. 1929)—§ 3:35
- Frane, Estate of v. C.I.R., 98 T.C. 341, Tax Ct. Rep. (CCH) 48115, Tax Ct. Rep. Dec. (RIA) 98.26, 1992 WL 62027 (1992)—§§ 2:25, 14:52
- Frank, T.C.M. (P-H) P 44360, 1944 WL 7273 (T.C. 1944)—§§ 16:16, 16:24
- Frank v. Granger, 139 F. Supp. 497, 56-1 U.S. Tax Cas. (CCH) ¶ 11594, 49 A.F.T.R. (P-H) ¶ 720 (W.D. Pa. 1956)—§ 2:107
- Frank, Estate of v. C.I.R., T.C. Memo. 1995-132, T.C.M. (RIA) ¶ 95132, 69 T.C.M. (CCH) 2255 (1995)—§§ 2:140, 21:6, 22:47
- Frank Armstrong, Jr. Trust ex rel. Armstrong v. U.S., 132 F. Supp. 2d 421, 2001-1 U.S. Tax Cas. (CCH) ¶ 60392, 87 A.F.T.R.2d 2001-707 (W.D. Va. 2001)—§ 10:12
- Fratini, Estate of v. C.I.R., T.C. Memo. 1998-308, T.C.M. (RIA) ¶ 98308, 76 T.C.M. (CCH) 342 (1998)—§§ 2:75, 22:8
- Frazer v. C.I.R., 98 T.C. 554, Tax Ct. Rep. (CCH) 48192, Tax Ct. Rep. Dec. (RIA) 98.37, 1992 WL 88554 (1992)—§§ 3:62, 3:71, 3:201
- Frazer's Estate v. C.I.R., 162 F.2d 167, 47-1 U.S. Tax Cas. (CCH) ¶ 10562, 35 A.F.T.R. (P-H) ¶ 1429 (C.C.A. 3d Cir. 1947)—§ 2:108
- Frazier v. C.I.R., 83 Fed. Appx. 164, 2003-2 U.S. Tax Cas. (CCH) ¶ 60473, 92 A.F.T.R.2d 2003-7196 (9th Cir. 2003)—§ 2:118
- Frazier v. C.I.R., 12 Fed. Appx. 502, 2001-1 U.S. Tax Cas. (CCH) ¶ 60404, 87 A.F.T.R.2d 2001-2216 (9th Cir. 2001)—§ 2:118
- Frazier, In re, T.C. Memo. 2002-120, T.C.M. (RIA) ¶ 2002-120, 83 T.C.M. (CCH) 1636 (2002)—§ 2:118
- Free v. Bland, 369 U.S. 663, 82 S. Ct. 1089, 8 L. Ed. 2d 180 (1962)—§ 2:89
- Freed, Estate of v. Commissioner, T.C.M. (P-H) ¶ 47048, 6 T.C.M. (CCH) 216, 1947 WL 7673 (T.C. 1947)—§ 6:18
- Freedman, Estate of v. C.I.R., T.C. Memo. 1964-268, T.C.M. (P-H) ¶ 64268, 23 T.C.M. (CCH) 1628, 1964 WL 1073 (T.C. 1964)—§ 2:73
- Freeman, Estate of v. Commissioner of Internal Revenue, 67 T.C. 202, 1976 WL 3618 (1976)—§ 2:277
- French v. Commissioner of Internal Revenue, 138 F.2d 254, 43-2 U.S. Tax Cas. (CCH) ¶ 10069, 31 A.F.T.R. (P-H) ¶ 670 (C.C.A. 8th Cir. 1943)—§§ 13:6, 14:46, 16:16, 16:55
- French Dry Cleaning Co v. Commissioner of Internal Revenue, 72 F.2d 167, 14 A.F.T.R. (P-H) ¶ 406 (C.C.A. 5th Cir. 1934)—§ 3:10
- Frew v. Bowers, 12 F.2d 625, 1 U.S. Tax Cas. (CCH) ¶ 181, 5 A.F.T.R. (P-H) ¶ 5982 (C.C.A. 2d Cir. 1926)—§ 2:106
- Frew, Estate of v. C.I.R., 8 T.C. 1240, 1947 WL 261 (T.C. 1947)—§ 2:190
- Fried v. Granger, 105 F. Supp. 564, 52-2 U.S. Tax Cas. (CCH) ¶ 10867, 42 A.F.T.R. (P-H) ¶ 374 (W.D. Pa. 1952)—§ 2:47
- Fried, Estate of v. Commissioner of Internal Revenue, 54 T.C. 805, 1970 WL 2222 (1970)—§§ 2:6, 2:91, 3:139
- Friedberg, Estate of v. C.I.R., T.C. Memo. 1992-310, T.C.M. (RIA) ¶ 92310, 63 T.C.M. (CCH) 3080 (1992)—§§ 3:1, 3:98, 3:109, 3:195, 4:4, 6:136
- Frieders, Estate of v. C.I.R., T.C. Memo. 1980-184, T.C.M. (P-H) ¶ 80184, 40 T.C.M. (CCH) 403, 1980 WL 4030 (1980)—§ 3:77
- Friedlander Kaufman v. C.I.R., T.C. Memo.

- 1999-119, T.C.M. (RIA) ¶ 99119, 77 T.C.M. (CCH) 1779 (1999)—§ 3:120
- Friedman v. C.I.R., 10 T.C. 1145, 1948 WL 230 (T.C. 1948)—§ 14:46
- Friedman v. U.S., 364 F. Supp. 484, 73-2 U.S. Tax Cas. (CCH) ¶ 12955, 33 A.F.T.R.2d 74-1403 (S.D. Ga. 1973)—§ 6:167
- Friedman, Estate of, T.C.M. (P-H) ¶ 44072, 1944 WL 7033 (T.C. 1944)—§ 6:52
- Friedman, Estate of v. C. I. R., 40 T.C. 714, 1963 WL 1403 (T.C. 1963)—§ 14:39
- Fried's Estate, In re, 445 F.2d 979, 71-2 U.S. Tax Cas. (CCH) ¶ 12796, 28 A.F.T.R.2d 71-6205 (2d Cir. 1971)—§§ 3:139, 6:165
- Frost, Estate of v. C.I.R., T.C. Memo. 1993-94, T.C.M. (RIA) ¶ 93094, 65 T.C.M. (CCH) 2101 (1993)—§ 6:118
- Frothingham, Estate of v. Commissioner of Internal Revenue, 60 T.C. 211, 1973 WL 2531 (1973)—§ 2:127
- Fruehauf's Estate v. C.I.R., 427 F.2d 80, 70-1 U.S. Tax Cas. (CCH) ¶ 12688, 25 A.F.T.R.2d 70-1622 (6th Cir. 1970)—§ 2:49
- Fuchs, Estate of v. C. I. R., 47 T.C. 199, 1966 WL 1114 (T.C. 1966)—§ 16:28
- Fuller v. C. I. R., 37 T.C. 147, 1961 WL 1062 (T.C. 1961)—§ 14:94
- Fuller v. United States, 475 F. Supp. 3d 762, 125 A.F.T.R.2d 2020-1160 (S.D. Ohio 2020)—§ 10:84
- Fung, Estate of v. C.I.R., 117 T.C. 247, Tax Ct. Rep. (CCH) 54560, Tax Ct. Rep. Dec. (RIA) 117.21, 2001 WL 1568375 (2001)—§§ 3:76, 8:25, 8:53, 8:57
- Funkhouser's Trusts v. C.I.R., 275 F.2d 245, 60-1 U.S. Tax Cas. (CCH) ¶ 11926, 5 A.F.T.R.2d 1861 (4th Cir. 1960)—§ 16:52
- Furst v. C.I.R., T.C. Memo. 1962-221, T.C.M. (P-H) ¶ 62221, 21 T.C.M. (CCH) 1169, 1962 WL 537 (T.C. 1962)—§ 16:4
- Fusz, Estate of v. C. I. R., 46 T.C. 214, 1966 WL 1147 (T.C. 1966)—§ 2:286
- G**
- Gaffney v. U.S., 200 Ct. Cl. 744, 75-2 U.S. Tax Cas. (CCH) ¶ 13097, 38 A.F.T.R.2d 76-6267, 1972 WL 2620 (1972)—§ 2:287
- Gagliardi, Estate of v. C.I.R., 89 T.C. 1207, Tax Ct. Rep. (CCH) 44393, 1987 WL 257913 (1987)—§ 2:29
- Gall v. U.S., 521 F.2d 878, 75-2 U.S. Tax Cas. (CCH) ¶ 13107, 36 A.F.T.R.2d 75-6537 (5th Cir. 1975)—§ 16:60
- Gallagher v. Smith, 223 F.2d 218, 55-1 U.S. Tax Cas. (CCH) ¶ 9485, 47 A.F.T.R. (P-H) ¶ 1230 (3d Cir. 1955)—§ 6:118
- Gallagher, Estate of v. C.I.R., T.C. Memo. 2011-148, T.C.M. (RIA) ¶ 2011-148, 101 T.C.M. (CCH) 1702 (2011)—§ 3:3
- Gallenstein v. U.S., 975 F.2d 286, 92-2 U.S. Tax Cas. (CCH) ¶ 60114, 70 A.F.T.R.2d 92-5683 (6th Cir. 1992)—§§ 2:81, 3:305, 6:136, 9:1, 22:8, 22:9
- Galloway v. U.S., 492 F.3d 219, 2007-2 U.S. Tax Cas. (CCH) ¶ 60543, 99 A.F.T.R.2d 2007-3412 (3d Cir. 2007)—§ 6:277
- Galt v. C.I.R., 216 F.2d 41, 54-2 U.S. Tax Cas. (CCH) ¶ 9457, 54-2 U.S. Tax Cas. (CCH) ¶ 10954, 46 A.F.T.R. (P-H) ¶ 633 (7th Cir. 1954)—§ 13:3
- Gamble v. Commissioner of Internal Revenue, 101 F.2d 565, 39-1 U.S. Tax Cas. (CCH) ¶ 9300, 22 A.F.T.R. (P-H) ¶ 469 (C.C.A. 6th Cir. 1939)—§§ 3:98, 3:109
- Gamble, Estate of v. Commissioner of Internal Revenue, 69 T.C. 942, 1978 WL 3236 (1978)—§§ 2:90, 6:67
- Gannett, Estate of v. C.I.R., 24 T.C. 654, 1955 WL 607 (T.C. 1955)—§ 6:41
- Gannon, Estate of v. C.I.R., 21 T.C. 1073, 1954 WL 425 (T.C. 1954)—§ 3:175
- Gardner, Estate of v. Commissioner of Internal Revenue, 82 T.C. 989, Tax Ct. Rep. (CCH) 41293, 1984 WL 15587 (1984)—§§ 9:21, 10:67
- Garfield v. U.S., 80-2 U.S. Tax Cas. (CCH) ¶ 13381, 47 A.F.T.R.2d 81-1583, 1980 WL 1705 (D. Mass. 1980)—§ 2:245
- Garrett v. C.I.R., T.C. Memo. 1994-70, T.C.M. (RIA) ¶ 94070, 67 T.C.M. (CCH) 2214 (1994)—§§ 10:3, 10:8
- Garrett, Estate of v. Commissioner, T.C.M. (P-H) ¶ 53329, 12 T.C.M. (CCH) 1142, 1953 WL 10620 (T.C. 1953)—§ 6:52
- Gartland's Estate v. C.I.R., 293 F.2d 575, 61-2 U.S. Tax Cas. (CCH) ¶ 12030, 8 A.F.T.R.2d 6045 (7th Cir. 1961)—§ 2:279
- Gaston's Estate v. C. I. R., 2 T.C. 672, 1943 WL 57 (T.C. 1943)—§ 2:204
- Gavin, Estate of v. U.S., 113 F.3d 802, 97-1 U.S. Tax Cas. (CCH) ¶ 50417, 97-1 U.S. Tax Cas. (CCH) ¶ 60273, 79 A.F.T.R.2d 97-2474 (8th Cir. 1997)—§ 5:95
- Gaynor, Estate of v. C.I.R., T.C. Memo. 2001-206, T.C.M. (RIA) ¶ 2001-206, 82 T.C.M. (CCH) 379 (2001)—§ 2:207

TABLE OF CASES

- Geary v. C.I.R., 6 B.T.A. 1109, 1927 WL 1108 (B.T.A. 1927)—§ 3:198
- Geiger, Estate of v. Commissioner of Internal Revenue, 80 T.C. 484, Tax Ct. Rep. (CCH) 39936, 1983 WL 14803 (1983)—§ 5:52
- Geller v. C. I. R., 9 T.C. 484, 1947 WL 65 (T.C. 1947)—§ 16:16
- General Utilities & Operating Co. v. Helvering, 1936-1 C.B. 214, 296 U.S. 200, 56 S. Ct. 185, 80 L. Ed. 154, 35-2 U.S. Tax Cas. (CCH) ¶ 9658, 36-1 U.S. Tax Cas. (CCH) ¶ 9012, 16 A.F.T.R. (P-H) ¶ 1126 (1935)—§§ 22:21, 22:23, 22:27
- Geraci, Estate of v. C.I.R., 502 F.2d 1148, 74-2 U.S. Tax Cas. (CCH) ¶ 13024, 34 A.F.T.R.2d 74-6308 (6th Cir. 1974)—§ 9:28
- Gerson, Estate of v. C.I.R., 127 T.C. 139, Tax Ct. Rep. (CCH) 56654, Tax Ct. Rep. Dec. (RIA) 127.11, 2006 WL 3019177 (2006)—§ 19:88
- Gesner v. U. S., 220 Ct. Cl. 433, 600 F.2d 1349, 79-2 U.S. Tax Cas. (CCH) ¶ 13305, 44 A.F.T.R.2d 79-6144 (1979)—§ 2:49
- Gettysburg Nat. Bank v. U.S., 806 F. Supp. 511, 72 A.F.T.R.2d 93-6769 (M.D. Pa. 1992)—§ 5:70
- Gettysburg Nat. Bank v. U.S., 92-2 U.S. Tax Cas. (CCH) ¶ 60108, 70 A.F.T.R.2d 92-6229, 1992 WL 472022 (M.D. Pa. 1992)—§§ 3:22, 5:80, 6:52
- Geyer v. Bookwalter, 193 F. Supp. 57, 61-1 U.S. Tax Cas. (CCH) ¶ 12011, 7 A.F.T.R.2d 1813 (W.D. Mo. 1961)—§ 6:182
- Giannini v. C.I.R., 148 F.2d 285, 45-1 U.S. Tax Cas. (CCH) ¶ 10186, 33 A.F.T.R. (P-H) ¶ 927 (C.C.A. 9th Cir. 1945)—§§ 2:133, 14:46
- Gibbs v. C.I.R., T.C. Memo. 1959-38, T.C.M. (P-H) ¶ 59038, 18 T.C.M. (CCH) 178, 1959 WL 908 (T.C. 1959)—§ 3:124
- Gibbs, Estate of v. U.S., 161 F.3d 242, 98-2 U.S. Tax Cas. (CCH) ¶ 60333, 82 A.F.T.R.2d 98-7241 (3d Cir. 1998)—§§ 5:98, 5:100
- Gilbert v. Commissioner, T.C.M. (P-H) ¶ 52135, 11 T.C.M. (CCH) 457, 1952 WL 9641 (T.C. 1952)—§ 3:77
- Gilbert, Estate of v. C.I.R., 14 T.C. 349, 1950 WL 140 (T.C. 1950)—§§ 2:202, 2:204
- Gilbert, Estate of v. C. I. R., 4 T.C. 1006, 1945 WL 175 (T.C. 1945)—§ 6:241
- Gilchrist's Estate v. C.I.R., 630 F.2d 340, 80-2 U.S. Tax Cas. (CCH) ¶ 13378, 47 A.F.T.R.2d 81-1568 (5th Cir. 1980)—§ 2:271
- Gilford, Estate of v. C.I.R., 88 T.C. 38, Tax Ct. Rep. (CCH) 43622, 1987 WL 49260 (1987)—§ 3:16
- Gill, Estate of v. C.I.R., T.C. Memo. 2012-7, T.C.M. (RIA) ¶ 2012-007, 103 T.C.M. (CCH) 1026 (2012)—§ 6:117
- Gillespie v. Commissioner, T.C.M. (P-H) ¶ 46285, 5 T.C.M. (CCH) 1028, 1946 WL 6827 (T.C. 1946)—§ 11:29
- Gillespie v. U.S., 23 F.3d 36, 94-1 U.S. Tax Cas. (CCH) ¶ 60166, 73 A.F.T.R.2d 94-2374 (2d Cir. 1994)—§ 3:110
- Gillespie, Estate of v. C.I.R., 8 T.C. 838, 1947 WL 216 (T.C. 1947)—§ 6:12
- Gillespie, Estate of v. Commissioner of Internal Revenue, 75 T.C. 374, 1980 WL 4495 (1980)—§ 6:252
- Gillette, Estate of v. C. I. R., 7 T.C. 219, 1946 WL 25 (T.C. 1946)—§ 14:105
- Gillum v. C.I.R., T.C. Memo. 1984-631, T.C.M. (P-H) ¶ 84631, 49 T.C.M. (CCH) 240, 1984 WL 15265 (1984)—§ 6:11
- Gilman, Estate of v. C.I.R., T.C. Memo. 2004-286, T.C.M. (RIA) ¶ 2004-286 (2004)—§ 6:49
- Gilmartin v. C. I. R., T.C. Memo. 1973-247, T.C.M. (P-H) ¶ 73247, 32 T.C.M. (CCH) 1158, 1973 WL 2426 (1973)—§ 3:47
- Gimbel, Estate of v. C.I.R., T.C. Memo. 2006-270, T.C.M. (RIA) ¶ 2006-270, 92 T.C.M. (CCH) 504 (2006)—§ 3:115
- Ginsberg v. C.I.R., 24 T.C. 273, 1955 WL 567 (T.C. 1955)—§ 18:25
- Girard Trust Co v. C I R, 122 F.2d 108, 41-2 U.S. Tax Cas. (CCH) ¶ 10069, 27 A.F.T.R. (P-H) ¶ 808, 138 A.L.R. 448 (C.C.A. 3d Cir. 1941)—§ 6:240
- Giustina, Estate of v. C.I.R., 586 Fed. Appx. 417, 114 A.F.T.R.2d 2014-6848 (9th Cir. 2014)—§§ 3:5, 3:143
- Giustina, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2016-114, T.C.M. (RIA) ¶ 2016-114, 111 T.C.M. (CCH) 1551 (2016)—§§ 3:5, 3:143
- Glaser v. Commissioner of Internal Revenue, 1934-2 C.B. 383, 69 F.2d 254, 4 U.S. Tax Cas. (CCH) ¶ 1235, 13 A.F.T.R. (P-H) ¶ 676 (C.C.A. 8th Cir. 1934)—§ 6:233
- Glass v. C.I.R., 124 T.C. 258, Tax Ct. Rep. (CCH) 56037, Tax Ct. Rep. Dec. (RIA) 124.16, 2005 WL 1231654 (2005)—§ 16:101
- Glass v. Commissioner of Internal Revenue, 76 T.C. 949, 1981 WL 11403 (1981)—§ 2:16

- Glen, Estate of v. C. I. R., 45 T.C. 323, 1966 WL 1216 (T.C. 1966)—§ 2:131
- Glenn v. Pitts, 145 F. Supp. 779, 56-2 U.S. Tax Cas. (CCH) ¶ 11652, 50 A.F.T.R. (P-H) ¶ 838 (W.D. S.C. 1956)—§ 16:67
- Gloeckner, Estate of v. C.I.R., 152 F.3d 208, 98-2 U.S. Tax Cas. (CCH) ¶ 60323, 82 A.F.T.R.2d 98-5748 (2d Cir. 1998)—§ 3:156
- Gloeckner, Estate of v. C.I.R., T.C. Memo. 1996-148, T.C.M. (RIA) ¶ 96148, 71 T.C.M. (CCH) 2548 (1996)—§ 3:178
- Glover, Estate of v. C.I.R., T.C. Memo. 2002-186, T.C.M. (RIA) ¶ 2002-186, 84 T.C.M. (CCH) 120 (2002)—§ 6:24
- Goar, Estate of v. Commissioner, T.C.M. (P-H) ¶ 50242, 9 T.C.M. (CCH) 854, 1950 WL 7567 (T.C. 1950)—§ 10:8
- Goehner v. C.I.R., 28 T.C. 542, 1957 WL 1069 (T.C. 1957)—§ 16:67
- Goelet, Estate of v. Commissioner of Internal Revenue, 51 T.C. 352, 1968 WL 1397 (T.C. 1968)—§§ 14:25, 14:102, 14:109
- Goetchius, Estate of v. C. I. R., 17 T.C. 495, 1951 WL 236 (T.C. 1951)—§ 14:40
- Gokey, Estate of v. Commissioner of Internal Revenue, 72 T.C. 721, 1979 WL 3682 (1979)—§§ 2:165, 3:262
- Goldblatt, Estate of v. C.I.R., 16 T.C. 204, 1951 WL 75 (T.C. 1951)—§ 3:207
- Goldman v. C.I.R., 11 B.T.A. 92, 1928 WL 762 (B.T.A. 1928)—§ 2:127
- Goldsborough, Estate of v. Commissioner of Internal Revenue, 70 T.C. 1077, 1978 WL 3237 (1978)—§§ 2:75, 10:8
- Goldschmidt v. C.I.R., 14 B.T.A. 1010, 1929 WL 936 (B.T.A. 1929)—§ 6:17
- Goldsmith, Estate of v. C.I.R., 36 B.T.A. 1201, 1937 WL 457 (B.T.A. 1937)—§§ 6:51, 6:52, 6:59
- Goldstein v. C. I. R., 37 T.C. 897, 1962 WL 1202 (T.C. 1962)—§ 14:109
- Goldstein, Estate of v. C. I. R., 33 T.C. 1032, 1960 WL 1300 (T.C. 1960)—§ 3:31
- Goldstein (Joel H., Elaine P.) v. Commissioner of Internal Revenue, 89 T.C. 535, Tax Ct. Rep. (CCH) 44183, 1987 WL 45157 (1987)—§§ 6:293, 17:1
- Goldstein's Estate v. C. I. R., 479 F.2d 813, 73-2 U.S. Tax Cas. (CCH) ¶ 12939, 32 A.F.T.R.2d 73-6225 (10th Cir. 1973)—§ 6:120
- Goldstein's Estate v. U.S., 129 Ct. Cl. 264, 122 F. Supp. 677, 54-2 U.S. Tax Cas. (CCH) ¶ 10961, 46 A.F.T.R. (P-H) ¶ 295 (1954)—§ 2:38
- Goldstone v. U.S., 1945 C.B. 398, 325 U.S. 687, 65 S. Ct. 1323, 89 L. Ed. 1871, 45-2 U.S. Tax Cas. (CCH) ¶ 10209, 33 A.F.T.R. (P-H) ¶ 852, 159 A.L.R. 1330 (1945)—§ 2:33
- Goldstone, Estate of v. Commissioner of Internal Revenue, 78 T.C. 1143, Tax Ct. Rep. (CCH) 39138, 1982 WL 11117 (1982)—§ 3:211
- Goldwater, Estate of, 539 F.2d 878, 76-2 U.S. Tax Cas. (CCH) ¶ 13146, 38 A.F.T.R.2d 76-6263 (2d Cir. 1976)—§ 6:104
- Goodman v. C.I.R., T.C. Memo. 1970-122, T.C.M. (P-H) ¶ 70122, 29 T.C.M. (CCH) 528, 1970 WL 1601 (1970)—§ 3:29
- Goodman v. C.I.R., 156 F.2d 218, 46-1 U.S. Tax Cas. (CCH) ¶ 10275, 34 A.F.T.R. (P-H) ¶ 1534, 166 A.L.R. 444 (C.C.A. 2d Cir. 1946)—§§ 14:98, 17:169
- Goodman v. C. I. R., 4 T.C. 191, 1944 WL 214 (T.C. 1944)—§ 14:121
- Goodnow v. U.S., 157 Ct. Cl. 526, 302 F.2d 516, 62-1 U.S. Tax Cas. (CCH) ¶ 12077, 9 A.F.T.R.2d 1947 (1962)—§ 2:135
- Goodrich v. USA, 125 A.F.T.R.2d 2020-1276, 2020 WL 1307217 (W.D. La. 2020)—§ 12:39
- Good's Estate v. U.S., 208 F. Supp. 521, 62-2 U.S. Tax Cas. (CCH) ¶ 9736, 10 A.F.T.R.2d 5712 (E.D. Mich. 1962)—§ 6:83
- Goodwin's Estate v. C.I.R., 201 F.2d 576, 51 Ohio Op. 73, 67 Ohio L. Abs. 233, 53-1 U.S. Tax Cas. (CCH) ¶ 10886, 43 A.F.T.R. (P-H) ¶ 186 (6th Cir. 1953)—§§ 6:2, 6:8
- Goodwyn, Estate of v. C. I. R., T.C. Memo. 1973-153, T.C.M. (P-H) ¶ 73153, 32 T.C.M. (CCH) 740, 1973 WL 2476 (1973)—§ 2:42
- Gorby, Estate of v. Commissioner of Internal Revenue, 53 T.C. 80, 1969 WL 1541 (T.C. 1969)—§ 2:68
- Gordon, Estate of v. Commissioner of Internal Revenue, 70 T.C. 404, 1978 WL 3239 (1978)—§ 6:105
- Gore, Estate of v. C.I.R., T.C. Memo. 2007-169, T.C.M. (RIA) ¶ 2007-169, 93 T.C.M. (CCH) 1436 (2007)—§ 22:47
- Goree, Estate of v. C.I.R., T.C. Memo. 1994-331, T.C.M. (RIA) ¶ 94331, 68 T.C.M. (CCH) 123 (1994)—§ 14:71
- Goss v. Fitzpatrick, 97 F. Supp. 765, 51-1 U.S. Tax Cas. (CCH) ¶ 10806, 40 A.F.T.R. (P-H) ¶ 885 (D. Conn. 1951)—§ 3:189

TABLE OF CASES

- Gottlieb v. C. I. R., T.C. Memo. 1974-178, T.C.M. (P-H) ¶ 74178, 33 T.C.M. (CCH) 765, 1974 WL 2224 (1974)—§ 3:86
- Gould, Estate of v. C.I.R., 14 T.C. 414, 1950 WL 146 (T.C. 1950)—§ 17:5
- Gowetz v. C. I. R., 320 F.2d 874, 63-2 U.S. Tax Cas. (CCH) ¶ 12165, 12 A.F.T.R.2d 6219 (1st Cir. 1963)—§ 6:79
- Grace v. C.I.R., 12 B.T.A. 558, 1928 WL 572 (B.T.A. 1928)—§ 3:77
- Gradow v. U.S., 897 F.2d 516, 90-1 U.S. Tax Cas. (CCH) ¶ 60010, 65 A.F.T.R.2d 90-1229 (Fed. Cir. 1990)—§ 2:129
- Gradow v. U.S., 11 Cl. Ct. 808, 87-1 U.S. Tax Cas. (CCH) ¶ 13711, 59 A.F.T.R.2d 87-1221 (1987)—§ 2:129
- Graegin, Estate of v. C.I.R., T.C. Memo. 1988-477, T.C.M. (P-H) ¶ 88477, 56 T.C.M. (CCH) 387, 1988 WL 98850 (1988)—§§ 2:131, 6:25, 6:28, 6:29
- Graham, Estate of v. C. I. R., 46 T.C. 415, 1966 WL 1167 (T.C. 1966)—§ 2:110
- Grant v. Smyth, 123 F. Supp. 771, 54-2 U.S. Tax Cas. (CCH) ¶ 10960, 46 A.F.T.R. (P-H) ¶ 704 (N.D. Cal. 1954)—§ 3:210
- Grant, Estate of v. C.I.R., 294 F.3d 352, 2002-2 U.S. Tax Cas. (CCH) ¶ 60443, 89 A.F.T.R.2d 2002-3063 (2d Cir. 2002)—§ 6:20
- Grasselli v. C. I. R., 7 T.C. 255, 1946 WL 31 (T.C. 1946)—§ 14:142
- Graves, Estate of v. C.I.R., 92 T.C. 1294, Tax Ct. Rep. (CCH) 45779, Tax Ct. Rep. Dec. (P-H) 92.86, 1989 WL 64591 (1989)—§ 2:215
- Gray v. U.S., 410 F.2d 1094, 69-1 U.S. Tax Cas. (CCH) ¶ 12604, 23 A.F.T.R.2d 69-1916 (3d Cir. 1969)—§ 2:291
- Gray v. U.S., 278 F. Supp. 281, 68-1 U.S. Tax Cas. (CCH) ¶ 12502, 21 A.F.T.R.2d 1596 (D.N.J. 1967)—§ 2:289
- Gray, Estate of v. C.I.R., T.C. Memo. 1997-67, T.C.M. (RIA) ¶ 97067, 73 T.C.M. (CCH) 1940 (1997)—§ 6:60
- Gray, Estate of v. C. I. R., 2 T.C. 97, 1943 WL 9 (T.C. 1943)—§ 6:240
- Gray by First Nat. Bank of Kansas City, Estate of v. C.I.R., 44 B.T.A. 545, 1941 WL 336 (B.T.A. 1941)—§§ 6:52, 6:57
- Green v. U.S., 460 F.2d 412, 72-1 U.S. Tax Cas. (CCH) ¶ 9429, 29 A.F.T.R.2d 72-1138 (5th Cir. 1972)—§ 3:96
- Green, Estate of v. U.S., 68 F.3d 151, 95-2 U.S. Tax Cas. (CCH) ¶ 60216, 76 A.F.T.R.2d 95-7094, 1995 Fed. App. 0319P (6th Cir. 1995)—§ 2:194
- Greene v. U.S., 447 F. Supp. 885, 78-1 U.S. Tax Cas. (CCH) ¶ 13240, 42 A.F.T.R.2d 78-6387 (N.D. Ill. 1978)—§ 6:61
- Greene v. U.S., 145 Ct. Cl. 259, 171 F. Supp. 459, 59-1 U.S. Tax Cas. (CCH) ¶ 11861, 3 A.F.T.R.2d 1809 (1959)—§ 2:20
- Greene v. U.S., 57-2 U.S. Tax Cas. (CCH) ¶ 11713, 52 A.F.T.R. (P-H) ¶ 1940, 1957 WL 10925 (N.D. Ill. 1957)—§ 2:133
- Greene v. U.S., 237 F.2d 848, 56-2 U.S. Tax Cas. (CCH) ¶ 11645, 50 A.F.T.R. (P-H) ¶ 553 (7th Cir. 1956)—§ 2:133
- Green's Estate v. U.S., 441 F.2d 303, 71-1 U.S. Tax Cas. (CCH) ¶ 12766, 27 A.F.T.R.2d 71-1748 (6th Cir. 1971)—§ 6:160
- Greenwood v. Commissioner of Internal Revenue, 134 F.2d 915, 43-1 U.S. Tax Cas. (CCH) ¶ 10036, 30 A.F.T.R. (P-H) ¶ 1342 (C.C.A. 9th Cir. 1943)—§§ 2:37, 2:89
- Greenwood, Estate of v. C.I.R., T.C. Memo. 2003-98, T.C.M. (RIA) ¶ 2003-098, 85 T.C.M. (CCH) 1117 (2003)—§ 12:6
- Gregory, Estate of v. C. I. R., 39 T.C. 1012, 1963 WL 1488 (T.C. 1963)—§ 2:129
- Greiner v. Lewellyn, 258 U.S. 384, 42 S. Ct. 324, 66 L. Ed. 676, 1 U.S. Tax Cas. (CCH) ¶ 59, 3 A.F.T.R. (P-H) ¶ 3136 (1922)—§ 2:22
- Greiss v. U.S., 146 F. Supp. 505, 57-1 U.S. Tax Cas. (CCH) ¶ 11659, 50 A.F.T.R. (P-H) ¶ 966 (N.D. Ill. 1956)—§§ 6:240, 6:241
- Greve, Estate of v. C.I.R., T.C. Memo. 2004-91, T.C.M. (RIA) ¶ 2004-091, 87 T.C.M. (CCH) 1201 (2004)—§ 2:238
- Gribauskas, Estate of v. C.I.R., 342 F.3d 85, 2003-2 U.S. Tax Cas. (CCH) ¶ 60466, 92 A.F.T.R.2d 2003-5914 (2d Cir. 2003)—§ 3:220
- Gribauskas, Estate of v. C.I.R., 116 T.C. 142, Tax Ct. Rep. Dec. (RIA) 116.12, 2001 WL 227025 (2001)—§ 3:220
- Grieve v. Commissioner, T.C.M. (RIA) 2020-28 (T.C. 2020)—§§ 17:12, 22:2
- Grimes v. C.I.R., T.C. Memo. 1954-219, T.C.M. (P-H) ¶ 54325, 13 T.C.M. (CCH) 1119, 1954 WL 211 (T.C. 1954)—§ 17:143
- Griswold v. C. I. R., 3 T.C. 909, 1944 WL 135 (T.C. 1944)—§ 17:165
- Groff v. Smith, 34 F. Supp. 319, 40-2 U.S. Tax Cas. (CCH) ¶ 9624, 25 A.F.T.R. (P-H) ¶

- 837 (D. Conn. 1940)—§§ 3:109, 17:1, 17:139, 17:142
- Gross v. C.I.R., T.C. Memo. 2008-221, T.C.M. (RIA) ¶ 2008-221, 96 T.C.M. (CCH) 187 (2008)—§§ 21:11, 21:12
- Gross v. C. I. R., 7 T.C. 837, 1946 WL 82 (T.C. 1946)—§ 14:16
- Grossetti, Jr. ex rel. Estate of Jackson v. Commissioner, 124 A.F.T.R.2d 2019-6082 (S.D.N.Y. Sept. 26, 2019)—§ 20:14
- Grossetti on behalf of Estate of Jackson v. Commissioner of Internal Revenue, 124 A.F.T.R.2d 2019-6081, 2019 WL 4688699 (S.D. N.Y. 2019)—§ 20:10
- Grossman v. C. I. R., T.C. Memo. 1973-219, T.C.M. (P-H) ¶ 73219, 32 T.C.M. (CCH) 1013, 1973 WL 2399 (1973)—§ 3:12
- Grossman, Estate of v. C.I.R., 27 T.C. 707, 1957 WL 898 (T.C. 1957)—§§ 2:214, 2:226
- Grossman, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2021-65, T.C.M. (RIA) ¶ 2021-065, 121 T.C.M. (CCH) 1492 (2021)—§ 6:104
- Gruen v. C. I. R., 1 T.C. 130, 1942 WL 61 (T.C. 1942)—§§ 14:21, 17:176
- Guaranty Trust Co. of New York v. C.I.R., 35 B.T.A. 916, 1937 WL 549 (B.T.A. 1937)—§ 6:57
- Guaranty Trust Co. of New York v. Commissioner of Internal Revenue, 1936-1 C.B. 349, 79 F.2d 245, 35-2 U.S. Tax Cas. (CCH) ¶ 9539, 16 A.F.T.R. (P-H) ¶ 615 (C.C.A. 2d Cir. 1935)—§ 6:66
- Gudie, Estate of v. C.I.R., 137 T.C. 165, Tax Ct. Rep. (CCH) 58825, Tax Ct. Rep. Dec. (RIA) 137.13, 2011 WL 6003855 (2011)—§ 11:4
- Guggenheim v. Helvering, 117 F.2d 469, 41-1 U.S. Tax Cas. (CCH) ¶ 10022, 26 A.F.T.R. (P-H) ¶ 428 (C.C.A. 2d Cir. 1941)—§§ 3:4, 3:16, 3:28, 6:84
- Guggenheim v. Rasquin, 1941-1 C.B. 445, 312 U.S. 254, 61 S. Ct. 507, 85 L. Ed. 813, 41-1 U.S. Tax Cas. (CCH) ¶ 10013, 25 A.F.T.R. (P-H) ¶ 1166 (1941)—§ 17:169
- Guida's Estate v. Commissioner of Internal Revenue, 69 T.C. 811, 1978 WL 3428 (1978)—§ 11:29
- Gump v. C.I.R., 42 B.T.A. 197, 1940 WL 39145 (B.T.A. 1940)—§ 3:98
- Gump v. Commissioner of Internal Revenue, 124 F.2d 540, 42-1 U.S. Tax Cas. (CCH) ¶ 10125, 28 A.F.T.R. (P-H) ¶ 811 (C.C.A. 9th Cir. 1941)—§§ 2:24, 3:197
- Gumpel, Appeal of, 2 B.T.A. 1127, 1925 WL 529 (B.T.A. 1925)—§ 2:104
- Gund's Estate v. C I R, 113 F.2d 61, 40-2 U.S. Tax Cas. (CCH) ¶ 9560, 25 A.F.T.R. (P-H) ¶ 332 (C.C.A. 6th Cir. 1940)—§ 6:241
- Gunland (Carl C.), Gunland (R. Elaine), Estate of v. Commissioner of Internal Revenue, 88 T.C. 1453, Tax Ct. Rep. (CCH) 43955, 1987 WL 31358 (1987)—§ 5:68
- Gutchess, Estate of v. C. I. R., 46 T.C. 554, 1966 WL 1184 (T.C. 1966)—§ 2:171
- Guynn v. U.S., 437 F.2d 1148, 71-1 U.S. Tax Cas. (CCH) ¶ 12742, 27 A.F.T.R.2d 71-1653 (4th Cir. 1971)—§§ 2:171, 2:172, 17:112

## H

- Haas & Associates Accountancy Corp. v. C.I.R., 117 T.C. 48, Tax Ct. Rep. (CCH) 54447, Tax Ct. Rep. Dec. (RIA) 117.5, 2001 WL 899648 (2001)—§ 20:27
- Hackl v. C.I.R., 335 F.3d 664, 2003-2 U.S. Tax Cas. (CCH) ¶ 60465, 92 A.F.T.R.2d 2003-5254 (7th Cir. 2003)—§ 16:19
- Hackl v. C.I.R., 118 T.C. 279, Tax Ct. Rep. (CCH) 54686, Tax Ct. Rep. Dec. (RIA) 118.14, 2002 WL 467117 (2002)—§§ 16:19, 16:20, 22:47
- Haffner v. U.S., 585 F. Supp. 354, 84-1 U.S. Tax Cas. (CCH) ¶ 13571, 53 A.F.T.R.2d 84-1649 (N.D. Ill. 1984)—§ 2:22
- Hagenlocher, Estate of v. C. I. R., 42 T.C. 1015, 1964 WL 1309 (T.C. 1964)—§ 2:24
- Haggart's Estate v. C.I.R., 182 F.2d 514, 50-1 U.S. Tax Cas. (CCH) ¶ 10772, 39 A.F.T.R. (P-H) ¶ 537 (3d Cir. 1950)—§ 6:24
- Hagmann, Estate of v. Commissioner of Internal Revenue, 60 T.C. 465, 1973 WL 2507 (1973)—§ 6:61
- Hahn v. C.I.R., 110 T.C. 140, Tax Ct. Rep. (CCH) 52606, Tax Ct. Rep. Dec. (RIA) 110.14, 1998 WL 91383 (1998)—§ 2:81
- Hall v. U.S., 353 F.2d 500, 65-2 U.S. Tax Cas. (CCH) ¶ 12359, 16 A.F.T.R.2d 6206 (7th Cir. 1965)—§ 2:204
- Hall, Estate of v. C.I.R., T.C. Memo. 1992-56, T.C.M. ¶ 92056, 63 T.C.M. (CCH) 1951, 1992 WL 12264 (1992)—§§ 6:293, 16:116
- Hall, Estate of v. C.I.R., 92 T.C. 312, Tax Ct. Rep. (CCH) 45484, Tax Ct. Rep. Dec. (P-H) 92.19, 1989 WL 10688 (1989)—§§ 3:3, 3:100, 3:101, 3:165
- Hall, Estate of v. C. I. R., 6 T.C. 933, 1946 WL 239 (T.C. 1946)—§ 2:216

TABLE OF CASES

- Halliday by Denbigh, Estate of v. C. I. R., 7 T.C. 387, 1946 WL 43 (T.C. 1946)—§ 3:21
- Halpern, Estate of v. C.I.R., T.C. Memo. 1995-352, T.C.M. (RIA) ¶ 95352, 70 T.C.M. (CCH) 229 (1995)—§ 2:206
- Halsted v. C.I.R., 28 T.C. 1069, 1957 WL 1134 (T.C. 1957)—§§ 16:23, 16:24, 16:157
- Hamar v. C. I. R., 42 T.C. 867, 1964 WL 1241 (T.C. 1964)—§§ 10:8, 12:38
- Hamersley v. U.S., 1937-2 C.B. 490, 83 Ct. Cl. 687, 16 F. Supp. 768, 36-2 U.S. Tax Cas. (CCH) ¶ 9504, 18 A.F.T.R. (P-H) ¶ 379 (1936)—§ 14:151
- Hamilton v. U.S., 553 F.2d 1216, 77-1 U.S. Tax Cas. (CCH) ¶ 13196, 40 A.F.T.R.2d 77-6194 (9th Cir. 1977)—§ 16:16
- Hamilton Nat. Bank of Knoxville v. U.S., 353 F.2d 930, 66-1 U.S. Tax Cas. (CCH) ¶ 12365, 17 A.F.T.R.2d 1313 (6th Cir. 1965)—§ 6:160
- Hamlin, by Lincoln Rochester Trust Co., Estate of v. C. I. R., 9 T.C. 676, 1947 WL 82 (T.C. 1947)—§ 2:90
- Hamm v. C.I.R., 325 F.2d 934, 64-1 U.S. Tax Cas. (CCH) ¶ 12206, 13 A.F.T.R.2d 1806 (8th Cir. 1963)—§ 17:139
- Hammerstein v. Kelley, 235 F. Supp. 60, 64-2 U.S. Tax Cas. (CCH) ¶ 12269, 14 A.F.T.R.2d 6257 (E.D. Mo. 1964)—§ 6:241
- Hance, Estate of v. C. I. R., 18 T.C. 499, 1952 WL 150 (T.C. 1952)—§§ 3:210, 4:23
- Hancock v. C.I.R., T.C. Memo. 1960-230, T.C.M. (P-H) ¶ 60230, 19 T.C.M. (CCH) 1293, 1960 WL 1052 (T.C. 1960)—§ 3:54
- Hansen v. U.S., 248 F.3d 761, 2001-1 U.S. Tax Cas. (CCH) ¶ 50382, 2001-1 U.S. Tax Cas. (CCH) ¶ 60402, 87 A.F.T.R.2d 2001-1947 (8th Cir. 2001)—§§ 10:50, 20:3
- Hansen v. Vinal, 413 F.2d 882, 69-2 U.S. Tax Cas. (CCH) ¶ 12619, 24 A.F.T.R.2d 69-6068 (8th Cir. 1969)—§ 6:165
- Hansen, Estate of v. C. I. R., 9 T.C. 108, 1947 WL 19 (T.C. 1947)—§ 12:65
- Hardenbergh v. C.I.R., 198 F.2d 63, 52-2 U.S. Tax Cas. (CCH) ¶ 10859, 42 A.F.T.R. (P-H) ¶ 314 (8th Cir. 1952)—§ 13:3
- Harmon , Bregman, Estate of v. Commissioner of Internal Revenue, 84 T.C. 329, Tax Ct. Rep. (CCH) 41914, 1985 WL 15316 (1985)—§ 6:155
- Harms, Estate of v. C.I.R., T.C. Memo. 1981-320, T.C.M. (P-H) ¶ 81320, 42 T.C.M. (CCH) 206, 1981 WL 10621 (1981)—§ 3:88
- Harper v. C.I.R., T.C. Memo. 2002-121, T.C.M. (RIA) ¶ 2002-121, 83 T.C.M. (CCH) 1641 (2002)—§§ 2:143, 22:47
- Harper v. C.I.R., T.C. Memo. 2000-202, T.C.M. (RIA) ¶ 2000-202, Tax Ct. Rep. (CCH) 53939 (2000)—§ 22:41
- Harper, Estate of v. C.I.R., 93 T.C. 368, Tax Ct. Rep. (CCH) 46034, Tax Ct. Rep. Dec. (P-H) 93.32, 1989 WL 107744 (1989)—§§ 6:107, 6:197
- Harper, Estate of v. C. I. R., 11 T.C. 717, 1948 WL 77 (T.C. 1948)—§ 3:198
- Harriet M. Bryant Trust v. C. I. R., 11 T.C. 374, 1948 WL 48 (T.C. 1948)—§§ 3:85, 3:89
- Harris v. C. I. R., 461 F.2d 554, 72-1 U.S. Tax Cas. (CCH) ¶ 12853, 29 A.F.T.R.2d 72-1587 (5th Cir. 1972)—§ 16:58
- Harris v. C.I.R., 1950-2 C.B. 77, 340 U.S. 106, 71 S. Ct. 181, 95 L. Ed. 111, 50-2 U.S. Tax Cas. (CCH) ¶ 10786, 39 A.F.T.R. (P-H) ¶ 1002 (1950)—§§ 2:131, 6:75, 6:76
- Harris v. C.I.R., 178 F.2d 861, 50-1 U.S. Tax Cas. (CCH) ¶ 10746, 38 A.F.T.R. (P-H) ¶ 1235 (2d Cir. 1949)—§ 13:3
- Harris v. C.I.R., 10 T.C. 741, 1948 WL 193 (T.C. 1948)—§ 15:5
- Harrison v. Barker Annuity Fund, 90 F.2d 286, 37-2 U.S. Tax Cas. (CCH) ¶ 9306, 19 A.F.T.R. (P-H) ¶ 833 (C.C.A. 7th Cir. 1937)—§ 6:240
- Harrison v. Bohnen, 345 U.S. 946, 73 S. Ct. 863, 97 L. Ed. 1371, 53-1 U.S. Tax Cas. (CCH) ¶ 10900, 48 A.F.T.R. (P-H) ¶ 235 (1953)—§ 2:67
- Harrison v. C.I.R., 115 T.C. 161, Tax Ct. Rep. Dec. (RIA) 115.13, 2000 WL 1185579 (2000)—§ 7:26
- Harrison v. C. I. R., 17 T.C. 1350, 1952 WL 227 (T.C. 1952)—§§ 17:6, 17:164, 17:176
- Harrison v. Commissioner, T.C.M. (P-H) ¶ 47185, 6 T.C.M. (CCH) 782, 1947 WL 7685 (T.C. 1947)—§ 3:96
- Harrison v. Northern Trust Co., 1943 C.B. 1120, 317 U.S. 476, 63 S. Ct. 361, 87 L. Ed. 407, 43-1 U.S. Tax Cas. (CCH) ¶ 10004, 30 A.F.T.R. (P-H) ¶ 375 (1943)—§§ 6:139, 6:298
- Harrison, Estate of v. C.I.R., T.C. Memo. 1987-8, T.C.M. (P-H) ¶ 87008, 52 T.C.M. (CCH) 1306, 1987 WL 40086 (1987)—§ 3:6
- Harter v. C. I. R., 39 T.C. 511, 1962 WL 1284 (T.C. 1962)—§ 6:120
- Harter, Estate of v. C. I. R., 3 T.C. 1151, 1944 WL 165 (T.C. 1944)—§ 6:57

- Hartford-Connecticut Trust Co. v. U.S., 52-2 U.S. Tax Cas. (CCH) ¶ 10884, 45 A.F.T.R. (P-H) ¶ 1283, 1952 WL 7552 (D. Conn. 1952)—§ 8:52
- Hartford Nat. Bank & Trust Co. v. Smith, 54 F. Supp. 579, 32 A.F.T.R. (P-H) ¶ 630 (D. Conn. 1940)—§§ 3:116, 6:84
- Hartley, Estate of, T.C.M. (P-H) P 44003, 1944 WL 6974 (T.C. 1944)—§ 3:203
- Hartley, Estate of v. C. I. R., 5 T.C. 645, 1945 WL 56 (T.C. 1945)—§ 6:17
- Harvard Trust Co. v. U.S., 262 F. Supp. 860, 67-1 U.S. Tax Cas. (CCH) ¶ 12454, 19 A.F.T.R.2d 1805 (D. Mass. 1967)—§ 6:160
- Harvey v. Commissioner, T.C.M. (P-H) ¶ 52242, 11 T.C.M. (CCH) 773, 1952 WL 9737 (T.C. 1952)—§§ 3:130, 17:143
- Harvey v. U.S., 185 F.2d 463, 50-2 U.S. Tax Cas. (CCH) ¶ 10787, 39 A.F.T.R. (P-H) ¶ 1295 (7th Cir. 1950)—§ 2:21
- Harwood v. Commissioner of Internal Revenue, 82 T.C. 239, Tax Ct. Rep. (CCH) 40985, 1984 WL 15537 (1984)—§ 21:3
- Haseltine, Estate of v. C.I.R., T.C. Memo. 1976-278, T.C.M. (P-H) ¶ 76278, 35 T.C.M. (CCH) 1242, 1976 WL 3458 (1976)—§ 10:81
- Haskins' Estate v. U.S., 240 F. Supp. 492, 65-2 U.S. Tax Cas. (CCH) ¶ 12330, 16 A.F.T.R.2d 6138 (N.D. Cal. 1965)—§ 2:131
- Hatchett, Estate of v. C.I.R., T.C. Memo. 1989-637, T.C.M. (P-H) ¶ 89637, 58 T.C.M. (CCH) 801, 1989 WL 143136 (1989)—§ 3:85
- Hauptfuhrer, Estate of v. Commissioner, T.C.M. (P-H) ¶ 50265, 9 T.C.M. (CCH) 974, 1950 WL 7579 (T.C. 1950)—§ 3:34
- Havemeyer v. U.S., 103 Ct. Cl. 564, 59 F. Supp. 537, 45-1 U.S. Tax Cas. (CCH) ¶ 10194, 33 A.F.T.R. (P-H) ¶ 1069 (1945)—§§ 3:109, 17:142
- Hawaiian Trust Co. v. U.S., 188 Ct. Cl. 906, 412 F.2d 1313, 69-2 U.S. Tax Cas. (CCH) ¶ 12616, 24 A.F.T.R.2d 69-6055 (1969)—§ 6:107
- Haydel, Estate of v. C. I. R., T.C. Memo. 1991-507, T.C.M. ¶ 91507, 62 T.C.M. (CCH) 956, 1991 WL 199464 (1991)—§ 2:86
- Hayes, Estate of v. C. I. R., T.C. Memo. 1973-236, T.C.M. (P-H) ¶ 73236, 32 T.C.M. (CCH) 1102, 1973 WL 2415 (1973)—§ 22:2
- Hays' Estate v. C.I.R., 181 F.2d 169, 50-1 U.S. Tax Cas. (CCH) ¶ 10762, 39 A.F.T.R. (P-H) ¶ 213, 39 A.L.R.2d 453 (5th Cir. 1950)—§ 2:166
- Hazelton, Estate of v. C. I. R., 29 T.C. 637, 1957 WL 1012 (T.C. 1957)—§ 14:2
- Headrick, Estate of v. C.I.R., 918 F.2d 1263, 90-2 U.S. Tax Cas. (CCH) ¶ 60049, 66 A.F.T.R.2d 90-6038 (6th Cir. 1990)—§§ 2:42, 2:48, 2:136, 2:141
- Headrick, Estate of v. Commissioner, AOD-1991-12, 1991 WL 771258 (I.R.S. AOD 1991)—§ 2:48
- Hearst Corp. v. U.S., 28 Fed. Cl. 202, 93-1 U.S. Tax Cas. (CCH) ¶ 50303, 71 A.F.T.R.2d 93-1656 (1993)—§§ 6:293, 17:176
- Hecker v. C.I.R., T.C. Memo. 1987-297, T.C.M. (P-H) ¶ 87297, 53 T.C.M. (CCH) 1128, 1987 WL 40353 (1987)—§ 3:286
- Heckerman v. U.S., 2009-2 U.S. Tax Cas. (CCH) ¶ 60578, 104 A.F.T.R.2d 2009-5551, 2009 WL 2240326 (W.D. Wash. 2009)—§ 21:17
- Hedrick, Estate of v. C. I. R., T.C. Memo. 1992-414, T.C.M. (RIA) ¶ 92414, 64 T.C.M. (CCH) 249 (1992)—§ 6:155
- Heffley v. C.I.R., 884 F.2d 279, 89-2 U.S. Tax Cas. (CCH) ¶ 13812, 64 A.F.T.R.2d 89-5909 (7th Cir. 1989)—§§ 5:20, 5:40
- Heidrich v. Commissioner of Internal Revenue, 55 T.C. 746, 1971 WL 2480 (1971)—§ 16:61
- Heinold, Estate of v. C.I.R., T.C. Memo. 1965-6, T.C.M. (P-H) ¶ 65006, 24 T.C.M. (CCH) 26, 1965 WL 608 (T.C. 1965)—§ 3:102
- Heitsch v. Kavanagh, 200 F.2d 178, 52-2 U.S. Tax Cas. (CCH) ¶ 10880, 42 A.F.T.R. (P-H) ¶ 941 (6th Cir. 1952)—§ 1:2
- Helis, Estate of v. C. I. R., 26 T.C. 143, 1956 WL 628 (T.C. 1956)—§ 6:17
- Heller v. C.I.R., 10 B.T.A. 53, 1928 WL 1023 (B.T.A. 1928)—§ 2:92
- Heller, Estate of v. Commissioner of Internal Revenue, Tax Ct. Rep. (CCH) 60703, Tax Ct. Rep. Dec. (RIA) 147.11, 2016 WL 5373305 (T.C. 2016)—§ 6:96
- Hellis, Succession of v. U.S., 90 A.F.T.R.2d 2002-5549, 2002 WL 1979789 (Ct. Fed. Cl. 2002)—§ 6:38
- Helvering v. City Bank Farmers Trust Co., 1935-2 C.B. 329, 296 U.S. 85, 56 S. Ct. 70, 80 L. Ed. 62, 35-2 U.S. Tax Cas. (CCH) ¶ 9620, 36-1 U.S. Tax Cas. (CCH) ¶ 9001, 16 A.F.T.R. (P-H) ¶ 981 (1935)—§ 14:118
- Helvering v. Helmholtz, 1935-2 C.B. 332, 296

TABLE OF CASES

- U.S. 93, 56 S. Ct. 68, 80 L. Ed. 76, 35-2 U.S. Tax Cas. (CCH) ¶ 9622, 36-1 U.S. Tax Cas. (CCH) ¶ 9003, 16 A.F.T.R. (P-H) ¶ 979 (1935)—§§ 2:213, 2:216
- Helvering v. Hutchings, 1941-1 C.B. 438, 312 U.S. 393, 61 S. Ct. 653, 85 L. Ed. 909, 41-1 U.S. Tax Cas. (CCH) ¶ 10026, 25 A.F.T.R. (P-H) ¶ 1188 (1941)—§§ 14:16, 14:102, 14:121, 18:38
- Helvering v. Le Gierse, 1941-1 C.B. 430, 312 U.S. 531, 61 S. Ct. 646, 85 L. Ed. 996, 41-1 U.S. Tax Cas. (CCH) ¶ 10029, 25 A.F.T.R. (P-H) ¶ 1181 (1941)—§§ 2:31, 2:33, 2:67
- Helvering v. Maytag, 125 F.2d 55, 42-1 U.S. Tax Cas. (CCH) ¶ 10129, 28 A.F.T.R. (P-H) ¶ 913 (C.C.A. 8th Cir. 1942)—§§ 3:109, 17:142
- Helvering v. McCormack, 135 F.2d 294, 43-1 U.S. Tax Cas. (CCH) ¶ 10038, 30 A.F.T.R. (P-H) ¶ 1429 (C.C.A. 2d Cir. 1943)—§ 14:121
- Helvering v. Mercantile-Commerce Bank & Trust Co., 111 F.2d 224, 40-1 U.S. Tax Cas. (CCH) ¶ 9375, 24 A.F.T.R. (P-H) ¶ 897 (C.C.A. 8th Cir. 1940)—§ 2:165
- Helvering v. Miller, 75 F.2d 474, 35-1 U.S. Tax Cas. (CCH) ¶ 9116, 15 A.F.T.R. (P-H) ¶ 226 (C.C.A. 2d Cir. 1935)—§ 2:21
- Helvering v. O'Donnell, 1938-1 C.B. 497, 94 F.2d 852, 38-1 U.S. Tax Cas. (CCH) ¶ 9096, 20 A.F.T.R. (P-H) ¶ 1006 (C.C.A. 2d Cir. 1938)—§ 6:50
- Helvering v. Rhodes' Estate, 117 F.2d 509, 41-1 U.S. Tax Cas. (CCH) ¶ 10019, 26 A.F.T.R. (P-H) ¶ 440 (C.C.A. 8th Cir. 1941)—§§ 2:16, 2:106
- Helvering v. Robinette, 129 F.2d 832, 42-1 U.S. Tax Cas. (CCH) ¶ 10157, 42-2 U.S. Tax Cas. (CCH) ¶ 10202, 29 A.F.T.R. (P-H) ¶ 988 (C.C.A. 3d Cir. 1942)—§ 18:31
- Helvering v. Taylor, 1935-1 C.B. 168, 293 U.S. 507, 55 S. Ct. 287, 79 L. Ed. 623, 35-1 U.S. Tax Cas. (CCH) P 9044, 14 A.F.T.R. (P-H) P 1194 (1935)—§ 14:162
- Helvering v. Tetzlaff, 141 F.2d 8, 44-1 U.S. Tax Cas. (CCH) ¶ 10103, 32 A.F.T.R. (P-H) ¶ 224 (C.C.A. 8th Cir. 1944)—§ 2:216
- Helvering v. Tyler, 111 F.2d 422, 40-1 U.S. Tax Cas. (CCH) ¶ 9439, 24 A.F.T.R. (P-H) ¶ 944 (C.C.A. 8th Cir. 1940)—§ 2:214
- Helvering v. U.S. Trust Co., 111 F.2d 576, 40-1 U.S. Tax Cas. (CCH) ¶ 9429, 24 A.F.T.R. (P-H) ¶ 981 (C.C.A. 2d Cir. 1940)—§ 6:72
- Helvering v. Walbridge, 70 F.2d 683, 4 U.S. Tax Cas. (CCH) ¶ 1284, 13 A.F.T.R. (P-H) ¶ 1062 (C.C.A. 2d Cir. 1934)—§ 3:32
- Henderson, Estate of v. C.I.R., T.C. Memo. 1989-79, T.C.M. (P-H) ¶ 89079, 56 T.C.M. (CCH) 1332, 1989 WL 14831 (1989)—§§ 2:35, 3:207
- Hendrix v. C.I.R., T.C. Memo. 2011-133, T.C.M. (RIA) ¶ 2011-133, 101 T.C.M. (CCH) 1642 (2011)—§ 17:10
- Henkel v. Chicago, St. P., M. & O. Ry. Co., 284 U.S. 444, 52 S. Ct. 223, 76 L. Ed. 386 (1932)—§ 20:27
- Henry v. C.I.R., 7 B.T.A. 172, 1927 WL 537 (B.T.A. 1927)—§§ 3:198, 6:17
- Henry v. Commissioner of Internal Revenue, 62 T.C. 605, 1974 WL 2657 (1974)—§ 2:171
- Henry, Estate of v. C. I. R., 4 T.C. 423, 1944 WL 179 (T.C. 1944)—§§ 2:21, 3:54
- Henry A. Cleland Estate Co., Ltd. v. C.I.R., 29 B.T.A. 437, 1933 WL 407 (B.T.A. 1933)—§ 3:82
- Henslee v. Union Planters Nat. Bank & Trust Co., 1949-1 C.B. 223, 335 U.S. 595, 69 S. Ct. 290, 93 L. Ed. 259, 49-1 U.S. Tax Cas. (CCH) ¶ 10701, 37 A.F.T.R. (P-H) ¶ 455 (1949)—§ 2:246
- Heppenstall, Estate of v. Commissioner, T.C.M. (P-H) ¶ 49034, 8 T.C.M. (CCH) 136, 1949 WL 7424 (T.C. 1949)—§ 3:124
- Heringer v. C.I.R., 235 F.2d 149, 56-2 U.S. Tax Cas. (CCH) ¶ 11622, 49 A.F.T.R. (P-H) ¶ 1703 (9th Cir. 1956)—§§ 13:3, 16:55
- Hernandez v. Becker, 54 F.2d 542, 2 U.S. Tax Cas. (CCH) ¶ 837, 10 A.F.T.R. (P-H) ¶ 949 (C.C.A. 10th Cir. 1931)—§ 2:60
- 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) P 9347, 63 A.F.T.R.2d 89-1395 (1989)—§ 16:103
- Hernstadt v. Hoey, 47 F. Supp. 874, 30 A.F.T.R. (P-H) ¶ 793 (S.D. N.Y. 1942)—§ 14:105
- Herrington v. C.I.R., 854 F.2d 755, 88-2 U.S. Tax Cas. (CCH) ¶ 9507, 62 A.F.T.R.2d 88-5648 (5th Cir. 1988)—§ 6:110
- Herrmann, Estate of v. C.I.R., T.C. Memo. 1995-90, T.C.M. (RIA) ¶ 95090, 69 T.C.M. (CCH) 1995 (1995)—§ 6:72
- Herter, Estate of v. C.I.R., T.C. Memo. 1954-298, T.C.M. (P-H) ¶ 54105, 13 T.C.M. (CCH) 298, 1954 WL 437 (T.C. 1954)—§§ 3:54, 3:57
- Hertsche v. U.S., 366 F.2d 93, 66-2 U.S. Tax

- Cas. (CCH) ¶ 12424, 18 A.F.T.R.2d 6275 (9th Cir. 1966)—§ 4:4
- Herzog v. C I R, 116 F.2d 591, 41-1 U.S. Tax Cas. (CCH) ¶ 10010, 26 A.F.T.R. (P-H) ¶ 169 (C.C.A. 2d Cir. 1941)—§ 14:105
- Hess v. C.I.R., 24 B.T.A. 475, 1931 WL 631 (B.T.A. 1931)—§ 3:51
- Hess v. U. S., 210 Ct. Cl. 483, 537 F.2d 457, 76-2 U.S. Tax Cas. (CCH) ¶ 9539, 38 A.F.T.R.2d 76-5429 (1976)—§ 6:111
- Hessenbruch v. C.I.R., 178 F.2d 785, 50-1 U.S. Tax Cas. (CCH) ¶ 10749, 38 A.F.T.R. (P-H) ¶ 1232 (3d Cir. 1950)—§§ 16:16, 16:30
- Hesslein v. Hoey, 91 F.2d 954, 37-2 U.S. Tax Cas. (CCH) ¶ 9429, 20 A.F.T.R. (P-H) ¶ 201 (C.C.A. 2d Cir. 1937)—§ 13:3
- Hetson v. U.S., 209 Ct. Cl. 691, 76-1 U.S. Tax Cas. (CCH) ¶ 13124, 38 A.F.T.R.2d 76-6266, 1976 WL 3802 (1976)—§ 2:287
- Hettler v. C. I. R., 5 T.C. 1079, 1945 WL 99 (T.C. 1945)—§ 14:21
- 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)—§ 3:134
- Hewlett-Packard Co. v. Commissioner of Internal Revenue, 67 T.C. 736, 1977 WL 3644 (1977)—§§ 19:45, 19:46
- Heyen v. U.S., 945 F.2d 359, 91-2 U.S. Tax Cas. (CCH) ¶ 60085, 68 A.F.T.R.2d 91-6044 (10th Cir. 1991)—§ 14:9
- H. Fort Flowers Foundation, Inc. v. Commissioner of Internal Revenue, 72 T.C. 399, 1979 WL 3717 (1979)—§ 4:6
- Hibernia Bank v. U.S., 581 F.2d 741, 78-2 U.S. Tax Cas. (CCH) ¶ 13261, 42 A.F.T.R.2d 78-6510 (9th Cir. 1978)—§§ 6:20, 6:32
- Hicks Sanders, Estate of v. C.I.R., T.C. Memo. 2014-100, T.C.M. (RIA) ¶ 2014-100, 107 T.C.M. (CCH) 1493 (2014)—§ 17:186
- Higgins v. C. I. R., T.C. Memo. 1990-103, T.C.M. (P-H) ¶ 90103, 58 T.C.M. (CCH) 1536, 1990 WL 17267 (1990)—§ 3:74
- Higgins v. Commissioner of Internal Revenue, 129 F.2d 237, 42-2 U.S. Tax Cas. (CCH) ¶ 10189, 29 A.F.T.R. (P-H) ¶ 803 (C.C.A. 1st Cir. 1942)—§§ 14:102, 14:105, 14:121
- Higgins, Estate of v. C. I. R., T.C. Memo. 1991-47, T.C.M. (P-H) ¶ 91047, 61 T.C.M. (CCH) 1789, 1991 WL 11502 (1991)—§ 14:18
- Hight v. C. I. R., T.C. Memo. 1990-81, T.C.M. (P-H) ¶ 90081, 58 T.C.M. (CCH) 1457, 1990 WL 14579 (1990)—§ 5:97
- Hightower v. C. I. R., T.C. Memo. 1972-252, T.C.M. (P-H) ¶ 72252, 31 T.C.M. (CCH) 1250, 1972 WL 2387 (1972)—§ 3:97
- Hilborn v. C.I.R., 85 T.C. 677, Tax Ct. Rep. (CCH) 42464, 1985 WL 15406 (1985)—§§ 3:74, 16:103
- Hill v. C.I.R., 8 B.T.A. 1277, 1927 WL 496 (B.T.A. 1927)—§§ 3:195, 3:198
- Hill v. Grissom, 299 F. 641, 4 A.F.T.R. (P-H) ¶ 4431 (E.D. N.C. 1924)—§ 6:65
- Hill v. U.S., 263 F.2d 885, 59-1 U.S. Tax Cas. (CCH) ¶ 11858, 3 A.F.T.R.2d 1817 (3d Cir. 1959)—§ 12:63
- Hillebrandt, Estate of v. C.I.R., T.C. Memo. 1986-560, T.C.M. (P-H) ¶ 86560, 52 T.C.M. (CCH) 1059, 1986 WL 21780 (1986)—§§ 3:61, 3:79
- Hillgren, Estate of v. C.I.R., T.C. Memo. 2004-46, T.C.M. (RIA) ¶ 2004-046, 87 T.C.M. (CCH) 1008 (2004)—§ 22:47
- Hill's Estate v. C.I.R., 229 F.2d 237, 56-1 U.S. Tax Cas. (CCH) ¶ 11584, 48 A.F.T.R. (P-H) ¶ 876 (2d Cir. 1956)—§§ 2:162, 2:194
- Hinds' Estate v. C. I. R., 11 T.C. 314, 1948 WL 264 (T.C. 1948)—§ 2:89
- Hinz, Estate of v. C.I.R., T.C. Memo. 2000-6, T.C.M. (RIA) ¶ 2000-006, 79 T.C.M. (CCH) 1289, 2000-1 U.S. Tax Cas. (CCH) ¶ 47838 (2000)—§ 9:29
- Hipp v. U.S., 72-1 U.S. Tax Cas. (CCH) ¶ 12824, 29 A.F.T.R.2d 72-1498, 1971 WL 480 (D.S.C. 1971)—§ 6:29
- Hockman v. U.S., 327 F. Supp. 332, 71-1 U.S. Tax Cas. (CCH) ¶ 12779, 27 A.F.T.R.2d 71-1834 (D. Md. 1971)—§ 16:52
- Hodgdon, Estate of v. Commissioner, T.C.M. (P-H) ¶ 52259, 11 T.C.M. (CCH) 898, 1952 WL 9764 (T.C. 1952)—§ 6:54
- Hodge, Estate of v. C. I. R., 2 T.C. 643, 1943 WL 55 (T.C. 1943)—§ 3:198
- Hoening, Estate of v. Commissioner of Internal Revenue, 66 T.C. 471, 1976 WL 3629 (1976)—§ 14:69
- Hoffman v. C. I. R., 2 T.C. 1160, 1943 WL 229 (T.C. 1943)—§ 3:191
- Hoffman v. McGinnes, 277 F.2d 598, 60-1 U.S. Tax Cas. (CCH) ¶ 11941, 5 A.F.T.R.2d 1904, 90 A.L.R.2d 405 (3d Cir. 1960)—§ 6:184
- Holbrook v. U.S., 575 F.2d 1288, 78-2 U.S. Tax Cas. (CCH) ¶ 13249, 42 A.F.T.R.2d 78-6419 (9th Cir. 1978)—§ 7:34
- Holl, Estate of v. C.I.R., 967 F.2d 1437, 92-2 U.S. Tax Cas. (CCH) ¶ 60104, 70

TABLE OF CASES

- A.F.T.R.2d 92-6191 (10th Cir. 1992)—  
§ 3:93
- Holl, Estate of v. C.I.R., 95 T.C. 566, Tax Ct.  
Rep. (CCH) 46999, Tax Ct. Rep. Dec. (P-H)  
95.39, 1990 WL 182230 (1990)—§ 3:4
- Holland, Estate of v. C.I.R., T.C. Memo. 1997-  
302, T.C.M. (RIA) ¶ 97302, 73 T.C.M.  
(CCH) 3236 (1997)—§ 16:41
- Holliday, Estate of v. Commissioner of Internal  
Revenue, T.C. Memo. 2016-51, T.C.M.  
(RIA) ¶ 2016-051, 111 T.C.M. (CCH) 1235  
(2016)—§ 22:47
- Holman v. C.I.R., 130 T.C. 170, Tax Ct. Rep.  
(CCH) 57455, Tax Ct. Rep. Dec. (RIA)  
130.12, 2008 WL 2189089 (2008)—  
§§ 3:158, 21:11, 21:12
- Holmes, Estate of v. C. I. R., T.C. Memo. 1991-  
477, T.C.M. ¶ 91477, 62 T.C.M. (CCH) 839,  
1991 WL 188869 (1991)—§§ 2:17, 2:24,  
2:111, 5:21
- Holtzman v. C.I.R., T.C. Memo. 1980-174,  
T.C.M. (P-H) ¶ 80174, 40 T.C.M. (CCH)  
350, 1980 WL 4020 (1980)—§ 3:297
- Honickman, Estate of v. Commissioner of  
Internal Revenue, 58 T.C. 132, 1972 WL  
2438 (1972)—§ 6:70
- Hooper v. C.I.R., 41 B.T.A. 114, 1940 WL 177  
(B.T.A. 1940)—§§ 2:36, 2:165
- Hoover v. C.I.R., 20 B.T.A. 906, 1930 WL 872  
(B.T.A. 1930)—§ 3:35
- Hoover, Estate of v. C.I.R., 69 F.3d 1044, 95-2  
U.S. Tax Cas. (CCH) ¶ 60217, 76  
A.F.T.R.2d 95-7305 (10th Cir. 1995)—  
§§ 5:28, 5:29, 22:6, 22:32
- Hoover, Estate of v. C.I.R., T.C. Memo. 1985-  
183, T.C.M. (P-H) ¶ 85183, 49 T.C.M.  
(CCH) 1239, 1985 WL 14810 (1985)—  
§§ 6:6, 6:35
- Hopkins v. Magruder, 122 F.2d 693, 41-2 U.S.  
Tax Cas. (CCH) ¶ 10094, 27 A.F.T.R. (P-H)  
¶ 898 (C.C.A. 4th Cir. 1941)—§§ 16:16,  
16:29
- Horlick v. Kuhl, 62 F. Supp. 168, 45-2 U.S. Tax  
Cas. (CCH) ¶ 10228, 34 A.F.T.R. (P-H) ¶  
239 (E.D. Wis. 1945)—§ 3:124
- Horner v. U. S., 202 Ct. Cl. 649, 485 F.2d 596,  
73-2 U.S. Tax Cas. (CCH) ¶ 12956, 33  
A.F.T.R.2d 74-1368 (1973)—§§ 2:125, 2:162
- Hornor, Estate of v. C.I.R., 44 B.T.A. 1136, 1941  
WL 41728 (B.T.A. 1941)—§§ 6:67, 7:18
- Horst v. C.I.R., 150 F.2d 1, 45-2 U.S. Tax Cas.  
(CCH) ¶ 10211, 33 A.F.T.R. (P-H) ¶ 1487  
(C.C.A. 9th Cir. 1945)—§ 13:3
- Horwith v. Commissioner of Internal Revenue,  
71 T.C. 932, 1979 WL 3730 (1979)—§ 3:98
- Houston, Estate of v. C.I.R., T.C. Memo. 1982-  
362, T.C.M. (P-H) ¶ 82362, 44 T.C.M.  
(CCH) 284, 1982 WL 10659 (1982)—§ 2:95
- Howard v. U.S., 40 F. Supp. 697, 41-2 U.S. Tax  
Cas. (CCH) ¶ 10092, 28 A.F.T.R. (P-H) ¶  
133 (E.D. La. 1941)—§ 4:14
- Howard, Estate of, T.C.M. (P-H) ¶ 43503, 1943  
WL 9323 (T.C. 1943)—§§ 6:18, 6:24, 6:50
- Howard, Estate of v. C.I.R., 910 F.2d 633, 90-2  
U.S. Tax Cas. (CCH) ¶ 60033, 66  
A.F.T.R.2d 90-5994 (9th Cir. 1990)—  
§ 6:191
- Howells v. Fox, 251 F.2d 94, 58-1 U.S. Tax Cas.  
(CCH) ¶ 11744, 1 A.F.T.R.2d 2075 (10th  
Cir. 1957)—§ 3:202
- Howell Turpentine Co. v. C. I. R., 6 T.C. 364,  
1946 WL 294 (T.C. 1946)—§ 3:300
- Hoyt v. U.S., 86 Ct. Cl. 19, 21 F. Supp. 353,  
37-2 U.S. Tax Cas. (CCH) ¶ 9581, 20  
A.F.T.R. (P-H) ¶ 475 (1937)—§ 12:65
- Hrobon v. C. I. R., 41 T.C. 476, 1964 WL 1272  
(T.C. 1964)—§ 17:167
- Hubbard, Estate of v. C. I. R., 26 T.C. 183, 1956  
WL 632 (T.C. 1956)—§ 6:16
- Hubbard's Estate v. C.I.R., 250 F.2d 492, 58-1  
U.S. Tax Cas. (CCH) ¶ 11734, 1 A.F.T.R.2d  
2061 (5th Cir. 1957)—§§ 2:158, 2:159
- Huber v. C.I.R., T.C. Memo. 2006-96, T.C.M.  
(RIA) ¶ 2006-096, 91 T.C.M. (CCH) 1132  
(2006)—§ 17:141
- Huddleston v. C.I.R., 100 T.C. 17, Tax Ct. Rep.  
(CCH) 48817, Tax Ct. Rep. Dec. (RIA)  
100.3, 1993 WL 4848 (1993)—§ 10:1
- Hudgins, Estate of v. C.I.R., 57 F.3d 1393, 95-2  
U.S. Tax Cas. (CCH) ¶ 60202, 76  
A.F.T.R.2d 95-5401 (5th Cir. 1995)—§ 5:79
- Hughan, Estate of v. C. I. R., T.C. Memo. 1991-  
275, T.C.M. ¶ 91275, 61 T.C.M. (CCH)  
2932, 1991 WL 102698 (1991)—§ 5:56
- Hughes v. C. I. R., T.C. Memo. 1992-438, T.C.M.  
(RIA) ¶ 92438, 64 T.C.M. (CCH) 366  
(1992)—§ 14:9
- Hughes v. Commissioner of Internal Revenue,  
104 F.2d 144, 39-2 U.S. Tax Cas. (CCH) ¶  
9538, 23 A.F.T.R. (P-H) ¶ 24 (C.C.A. 9th  
Cir. 1939)—§ 17:145
- Hughes, Estate of v. C.I.R., T.C. Memo. 2005-  
296, T.C.M. (RIA) ¶ 2005-296, 90 T.C.M.  
(CCH) 630 (2005)—§§ 2:9, 6:58
- Hull, Estate of v. C.I.R., 38 T.C. 512, 1962 WL  
1381 (T.C. 1962)—§ 4:24

## I

- Hulter v. C.I.R., 91 T.C. 371, Tax Ct. Rep. (CCH) 45014, Tax Ct. Rep. Dec. (P-H) 91.31, 1988 WL 88471 (1988)—§ 3:87
- Humphrey v. Commissioner, T.C.M. (P-H) ¶ 46004, 5 T.C.M. (CCH) 21, 1946 WL 6789 (T.C. 1946)—§ 3:90
- Hundley's Estate v. Commissioner of Internal Revenue, 52 T.C. 495, 1969 WL 1580 (T.C. 1969)—§ 14:45
- Hunt v. C.I.R., T.C. Memo. 1989-335, T.C.M. (P-H) ¶ 89335, 57 T.C.M. (CCH) 919, 1989 WL 75878 (1989)—§ 14:40
- Hunt v. C.I.R., 12 B.T.A. 396, 1928 WL 529 (B.T.A. 1928)—§§ 6:17, 17:1
- Hunter v. U.S., 597 F. Supp. 1293, 85-1 U.S. Tax Cas. (CCH) ¶ 13601, 55 A.F.T.R.2d 85-1558 (W.D. Pa. 1984)—§ 2:192
- Hunter v. U.S., 474 F. Supp. 763, 79-2 U.S. Tax Cas. (CCH) ¶ 13313, 44 A.F.T.R.2d 79-6181 (W.D. Mo. 1979)—§ 2:49
- Huntington, Estate of v. C.I.R., 36 B.T.A. 698, 1937 WL 404 (B.T.A. 1937)—§§ 3:60, 6:17, 6:24
- Huntington Nat. Bank, of Columbus, Ohio v. C.I.R., 13 T.C. 760, 1949 WL 97 (T.C. 1949)—§ 6:240
- Huntsman, Estate of v. Commissioner of Internal Revenue, 66 T.C. 861, 1976 WL 3635 (1976)—§ 2:57
- Hurd v. C.I.R., 160 F.2d 610, 47-1 U.S. Tax Cas. (CCH) ¶ 10546, 35 A.F.T.R. (P-H) ¶ 1014 (C.C.A. 1st Cir. 1947)—§ 2:212
- Hurd, Estate of v. C. I. R., 9 T.C. 681, 1947 WL 83 (T.C. 1947)—§ 11:29
- Hurford, Estate of v. C.I.R., T.C. Memo. 2008-278, T.C.M. (RIA) ¶ 2008-278, 96 T.C.M. (CCH) 422 (2008)—§ 22:47
- Huron Bldg. Co. v. C.I.R., 15 B.T.A. 1107, 1929 WL 866 (B.T.A. 1929)—§§ 3:47, 3:77
- Hutchings-Sealy Nat. Bank of Galveston v. C.I.R., 141 F.2d 422, 44-1 U.S. Tax Cas. (CCH) ¶ 10097, 32 A.F.T.R. (P-H) ¶ 414 (C.C.A. 5th Cir. 1944)—§ 16:21
- Hutchinson, Estate of v. C.I.R., 20 T.C. 749, 1953 WL 97 (T.C. 1953)—§ 2:67
- Hutson, Estate of v. C.I.R., 49 T.C. 495, 1968 WL 1438 (T.C. 1968)—§ 6:41
- Hyman v. Nunan, 143 F.2d 425, 44-2 U.S. Tax Cas. (CCH) ¶ 9387, 44-2 U.S. Tax Cas. (CCH) ¶ 10130, 32 A.F.T.R. (P-H) ¶ 982 (C.C.A. 2d Cir. 1944)—§ 17:1
- Hyman v. U.S., 187 F. Supp. 661, 60-2 U.S. Tax Cas. (CCH) ¶ 11971, 6 A.F.T.R.2d 6190 (S.D. N.Y. 1960)—§ 2:236
- Iacono, Estate of v. C.I.R., T.C. Memo. 1980-520, T.C.M. (P-H) ¶ 80520, 41 T.C.M. (CCH) 407, 1980 WL 3847 (1980)—§ 3:57
- Igleheart v. C.I.R., 28 B.T.A. 888, 1933 WL 140 (B.T.A. 1933)—§ 2:20
- Industrial Nat. Bank of Providence v. U.S., 187 F. Supp. 810, 60-2 U.S. Tax Cas. (CCH) ¶ 11972, 6 A.F.T.R.2d 6175 (D.R.I. 1960)—§ 6:241
- Industrial Trust Co. v. C.I.R., 165 F.2d 142, 48-1 U.S. Tax Cas. (CCH) ¶ 10593, 36 A.F.T.R. (P-H) ¶ 502, 1 A.L.R.2d 144 (C.C.A. 1st Cir. 1947)—§§ 2:181, 2:183, 2:226
- Industrial Trust Co. v. C.I.R., 151 F.2d 592, 45-2 U.S. Tax Cas. (CCH) ¶ 10231, 34 A.F.T.R. (P-H) ¶ 351, 169 A.L.R. 144 (C.C.A. 1st Cir. 1945)—§ 2:246
- Inman's Estate, In re, 203 F.2d 679, 53-1 U.S. Tax Cas. (CCH) ¶ 10894, 43 A.F.T.R. (P-H) ¶ 740 (2d Cir. 1953)—§ 2:226
- Iowa-Des Moines Nat. Bank v. U.S., 306 F. Supp. 320, 69-2 U.S. Tax Cas. (CCH) ¶ 12632, 24 A.F.T.R.2d 69-6098 (S.D. Iowa 1969)—§ 6:160
- IRS Announcement Relating to: Herbert, 2008-9 I.R.B. 483, 2008 WL 546168 (2008)—§ 3:125
- Irvine v. U.S., 936 F.2d 343, 91-2 U.S. Tax Cas. (CCH) ¶ 60074, 67 A.F.T.R.2d 91-1229 (8th Cir. 1991)—§ 14:94
- Irving Trust Co v. US, 129 F. Supp. 303, 54-2 U.S. Tax Cas. (CCH) ¶ 10968, 47 A.F.T.R. (P-H) ¶ 515 (S.D. N.Y. 1954)—§ 6:249
- Isaacs v. C. I. R., T.C. Memo. 1991-473, T.C.M. ¶ 91473, 62 T.C.M. (CCH) 827, 1991 WL 187966 (1991)—§ 3:284
- Ithaca Trust Co. v. U.S., 1929-1 C.B. 313, 279 U.S. 151, 49 S. Ct. 291, 73 L. Ed. 647, 1 U.S. Tax Cas. (CCH) ¶ 386, 7 A.F.T.R. (P-H) ¶ 8856 (1929)—§§ 3:4, 3:18, 3:22, 6:3, 6:69
- Iversen, Estate of v. C.I.R., 552 F.2d 977, 77-1 U.S. Tax Cas. (CCH) ¶ 13184, 39 A.F.T.R.2d 77-1643 (3d Cir. 1977)—§§ 6:73, 6:75
- Iversn, Estate of v. C.I.R., 65 T.C. 391, 1975 WL 3199 (1975)—§ 2:131
- Ivey v. C.I.R., T.C. Memo. 1983-273, T.C.M. (P-H) ¶ 83273, 46 T.C.M. (CCH) 172, 1983 WL 14252 (1983)—§ 3:59

## TABLE OF CASES

## J

- Jack ex rel. Blair, Estate of v. U.S., 54 Fed. Cl. 590, 2002-2 U.S. Tax Cas. (CCH) ¶ 60452, 90 A.F.T.R.2d 2002-7580 (2002)—§ 8:16
- Jackman v. C.I.R., 44 B.T.A. 704, 1941 WL 357 (B.T.A. 1941)—§ 17:173
- Jackson v. C.I.R., 18 B.T.A. 875, 1930 WL 775 (B.T.A. 1930)—§§ 6:16, 6:18
- Jackson v. U.S., 88-1 U.S. Tax Cas. (CCH) ¶ 13750, 71A A.F.T.R.2d 93-4982, 1987 WL 49365 (N.D. Tex. 1987)—§ 3:57
- Jackson v. U.S., 1964-2 C.B. 522, 376 U.S. 503, 84 S. Ct. 869, 11 L. Ed. 2d 871, 64-1 U.S. Tax Cas. (CCH) ¶ 12221, 13 A.F.T.R.2d 1859 (1964)—§§ 6:107, 6:153, 6:156, 6:160
- Jackson, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2021-48, T.C.M. (RIA) ¶ 2021-048, 121 T.C.M. (CCH) 1320 (2021)—§ 3:285
- Jackson, Estate of v. U.S., 408 F. Supp. 2d 209, 2005-2 U.S. Tax Cas. (CCH) ¶ 60513, 96 A.F.T.R.2d 2005-7279 (N.D. W. Va. 2005)—§ 6:290
- Jacobs v. C. I. R., T.C. Memo. 1974-73, T.C.M. (P-H) ¶ 74073, 33 T.C.M. (CCH) 379, 1974 WL 2587 (1974)—§ 9:28
- Jacobs v. C.I.R., 34 B.T.A. 594, 1936 WL 385 (B.T.A. 1936)—§§ 6:1, 6:65
- Jacobs v. C.I.R., 20 B.T.A. 529, 1930 WL 327 (B.T.A. 1930)—§ 3:77
- Jacobs v. Commissioner of Internal Revenue, 1929-2 C.B. 403, 34 F.2d 233, 1 U.S. Tax Cas. (CCH) ¶ 420, 7 A.F.T.R. (P-H) ¶ 9308 (C.C.A. 8th Cir. 1929)—§ 6:3
- Jacobs, Estate of v. C.I.R., 8 T.C. 1015, 1947 WL 234 (T.C. 1947)—§ 2:19
- Jacobson v. C.I.R., T.C. Memo. 1989-606, T.C.M. (P-H) ¶ 89606, 58 T.C.M. (CCH) 645, 1989 WL 131631 (1989)—§§ 3:71, 3:77
- Jacobson v. U.S., 78-2 U.S. Tax Cas. (CCH) ¶ 13256, 42 A.F.T.R.2d 78-6499, 1978 WL 4611 (D. Neb. 1978)—§ 16:34
- Jacoby, Estate of v. C.I.R., T.C. Memo. 1970-165, T.C.M. (P-H) ¶ 70165, 29 T.C.M. (CCH) 737, 1970 WL 1713 (1970)—§ 2:220
- Jaeger, Estate of v. C.I.R., 27 T.C. 863, 1957 WL 1157 (T.C. 1957)—§ 6:139
- Jalkut, Estate of v. C. I. R., 96 T.C. 675, Tax Ct. Rep. (CCH) 47310, Tax Ct. Rep. Dec. (P-H) 96.27, 1991 WL 64935 (1991)—§§ 2:209, 2:212
- James v. C.I.R., T.C. Memo. 1980-99, T.C.M. (P-H) ¶ 80099, 40 T.C.M. (CCH) 45, 1980 WL 3952 (1980)—§ 9:31
- James v. C.I.R., 148 F.2d 236, 45-1 U.S. Tax Cas. (CCH) ¶ 10187, 33 A.F.T.R. (P-H) ¶ 913 (C.C.A. 2d Cir. 1945)—§§ 3:124, 17:1, 17:134, 17:139
- James v. C. I. R., 3 T.C. 1260, 1944 WL 176 (T.C. 1944)—§ 17:134
- James v. U.S., 448 F. Supp. 177, 78-1 U.S. Tax Cas. (CCH) ¶ 13243, 42 A.F.T.R.2d 78-6401 (D. Neb. 1978)—§ 2:217
- James 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)—§ 2:117
- Jameson, Estate of v. C.I.R., 267 F.3d 366, 2001-2 U.S. Tax Cas. (CCH) ¶ 60420, 88 A.F.T.R.2d 2001-5922 (5th Cir. 2001)—§§ 21:4, 22:24
- Jameson, Estate of v. C.I.R., T.C. Memo. 1999-43, T.C.M. (RIA) ¶ 99043, 77 T.C.M. (CCH) 1383 (1999)—§ 22:24
- Janis v. Commissioner of Internal Revenue, 461 F.3d 1080, 2006-2 U.S. Tax Cas. (CCH) ¶ 50512, 98 A.F.T.R.2d 2006-6075 (9th Cir. 2006)—§ 5:6
- Jann, Estate of v. C. I. R., T.C. Memo. 1990-333, T.C.M. (P-H) ¶ 90333, 60 T.C.M. (CCH) 23, 1990 WL 89563 (1990)—§ 3:134
- Janos v. Commissioner, T.C.M. (P-H) ¶ 53003, 11 T.C.M. (CCH) 1211, 1952 WL 9859 (T.C. 1952)—§ 17:135
- Jelke, Estate of v. C.I.R., 507 F.3d 1317, 2007-2 U.S. Tax Cas. (CCH) ¶ 60552, 100 A.F.T.R.2d 2007-6694 (11th Cir. 2007)—§§ 22:23, 22:27
- Jelke, Estate of v. C.I.R., T.C. Memo. 2005-131, T.C.M. (RIA) ¶ 2005-131, 89 T.C.M. (CCH) 1397 (2005)—§§ 22:23, 22:27
- Jenard v. C. I. R., T.C. Memo. 1961-70, T.C.M. (P-H) ¶ 61070, 20 T.C.M. (CCH) 346, 1961 WL 378 (T.C. 1961)—§ 3:6
- Jenkins v. U.S., 428 F.2d 538, 70-1 U.S. Tax Cas. (CCH) ¶ 12677, 70-2 U.S. Tax Cas. (CCH) ¶ 12701, 25 A.F.T.R.2d 70-1578 (5th Cir. 1970)—§§ 2:237, 2:248, 2:269
- Jenner, Estate of v. C.I.R., T.C. Memo. 1977-54, T.C.M. (P-H) ¶ 77054, 36 T.C.M. (CCH) 241, 1977 WL 3359 (1977)—§ 3:182
- Jenner's Estate v. C. I. R., 577 F.2d 1100, 78-2 U.S. Tax Cas. (CCH) ¶ 13251, 42 A.F.T.R.2d 78-6422 (7th Cir. 1978)—§ 6:39
- Jennings v. Smith, 161 F.2d 74, 47-1 U.S. Tax

- Cas. (CCH) ¶ 10551, 35 A.F.T.R. (P-H) ¶ 1203 (C.C.A. 2d Cir. 1947)—§ 2:224
- Jennings, Estate of v. C.I.R., T.C. Memo. 1976-152, T.C.M. (P-H) ¶ 76152, 35 T.C.M. (CCH) 688, 1976 WL 3346 (1976)—§§ 3:40, 3:59
- Jennings, Estate of v. C.I.R., 10 T.C. 323, 1948 WL 147 (T.C. 1948)—§ 6:265
- Jensen, Estate of v. C.I.R., T.C. Memo. 2010-182, T.C.M. (RIA) ¶ 2010-182, 100 T.C.M. (CCH) 138 (2010)—§ 22:23
- Jephson, Estate of v. Commissioner of Internal Revenue, 81 T.C. 999, Tax Ct. Rep. (CCH) 40900, 1983 WL 14908 (1983)—§ 3:21
- Jerecki Mfg. Co. v. C.I.R., 12 B.T.A. 1165, 1928 WL 688 (B.T.A. 1928)—§ 3:82
- Jewett v. C. I. R., 1982-1 C.B. 142, 455 U.S. 305, 102 S. Ct. 1082, 71 L. Ed. 2d 170, 82-1 U.S. Tax Cas. (CCH) ¶ 13453, 49 A.F.T.R.2d 82-1470 (1982)—§§ 14:70, 14:94
- John Hancock Mut. Life Ins. Co. v. Helvering, 128 F.2d 745, 42-1 U.S. Tax Cas. (CCH) ¶ 10178, 29 A.F.T.R. (P-H) ¶ 711 (App. D.C. 1942)—§ 10:15
- Johnson v. U.S., 742 F.2d 137, 84-2 U.S. Tax Cas. (CCH) ¶ 13585, 54 A.F.T.R.2d 84-6498 (4th Cir. 1984)—§ 6:70
- Johnson v. U.S., 254 F. Supp. 73, 66-1 U.S. Tax Cas. (CCH) ¶ 12386, 17 A.F.T.R.2d 1403 (N.D. Tex. 1966)—§ 14:46
- Johnson, Estate of v. C.I.R., 718 F.2d 1303, 83-2 U.S. Tax Cas. (CCH) ¶ 13544, 52 A.F.T.R.2d 83-6465 (5th Cir. 1983)—§§ 2:16, 2:19
- Johnson, Estate of v. Commissioner, T.C.M. (P-H) ¶ 43264, 2 T.C.M. (CCH) 208, 1943 WL 8795 (T.C. 1943)—§§ 3:54, 3:88, 6:51
- Johnson, Estate of v. U.S., 941 F.2d 1318, 91-2 U.S. Tax Cas. (CCH) ¶ 60084, 68 A.F.T.R.2d 91-6049 (5th Cir. 1991)—§ 6:282
- Johnston, Estate of, T.C.M. (P-H) ¶ 43296, 1943 WL 9141 (T.C. 1943)—§ 2:216
- Johnstone, Estate of v. C.I.R., 19 T.C. 44, 1952 WL 58 (T.C. 1952)—§§ 6:85, 8:25
- Jolley v. U.S., 259 F. Supp. 315, 66-2 U.S. Tax Cas. (CCH) ¶ 12428, 18 A.F.T.R.2d 6308 (D.S.C. 1966)—§ 16:52
- Jones v. U.S., 424 F. Supp. 236, 76-2 U.S. Tax Cas. (CCH) ¶ 13160, 39 A.F.T.R.2d 77-1574 (E.D. Ill. 1976)—§ 6:61
- Jones, Estate of v. C.I.R., 116 T.C. 121, Tax Ct. Rep. Dec. (RIA) 116.11, 2001 WL 233964 (2001)—§§ 22:4, 22:25, 22:41, 22:43
- Jones, Estate of v. Commissioner of Internal Revenue, 56 T.C. 35, 1971 WL 2516 (1971)—§ 2:267
- Jordahl, Estate of v. Commissioner of Internal Revenue, 65 T.C. 92, 1975 WL 3067 (1975)—§§ 2:40, 2:42, 2:44, 2:47, 2:216, 2:257
- Jorgensen v. U.S., 138 Ct. Cl. 196, 152 F. Supp. 73, 57-1 U.S. Tax Cas. (CCH) ¶ 11698, 51 A.F.T.R. (P-H) ¶ 782 (1957)—§ 15:5
- Jorgensen, Estate of v. C.I.R., T.C. Memo. 2009-66, T.C.M. (RIA) ¶ 2009-066, 97 T.C.M. (CCH) 1328 (2009)—§§ 10:13, 22:47
- Joslin, Estate of, T.C.M. (P-H) P 46119, 1946 WL 7175 (T.C. 1946)—§ 3:124
- Joslyn, Estate of v. C.I.R., 566 F.2d 677, 78-1 U.S. Tax Cas. (CCH) ¶ 13227, 41 A.F.T.R.2d 78-1464 (9th Cir. 1977)—§ 6:39
- Juden, Estate of v. C.I.R., 865 F.2d 960, 89-1 U.S. Tax Cas. (CCH) ¶ 9142, 63 A.F.T.R.2d 89-595 (8th Cir. 1989)—§ 3:41
- Jung, Estate of v. C.I.R., T.C. Memo. 1990-5, T.C.M. (P-H) ¶ 90005, 58 T.C.M. (CCH) 1127, 1990 WL 87 (1990)—§ 3:98

## K

- Kahanic, Estate of v. C.I.R., T.C. Memo. 2012-81, T.C.M. (RIA) ¶ 2012-081, 103 T.C.M. (CCH) 1434 (2012)—§§ 2:56, 6:30
- Kahn, Estate of v. C.I.R., 125 T.C. 227, 37 Employee Benefits Cas. (BNA) 1396, Tax Ct. Rep. (CCH) 56195, Tax Ct. Rep. Dec. (RIA) 125.11, 2005 WL 3081656 (2005)—§ 3:308
- Kalil v. Enochs, 295 F.2d 467, 61-2 U.S. Tax Cas. (CCH) ¶ 9716, 8 A.F.T.R.2d 5650 (5th Cir. 1961)—§ 11:34
- Kamborian v. Commissioner of Internal Revenue, 56 T.C. 847, 1971 WL 2520 (1971)—§§ 3:167, 3:180
- Kaplan v. C. I. R., 43 T.C. 663, 1965 WL 1228 (T.C. 1965)—§ 3:26
- Kaplan v. U.S., 279 F. Supp. 709, 68-1 U.S. Tax Cas. (CCH) ¶ 9113, 21 A.F.T.R.2d 331 (D. Ariz. 1967)—§§ 3:10, 3:58
- Kaplin, Estate of v. C.I.R., T.C. Memo. 1987-337, T.C.M. (P-H) ¶ 87337, 53 T.C.M. (CCH) 1323, 1987 WL 49244 (1987)—§ 3:47
- Kaplin, Estate of v. C.I.R., 748 F.2d 1109, 85-1 U.S. Tax Cas. (CCH) ¶ 9127, 55 A.F.T.R.2d 85-311, 90 A.L.R. Fed. 395 (6th Cir. 1984)—§§ 3:77, 3:83
- Kaplun v. U.S., 436 F.2d 799, 71-1 U.S. Tax

TABLE OF CASES

- Cas. (CCH) ¶ 12735, 27 A.F.T.R.2d 71-1628 (2d Cir. 1971)—§§ 6:239, 16:88
- Kaplun v. U.S., 303 F. Supp. 733, 69-2 U.S. Tax Cas. (CCH) ¶ 12625, 24 A.F.T.R.2d 69-6095 (S.D. N.Y. 1969)—§ 6:241
- Karagheusian, Estate of v. C. I. R., 23 T.C. 806, 1955 WL 686 (T.C. 1955)—§§ 2:159, 2:226
- Karlson v. C.I.R., 74-2 U.S. Tax Cas. (CCH) ¶ 13014, 34 A.F.T.R.2d 74-6276, 1974 WL 718 (E.D. N.Y. 1974)—§ 3:263
- Katz v. C.I.R., 27 T.C. 783, 1957 WL 911 (T.C. 1957)—§ 16:66
- Katz, Estate of v. C.I.R., T.C. Memo. 2004-166, T.C.M. (RIA) ¶ 2004-166 (2004)—§ 6:124
- Katz, Estate of v. C.I.R., T.C. Memo. 1968-171, T.C.M. (P-H) ¶ 68171, 27 T.C.M. (CCH) 825, 1968 WL 1272 (T.C. 1968)—§ 3:124
- Kaufman v. C.I.R., 136 T.C. 294, Tax Ct. Rep. (CCH) 4025, Tax Ct. Rep. Dec. (RIA) 136.13, 2011 WL 1235307 (2011)—§ 16:102
- Kaufman v. C.I.R., 134 T.C. 182, Tax Ct. Rep. Dec. (RIA) 134.9, 2010 WL 1655513 (2010)—§ 16:102
- Kaufman 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)—§ 16:102
- Kaufman, Appeal of, 5 B.T.A. 31, 1926 WL 7 (B.T.A. 1926)—§ 6:7
- Keeter v. U.S., 461 F.2d 714, 72-1 U.S. Tax Cas. (CCH) ¶ 12839, 29 A.F.T.R.2d 72-1540 (5th Cir. 1972)—§ 2:262
- Keinath v. C. I. R., 480 F.2d 57, 73-1 U.S. Tax Cas. (CCH) ¶ 12928, 32 A.F.T.R.2d 73-6195 (8th Cir. 1973)—§ 14:94
- Keitel, Estate of v. C. I. R., T.C. Memo. 1990-416, T.C.M. (P-H) ¶ 90416, 60 T.C.M. (CCH) 425, 1990 WL 110219 (1990)—§§ 3:34, 3:77
- Keller v. U.S., 697 F.3d 238, 2012-2 U.S. Tax Cas. (CCH) ¶ 60653, 110 A.F.T.R.2d 2012-6061 (5th Cir. 2012)—§ 6:28
- Keller v. U.S., 2009-2 U.S. Tax Cas. (CCH) ¶ 60579, 104 A.F.T.R.2d 2009-6015, 2009 WL 2601611 (S.D. Tex. 2009)—§§ 6:24, 22:34, 22:47
- Keller, Estate of v. C.I.R., T.C. Memo. 1980-450, T.C.M. (P-H) ¶ 80450, 41 T.C.M. (CCH) 147, 1980 WL 4276 (1980)—§§ 2:92, 3:21
- Keller, Estate of v. C. I. R., 44 T.C. 851, 1965 WL 1210 (T.C. 1965)—§ 2:131
- Kellmann v. U.S., 286 F. Supp. 632, 68-1 U.S. Tax Cas. (CCH) ¶ 12518, 21 A.F.T.R.2d 1696 (E.D. Mo. 1968)—§ 6:153
- Kelly v. C.I.R., 19 T.C. 27, 1952 WL 261 (T.C. 1952)—§ 16:67
- Kelly v. C.I.R., 18 B.T.A. 1049, 1930 WL 814 (B.T.A. 1930)—§§ 3:35, 3:48
- Kelly v. Commissioner, T.C.M. (P-H) ¶ 49298, 8 T.C.M. (CCH) 1108, 1949 WL 7437 (T.C. 1949)—§ 17:143
- Kelly, Estate of v. C.I.R., T.C. Memo. 2012-73, T.C.M. (RIA) ¶ 2012-073, 103 T.C.M. (CCH) 1393 (2012)—§ 22:47
- Kelly, Estate of v. C. I. R., T.C. Memo. 1955-129, T.C.M. (P-H) ¶ 55129, 14 T.C.M. (CCH) 476, 1955 WL 272 (T.C. 1955)—§ 3:134
- Kenan v. Commissioner of Internal Revenue, 114 F.2d 217, 40-2 U.S. Tax Cas. (CCH) ¶ 9635, 25 A.F.T.R. (P-H) ¶ 607 (C.C.A. 2d Cir. 1940)—§ 6:127
- Kennedy, Appeal of, 4 B.T.A. 330, 1926 WL 372 (B.T.A. 1926)—§ 3:207
- Kennedy's Estate v. U.S., 302 F. Supp. 343, 69-2 U.S. Tax Cas. (CCH) ¶ 12622, 24 A.F.T.R.2d 69-6076 (D.S.C. 1969)—§ 6:107
- Kerckhoff v. C.I.R., T.C. Memo. 1987-299, T.C.M. (P-H) ¶ 87299, 53 T.C.M. (CCH) 1139, 1987 WL 40355 (1987)—§ 3:286
- Kerdolff, Estate of v. Commissioner of Internal Revenue, 57 T.C. 643, 1972 WL 2464 (1972)—§ 2:171
- Kernochnan v. U.S., 89 Ct. Cl. 507, 29 F. Supp. 860, 39-2 U.S. Tax Cas. (CCH) ¶ 9754, 23 A.F.T.R. (P-H) ¶ 955 (1939)—§ 2:114
- Kerr v. C.I.R., 292 F.3d 490, 2002-1 U.S. Tax Cas. (CCH) ¶ 60440, 89 A.F.T.R.2d 2002-2838 (5th Cir. 2002)—§ 22:41
- Kerr v. C.I.R., 113 T.C. 449, Tax Ct. Rep. Dec. (RIA) 113.30, 2000-1 U.S. Tax Cas. (CCH) ¶ 47816, 1999 WL 1247551 (1999)—§§ 2:45, 22:4, 22:34, 22:41, 22:42, 22:43
- Kerr v. U.S., 199 F. Supp. 447, 61-2 U.S. Tax Cas. (CCH) ¶ 12041, 8 A.F.T.R.2d 6091 (E.D. Va. 1961)—§ 6:61
- Kerr's Estate v. C.I.R., 174 F.2d 555, 49-1 U.S. Tax Cas. (CCH) ¶ 10718, 37 A.F.T.R. (P-H) ¶ 1479 (3d Cir. 1949)—§ 2:230
- Kessel, Estate of v. C.I.R., T.C. Memo. 2014-97, T.C.M. (RIA) ¶ 2014-097, 107 T.C.M. (CCH) 1482 (2014)—§§ 2:14, 3:23
- Khan, Estate of v. C.I.R., T.C. Memo. 1998-22, T.C.M. (RIA) ¶ 98022, 75 T.C.M. (CCH) 1597 (1998)—§ 8:15

- Kidd v. U.S., 451 F.2d 1026, 72-1 U.S. Tax Cas. (CCH) ¶ 12828, 28 A.F.T.R.2d 71-6273 (6th Cir. 1971)—§ 6:165
- Kieckhefer v. U.S., 142 F. Supp. 615, 56-2 U.S. Tax Cas. (CCH) ¶ 11618, 49 A.F.T.R. (P-H) ¶ 1860 (E.D. Wis. 1956)—§ 17:139
- Kihchel v. U.S., 105 F. Supp. 523, 52-2 U.S. Tax Cas. (CCH) ¶ 10868, 42 A.F.T.R. (P-H) ¶ 370 (W.D. Pa. 1952)—§ 2:102
- Killion, Estate of v. C.I.R., T.C. Memo. 1988-244, T.C.M. (P-H) ¶ 88244, 55 T.C.M. (CCH) 1004, 1988 WL 52652 (1988)—§ 5:79
- Kimbell v. U.S., 371 F.3d 257, 2004-1 U.S. Tax Cas. (CCH) ¶ 60486, 160 O.G.R. 545, 93 A.F.T.R.2d 2004-2400 (5th Cir. 2004)—§ 22:47
- Kincade, Estate of v. Commissioner of Internal Revenue, 69 T.C. 247, 1977 WL 3672 (1977)—§ 14:30
- King v. U.S., 379 U.S. 329, 85 S. Ct. 427, 13 L. Ed. 2d 315 (1964)—§ 10:3
- Kinney, Estate of v. C. I. R., 39 T.C. 728, 1963 WL 1458 (T.C. 1963)—§§ 2:12, 2:125
- Kinney's Estate v. Commissioner of Internal Revenue, 80 F.2d 568, 36-1 U.S. Tax Cas. (CCH) ¶ 9025, 17 A.F.T.R. (P-H) ¶ 81 (C.C.A. 9th Cir. 1935)—§ 2:6
- Kinsman Transit Co., Appeal of, 1 B.T.A. 552, 1925 WL 701 (B.T.A. 1925)—§ 3:277
- Kirkpatrick v. Sanders, 261 F.2d 480, 58-2 U.S. Tax Cas. (CCH) ¶ 11829, 2 A.F.T.R.2d 6418 (4th Cir. 1958)—§ 2:111
- Kirkwood, Estate of v. C.I.R., 23 B.T.A. 955, 1931 WL 157 (B.T.A. 1931)—§§ 2:19, 6:233
- Kisling v. C.I.R., 32 F.3d 1222, 94-2 U.S. Tax Cas. (CCH) ¶ 60176, 74 A.F.T.R.2d 94-7463 (8th Cir. 1994)—§§ 2:140, 2:209
- Kitchen, Estate of, T.C.M. (P-H) ¶ 44280, 1944 WL 7215 (T.C. 1944)—§ 2:204
- Kitchin, Estate of v. C.I.R., T.C. Memo. 1987-324, T.C.M. (P-H) ¶ 87324, 53 T.C.M. (CCH) 1275, 1987 WL 40382 (1987)—§ 2:171
- Kite, Estate of v. C.I.R., T.C. Memo. 2013-43, T.C.M. (RIA) ¶ 2013-043, 105 T.C.M. (CCH) 1277 (2013)—§§ 14:72, 14:76
- Kjar v. U.S., 177 F.2d 630, 49-2 U.S. Tax Cas. (CCH) ¶ 9456, 38 A.F.T.R. (P-H) ¶ 824 (5th Cir. 1949)—§ 20:40
- Klafter, Estate of v. C. I. R., T.C. Memo. 1973-230, T.C.M. (P-H) ¶ 73230, 32 T.C.M. (CCH) 1088, 1973 WL 2409 (1973)—§ 2:192
- Klauwer v. C.I.R., T.C. Memo. 2010-65, T.C.M. (RIA) ¶ 2010-065, 99 T.C.M. (CCH) 1254 (2010)—§ 21:17
- Kleemeier, Estate of v. Commissioner of Internal Revenue, 58 T.C. 241, 1972 WL 2469 (1972)—§ 2:283
- Kleine v. U.S., 539 F.2d 427, 76-2 U.S. Tax Cas. (CCH) ¶ 13158, 38 A.F.T.R.2d 76-6294 (5th Cir. 1976)—§ 12:39
- Kliban v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 13133, 37 A.F.T.R.2d 76-1567, 1976 WL 1044 (D. Conn. 1976)—§ 6:160
- Kline v. C I R, 130 F.2d 742, 42-2 U.S. Tax Cas. (CCH) ¶ 10204, 29 A.F.T.R. (P-H) ¶ 1178 (C.C.A. 3d Cir. 1942)—§ 17:134
- Kloppenber and Co. v. C.I.R., T.C. Memo. 1986-325, T.C.M. (P-H) ¶ 86325, 51 T.C.M. (CCH) 1607, 1986 WL 21531 (1986)—§ 3:73
- Klosterman, Estate of v. C.I.R., 32 F.3d 402, 94-2 U.S. Tax Cas. (CCH) ¶ 60172, 74 A.F.T.R.2d 94-7453 (9th Cir. 1994)—§§ 5:58, 5:63
- Klosterman, Estate of v. C. I. R., 99 T.C. 313, Tax Ct. Rep. (CCH) 48496, Tax Ct. Rep. Dec. (RIA) 99.16, 1992 WL 217491 (1992)—§§ 5:58, 5:63
- Klyce v. C.I.R., 41 B.T.A. 194, 1940 WL 185 (B.T.A. 1940)—§ 6:64
- Knapp v. C.I.R., T.C. Memo. 1977-389, T.C.M. (P-H) ¶ 77389, 36 T.C.M. (CCH) 1576, 1977 WL 3170 (1977)—§ 3:54
- Knappe v. U.S., 713 F.3d 1164, 2013-1 U.S. Tax Cas. (CCH) ¶ 50266, 2013-1 U.S. Tax Cas. (CCH) ¶ 60663, 111 A.F.T.R.2d 2013-1531 (9th Cir. 2013)—§ 9:30
- Knight v. C.I.R., 115 T.C. 506, Tax Ct. Rep. Dec. (RIA) 115.36, 2000 WL 1755284 (2000)—§ 22:42
- Knipp, Estate of v. C.I.R., 244 F.2d 436, 57-1 U.S. Tax Cas. (CCH) ¶ 9586, 57-1 U.S. Tax Cas. (CCH) ¶ 11693, 51 A.F.T.R. (P-H) ¶ 409 (4th Cir. 1957)—§ 3:175
- Knipp, Estate of v. C. I. R., 25 T.C. 153, 1955 WL 477 (T.C. 1955)—§ 2:45
- Knisley v. U.S., 901 F.2d 793, 90-2 U.S. Tax Cas. (CCH) ¶ 60037, 65 A.F.T.R.2d 90-1235 (9th Cir. 1990)—§ 2:37
- Knoell v. U.S., 236 F. Supp. 299, 64-2 U.S. Tax Cas. (CCH) ¶ 12274, 14 A.F.T.R.2d 6278 (W.D. Pa. 1964)—§ 3:71
- Koblick v. C.I.R., T.C. Memo. 2006-63, T.C.M. (RIA) ¶ 2006-063, 91 T.C.M. (CCH) 959 (2006)—§ 21:9

TABLE OF CASES

- Koch v. C.I.R., 28 B.T.A. 363, 1933 WL 66 (B.T.A. 1933)—§ 3:166
- Koehler v. Lewellyn, 44 F.2d 654, 9 A.F.T.R. (P-H) ¶ 431 (W.D. Pa. 1930)—§ 6:241
- Koester, Estate of v. C.I.R., T.C. Memo. 2002-82, T.C.M. (RIA) ¶ 2002-082, 83 T.C.M. (CCH) 1428 (2002)—§ 1:2
- Kohler v. C.I.R., T.C. Memo. 2006-152, T.C.M. (RIA) ¶ 2006-152, 92 T.C.M. (CCH) 48 (2006)—§§ 3:2, 3:125, 4:2
- Kohlsaat, Estate of v. C.I.R., T.C. Memo. 1997-212, T.C.M. (RIA) ¶ 97212, 73 T.C.M. (CCH) 2732 (1997)—§ 16:43
- Kolb, Estate of v. C. I. R., 5 T.C. 588, 1945 WL 48 (T.C. 1945)—§ 14:121
- Kolczynski, Estate of v. C.I.R., T.C. Memo. 2005-217, T.C.M. (RIA) ¶ 2005-217, 90 T.C.M. (CCH) 290 (2005)—§ 3:43
- Kolker, Estate of v. Commissioner of Internal Revenue, 80 T.C. 1082, Tax Ct. Rep. (CCH) 40146, 1983 WL 14841 (1983)—§ 16:30
- Kollsman, Estate of v. Commissioner of Internal Revenue, 777 Fed. Appx. 870, 2019-1 U.S. Tax Cas. (CCH) ¶ 60713, 123 A.F.T.R.2d 2019-2296 (9th Cir. 2019)—§ 3:271
- 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)—§ 3:271
- Koons v. C.I.R., T.C. Memo. 2013-94, T.C.M. (RIA) ¶ 2013-094, 105 T.C.M. (CCH) 1567 (2013)—§ 6:28
- Koons v. U.S., 315 F.2d 542, 63-1 U.S. Tax Cas. (CCH) ¶ 9379, 11 A.F.T.R.2d 1206 (9th Cir. 1963)—§ 3:5
- Kopperman, Estate of v. C.I.R., T.C. Memo. 1978-475, T.C.M. (P-H) ¶ 78475, 37 T.C.M. (CCH) 1849-24, 1978 WL 3230 (1978)—§ 3:109
- Korby, Estate of v. C.I.R., T.C. Memo. 2005-103, T.C.M. (RIA) ¶ 2005-103, 89 T.C.M. (CCH) 1150 (2005)—§§ 2:283, 22:47
- Krabbenhof v. C.I.R., 939 F.2d 529, 91-2 U.S. Tax Cas. (CCH) ¶ 60080, 68 A.F.T.R.2d 91-6021 (8th Cir. 1991)—§§ 3:201, 17:137
- Kraft v. C.I.R., T.C. Memo. 1969-232, T.C.M. (P-H) ¶ 69232, 28 T.C.M. (CCH) 1213, 1969 WL 1220 (T.C. 1969)—§ 14:30
- Kramer v. U.S., 186 Ct. Cl. 684, 406 F.2d 1363, 69-1 U.S. Tax Cas. (CCH) ¶ 9230, 69-1 U.S. Tax Cas. (CCH) ¶ 12585, 23 A.F.T.R.2d 69-1836 (1969)—§§ 2:134, 2:287
- Krapf v. U.S., 977 F.2d 1454, 92-2 U.S. Tax Cas. (CCH) ¶ 50537, 70 A.F.T.R.2d 92-5981 (Fed. Cir. 1992)—§§ 3:22, 17:139
- Krapf v. U.S., 977 F.2d (Fed. Cir. 1992)—§ 17:12
- Kraus, Estate of v. C.I.R., 875 F.2d 597, 89-1 U.S. Tax Cas. (CCH) ¶ 13808, 13 Fed. R. Serv. 3d 1432, 63 A.F.T.R.2d 89-1572 (7th Cir. 1989)—§ 6:167
- Krauss v. U. S., 140 F.2d 510, 44-1 U.S. Tax Cas. (CCH) ¶ 10094, 32 A.F.T.R. (P-H) ¶ 130 (C.C.A. 5th Cir. 1944)—§ 17:134
- Krauss v. U.S., 51 F. Supp. 388, 43-2 U.S. Tax Cas. (CCH) ¶ 10062, 31 A.F.T.R. (P-H) ¶ 680 (E.D. La. 1943)—§ 3:109
- Kregear v. C.I.R., T.C. Memo. 1987-258, T.C.M. (P-H) ¶ 87258, 53 T.C.M. (CCH) 869, 1987 WL 40322 (1987)—§ 3:21
- Kreher v. U.S., 314 F. Supp. 409, 70-1 U.S. Tax Cas. (CCH) ¶ 9331, 70-1 U.S. Tax Cas. (CCH) ¶ 12671, 25 A.F.T.R.2d 70-938 (M.D. Fla. 1970)—§ 6:43
- Krischer, Estate of v. C. I. R., T.C. Memo. 1973-172, T.C.M. (P-H) ¶ 73172, 32 T.C.M. (CCH) 821, 1973 WL 2360 (1973)—§ 2:43
- Kroloff v. U.S., 487 F.2d 334, 73-2 U.S. Tax Cas. (CCH) ¶ 12959, 33 A.F.T.R.2d 74-1389 (9th Cir. 1973)—§§ 2:60, 2:69
- Kropp v. C.I.R., T.C. Memo. 2000-148, T.C.M. (RIA) ¶ 2000-148, 79 T.C.M. (CCH) 1961 (2000)—§ 14:2
- Kruskal v. U.S., 178 F.2d 738, 50-1 U.S. Tax Cas. (CCH) ¶ 10748, 38 A.F.T.R. (P-H) ¶ 1215 (2d Cir. 1950)—§ 20:11
- Kubik v. C. I. R., T.C. Memo. 1974-62, T.C.M. (P-H) ¶ 74062, 33 T.C.M. (CCH) 302, 1974 WL 2121 (1974)—§ 12:19
- Kuckenberg v. C.I.R., T.C. Memo. 1960-281, T.C.M. (P-H) ¶ 60281, 19 T.C.M. (CCH) 1546, 1960 WL 1293 (T.C. 1960)—§§ 3:16, 3:29
- Kunz v. C.I.R., T.C. Memo. 1962-276, T.C.M. (P-H) ¶ 62276, 21 T.C.M. (CCH) 1454, 1962 WL 489 (T.C. 1962)—§ 3:21
- Kurz, Estate of v. C.I.R., T.C. Memo. 1994-221, T.C.M. (RIA) ¶ 94221, 67 T.C.M. (CCH) 2978 (1994)—§ 2:272
- Kurz, Estate of v. C.I.R., 101 T.C. 44, Tax Ct. Rep. (CCH) 49166, Tax Ct. Rep. Dec. (RIA) 101.3, 1993 WL 270973 (1993)—§§ 2:243, 2:272
- Kurz by First Nat. Bank of Chicago, Estate of v. C.I.R., 68 F.3d 1027, 95-2 U.S. Tax Cas.

- (CCH) ¶ 60215, 76 A.F.T.R.2d 95-7309 (7th Cir. 1995)—§ 2:272
- Kwiat v. C. I. R., T.C. Memo. 1992-433, T.C.M. (RIA) ¶ 92433, 64 T.C.M. (CCH) 327 (1992)—§ 3:30
- Kyle, Estate of v. C. I. R., 94 T.C. 829, Tax Ct. Rep. (CCH) 46637, Tax Ct. Rep. Dec. (P-H) 94.52, 1990 WL 77198 (1990)—§ 6:191
- L**
- Lahti v. C. I. R., 6 T.C. 7, 1946 WL 147 (T.C. 1946)—§ 14:45
- Laird v. U.S., 115 F. Supp. 931, 53-2 U.S. Tax Cas. (CCH) ¶ 10926, 44 A.F.T.R. (P-H) ¶ 712 (W.D. Wis. 1953)—§ 3:90
- Lake Shore Nat. Bank v. Coyle, 296 F. Supp. 412, 68-2 U.S. Tax Cas. (CCH) ¶ 12548, 22 A.F.T.R.2d 6102 (N.D. Ill. 1968)—§ 6:153
- Lamar v. Granger, 99 F. Supp. 17, 90 U.S.P.Q. 58, 51-2 U.S. Tax Cas. (CCH) ¶ 9386, 40 A.F.T.R. (P-H) ¶ 1246 (W.D. Pa. 1951)—§ 20:16
- Lambert v. U.S., 85-2 U.S. Tax Cas. (CCH) ¶ 13637, 56 A.F.T.R.2d 85-6575, 1985 WL 6405 (W.D. Va. 1985)—§§ 3:92, 3:95, 3:96
- La Meres, Estate of v. C.I.R., 98 T.C. 294, Tax Ct. Rep. (CCH) 48085, Tax Ct. Rep. Dec. (RIA) 98.24, 1992 WL 54258 (1992)—§§ 6:290, 9:29
- Lamport v. C.I.R., 28 B.T.A. 862, 1933 WL 136 (B.T.A. 1933)—§§ 6:17, 6:24
- Lamson's Estate v. U.S., 168 Ct. Cl. 33, 338 F.2d 376, 64-2 U.S. Tax Cas. (CCH) ¶ 12275, 14 A.F.T.R.2d 6276 (1964)—§§ 6:233, 6:243
- Land v. U.S., 187 F. Supp. 521, 60-2 U.S. Tax Cas. (CCH) ¶ 11970, 6 A.F.T.R.2d 6168 (S.D. Ala. 1960)—§§ 3:165, 3:166
- Lande, Estate of v. C.I.R., 21 T.C. 977, 1954 WL 417 (T.C. 1954)—§§ 6:8, 6:240
- Landorf v. U.S., 187 Ct. Cl. 99, 408 F.2d 461, 69-1 U.S. Tax Cas. (CCH) ¶ 12593, 23 A.F.T.R.2d 69-1876 (1969)—§§ 2:59, 2:68
- Lane v. U.S., 286 F.3d 723, 2002-1 U.S. Tax Cas. (CCH) ¶ 50372, 2002-1 U.S. Tax Cas. (CCH) ¶ 60437, 89 A.F.T.R.2d 2002-2026 (4th Cir. 2002)—§ 14:10
- Lang v. C.I.R., T.C. Memo. 2010-286, T.C.M. (RIA) ¶ 2010-286, 100 T.C.M. (CCH) 603 (2010)—§ 16:10
- Lang v. C.I.R., 32 B.T.A. 527, 1935 WL 200 (B.T.A. 1935)—§ 6:84
- Lang v. U. S., 356 F. Supp. 546, 73-1 U.S. Tax Cas. (CCH) ¶ 12922, 31 A.F.T.R.2d 73-1458 (S.D. Iowa 1973)—§ 2:93
- Lang, Estate of, 613 F.2d 770, 80-1 U.S. Tax Cas. (CCH) ¶ 13340, 45 A.F.T.R.2d 80-1756 (9th Cir. 1980)—§§ 6:67, 7:16, 14:46
- Langer, Estate of v. C.I.R., T.C. Memo. 2006-232, T.C.M. (RIA) ¶ 2006-232, 92 T.C.M. (CCH) 376 (2006)—§ 3:66
- Langfitt v. U.S., 321 F. Supp. 360, 71-1 U.S. Tax Cas. (CCH) ¶ 12733, 27 A.F.T.R.2d 71-1632 (W.D. Pa. 1970)—§ 6:240
- Lang's Estate v. Commissioner of Internal Revenue, 97 F.2d 867, 38-2 U.S. Tax Cas. (CCH) ¶ 9403, 21 A.F.T.R. (P-H) ¶ 596 (C.C.A. 9th Cir. 1938)—§ 6:13
- Lanigan, Estate of v. C. I. R., 45 T.C. 247, 1965 WL 1270 (T.C. 1965)—§ 2:261
- Lappo v. C.I.R., T.C. Memo. 2003-258, T.C.M. (RIA) ¶ 2003-258, 86 T.C.M. (CCH) 333 (2003)—§ 22:49
- Larkin, Estate of v. C.I.R., 13 T.C. 173, 1949 WL 31 (T.C. 1949)—§§ 6:7, 6:17
- Larzelere, Estate of v. C.I.R., T.C. Memo. 1954-35, T.C.M. (P-H) ¶ 54146, 13 T.C.M. (CCH) 453, 1954 WL 77 (T.C. 1954)—§ 6:24
- Lasarzig v. C.I.R., T.C. Memo. 1999-307, T.C.M. (RIA) ¶ 99307, 78 T.C.M. (CCH) 448 (1999)—§ 6:44
- Latta v. C.I.R., 212 F.2d 164, 54-1 U.S. Tax Cas. (CCH) ¶ 10940, 45 A.F.T.R. (P-H) ¶ 1394 (3d Cir. 1954)—§§ 14:102, 14:121
- Lauder, Estate of v. C.I.R., T.C. Memo. 1994-527, T.C.M. (RIA) ¶ 94527, 68 T.C.M. (CCH) 985 (1994)—§ 3:180
- Lauder, Estate of v. C.I.R., T.C. Memo. 1992-736, T.C.M. (RIA) ¶ 92736, 64 T.C.M. (CCH) 1643 (1992)—§§ 3:167, 3:168, 3:177
- Laughinghouse v. Commissioner of Internal Revenue, 80 T.C. 425, Tax Ct. Rep. (CCH) 39910, 1983 WL 14799 (1983)—§ 17:136
- Laurin's Estate v. C. I. R., 645 F.2d 8, 81-1 U.S. Tax Cas. (CCH) ¶ 13398, 47 A.F.T.R.2d 81-1622 (6th Cir. 1981)—§ 6:161
- Law, Estate of v. C.I.R., T.C. Memo. 1964-257, T.C.M. (P-H) ¶ 64257, 23 T.C.M. (CCH) 1554, 1964 WL 1063 (T.C. 1964)—§§ 2:24, 2:99, 2:100, 6:54
- Lawton v. C.I.R., 16 T.C. 725, 1951 WL 125 (T.C. 1951)—§ 11:31
- Lazar, Estate of v. Commissioner of Internal Revenue, 58 T.C. 543, 1972 WL 2476 (1972)—§ 6:53

TABLE OF CASES

- League of Women Voters of U.S. v. U.S., 148 Ct. Cl. 561, 180 F. Supp. 379, 60-1 U.S. Tax Cas. (CCH) ¶ 11924, 5 A.F.T.R.2d 1854 (1960)—§ 6:240
- Learner v. C.I.R., T.C. Memo. 1983-122, T.C.M. (P-H) ¶ 83122, 45 T.C.M. (CCH) 922, 1983 WL 14295 (1983)—§§ 3:21, 3:89
- Lebowitz v. C. I. R., T.C. Memo. 1991-344, T.C.M. ¶ 91344, 62 T.C.M. (CCH) 249, 1991 WL 137866 (1991)—§ 3:94
- Le Caer, Estate of v. C.I.R., 135 T.C. 288, Tax Ct. Rep. (CCH) 58321, Tax Ct. Rep. Dec. (RIA) 135.14, 2010 WL 3489408 (2010)—§ 7:27
- Leder, Estate of v. C.I.R., 893 F.2d 237, 90-1 U.S. Tax Cas. (CCH) ¶ 60001, 65 A.F.T.R.2d 90-1173 (10th Cir. 1989)—§§ 2:48, 2:141
- Lee, Estate of v. C.I.R., T.C. Memo. 2007-371, T.C.M. (RIA) ¶ 2007-371, 94 T.C.M. (CCH) 604 (2007)—§ 6:101
- Lee, Estate of v. C. I. R., 33 T.C. 1064, 1960 WL 1109 (T.C. 1960)—§ 2:165
- Lee, Estate of v. C. I. R., 11 T.C. 141, 1948 WL 26 (T.C. 1948)—§§ 6:13, 6:41
- Lee, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2021-92, T.C.M. (RIA) ¶ 2021-092, 122 T.C.M. (CCH) 91 (2021)—§ 10:3
- Lee, Estate of v. Commissioner of Internal Revenue, 69 T.C. 860, 1978 WL 3312 (1978)—§ 3:131
- Leewitz v. U.S., 110 Ct. Cl. 645, 75 F. Supp. 312, 48-1 U.S. Tax Cas. (CCH) ¶ 10598, 36 A.F.T.R. (P-H) ¶ 1207 (1948)—§§ 6:17, 6:24, 6:93
- LeFrak v. C.I.R., T.C. Memo. 1993-526, T.C.M. (RIA) ¶ 93526, 66 T.C.M. (CCH) 1297 (1993)—§§ 22:5, 22:7
- Legallet v. C.I.R., 41 B.T.A. 294, 1940 WL 199 (B.T.A. 1940)—§ 3:188
- Lehigh Bldg. Corp. v. C.I.R., 7 B.T.A. 460, 1927 WL 602 (B.T.A. 1927)—§ 3:203
- Lehman v. Commissioner of Internal Revenue, 109 F.2d 99, 40-1 U.S. Tax Cas. (CCH) ¶ 9198, 24 A.F.T.R. (P-H) ¶ 198 (C.C.A. 2d Cir. 1940)—§ 2:194
- Lehman v. U.S., 448 F.2d 1318, 71-2 U.S. Tax Cas. (CCH) ¶ 12806, 28 A.F.T.R.2d 71-6257 (5th Cir. 1971)—§§ 2:228, 2:247
- Leichter, Estate of v. C.I.R., T.C. Memo. 2003-66, T.C.M. (RIA) ¶ 2003-066, 85 T.C.M. (CCH) 991 (2003)—§ 3:3
- Leigh v. Commissioner of Internal Revenue, 72 T.C. 1105, 1979 WL 3762 (1979)—§ 10:5
- Lemann, Estate of v. U.S., 94-1 U.S. Tax Cas. (CCH) ¶ 60159, 73 A.F.T.R.2d 94-2345, 1994 WL 80887 (E.D. La. 1994)—§ 3:291
- Lenheim, Estate of v. C. I. R., T.C. Memo. 1990-403, T.C.M. (P-H) ¶ 90403, 60 T.C.M. (CCH) 356, 1990 WL 107509 (1990)—§§ 3:101, 14:40
- Lentz v. C.I.R., 28 T.C. 1157, 1957 WL 622 (T.C. 1957)—§ 3:31
- Leon H. Perlin Co., Inc. v. C.I.R., T.C. Memo. 1993-79, T.C.M. (RIA) ¶ 93079, 65 T.C.M. (CCH) 2013 (1993)—§ 3:198
- Leoni, Estate of v. Commissioner, T.C.M. (P-H) ¶ 48213, 7 T.C.M. (CCH) 759, 1948 WL 7099 (T.C. 1948)—§ 2:24
- Leopold v. U.S., 510 F.2d 617, 75-1 U.S. Tax Cas. (CCH) ¶ 13053, 35 A.F.T.R.2d 75-1588 (9th Cir. 1975)—§ 2:226
- Leopold v. U.S., 72-1 U.S. Tax Cas. (CCH) ¶ 12837, 29 A.F.T.R.2d 72-1518, 1972 WL 422 (C.D. Cal. 1972)—§ 6:29
- Lepoutre, Estate of v. Commissioner of Internal Revenue, 62 T.C. 84, 1974 WL 2612 (1974)—§ 2:89
- Leser v. C.I.R., 17 B.T.A. 266, 1929 WL 178 (B.T.A. 1929)—§ 3:90
- Lester v. Commissioner, T.C.M. (P-H) ¶ 43121, 1 T.C.M. (CCH) 758, 1943 WL 8206 (T.C. 1943)—§§ 13:6, 14:1
- Lester v. U. S., 92 Ct. Cl. 176, 35 F. Supp. 535, 40-2 U.S. Tax Cas. (CCH) ¶ 9764, 26 A.F.T.R. (P-H) ¶ 90 (1940)—§ 14:40
- Lester, Estate of v. Commissioner of Internal Revenue, 57 T.C. 503, 1972 WL 2478 (1972)—§ 6:78
- Lettice v. U.S., 237 F. Supp. 123, 65-1 U.S. Tax Cas. (CCH) ¶ 12281, 15 A.F.T.R.2d 1286 (S.D. Cal. 1964)—§ 2:170
- Letts, Estate of v. C.I.R., 109 T.C. 290, Tax Ct. Rep. (CCH) 52368, Tax Ct. Rep. Dec. (RIA) 109.15, 1997 WL 727721 (1997)—§§ 6:108, 6:110, 6:111
- Leubuscher v. Commissioner of Internal Revenue, 54 F.2d 998, 3 U.S. Tax Cas. (CCH) ¶ 857, 10 A.F.T.R. (P-H) ¶ 1019 (C.C.A. 2d Cir. 1932)—§ 6:241
- Levenson's Estate v. C.I.R., 282 F.2d 581, 60-2 U.S. Tax Cas. (CCH) ¶ 11969, 6 A.F.T.R.2d 6153 (3d Cir. 1960)—§ 3:124
- Levey v. Smith, 103 F.2d 643, 39-1 U.S. Tax Cas. (CCH) ¶ 9458, 22 A.F.T.R. (P-H) ¶

- 1103 (C.C.A. 7th Cir. 1939)—§§ 6:238, 6:241
- Levin v. C.I.R., 986 F.2d 91, 93-1 U.S. Tax Cas. (CCH) ¶ 60128, 71 A.F.T.R.2d 93-2167 (4th Cir. 1993)—§§ 7:1, 7:23
- Levin, Estate of v. C.I.R., 90 T.C. 723, Tax Ct. Rep. (CCH) 44706, Tax Ct. Rep. Dec. (P-H) 90.46, 1988 WL 33877 (1988)—§ 2:134
- Levine, Estate of, 526 F.2d 717, 76-1 U.S. Tax Cas. (CCH) ¶ 13115, 37 A.F.T.R.2d 76-1493 (2d Cir. 1975)—§§ 16:16, 16:64
- Levine, Estate of v. C.I.R., T.C. Memo. 1968-54, T.C.M. (P-H) ¶ 68054, 27 T.C.M. (CCH) 284, 1968 WL 1173 (T.C. 1968)—§ 3:200
- Levine, Estate of v. Commissioner of Internal Revenue, Tax Ct. Rep. Dec. (RIA) 158.2, 2022 WL 591906 (T.C. 2022)—§ 2:181
- Levy, Estate of v. C.I.R., T.C. Memo. 1983-453, T.C.M. (P-H) ¶ 83453, 46 T.C.M. (CCH) 910, 1983 WL 14435 (1983)—§§ 2:194, 2:196
- Levy, Estate of v. Commissioner of Internal Revenue, 70 T.C. 873, 1978 WL 3314 (1978)—§ 2:57
- Lewellyn v. Frick, 268 U.S. 238, 45 S. Ct. 487, 69 L. Ed. 934, 1 U.S. Tax Cas. (CCH) ¶ 133, 5 A.F.T.R. (P-H) ¶ 5383 (1925)—§ 1:2
- Lewis v. Bowers, 19 F. Supp. 745, 37-2 U.S. Tax Cas. (CCH) ¶ 9325, 20 A.F.T.R. (P-H) ¶ 7 (S.D. N.Y. 1937)—§ 6:17
- Lewis v. Reynolds, 1932-1 C.B. 130, 284 U.S. 281, 52 S. Ct. 145, 76 L. Ed. 293, 3 U.S. Tax Cas. (CCH) ¶ 856, 10 A.F.T.R. (P-H) ¶ 773 (1932)—§ 12:16
- Lewis v. U. S., 202 Ct. Cl. 829, 485 F.2d 606, 73-2 U.S. Tax Cas. (CCH) ¶ 12954, 33 A.F.T.R.2d 74-1374 (1973)—§ 13:4
- Lexington Realty Co. v. C.I.R., 12 B.T.A. 850, 1928 WL 641 (B.T.A. 1928)—§ 3:77
- Lichter Foundation, Inc. v. Welch, 269 F.2d 142, 59-2 U.S. Tax Cas. (CCH) ¶ 9571, 2 Fed. R. Serv. 2d 816, 4 A.F.T.R.2d 5123 (6th Cir. 1959)—§ 20:27
- Lidbury, Estate of v. C.I.R., 800 F.2d 649, 86-2 U.S. Tax Cas. (CCH) ¶ 13688, 58 A.F.T.R.2d 86-6365 (7th Cir. 1986)—§ 14:39
- Liebmann, Estate of, T.C.M. (P-H) P 44110, 1944 WL 7066 (T.C. 1944)—§ 2:166
- Lifo; Price Indexes; Department Stores, 1996-2 C.B. 41, Rev. Rul. 96-50, 1996 WL 586820 (1996)—§ 16:14
- Liftin, Estate of v. U.S., 754 F.3d 975, 2014-1 U.S. Tax Cas. (CCH) ¶ 60678, 113 A.F.T.R.2d 2014-2462 (Fed. Cir. 2014)—§ 9:31
- Liljestrand v. C.I.R., T.C. Memo. 2011-259, T.C.M. (RIA) ¶ 2011-259, 102 T.C.M. (CCH) 440 (2011)—§ 22:47
- Lina Joachim, Estate of, 22 T.C. 875, 1954 WL 684 (T.C. 1954)—§ 8:48
- Lincoln v. U.S., 65 Ct. Cl. 198, 6 A.F.T.R. (P-H) ¶ 7441, 1928 WL 2963 (1928)—§ 2:17
- Lincoln, Estate of v. Commissioner, T.C.M. (P-H) ¶ 42685, 1 T.C.M. (CCH) 326, 1942 WL 9597 (T.C. 1942)—§§ 3:198, 3:207
- Lindberg v. U.S., 164 F.3d 1312, 99-1 U.S. Tax Cas. (CCH) ¶ 60334, 83 A.F.T.R.2d 99-444 (10th Cir. 1999)—§ 6:61
- Lindberg v. U.S., 927 F. Supp. 1401, 96-2 U.S. Tax Cas. (CCH) ¶ 60239, 78 A.F.T.R.2d 96-5392 (D. Colo. 1996)—§ 6:249
- Linde, Estate of v. Commissioner, T.C.M. (P-H) ¶ 49296, 8 T.C.M. (CCH) 1102, 1949 WL 7443 (T.C. 1949)—§ 3:98
- Lindemood v. C. I. R., 566 F.2d 646, 78-1 U.S. Tax Cas. (CCH) ¶ 9198, 41 A.F.T.R.2d 78-491 (9th Cir. 1977)—§§ 9:18, 18:21
- Linderme, Estate of v. Commissioner of Internal Revenue, 52 T.C. 305, 1969 WL 1616 (T.C. 1969)—§ 2:171
- Lindsey, Matter of Estate of, 309 Ark. 596, 832 S.W.2d 808 (1992)—§ 6:173
- Lingo v. C.I.R., T.C. Memo. 1954-31, T.C.M. (P-H) ¶ 54145, 13 T.C.M. (CCH) 436, 1954 WL 73 (T.C. 1954)—§§ 3:124, 17:6, 17:176
- Linton v. U.S., 630 F.3d 1211, 2011-1 U.S. Tax Cas. (CCH) ¶ 60611, 107 A.F.T.R.2d 2011-565 (9th Cir. 2011)—§§ 21:11, 21:12
- Linton v. U.S., 638 F. Supp. 2d 1277, 2009-2 U.S. Tax Cas. (CCH) ¶ 60575, 104 A.F.T.R.2d 2009-5176 (W.D. Wash. 2009)—§§ 21:11, 21:17
- Lio v. C.I.R., 85 T.C. 56, Tax Ct. Rep. (CCH) 42249, 1985 WL 15372 (1985)—§ 3:4
- Lionel Weil, Deceased, Henry Weil and Wachovia Bank & Trust Company, Executors, Petitioners, Estate of v. Commissioner of Internal Revenue, Respondent, 22 T.C. 1267, 1954 WL 31 (T.C. 1954)—§ 3:166
- Lippert v. C.I.R., 184 F.2d 672, 50-2 U.S. Tax Cas. (CCH) ¶ 10790, 39 A.F.T.R. (P-H) ¶ 1095 (8th Cir. 1950)—§ 14:16
- Lippert v. C. I. R., 11 T.C. 783, 1948 WL 84 (T.C. 1948)—§ 17:143
- Lippincott v. C.I.R., 27 B.T.A. 735, 1933 WL 220 (B.T.A. 1933)—§§ 3:35, 3:47

TABLE OF CASES

- Litchfield, Estate of v. C.I.R., T.C. Memo. 2009-21, T.C.M. (RIA) ¶ 2009-021, 97 T.C.M. (CCH) 1079 (2009)—§ 22:28
- Littick, Estate of v. C. I. R., 31 T.C. 181, 1958 WL 909 (T.C. 1958)—§ 3:173
- Little, Estate of, 87 T.C. 599, Tax Ct. Rep. (CCH) 43339, 1986 WL 22019 (1986)—§ 2:247
- Little, Estate of v. C.I.R., T.C. Memo. 1982-26, T.C.M. (P-H) ¶ 82026, 43 T.C.M. (CCH) 319, 1982 WL 10328 (1982)—§ 3:131
- Livermore, Estate of v. C.I.R., T.C. Memo. 1988-503, T.C.M. (P-H) ¶ 88503, 56 T.C.M. (CCH) 525, 1988 WL 107450 (1988)—§ 3:97
- Livingston v. C.I.R., T.C. Memo. 1966-49, T.C.M. (P-H) ¶ 66049, 25 T.C.M. (CCH) 277, 1966 WL 1291 (T.C. 1966)—§ 3:87
- Lloyd, Estate of v. C.I.R., T.C. Memo. 1996-30, T.C.M. (RIA) ¶ 96030, 71 T.C.M. (CCH) 1903 (1996)—§ 3:36
- Lloyd, Estate of v. C.I.R., 24 T.C. 624, 1955 WL 603 (T.C. 1955)—§ 6:251
- Lloyd A. Fry Roofing Co. v. C.I.R., T.C. Memo. 1970-298, T.C.M. (P-H) ¶ 70298, 29 T.C.M. (CCH) 1382, 1970 WL 1826 (1970)—§ 3:82
- Lober v. U.S., 346 U.S. 335, 74 S. Ct. 98, 98 L. Ed. 15, 53-2 U.S. Tax Cas. (CCH) ¶ 10922, 44 A.F.T.R. (P-H) ¶ 467 (1953)—§§ 2:214, 2:220
- Lockard v. C.I.R., 166 F.2d 409, 48-1 U.S. Tax Cas. (CCH) ¶ 10604, 36 A.F.T.R. (P-H) ¶ 784 (C.C.A. 1st Cir. 1948)—§ 17:1
- Lockard v. C. I. R., 7 T.C. 1151, 1946 WL 319 (T.C. 1946)—§ 17:165
- Lockett, Estate of v. C.I.R., T.C. Memo. 2012-123, T.C.M. (RIA) ¶ 2012-123, 103 T.C.M. (CCH) 1671 (2012)—§§ 14:11, 22:50
- Lockhart, Estate of v. C.I.R., 46 B.T.A. 426, 1942 WL 217 (B.T.A. 1942)—§ 17:174
- Lockie, Estate of v. C.I.R., 21 T.C. 64, 1953 WL 171 (T.C. 1953)—§§ 2:23, 8:40
- Loetscher v. Burnet, 46 F.2d 835, 9 A.F.T.R. (P-H) ¶ 832 (App. D.C. 1931)—§ 6:24
- Loetscher v. C.I.R., 14 B.T.A. 228, 1928 WL 48 (B.T.A. 1928)—§ 6:24
- Lohman, Estate of, T.C.M. (P-H) ¶ 47271, 1947 WL 8159 (T.C. 1947)—§§ 6:7, 6:24
- Lomb v. Sugden, 82 F.2d 166, 36-1 U.S. Tax Cas. (CCH) ¶ 9158, 17 A.F.T.R. (P-H) ¶ 582 (C.C.A. 2d Cir. 1936)—§ 3:166
- Lopes, Estate of v. C.I.R., T.C. Memo. 1999-225, T.C.M. (RIA) ¶ 99225, 78 T.C.M. (CCH) 46 (1999)—§ 3:108
- Love, Estate of v. C.I.R., 923 F.2d 335, 91-1 U.S. Tax Cas. (CCH) ¶ 60056, 67 A.F.T.R.2d 91-1171 (4th Cir. 1991)—§§ 6:14, 6:20, 6:43
- Love, Estate of v. C.I.R., T.C. Memo. 1989-470, T.C.M. (P-H) ¶ 89470, 57 T.C.M. (CCH) 1479, 1989 WL 99436 (1989)—§ 6:39
- Loveland, Estate of v. C.I.R., 13 T.C. 5, 1949 WL 17 (T.C. 1949)—§ 2:133
- Lovering v. U.S., 318 F. Supp. 215, 70-2 U.S. Tax Cas. (CCH) ¶ 12704, 26 A.F.T.R.2d 70-6037 (S.D. N.Y. 1970)—§§ 2:131, 6:72
- Low, Estate of v. C. I. R., 2 T.C. 1114, 1943 WL 98 (T.C. 1943)—§ 3:203
- Lowe v. U.S., 77-2 U.S. Tax Cas. (CCH) ¶ 13200, 40 A.F.T.R.2d 77-6200, 1977 WL 1274 (D. Kan. 1977)—§ 3:63
- Loyd v. U.S., 139 Ct. Cl. 626, 153 F. Supp. 416, 57-2 U.S. Tax Cas. (CCH) ¶ 9837, 52 A.F.T.R. (P-H) ¶ 201 (1957)—§ 6:24
- Lucas v. Alexander, 1929-2 C.B. 273, 279 U.S. 573, 49 S. Ct. 426, 73 L. Ed. 851, 1 U.S. Tax Cas. (CCH) ¶ 403, 7 A.F.T.R. (P-H) ¶ 8871, 61 A.L.R. 906 (1929)—§ 17:174
- Lucas, In re Estate of, 97 F.3d 1401, 96-2 U.S. Tax Cas. (CCH) ¶ 60247, 78 A.F.T.R.2d 96-6911 (11th Cir. 1996)—§ 5:79
- Luce v. U.S., 444 F. Supp. 347, 78-1 U.S. Tax Cas. (CCH) ¶ 13230, 41 A.F.T.R.2d 78-1494 (W.D. Mo. 1977)—§§ 6:51, 6:52
- Ludwick v. C.I.R., T.C. Memo. 2010-104, T.C.M. (RIA) ¶ 2010-104, 99 T.C.M. (CCH) 1424 (2010)—§ 17:103
- Lueders' Estate, In re, 164 F.2d 128, 47-2 U.S. Tax Cas. (CCH) ¶ 10576, 36 A.F.T.R. (P-H) ¶ 233 (C.C.A. 3d Cir. 1947)—§ 2:194
- Luehrmann's Estate v. C.I.R., 287 F.2d 10, 61-1 U.S. Tax Cas. (CCH) ¶ 11994, 7 A.F.T.R.2d 1735 (8th Cir. 1961)—§ 6:296
- Lumpkin's Estate, In re, 474 F.2d 1092, 73-1 U.S. Tax Cas. (CCH) ¶ 12909, 31 A.F.T.R.2d 73-1381 (5th Cir. 1973)—§§ 2:59, 2:121
- Lunken, Estate of, T.C.M. (P-H) P 45203, 1945 WL 7426 (T.C. 1945)—§§ 3:109, 17:142
- Lurie, Estate of, T.C. Memo. 2004-19, T.C.M. (RIA) ¶ 2004-019, 87 T.C.M. (CCH) 830 (2004)—§ 6:144
- Luton, Estate of v. C.I.R., T.C. Memo. 1994-539, T.C.M. (RIA) ¶ 94539, 68 T.C.M. (CCH) 1044 (1994)—§ 3:198
- Lyddon & Co. v. U.S., 141 Ct. Cl. 545, 158 F. Supp. 951, 58-1 U.S. Tax Cas. (CCH) ¶ 9338, 1 A.F.T.R.2d 1092 (1958)—§ 12:5

- Lyman v. Commissioner of Internal Revenue, 1936-2 C.B. 302, 83 F.2d 811, 36-2 U.S. Tax Cas. (CCH) ¶ 9307, 17 A.F.T.R. (P-H) ¶ 1197 (C.C.A. 1st Cir. 1936)—§§ 3:116, 6:93
- Lynch v. C.I.R., T.C. Memo. 1983-173, T.C.M. (P-H) ¶ 83173, 45 T.C.M. (CCH) 1125, 1983 WL 14154 (1983)—§§ 3:39, 3:86
- Lyons, Estate of v. C. I. R., 4 T.C. 1202, 1945 WL 192 (T.C. 1945)—§ 8:12
- M**
- Maass v. Higgins, 1941-1 C.B. 434, 312 U.S. 443, 61 S. Ct. 631, 85 L. Ed. 940, 41-1 U.S. Tax Cas. (CCH) ¶ 10032, 25 A.F.T.R. (P-H) ¶ 1177, 132 A.L.R. 1035 (1941)—§§ 4:11, 4:14, 4:18
- Macdonald, Estate of v. Commissioner, T.C.M. (P-H) ¶ 51326, 10 T.C.M. (CCH) 1038, 1951 WL 8971 (T.C. 1951)—§ 2:127
- Mackenzie, Estate of v. C.I.R., 8 B.T.A. 740, 1927 WL 380 (B.T.A. 1927)—§ 2:17
- Mackie, Estate of v. Commissioner of Internal Revenue, 64 T.C. 308, 1975 WL 3096 (1975)—§ 6:153
- MacManus, Estate of v. C.I.R., 8 T.C. 330, 1947 WL 173 (T.C. 1947)—§ 3:210
- MacManus' Estate v. C.I.R., 172 F.2d 697, 49-1 U.S. Tax Cas. (CCH) ¶ 10706, 37 A.F.T.R. (P-H) ¶ 918 (6th Cir. 1949)—§ 2:135
- Macomber v. Commissioner, T.C.M. (P-H) ¶ 51167, 10 T.C.M. (CCH) 539, 1951 WL 8821 (T.C. 1951)—§ 14:30
- Maddox, Estate of v. C.I.R., 93 T.C. 228, Tax Ct. Rep. (CCH) 45924, Tax Ct. Rep. Dec. (P-H) 93.21, 1989 WL 88945 (1989)—§§ 3:98, 5:28, 5:29
- Madsen, Estate of v. C.I.R., 659 F.2d 897, 81-2 U.S. Tax Cas. (CCH) ¶ 13437, 48 A.F.T.R.2d 81-6303 (9th Cir. 1981)—§ 2:47
- Maehling v. U.S., 67-2 U.S. Tax Cas. (CCH) ¶ 12486, 20 A.F.T.R.2d 5997, 1967 WL 14744 (S.D. Ind. 1967)—§ 6:29
- Maggos, Estate of v. C.I.R., T.C. Memo. 2000-129, T.C.M. (RIA) ¶ 2000-129, 79 T.C.M. (CCH) 1861 (2000)—§ 14:46
- Magnin v. C.I.R., T.C. Memo. 2001-31, T.C.M. (RIA) ¶ 2001-031, 81 T.C.M. (CCH) 1126 (2001)—§§ 2:129, 21:7
- Magnin, Estate of v. C.I.R., 184 F.3d 1074, 99-2 U.S. Tax Cas. (CCH) ¶ 60347, 84 A.F.T.R.2d 99-5227 (9th Cir. 1999)—§ 2:129
- Mahoney v. U.S., 831 F.2d 641, 87-2 U.S. Tax Cas. (CCH) ¶ 13737, 60 A.F.T.R.2d 87-6152 (6th Cir. 1987)—§ 2:134
- Mailman v. C.I.R., T.C. Memo. 1989-88, T.C.M. (P-H) ¶ 89088, 56 T.C.M. (CCH) 1380, 1989 WL 15747 (1989)—§ 3:91
- Main Belting Co. v. Commissioner, T.C.M. (P-H) ¶ 49062, 8 T.C.M. (CCH) 249, 1949 WL 7447 (T.C. 1949)—§ 3:88
- Makoff v. C.I.R., T.C. Memo. 1967-13, T.C.M. (P-H) ¶ 67013, 26 T.C.M. (CCH) 83, 1967 WL 1053 (T.C. 1967)—§ 3:29
- Malkin, Estate of v. C.I.R., T.C. Memo. 2009-212, T.C.M. (RIA) ¶ 2009-212, 98 T.C.M. (CCH) 225 (2009)—§ 22:47
- Mallery v. C.I.R., 40 B.T.A. 778, 1939 WL 55 (B.T.A. 1939)—§§ 16:82, 16:83, 16:91
- Malloch v. Westover, 51-1 U.S. Tax Cas. (CCH) ¶ 10816, 43 A.F.T.R. (P-H) ¶ 1272, 1951 WL 7232 (S.D. Cal. 1951)—§§ 3:198, 3:200
- Malone v. C.I.R., T.C. Memo. 1987-300, T.C.M. (P-H) ¶ 87300, 53 T.C.M. (CCH) 1144, 1987 WL 40356 (1987)—§ 3:286
- Maltaman, Estate of v. C.I.R., T.C. Memo. 1997-110, T.C.M. (RIA) ¶ 97110, 73 T.C.M. (CCH) 2162 (1997)—§ 9:29
- Maltine Co. v. C. I. R., 5 T.C. 1265, 1945 WL 115 (T.C. 1945)—§ 3:147
- Manchester Board & Paper Co. v. Commissioner of Internal Revenue, 74 F.2d 838, 35-1 U.S. Tax Cas. (CCH) ¶ 9057, 14 A.F.T.R. (P-H) ¶ 922 (C.C.A. 4th Cir. 1935)—§ 3:91
- Mandel v. Sturr, 266 F.2d 321, 59-1 U.S. Tax Cas. (CCH) ¶ 9443, 59-1 U.S. Tax Cas. (CCH) ¶ 11873, 3 A.F.T.R.2d 1323 (2d Cir. 1959)—§ 2:102
- Mandelbaum v. C.I.R., T.C. Memo. 1995-255, T.C.M. (RIA) ¶ 95255, 69 T.C.M. (CCH) 2852 (1995)—§ 22:2
- Mangels v. U.S., 828 F.2d 1324, 87-2 U.S. Tax Cas. (CCH) ¶ 13734, 60 A.F.T.R.2d 87-6145 (8th Cir. 1987)—§§ 5:36, 5:40, 5:41
- Mangiardi, Estate of v. C.I.R., T.C. Memo. 2011-24, T.C.M. (RIA) ¶ 2011-024, 101 T.C.M. (CCH) 1083 (2011)—§§ 10:26, 11:37
- Maniglia, Estate of v. C.I.R., T.C. Memo. 2005-247, T.C.M. (RIA) ¶ 2005-247, 90 T.C.M. (CCH) 427 (2005)—§ 2:10
- Mann, Estate of v. C.I.R., 14 T.C. 555, 1950 WL 161 (T.C. 1950)—§ 6:85
- Manscill, Estate of v. C.I.R., 98 T.C. 413, Tax Ct. Rep. (CCH) 48136, Tax Ct. Rep. Dec. (RIA) 98.30, 1992 WL 68353 (1992)—§ 6:197

TABLE OF CASES

- Manufacturers Paper Co. v. Commissioner of Internal Revenue, 89 F.2d 684, 37-1 U.S. Tax Cas. (CCH) ¶ 9216, 19 A.F.T.R. (P-H) ¶ 548 (C.C.A. 2d Cir. 1937)—§ 3:52
- Mapes, Estate of v. C.I.R., 99 T.C. 511, Tax Ct. Rep. (CCH) 48609, Tax Ct. Rep. Dec. (RIA) 99.7, 1992 WL 311951 (1992)—§§ 4:6, 5:52
- Marcus v. DeWitt, 704 F.2d 1227, 83-1 U.S. Tax Cas. (CCH) ¶ 13521, 52 A.F.T.R.2d 83-6399 (11th Cir. 1983)—§§ 6:20, 6:39
- Margrave, Estate of v. Commissioner of Internal Revenue, 71 T.C. 13, 1978 WL 3339 (1978)—§ 2:47
- Margrave's Estate v. C. I. R., 618 F.2d 34, 80-1 U.S. Tax Cas. (CCH) ¶ 13346, 45 A.F.T.R.2d 80-1787 (8th Cir. 1980)—§ 2:228
- Marine, Estate of v. C.I.R., 990 F.2d 136, 93-1 U.S. Tax Cas. (CCH) ¶ 60131, 71 A.F.T.R.2d 93-2182 (4th Cir. 1993)—§§ 6:243, 6:245
- Marine, Estate of v. C. I. R., 97 T.C. 368, Tax Ct. Rep. (CCH) 47630, Tax Ct. Rep. Dec. (P-H) 97.26, 1991 WL 185193 (1991)—§ 6:245
- Marine Midland Trust Co. of Southern N.Y. v. McGowan, 223 F.2d 408, 55-1 U.S. Tax Cas. (CCH) ¶ 11545, 47 A.F.T.R. (P-H) ¶ 1282 (2d Cir. 1955)—§ 6:238
- Markoff v. U.S., 187 F. Supp. 805, 60-2 U.S. Tax Cas. (CCH) ¶ 11960, 6 A.F.T.R.2d 6132 (D.R.I. 1960)—§ 6:182
- Marks, Estate of v. C.I.R., 94 T.C. 720, Tax Ct. Rep. (CCH) 46594, Tax Ct. Rep. Dec. (P-H) 94.44, 1990 WL 67339 (1990)—§§ 2:62, 2:65
- Markwell's Estate v. Commissioner of Internal Revenue, 112 F.2d 253, 40-1 U.S. Tax Cas. (CCH) ¶ 9482, 25 A.F.T.R. (P-H) ¶ 64 (C.C.A. 7th Cir. 1940)—§ 6:72
- Marmaduke v. C.I.R., T.C. Memo. 1999-342, T.C.M. (RIA) ¶ 99342, 78 T.C.M. (CCH) 590 (1999)—§ 3:120
- Maroosis v. Smyth, 187 F.2d 228, 51-1 U.S. Tax Cas. (CCH) ¶ 9182, 40 A.F.T.R. (P-H) ¶ 273 (9th Cir. 1951)—§ 20:23
- Mars v. C.I.R., T.C. Memo. 1987-481, T.C.M. (P-H) ¶ 87481, 54 T.C.M. (CCH) 636, 1987 WL 48818 (1987)—§ 3:82
- Marshall v. Marshall, 547 U.S. 293, 126 S. Ct. 1735, 164 L. Ed. 2d 480, 46 Bankr. Ct. Dec. (CRR) 122, Bankr. L. Rep. (CCH) ¶ 80505 (2006)—§ 10:3
- Marshall v. U.S., 338 F. Supp. 1321, 72-1 U.S. Tax Cas. (CCH) ¶ 12834, 29 A.F.T.R.2d 72-1501 (D. Md. 1971)—§ 2:214
- Marshall, Estate of v. Commissioner of Internal Revenue, 51 T.C. 696, 1969 WL 1533 (T.C. 1969)—§§ 2:127, 2:134
- Martha Hubbard Davis, 22 T.C. 1091, 1954 WL 705 (T.C. 1954)—§ 16:83
- Martin v. C.I.R., 783 F.2d 81, 86-1 U.S. Tax Cas. (CCH) ¶ 13659, 57 A.F.T.R.2d 86-1527 (7th Cir. 1986)—§ 5:97
- Martin v. U.S., 780 F.2d 1147, 57 A.F.T.R.2d 86-1507 (4th Cir. 1986)—§ 2:237
- Martin v. U.S., 121 Ct. Cl. 829, 52-1 U.S. Tax Cas. (CCH) ¶ 10844, 44 A.F.T.R. (P-H) ¶ 1166, 1952 WL 5950 (1952)—§ 2:16
- Martinez v. Commissioner of Internal Revenue, 67 T.C. 60, 1976 WL 3675 (1976)—§ 17:156
- Marvin H. Anderson, Richard G. Anderson v. U.S., 96-2 U.S. Tax Cas. (CCH) ¶ 60235, 78 A.F.T.R.2d 96-6555, 1996 WL 809449 (D. Md. 1996)—§§ 2:81, 6:136
- Maryland Nat. Bank v. U. S., 609 F.2d 1078, 79-2 U.S. Tax Cas. (CCH) ¶ 13322, 45 A.F.T.R.2d 80-1689 (4th Cir. 1979)—§ 16:8
- Mason, Estate of v. C.I.R., 43 B.T.A. 813, 1941 WL 491 (B.T.A. 1941)—§§ 2:36, 6:76
- Masterson v. C.I.R., 42 B.T.A. 419, 1940 WL 39129 (B.T.A. 1940)—§ 14:97
- Mathews v. U.S., 226 F. Supp. 1003, 64-1 U.S. Tax Cas. (CCH) ¶ 12222, 13 A.F.T.R.2d 1886 (E.D. N.Y. 1964)—§§ 3:167, 3:180
- Mathey v. U.S., 491 F.2d 481, 74-1 U.S. Tax Cas. (CCH) ¶ 12975, 33 A.F.T.R.2d 74-1459 (3d Cir. 1974)—§ 2:181
- Mathias v. Commissioner of Internal Revenue, 50 T.C. 994, 1968 WL 1498 (T.C. 1968)—§ 3:27
- Matthews, Estate of v. C. I. R., 3 T.C. 525, 1944 WL 99 (T.C. 1944)—§ 2:36
- Mauldin v. U.S., 468 F. Supp. 422, 79-1 U.S. Tax Cas. (CCH) ¶ 13303, 44 A.F.T.R.2d 79-6136 (E.D. Ark. 1979)—§ 6:107
- Maxwell, Estate of v. C.I.R., 3 F.3d 591, 93-2 U.S. Tax Cas. (CCH) ¶ 60145, 72 A.F.T.R.2d 93-6733 (2d Cir. 1993)—§§ 2:133, 2:150, 16:28, 17:112
- Maxwell, Estate of v. C.I.R., 98 T.C. 594, Tax Ct. Rep. (CCH) 48212, Tax Ct. Rep. Dec. (RIA) 98.39, 1992 WL 98972 (1992)—§§ 2:133, 2:150
- Maxwell Trust v. C.I.R., 58 T.C. 444, 1972 WL 2499 (1972)—§ 2:93

- May v. C.I.R., 19 B.T.A. 229, 1930 WL 509 (B.T.A. 1930)—§ 3:77
- May v. McGowan, 97 F. Supp. 326, 51-1 U.S. Tax Cas. (CCH) ¶ 10808, 40 A.F.T.R. (P-H) ¶ 615 (W.D. N.Y. 1950)—§ 3:29
- May, Estate of v. C.I.R., 32 T.C. 386, 1959 WL 1236 (T.C. 1959)—§ 6:184
- May, Estate of v. C.I.R., 8 T.C. 1099, 1947 WL 242 (T.C. 1947)—§ 6:84
- Mayer v. Reinecke, 130 F.2d 350, 42-2 U.S. Tax Cas. (CCH) ¶ 10197, 29 A.F.T.R. (P-H) ¶ 1156 (C.C.A. 7th Cir. 1942)—§ 2:19
- Mayer, Estate of v. C. I. R., 43 T.C. 403, 1964 WL 1374 (T.C. 1964)—§ 9:28
- Mayo Foundation for Medical Educ. and Research v. U.S., 562 U.S. 44, 131 S. Ct. 704, 178 L. Ed. 2d 588, 160 Lab. Cas. (CCH) ¶ 35864, Unempl. Ins. Rep. (CCH) ¶ 14691C, 2011-1 U.S. Tax Cas. (CCH) ¶ 50143, 107 A.F.T.R.2d 2011-341 (2011)—§ 2:285
- Maytag v. C.I.R., 187 F.2d 962, 51-1 U.S. Tax Cas. (CCH) ¶ 10800, 40 A.F.T.R. (P-H) ¶ 343 (10th Cir. 1951)—§ 17:1
- Maytag v. U.S., 493 F.2d 995, 74-1 U.S. Tax Cas. (CCH) ¶ 12976, 33 A.F.T.R.2d 74-1454 (10th Cir. 1974)—§ 2:260
- McAlear v. Jernigan, 804 F.2d 1231, 59 A.F.T.R.2d 87-1196 (11th Cir. 1986)—§ 10:15
- McAllister v. C.I.R., 157 F.2d 235, 46-2 U.S. Tax Cas. (CCH) ¶ 9337, 35 A.F.T.R. (P-H) ¶ 91 (C.C.A. 2d Cir. 1946)—§§ 6:208, 19:84
- McAllister, Estate of v. Commissioner of Internal Revenue, 54 T.C. 1407, 1970 WL 2277 (1970)—§ 8:54
- McAlpin v. U.S., 82-2 U.S. Tax Cas. (CCH) ¶ 13490, 50 A.F.T.R.2d 82-6220, 1982 WL 1714 (N.D. Miss. 1982)—§§ 3:95, 3:97
- McAlpine, Estate of v. C. I. R., 96 T.C. 134, Tax Ct. Rep. (CCH) 3963, Tax Ct. Rep. Dec. (P-H) 96.6, 1991 WL 4975 (1991)—§ 5:80
- McBride v. C.I.R., 8 B.T.A. 435, 1927 WL 306 (B.T.A. 1927)—§ 3:35
- McBrier v. Commissioner of Internal Revenue, 108 F.2d 967, 40-1 U.S. Tax Cas. (CCH) ¶ 9128, 24 A.F.T.R. (P-H) ¶ 124 (C.C.A. 3d Cir. 1939)—§ 13:3
- McCabe's Estate v. U. S., 201 Ct. Cl. 243, 475 F.2d 1142, 73-1 U.S. Tax Cas. (CCH) ¶ 12912, 31 A.F.T.R.2d 73-1403 (1973)—§ 6:183
- McCann v. Commissioner of Internal Revenue, 87 F.2d 275, 37-1 U.S. Tax Cas. (CCH) ¶ 9048, 18 A.F.T.R. (P-H) ¶ 764, 108 A.L.R. 1504 (C.C.A. 6th Cir. 1937)—§ 2:21
- McCarthy v. C.I.R., T.C. Memo. 1963-33, T.C.M. (P-H) ¶ 63033, 22 T.C.M. (CCH) 129, 1963 WL 420 (T.C. 1963)—§ 9:28
- McCarthy v. U.S., 806 F.2d 129, 86-2 U.S. Tax Cas. (CCH) ¶ 13700, 59 A.F.T.R.2d 87-1193 (7th Cir. 1986)—§§ 2:29, 14:28
- McCarthy Co. v. Commissioner of Internal Revenue, 1936-1 C.B. 252, 80 F.2d 618, 35-2 U.S. Tax Cas. (CCH) ¶ 9674, 17 A.F.T.R. (P-H) ¶ 92 (C.C.A. 9th Cir. 1935)—§ 11:34
- McClatchy, Estate of v. C.I.R., 147 F.3d 1089, 98-2 U.S. Tax Cas. (CCH) ¶ 60315, 82 A.F.T.R.2d 98-5001 (9th Cir. 1998)—§§ 3:113, 22:16
- McClatchy, Estate of v. C.I.R., 106 T.C. 206, Tax Ct. Rep. (CCH) 51277, Tax Ct. Rep. Dec. (RIA) 106.9, 1996 WL 149702 (1996)—§ 3:113
- McClennen v. Commissioner of Internal Revenue, 131 F.2d 165, 42-2 U.S. Tax Cas. (CCH) ¶ 10215, 30 A.F.T.R. (P-H) ¶ 238, 144 A.L.R. 1127 (C.C.A. 1st Cir. 1942)—§ 2:102
- McClure's Estate v. U.S., 153 Ct. Cl. 226, 288 F.2d 190, 61-1 U.S. Tax Cas. (CCH) ¶ 12010, 7 A.F.T.R.2d 1791 (1961)—§ 6:70
- McColgan v. C.I.R., 10 B.T.A. 958, 1928 WL 1235 (B.T.A. 1928)—§§ 2:102, 3:54, 3:57, 18:26
- McCord v. C.I.R., 120 T.C. 358, Tax Ct. Rep. (CCH) 55149, Tax Ct. Rep. Dec. (RIA) 120.13, 2003 WL 21089049 (2003)—§§ 17:9, 22:34
- McCord, Succession of v. C.I.R., 461 F.3d 614, 2006-2 U.S. Tax Cas. (CCH) ¶ 60530, 98 A.F.T.R.2d 2006-6147 (5th Cir. 2006)—§§ 17:9, 17:10
- McCormick, Estate of v. C.I.R., T.C. Memo. 1995-371, T.C.M. (RIA) ¶ 95371, 70 T.C.M. (CCH) 318 (1995)—§ 3:37
- McCourt v. C. I. R., 15 T.C. 734, 1950 WL 87 (T.C. 1950)—§ 12:9
- McCoy v. Rasquin, 102 F.2d 434, 39-1 U.S. Tax Cas. (CCH) ¶ 9351, 22 A.F.T.R. (P-H) ¶ 885 (C.C.A. 2d Cir. 1939)—§§ 6:50, 6:84
- McCoy, Estate of v. C. I. R., T.C. Memo. 1961-

TABLE OF CASES

- 40, T.C.M. (P-H) ¶ 61040, 20 T.C.M. (CCH) 224, 1961 WL 904 (T.C. 1961)—§§ 2:42, 2:131
- McCue as the Transferee of the Estate of Nolan, T.C.M. (P-H) P 46059, 1946 WL 7130 (T.C. 1946)—§ 9:25
- McCullough v. Granger, 128 F. Supp. 611, 55-1 U.S. Tax Cas. (CCH) ¶ 11514, 47 A.F.T.R. (P-H) ¶ 148 (W.D. Pa. 1955)—§ 2:163
- McCullough v. U.S., 134 F. Supp. 673, 55-2 U.S. Tax Cas. (CCH) ¶ 11569, 48 A.F.T.R. (P-H) ¶ 194 (W.D. La. 1955)—§ 6:41
- McDermott, Estate of v. Commissioner, T.C.M. (P-H) ¶ 53154, 12 T.C.M. (CCH) 481, 1953 WL 10449 (T.C. 1953)—§§ 3:35, 3:124
- McDonald v. C.I.R., 853 F.2d 1494, 88-2 U.S. Tax Cas. (CCH) ¶ 13778, 62 A.F.T.R.2d 88-5995 (8th Cir. 1988)—§§ 5:79, 5:82
- McDonald, Appeal of, 2 B.T.A. 1295, 1925 WL 588 (B.T.A. 1925)—§ 2:127
- McDougall v. Commissioner of Internal Revenue, Tax Ct. Rep. Dec. (RIA) 163.5, 2024 WL 4212892 (T.C. 2024)—§ 16:173
- McFadden v. U.S., 20 F. Supp. 625, 37-2 U.S. Tax Cas. (CCH) ¶ 9454, 20 A.F.T.R. (P-H) ¶ 140 (E.D. Pa. 1937)—§§ 2:216, 6:89
- McGauley, Estate of v. C.I.R., 61 T.C. 350, 75-1 U.S. Tax Cas. (CCH) ¶ 13043, 1973 WL 2597 (1973)—§ 7:29
- McGill, Estate of v. C.I.R., T.C. Memo. 1984-292, T.C.M. (P-H) ¶ 84292, 48 T.C.M. (CCH) 239, 1984 WL 15509 (1984)—§ 3:190
- McGlue, Estate of v. C.I.R., 41 B.T.A. 1199, 1940 WL 277 (B.T.A. 1940)—§ 2:24
- McGrady v. Commissioner of Internal Revenue, T.C.M. (RIA) ¶ 2016-233, 112 T.C.M. (CCH) 688 (2016)—§ 16:103
- McGrew, Estate of v. C.I.R., 46 B.T.A. 623, 1942 WL 238 (B.T.A. 1942)—§ 2:84
- McGuire v. C. I. R., 44 T.C. 801, 1965 WL 1207 (T.C. 1965)—§ 3:27
- McIlhenny v. C.I.R., 22 B.T.A. 1093, 1931 WL 400 (B.T.A. 1931)—§ 2:91
- McInnes, Estate of v. C. I. R., T.C. Memo. 1992-558, T.C.M. (RIA) ¶ 92558, 64 T.C.M. (CCH) 840 (1992)—§ 6:136
- McKee v. C.I.R., T.C. Memo. 1996-362, T.C.M. (RIA) ¶ 96362, 72 T.C.M. (CCH) 324 (1996)—§ 6:28
- McKeon, Estate of v. C. I. R., 25 T.C. 697, 1956 WL 767 (T.C. 1956)—§§ 2:131, 2:165
- McKitterick, Estate of v. C.I.R., 42 B.T.A. 130, 1940 WL 46 (B.T.A. 1940)—§§ 2:24, 3:109
- McK. Morgan v. C. I. R., 42 T.C. 1080, 1964 WL 1260 (T.C. 1964)—§ 16:67
- McLain v. Jarecki, 232 F.2d 211, 56-1 U.S. Tax Cas. (CCH) ¶ 11603, 49 A.F.T.R. (P-H) ¶ 889 (7th Cir. 1956)—§ 2:194
- McLean v. C. I. R., 11 T.C. 543, 1948 WL 60 (T.C. 1948)—§ 14:121
- McLean v. U.S., 224 F. Supp. 726, 64-1 U.S. Tax Cas. (CCH) ¶ 12212, 13 A.F.T.R.2d 1833 (E.D. Mich. 1963)—§ 6:158
- McLendon, Estate of v. C.I.R., 77 F.3d 477, 96-1 U.S. Tax Cas. (CCH) ¶ 60220, 77 A.F.T.R.2d 96-666 (5th Cir. 1995)—§ 2:129
- McLendon, Estate of v. C.I.R., T.C. Memo. 1993-459, T.C.M. (RIA) ¶ 93459, 66 T.C.M. (CCH) 946 (1993)—§ 2:129
- McLennan v. U.S., 24 Cl. Ct. 102, 91-2 U.S. Tax Cas. (CCH) ¶ 50447, 68 A.F.T.R.2d 91-5572, 1991 WL 175430 (1991)—§ 3:74
- McMahan v. C.I.R., 114 F.3d 366, 97-1 U.S. Tax Cas. (CCH) ¶ 50443, 79 A.F.T.R.2d 97-2808 (2d Cir. 1997)—§ 9:29
- McMillan v. U.S., 64-2 U.S. Tax Cas. (CCH) P 9720, 14 A.F.T.R.2d 5704, 1964 WL 12375 (S.D. W. Va. 1964)—§ 6:111
- McMorris, Estate of v. C.I.R., 243 F.3d 1254, 2001-1 U.S. Tax Cas. (CCH) ¶ 60396, 87 A.F.T.R.2d 2001-1310 (10th Cir. 2001)—§ 6:69
- McMullin v. C.I.R., 20 B.T.A. 527, 1930 WL 326 (B.T.A. 1930)—§ 2:19
- McMurray v. C.I.R., 985 F.2d 36, 93-1 U.S. Tax Cas. (CCH) ¶ 50107, 71 A.F.T.R.2d 93-954 (1st Cir. 1993)—§ 3:77
- McMurray v. C.I.R., T.C. Memo. 1992-27, T.C.M. ¶ 92027, 63 T.C.M. (CCH) 1802, 1992 WL 3352 (1992)—§§ 3:24, 3:72
- McMurtry v. C.I.R., 203 F.2d 659, 53-1 U.S. Tax Cas. (CCH) ¶ 10895, 43 A.F.T.R. (P-H) ¶ 729 (1st Cir. 1953)—§§ 6:72, 6:76, 17:180
- McMurtry v. C.I.R., 16 T.C. 168, 1951 WL 359 (T.C. 1951)—§ 14:45
- McNary, Estate of v. C. I. R., 47 T.C. 467, 1967 WL 1016 (T.C. 1967)—§§ 3:99, 3:103
- McNeely v. U.S., 16 F.3d 303, 94-1 U.S. Tax Cas. (CCH) ¶ 60155, 73 A.F.T.R.2d 94-2339 (8th Cir. 1994)—§§ 2:140, 2:209
- McNichol, Estate of v. C.I.R., 29 T.C. 1179, 1958 WL 1158 (T.C. 1958)—§ 2:168
- McNichol's Estate v. C.I.R., 265 F.2d 667, 59-1 U.S. Tax Cas. (CCH) ¶ 11868, 3 A.F.T.R.2d 1838 (3d Cir. 1959)—§ 17:112

- McRae, Estate of v. C.I.R., 30 B.T.A. 1087, 1934 WL 505 (B.T.A. 1934)—§ 2:17
- McShain v. Commissioner of Internal Revenue, 71 T.C. 998, 1979 WL 3597 (1979)—§§ 3:3, 3:203
- McTighe, Estate of v. C.I.R., T.C. Memo. 1977-410, T.C.M. (P-H) ¶ 77410, 36 T.C.M. (CCH) 1655, 1977 WL 3177 (1977)—§§ 2:165, 2:181, 2:224
- Mead, Estate of v. Commissioner, B.T.A.M. (P-H) ¶ 42236, 1942 WL 9138 (1942)—§ 2:84
- Meador v. U.S., 88 Ct. Cl. 502, 26 F. Supp. 925, 39-1 U.S. Tax Cas. (CCH) ¶ 9434, 22 A.F.T.R. (P-H) ¶ 810 (1939)—§§ 3:35, 3:91
- Mearkle's Estate v. Commissioner of Internal Revenue, 129 F.2d 386, 42-2 U.S. Tax Cas. (CCH) ¶ 10193, 29 A.F.T.R. (P-H) ¶ 913 (C.C.A. 3d Cir. 1942)—§ 3:210
- Meeske, Estate of v. Commissioner of Internal Revenue, 72 T.C. 73, 1979 WL 3780 (1979)—§ 6:161
- Meiners v. C. I. R., T.C. Memo. 1972-91, T.C.M. (P-H) ¶ 72091, 31 T.C.M. (CCH) 359, 1972 WL 2375 (1972)—§ 3:38
- Mellinger, Estate of v. C.I.R., 112 T.C. 26, Tax Ct. Rep. (CCH) 53218, Tax Ct. Rep. Dec. (RIA) 112.4, 1999 WL 30929 (1999)—§§ 3:54, 3:108, 3:135, 22:31
- Mellon v. Driscoll, 117 F.2d 477, 41-1 U.S. Tax Cas. (CCH) ¶ 10020, 26 A.F.T.R. (P-H) ¶ 436 (C.C.A. 3d Cir. 1941)—§ 2:214
- Mellon Bank, N.A. v. U.S., 762 F.2d 283, 85-1 U.S. Tax Cas. (CCH) ¶ 13615, 56 A.F.T.R.2d 85-6481 (3d Cir. 1985)—§ 6:241
- Melton v. Wyatt, 517 S.W.2d 242 (Ky. 1974)—§ 2:260
- Meltzer's Estate v. C. I. R., 439 F.2d 798, 71-1 U.S. Tax Cas. (CCH) ¶ 12754, 27 A.F.T.R.2d 71-1724 (4th Cir. 1971)—§ 3:211
- Melville, Estate of v. C.I.R., T.C. Memo. 1993-484, T.C.M. (RIA) ¶ 93484, 66 T.C.M. (CCH) 1076 (1993)—§§ 6:8, 9:4
- Menard, Inc. v. C.I.R., 130 T.C. 54, Tax Ct. Rep. (CCH) 57336, Tax Ct. Rep. Dec. (RIA) 130.4, 2008 WL 441046 (2008)—§ 10:13
- Mercantile Trust Co. v. C.I.R., 13 B.T.A. 85, 1928 WL 188 (B.T.A. 1928)—§ 2:19
- Mercantile Trust Co. Nat. Ass'n v. U. S., 312 F. Supp. 108, 70-1 U.S. Tax Cas. (CCH) ¶ 12678, 25 A.F.T.R.2d 70-1591 (E.D. Mo. 1970)—§ 2:43
- Merchants Nat. Bank v. U.S., 583 F.2d 19, 78-2 U.S. Tax Cas. (CCH) ¶ 13257, 42 A.F.T.R.2d 78-6491 (1st Cir. 1978)—§§ 6:245, 6:256
- Merchants Nat. Bank & Trust Co. of Indianapolis v. U.S., 246 F.2d 410, 57-2 U.S. Tax Cas. (CCH) ¶ 11703, 51 A.F.T.R. (P-H) ¶ 883 (7th Cir. 1957)—§ 6:139
- Meriano, Estate of v. C.I.R., T.C. Memo. 1996-58, T.C.M. (RIA) ¶ 96058, 71 T.C.M. (CCH) 2060 (1996)—§ 6:24
- Merrill v. Fahs, 1945 C.B. 418, 324 U.S. 308, 65 S. Ct. 655, 89 L. Ed. 963, 45-1 U.S. Tax Cas. (CCH) ¶ 10180, 33 A.F.T.R. (P-H) ¶ 587 (1945)—§ 14:40
- Merrill v. Fahs, 1945 C.B. 418, 324 U.S. 308, 65 S. Ct. 655, 89 L. Ed. 963, 45-1 U.S. Tax Cas. (CCH) ¶ 10180, 33 A.F.T.R. (P-H) ¶ 587 (1945)—§§ 13:3, 14:9, 14:41
- Merwin, Estate of v. C. I. R., 95 T.C. 168, Tax Ct. Rep. (CCH) 46817, Tax Ct. Rep. Dec. (P-H) 95.13, 1990 WL 120054 (1990)—§§ 5:79, 5:82
- Messing v. C.I.R., 48 T.C. 502, 1967 WL 960 (T.C. 1967)—§§ 14:39, 16:66
- Metcalf v. Commissioner, T.C.M. (P-H) ¶ 54003, 12 T.C.M. (CCH) 1428 (T.C. 1953)—§ 3:124
- Metcalf, Estate of v. C. I. R., 7 T.C. 153, 1946 WL 19 (T.C. 1946)—§§ 6:50, 6:63
- Metz v. U.S., 933 F.2d 802, 91-1 U.S. Tax Cas. (CCH) ¶ 60071, 67 A.F.T.R.2d 91-1213 (10th Cir. 1991)—§ 2:17
- Metzger v. C.I.R., 38 F.3d 118, 94-2 U.S. Tax Cas. (CCH) ¶ 60179, 74 A.F.T.R.2d 94-7486 (4th Cir. 1994)—§§ 2:29, 14:32
- Metzger, Estate of v. C.I.R., 100 T.C. 204, Tax Ct. Rep. (CCH) 48910, Tax Ct. Rep. Dec. (RIA) 100.14, 1993 WL 80579 (1993)—§§ 2:29, 14:29, 16:14, 17:1
- Meyer, Estate of v. C.I.R., 778 F.2d 125, 86-1 U.S. Tax Cas. (CCH) ¶ 13650, 57 A.F.T.R.2d 86-1486 (2d Cir. 1985)—§ 7:26
- Meyer, Estate of v. Commissioner of Internal Revenue, 83 T.C. 350, Tax Ct. Rep. (CCH) 41490, 1984 WL 15611 (1984)—§ 7:36
- Meyer, Estate of v. Commissioner of Internal Revenue, 66 T.C. 41, 1976 WL 3678 (1976)—§ 2:37
- Meyer's Estate v. Commissioner of Internal Revenue, 110 F.2d 367, 40-1 U.S. Tax Cas. (CCH) ¶ 9313, 24 A.F.T.R. (P-H) ¶ 503 (C.C.A. 2d Cir. 1940)—§§ 6:72, 14:45

TABLE OF CASES

- Michigan Trust Co. v. C.I.R., 27 B.T.A. 556, 1933 WL 195 (B.T.A. 1933)—§ 3:166
- Michigan Trust Co. v. Kavanagh, 284 F.2d 502, 61-1 U.S. Tax Cas. (CCH) ¶ 11983, 7 A.F.T.R.2d 1699 (6th Cir. 1960)—§ 2:225
- Mikel v. C.I.R., T.C. Memo. 2015-64, T.C.M. (RIA) ¶ 2015-064, 109 T.C.M. (CCH) 1355 (2015)—§ 16:45
- Miles Production Co. v. C.I.R., T.C. Memo. 1969-274, T.C.M. (P-H) ¶ 69274, 28 T.C.M. (CCH) 1387, 1969 WL 1254 (T.C. 1969)—§§ 3:92, 3:96
- Millard v. Maloney, 121 F.2d 257, 41-1 U.S. Tax Cas. (CCH) ¶ 10061, 27 A.F.T.R. (P-H) ¶ 670 (C.C.A. 3d Cir. 1941)—§ 2:24
- Miller v. C.I.R., T.C. Memo. 1996-3, T.C.M. (RIA) ¶ 96003, 71 T.C.M. (CCH) 1674 (1996)—§ 14:46
- Miller v. U.S., 91-1 U.S. Tax Cas. (CCH) ¶ 60061, 67 A.F.T.R.2d 91-1203, 1991 WL 496862 (W.D. Va. 1991)—§ 12:63
- Miller v. U.S., 680 F. Supp. 1269, 88-1 U.S. Tax Cas. (CCH) ¶ 13757, 61 A.F.T.R.2d 88-1370 (C.D. Ill. 1988)—§ 5:83
- Miller v. U.S., 71 Ohio Op. 2d 31, 74-2 U.S. Tax Cas. (CCH) ¶ 13039, 35 A.F.T.R.2d 75-1571, 1974 WL 1347 (N.D. Ohio 1974)—§ 6:160
- Miller v. U.S., 387 F.2d 866, 68-1 U.S. Tax Cas. (CCH) ¶ 12504, 21 A.F.T.R.2d 1592 (3d Cir. 1968)—§§ 2:247, 2:265
- Miller v. U.S., 155 F. Supp. 767, 58-1 U.S. Tax Cas. (CCH) ¶ 9231, 1 A.F.T.R.2d 493 (W.D. Ky. 1957)—§ 3:201
- Miller v. U.S., 235 F.2d 553, 56-2 U.S. Tax Cas. (CCH) ¶ 9811, 49 A.F.T.R. (P-H) ¶ 1754 (6th Cir. 1956)—§§ 3:198, 3:203
- Miller, Estate of v. C.I.R., T.C. Memo. 2009-119, T.C.M. (RIA) ¶ 2009-119, 97 T.C.M. (CCH) 1602 (2009)—§ 22:47
- Miller, Estate of v. C.I.R., T.C. Memo. 1998-416, T.C.M. (RIA) ¶ 98416, 76 T.C.M. (CCH) 892 (1998)—§ 6:143
- Miller, Estate of v. C.I.R., 40 B.T.A. 138, 1939 WL 289 (B.T.A. 1939)—§ 2:108
- Miller, Estate of v. Commissioner of Internal Revenue, 58 T.C. 699, 1972 WL 2515 (1972)—§§ 2:125, 2:162
- Millikin v. C.I.R., T.C. Memo. 1998-456, T.C.M. (RIA) ¶ 98456, 76 T.C.M. (CCH) 1076 (1998)—§ 6:39
- Millikin, Estate of v. C.I.R., 125 F.3d 339, 80 A.F.T.R.2d 97-6347, 1997 Fed. App. 0271P (6th Cir. 1997)—§§ 6:20, 6:39
- Mills v. C. I. R., T.C. Memo. 1991-592, T.C.M. ¶ 91592, 62 T.C.M. (CCH) 1345, 1991 WL 251526 (1991)—§ 3:275
- Mills, Estate of v. Commissioner, T.C.M. (P-H) ¶ 46216, 1946 WL 7237 (T.C. 1946)—§ 2:127
- Minnesota, State of v. U.S., 305 U.S. 382, 59 S. Ct. 292, 83 L. Ed. 235 (1939)—§ 20:2
- Minnick v. C.I.R., 796 F.3d 1156, 2015-2 U.S. Tax Cas. (CCH) ¶ 50430, 116 A.F.T.R.2d 2015-6609 (9th Cir. 2015)—§ 16:102
- Minnick v. C.I.R., T.C. Memo. 2012-345, T.C.M. (RIA) ¶ 2012-345, 104 T.C.M. (CCH) 755 (2012)—§§ 16:97, 16:102
- Minor, Estate of v. U.S., 84 A.F.T.R.2d 99-7198, 1999 WL 1251867 (N.D. Ga. 1999)—§ 20:10
- Mirowski, Estate of v. C.I.R., T.C. Memo. 2008-74, T.C.M. (RIA) ¶ 2008-074, 95 T.C.M. (CCH) 1277 (2008)—§ 22:47
- Mischel v. C.I.R., T.C. Memo. 1997-350, T.C.M. (RIA) ¶ 97350, 74 T.C.M. (CCH) 253 (1997)—§ 9:31
- Miskovsky v. U.S., 414 F.2d 954, 69-2 U.S. Tax Cas. (CCH) ¶ 12621, 24 A.F.T.R.2d 69-6074 (3d Cir. 1969)—§ 20:3
- Mississippi Valley Trust Co. v. Commissioner of Internal Revenue, 72 F.2d 197, 4 U.S. Tax Cas. (CCH) ¶ 1322, 14 A.F.T.R. (P-H) ¶ 415 (C.C.A. 8th Cir. 1934)—§ 6:233
- Mitchell v. C.I.R., 138 T.C. 324, Tax Ct. Rep. (CCH) 59013, Tax Ct. Rep. Dec. (RIA) 138.16, 2012 WL 1109342 (2012)—§ 16:102
- Mitchell, Estate of v. C.I.R., 250 F.3d 696, 2001-1 U.S. Tax Cas. (CCH) ¶ 60403, 87 A.F.T.R.2d 2001-2043 (9th Cir. 2001)—§§ 3:2, 9:18, 11:30, 21:14
- Mitchell, Estate of v. C.I.R., 37 B.T.A. 1, 1938 WL 191 (B.T.A. 1938)—§ 3:187
- Mittleman, Estate of v. C. I. R., T.C. Memo. 1973-112, T.C.M. (P-H) ¶ 73112, 32 T.C.M. (CCH) 501, 1973 WL 2311 (1973)—§ 6:167
- Mittleman's Estate v. C. I. R., 522 F.2d 132, 75-2 U.S. Tax Cas. (CCH) ¶ 13108, 37 A.F.T.R.2d 76-1475 (D.C. Cir. 1975)—§ 6:167
- Mladinich, Estate of v. C. I. R., T.C. Memo. 1991-528, T.C.M. ¶ 91528, 62 T.C.M. (CCH) 1065, 1991 WL 213501 (1991)—§ 2:16
- Moffett's Estate v. C.I.R., 269 F.2d 738, 59-2 U.S. Tax Cas. (CCH) ¶ 11896, 4 A.F.T.R.2d 6053 (4th Cir. 1959)—§ 6:259

- Mollenberg's Estate v. C.I.R., 173 F.2d 698, 49-1 U.S. Tax Cas. (CCH) ¶ 10715, 37 A.F.T.R. (P-H) ¶ 1196 (2d Cir. 1949)—§ 2:133
- Molter v. U.S., 146 F. Supp. 497, 57-1 U.S. Tax Cas. (CCH) ¶ 11656, 50 A.F.T.R. (P-H) ¶ 961 (E.D. N.Y. 1956)—§ 2:113
- Monroe v. U.S., 301 F. Supp. 762, 69-1 U.S. Tax Cas. (CCH) ¶ 9422, 69-1 U.S. Tax Cas. (CCH) ¶ 12608, 23 A.F.T.R.2d 69-1522 (E.D. Wash. 1969)—§ 2:233
- Monroe, Estate of v. C.I.R., 124 F.3d 699, 80 A.F.T.R.2d 97-6826 (5th Cir. 1997)—§ 14:65
- Monroe, Estate of v. C.I.R., 104 T.C. 352, Tax Ct. Rep. (CCH) 50539, Tax Ct. Rep. Dec. (RIA) 104.16, 1995 WL 128441 (1995)—§ 19:111
- Montague v. C.I.R., 23 B.T.A. 800, 1931 WL 125 (B.T.A. 1931)—§ 2:17
- Montedonico v. C.I.R., 12 B.T.A. 572, 1928 WL 577 (B.T.A. 1928)—§ 2:16
- Montgomery, Estate of v. Commissioner, T.C.M. (P-H) ¶ 53389, 12 T.C.M. (CCH) 1380, 1953 WL 10679 (T.C. 1953)—§ 3:124
- Montgomery, Estate of v. Commissioner of Internal Revenue, 56 T.C. 489, 1971 WL 2580 (1971)—§ 2:293
- Montrose Cemetery Co. v. Commissioner of Internal Revenue, 1940-1 C.B. 138, 105 F.2d 238, 39-2 U.S. Tax Cas. (CCH) ¶ 9570, 23 A.F.T.R. (P-H) ¶ 159 (C.C.A. 7th Cir. 1939)—§ 3:85
- Mooneyham v. C. I. R., T.C. Memo. 1991-178, T.C.M. ¶ 91178, 61 T.C.M. (CCH) 2445, 1991 WL 55835 (1991)—§§ 17:102, 17:103, 17:106, 22:7
- Moore v. C. I. R., T.C. Memo. 1991-546, T.C.M. ¶ 91546, 62 T.C.M. (CCH) 1128, 1991 WL 220426 (1991)—§ 21:3
- Moore v. C. I. R., 3 T.C. 1205, 1944 WL 171 (T.C. 1944)—§ 17:134
- Moore v. C.I.R., 39 B.T.A. 147, 1939 WL 129 (B.T.A. 1939)—§ 14:21
- Moore v. C.I.R., 21 B.T.A. 279, 1930 WL 68 (B.T.A. 1930)—§ 6:240
- Moore v. C.I.R., 5 B.T.A. 255, 1926 WL 90 (B.T.A. 1926)—§ 6:19
- Moore, Estate of v. C.I.R., T.C. Memo. 1987-587, T.C.M. (P-H) ¶ 87587, 54 T.C.M. (CCH) 1167, 1987 WL 49179 (1987)—§ 6:50
- Moore, Estate of v. Commissioner, T.C.M. (RIA) 2020-40 (T.C. 2020)—§§ 2:172, 22:47
- Morgan v. Commissioner of Internal Revenue, 1940-1 C.B. 229, 309 U.S. 78, 309 U.S. 626, 60 S. Ct. 424, 84 L. Ed. 585, 84 L. Ed. 1035, 40-1 U.S. Tax Cas. (CCH) ¶ 9210, 23 A.F.T.R. (P-H) ¶ 1046 (1940)—§§ 2:249, 6:106, 14:125
- Morgens, Estate of v. C.I.R., 133 T.C. 402, Tax Ct. Rep. (CCH) 58027, Tax Ct. Rep. Dec. (RIA) 133.17, 2009 WL 4980468 (2009)—§ 2:148
- Morris v. C.I.R., 761 F.2d 1195, 85-1 U.S. Tax Cas. (CCH) ¶ 13617, 56 A.F.T.R.2d 85-6485 (6th Cir. 1985)—§ 3:22
- Morrisdale Coal Co. v. Commissioner of Internal Revenue, 97 F.2d 272, 5 U.S. Tax Cas. (CCH) ¶ 1515, 38-1 U.S. Tax Cas. (CCH) ¶ 9301, 38-1 U.S. Tax Cas. (CCH) ¶ 9309, 21 A.F.T.R. (P-H) ¶ 349 (C.C.A. 3d Cir. 1938)—§ 3:95
- Morrisette, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2021-60, T.C.M. (RIA) ¶ 2021-060, 121 T.C.M. (CCH) 1447 (2021)—§§ 2:150, 2:206, 3:156, 10:81
- Morrissey v. C.I.R., 243 F.3d 1145, 2001-1 U.S. Tax Cas. (CCH) ¶ 60395, 87 A.F.T.R.2d 2001-1250 (9th Cir. 2001)—§§ 3:121, 6:69, 17:141
- Morrow v. C. I. R., 2 T.C. 210, 1943 WL 21 (T.C. 1943)—§ 16:26
- Morrow, Estate of v. C.I.R., 19 T.C. 1068, 1953 WL 154 (T.C. 1953)—§ 2:113
- Morse v. Commissioner, T.C.M. (P-H) ¶ 51210, 10 T.C.M. (CCH) 636, 1951 WL 8860 (T.C. 1951)—§§ 3:124, 17:139
- Morton v. U.S., 457 F.2d 750, 72-1 U.S. Tax Cas. (CCH) ¶ 12838, 29 A.F.T.R.2d 72-1531 (4th Cir. 1972)—§ 2:42
- Morton, Estate of v. C.I.R., 12 T.C. 380, 1949 WL 169 (T.C. 1949)—§ 2:166
- Moss, Estate of v. Commissioner of Internal Revenue, 74 T.C. 1239, 1980 WL 4487 (1980)—§ 2:25
- Mott v. C I R, 139 F.2d 317, 43-2 U.S. Tax Cas. (CCH) ¶ 10077, 31 A.F.T.R. (P-H) ¶ 1067 (C.C.A. 6th Cir. 1943)—§§ 3:109, 17:142
- Mount Hope Cemetery Ass'n v. C.I.R., 37 B.T.A. 671, 1938 WL 286 (B.T.A. 1938)—§ 3:96
- Moyer, Estate of v. C.I.R., 32 T.C. 515, 1959 WL 1023 (T.C. 1959)—§ 2:31
- Mueller, Estate of v. C.I.R., T.C. Memo. 1992-284, T.C.M. (RIA) ¶ 92284, 63 T.C.M. (CCH) 3027 (1992)—§ 3:134
- Muhammad, Estate of v. C.I.R., 965 F.2d 520,

TABLE OF CASES

- 92-2 U.S. Tax Cas. (CCH) ¶ 60103, 70 A.F.T.R.2d 92-6194 (7th Cir. 1992)—§ 14:40
- Muhammad, Estate of v. C. I. R., T.C. Memo. 1990-211, T.C.M. (P-H) ¶ 90211, 59 T.C.M. (CCH) 478, 1990 WL 50668 (1990)—§ 14:40
- Mullikin v. Magruder, 149 F.2d 593, 45-1 U.S. Tax Cas. (CCH) ¶ 10203, 33 A.F.T.R. (P-H) ¶ 1426 (C.C.A. 4th Cir. 1945)—§ 2:202
- Mullikin v. Magruder, 55 F. Supp. 895, 44-2 U.S. Tax Cas. (CCH) ¶ 10137, 32 A.F.T.R. (P-H) ¶ 1119 (D. Md. 1944)—§§ 3:195, 3:198, 3:200
- Mundy, Estate of v. C.I.R., T.C. Memo. 1976-395, T.C.M. (P-H) ¶ 76395, 35 T.C.M. (CCH) 1778, 1976 WL 3573 (1976)—§ 3:183
- Munger v. U.S., 154 F. Supp. 417, 57-2 U.S. Tax Cas. (CCH) ¶ 11716, 52 A.F.T.R. (P-H) ¶ 311 (M.D. Ala. 1957)—§§ 16:16, 16:53
- Murchie v. Delaney, 82 F. Supp. 176, 49-1 U.S. Tax Cas. (CCH) ¶ 10707, 37 A.F.T.R. (P-H) ¶ 1054 (D. Mass. 1949)—§ 8:27
- Murphy v. C.I.R., 16 B.T.A. 1351, 1929 WL 633 (B.T.A. 1929)—§ 2:16
- Murphy v. Granquist, 55-2 U.S. Tax Cas. (CCH) ¶ 11566, 48 A.F.T.R. (P-H) ¶ 1974, 1954 WL 8184 (D. Or. 1954)—§ 3:57
- Murphy v. Shaughnessy, 54-2 U.S. Tax Cas. (CCH) ¶ 10970, 48 A.F.T.R. (P-H) ¶ 1591, 1953 WL 7828 (N.D. N.Y. 1953)—§ 2:84
- Murphy, Estate of v. C. I. R., T.C. Memo. 1990-472, T.C.M. (P-H) ¶ 90472, 60 T.C.M. (CCH) 645, 1990 WL 125107 (1990)—§§ 21:6, 22:47
- Murphy, Estate of v. C.I.R., T.C. Memo. 1981-489, T.C.M. (P-H) ¶ 81489, 42 T.C.M. (CCH) 1010, 1981 WL 10767 (1981)—§ 3:77
- Murphy, Estate of v. C.I.R., T.C.M. (P-H) ¶ 54022, 13 T.C.M. (CCH) 17, 1954 WL 556 (T.C. 1954)—§ 16:83
- Murphy, Estate of v. Commissioner of Internal Revenue, 71 T.C. 671, 1979 WL 3814 (1979)—§ 2:273
- Murray v. U. S., 231 Ct. Cl. 481, 687 F.2d 386, 82-2 U.S. Tax Cas. (CCH) ¶ 13488, 50 A.F.T.R.2d 82-6180 (1982)—§§ 17:9, 17:156
- Musgrove, Estate of v. U.S., 33 Fed. Cl. 657, 95-2 U.S. Tax Cas. (CCH) ¶ 60204, 76 A.F.T.R.2d 95-5276 (1995)—§ 2:26
- Mushro v. Commissioner of Internal Revenue, 50 T.C. 43, 1968 WL 1528 (T.C. 1968)—§ 3:188
- Myers, Estate of v. C.I.R., T.C. Memo. 1968-200, T.C.M. (P-H) ¶ 68200, 27 T.C.M. (CCH) 975, 1968 WL 1300 (T.C. 1968)—§ 2:127

N

- Nail, Estate of v. Commissioner of Internal Revenue, 59 T.C. 187, 1972 WL 2537 (1972)—§ 3:77
- Nance v. U.S., 430 F.2d 662, 70-2 U.S. Tax Cas. (CCH) ¶ 12706, 26 A.F.T.R.2d 70-6031 (9th Cir. 1970)—§ 2:42
- Nantke v. U.S., 35 F. Supp. 450, 40-2 U.S. Tax Cas. (CCH) ¶ 9729, 26 A.F.T.R. (P-H) ¶ 69 (W.D. N.Y. 1940)—§ 6:72
- Nash v. Wiseman, 227 F. Supp. 552, 64-1 U.S. Tax Cas. (CCH) ¶ 12207, 13 A.F.T.R.2d 1844 (W.D. Okla. 1963)—§ 12:63
- Nashville Trust Co. v. Commissioner of Internal Revenue, 136 F.2d 148, 43-1 U.S. Tax Cas. (CCH) ¶ 10040, 31 A.F.T.R. (P-H) ¶ 105 (C.C.A. 6th Cir. 1943)—§ 6:2
- Nat. City Bank of New York, Appeal of, 2 B.T.A. 696, 1925 WL 376 (B.T.A. 1925)—§§ 3:54, 3:57
- National Bank of Commerce in Memphis v. Henslee, 179 F. Supp. 346, 59-2 U.S. Tax Cas. (CCH) ¶ 11909, 4 A.F.T.R.2d 6093 (M.D. Tenn. 1959)—§ 2:165
- National Bank of Toledo v. U.S., 65-2 U.S. Tax Cas. (CCH) ¶ 12340, 16 A.F.T.R.2d 6162, 1965 WL 12660 (N.D. Ohio 1965)—§ 6:24
- National Newark and Essex Bank v. U.S., 187 Ct. Cl. 609, 410 F.2d 789, 69-1 U.S. Tax Cas. (CCH) ¶ 12605, 23 A.F.T.R.2d 69-1942 (1969)—§ 20:4
- National Sav. & Trust Co. v. U. S., 193 Ct. Cl. 775, 436 F.2d 458, 71-1 U.S. Tax Cas. (CCH) ¶ 12738, 27 A.F.T.R.2d 71-1643 (1971)—§§ 6:239, 16:88
- NationsBank of Texas v. U.S., 44 Fed. Cl. 661, 99-2 U.S. Tax Cas. (CCH) ¶ 60345, 84 A.F.T.R.2d 99-5001 (1999)—§ 1:2
- Natkanski, Estate of v. C. I. R., T.C. Memo. 1992-380, T.C.M. (RIA) ¶ 92380, 64 T.C.M. (CCH) 55 (1992)—§ 6:114
- Neal, Estate of v. C.I.R., 8 T.C. 237, 1947 WL 164 (T.C. 1947)—§ 2:216
- Necastro, Estate of v. C.I.R., T.C. Memo. 1994-352, T.C.M. (RIA) ¶ 94352, 68 T.C.M. (CCH) 227 (1994)—§§ 3:16, 3:38

- Nee v. Katz, 163 F.2d 256, 47-2 U.S. Tax Cas. (CCH) ¶ 10569, 35 A.F.T.R. (P-H) ¶ 1624 (C.C.A. 8th Cir. 1947)—§ 3:189
- Neely v. U. S., 222 Ct. Cl. 250, 613 F.2d 802, 80-1 U.S. Tax Cas. (CCH) ¶ 13331, 45 A.F.T.R.2d 80-1730 (1980)—§§ 2:288, 2:289, 2:294
- Neff, Estate of v. C.I.R., T.C. Memo. 1997-186, T.C.M. (RIA) ¶ 97186, 73 T.C.M. (CCH) 2606 (1997)—§ 2:207
- Neff, Estate of v. CIR, T.C. Memo. 1989-278, T.C.M. (P-H) ¶ 89278, 57 T.C.M. (CCH) 669, 1989 WL 59828 (1989)—§ 3:119
- Negron v. U.S., 553 F.3d 1013, 2009-1 U.S. Tax Cas. (CCH) ¶ 60571, 103 A.F.T.R.2d 2009-634 (6th Cir. 2009)—§ 3:220
- Neilson v. C.I.R., 94 T.C. 1, Tax Ct. Rep. (CCH) 46301, Tax Ct. Rep. Dec. (P-H) 94.1, 1990 WL 61 (1990)—§ 2:103
- Nelson v. C.I.R., 46 B.T.A. 653, 1942 WL 243 (B.T.A. 1942)—§ 16:16
- Nelson v. Commissioner of Internal Revenue, T.C. Memo. 2020-81, T.C.M. (RIA) ¶ 2020-081, 119 T.C.M. (CCH) 1554 (2020)—§ 22:51
- Nelson v. U.S., 89-2 U.S. Tax Cas. (CCH) ¶ 13823, 1989 WL 409415 (D.N.D. 1989)—§ 14:18
- Nelson, Estate of v. C.I.R., T.C. Memo. 1980-518, T.C.M. (P-H) ¶ 80518, 41 T.C.M. (CCH) 400, 1980 WL 4410 (1980)—§ 3:79
- Nelson, Estate of v. C. I. R., 47 T.C. 279, 1966 WL 1122 (T.C. 1966)—§ 2:110
- Nemerov, Estate of v. C. I. R., T.C. Memo. 1956-164, T.C.M. (P-H) ¶ 56164, 15 T.C.M. (CCH) 855, 1956 WL 420 (T.C. 1956)—§ 2:92
- Neonatology Associates, P.A. v. C.I.R., 115 T.C. 43, Tax Ct. Rep. Dec. (RIA) 115.5, 2000 WL 1048512 (2000)—§ 10:81
- Nesselrodt, Estate of v. C.I.R., T.C. Memo. 1986-286, T.C.M. (P-H) ¶ 86286, 51 T.C.M. (CCH) 1406, 1986 WL 21992 (1986)—§§ 3:77, 6:61, 6:78
- Nettleton, Estate of v. C. I. R., 4 T.C. 987, 1945 WL 174 (T.C. 1945)—§ 2:193
- Nettleton, Estate of v. Commissioner, T.C.M. (P-H) P 46033, 1946 WL 7109 (T.C. 1946)—§ 2:204
- Nettz v. Phillips, 202 F. Supp. 270, 62-1 U.S. Tax Cas. (CCH) ¶ 12064, 9 A.F.T.R.2d 1904 (S.D. Iowa 1962)—§ 6:159
- Neugass, Estate of v. C. I. R., 555 F.2d 322, 77-1 U.S. Tax Cas. (CCH) ¶ 13192, 40 A.F.T.R.2d 77-6183 (2d Cir. 1977)—§ 6:153
- Neuhoff v. Commissioner of Internal Revenue, 75 T.C. 36, 1980 WL 4624 (1980)—§ 3:139
- Neumann, Estate of v. C.I.R., 106 T.C. 216, Tax Ct. Rep. (CCH) 51280, Tax Ct. Rep. Dec. (RIA) 106.10, 1996 WL 162936 (1996)—§ 19:60
- Nevin, Estate of v. C. I. R., 11 T.C. 59, 1948 WL 18 (T.C. 1948)—§§ 2:24, 2:90
- New v. C.I.R., 48 T.C. 671, 1967 WL 976 (T.C. 1967)—§ 10:5
- Newberger, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2015-246, T.C.M. (RIA) ¶ 2015-246, 110 T.C.M. (CCH) 615 (2015)—§ 3:270
- Newberry v. C.I.R., 39 B.T.A. 1123, 1939 WL 255 (B.T.A. 1939)—§§ 3:4, 17:142
- Newberry's Estate v. C.I.R., 201 F.2d 874, 53-1 U.S. Tax Cas. (CCH) ¶ 10889, 43 A.F.T.R. (P-H) ¶ 244, 38 A.L.R.2d 514 (3d Cir. 1953)—§ 2:194
- Newcomer, Estate of, 447 F. Supp. 1368, 42 A.F.T.R.2d 78-6403 (W.D. Pa. 1978)—§§ 3:4, 3:124
- Newhouse, Estate of v. C. I. R., 94 T.C. 193, Tax Ct. Rep. (CCH) 46411, Tax Ct. Rep. Dec. (P-H) 94.14, 1990 WL 17251 (1990)—§§ 3:130, 22:7
- Newlin v. C. I. R., 31 T.C. 451, 1958 WL 934 (T.C. 1958)—§ 16:52
- Newman v. C.I.R., 222 F.2d 131, 55-1 U.S. Tax Cas. (CCH) ¶ 11537, 47 A.F.T.R. (P-H) ¶ 825 (9th Cir. 1955)—§ 6:118
- Newman v. U.S., 176 F. Supp. 364, 59-2 U.S. Tax Cas. (CCH) ¶ 11902, 4 A.F.T.R.2d 6056 (S.D. Ill. 1959)—§ 6:158
- Newman, Estate of v. C.I.R., 111 T.C. 81, Tax Ct. Rep. (CCH) 52811, Tax Ct. Rep. Dec. (RIA) 111.3, 1998 WL 420689 (1998)—§§ 2:29, 14:29, 16:14
- Newton v. C. I. R., 11 T.C. 512, 1948 WL 56 (T.C. 1948)—§ 3:48
- New York Trust Co. v. Eisner, 256 U.S. 345, 41 S. Ct. 506, 65 L. Ed. 963, 1 U.S. Tax Cas. (CCH) ¶ 49, 3 A.F.T.R. (P-H) ¶ 3110, 16 A.L.R. 660 (1921)—§ 1:2
- Ney v. U.S., 171 F.2d 449, 49-1 U.S. Tax Cas. (CCH) ¶ 9116, 37 A.F.T.R. (P-H) ¶ 648 (8th Cir. 1948)—§ 20:12
- Nicholas v. C.I.R., 40 B.T.A. 1040, 1939 WL 84 (B.T.A. 1939)—§§ 6:51, 6:52
- Nichols v. Gaston, 281 F. 67, 1 U.S. Tax Cas.

TABLE OF CASES

- (CCH) ¶ 58, 2 A.F.T.R. (P-H) ¶ 1699 (C.C.A. 1st Cir. 1922)—§ 12:11
- Nicholson v. C.I.R., 21 B.T.A. 795, 1930 WL 157 (B.T.A. 1930)—§ 6:17
- Nicholson, Estate of v. C. I. R., 94 T.C. 666, Tax Ct. Rep. (CCH) 46556, Tax Ct. Rep. Dec. (P-H) 94.39, 1990 WL 52664 (1990)—§§ 6:177, 6:197
- Nicol's Estate v. Commissioner of Internal Revenue, 56 T.C. 179, 1971 WL 2642 (1971)—§ 2:150
- Nienhuys, Estate of v. C. I. R., 17 T.C. 1149, 1952 WL 211 (T.C. 1952)—§ 8:17
- Nix, Estate of v. C.I.R., T.C. Memo. 1996-109, T.C.M. (RIA) ¶ 96109, 71 T.C.M. (CCH) 2347 (1996)—§ 6:123
- Noble v. Rogan, 49 F. Supp. 370, 43-1 U.S. Tax Cas. (CCH) ¶ 10027, 30 A.F.T.R. (P-H) ¶ 1262 (S.D. Cal. 1943)—§ 14:121
- Noble, Estate of v. C.I.R., T.C. Memo. 2005-2, T.C.M. (RIA) ¶ 2005-002 (2005)—§ 3:20
- Noland, Estate of v. C.I.R., T.C. Memo. 1984-209, T.C.M. (P-H) ¶ 84209, 47 T.C.M. (CCH) 1640, 1984 WL 14464 (1984)—§§ 2:243, 2:268
- Norris v. U.S., 7 F. Supp. 415, 4 U.S. Tax Cas. (CCH) ¶ 1209, 14 A.F.T.R. (P-H) ¶ 124 (S.D. N.Y. 1934)—§ 2:21
- Northeastern Pennsylvania Nat. Bank & Trust Co. v. U.S., 1967-2 C.B. 343, 387 U.S. 213, 87 S. Ct. 1573, 18 L. Ed. 2d 726, 67-1 U.S. Tax Cas. (CCH) ¶ 12470, 19 A.F.T.R.2d 1874 (1967)—§ 6:170
- Northern Trust Co. v. Baron, 377 F. Supp. 666, 35 A.F.T.R.2d 75-1599 (N.D. Ill. 1974)—§ 10:15
- Northern Trust Co. v. C.I.R., 87 T.C. 349, Tax Ct. Rep. (CCH) 43261, 1986 WL 22171 (1986)—§ 21:9
- Northwest Sec. Nat. Bank of Sioux Falls v. Welsh, 203 F. Supp. 263, 62-1 U.S. Tax Cas. (CCH) ¶ 12074, 9 A.F.T.R.2d 1926 (D.S.D. 1962)—§ 6:118
- Novak v. U.S., 87-2 U.S. Tax Cas. (CCH) ¶ 13728, 1987 WL 47913 (D. Neb. 1987)—§ 3:167
- Novotny, Estate of v. C.I.R., 93 T.C. 12, Tax Ct. Rep. (CCH) 45822, Tax Ct. Rep. Dec. (P-H) 93.3, 1989 WL 74739 (1989)—§ 6:191
- Nowell, Estate of v. C.I.R., T.C. Memo. 1999-15, T.C.M. (RIA) ¶ 99015 (1999)—§§ 22:31, 22:34, 22:41
- Nunnally v. Commissioner, T.C.M. (P-H) ¶ 46162, 5 T.C.M. (CCH) 562, 1946 WL 6801 (T.C. 1946)—§§ 14:121, 14:142
- Nutter, Estate of v. C.I.R., T.C. Memo. 1982-530, T.C.M. (P-H) ¶ 82530, 44 T.C.M. (CCH) 1127, 1982 WL 10822 (1982)—§§ 3:58, 3:61
- Nyberg v. U.S., 66 Ct. Cl. 153, 1 U.S. Tax Cas. (CCH) ¶ 318, 6 A.F.T.R. (P-H) ¶ 7845, 1928 WL 2990 (1928)—§ 2:19

O

- Obering, Estate of v. C.I.R., T.C. Memo. 1984-407, T.C.M. (P-H) ¶ 84407, 48 T.C.M. (CCH) 733, 1984 WL 15057 (1984)—§§ 3:168, 3:182
- Obermer v. U.S., 238 F. Supp. 29, 65-1 U.S. Tax Cas. (CCH) ¶ 12280, 15 A.F.T.R.2d 1288 (D. Haw. 1964)—§§ 3:124, 3:131, 17:139
- O'Bryan Bros. v. Commissioner of Internal Revenue, 127 F.2d 645, 42-1 U.S. Tax Cas. (CCH) ¶ 9422, 42-1 U.S. Tax Cas. (CCH) ¶ 10176, 29 A.F.T.R. (P-H) ¶ 354 (C.C.A. 6th Cir. 1942)—§ 3:124
- Occidental Life Insurance Co. of California v. Commissioner of Internal Revenue, 50 T.C. 726, 1968 WL 1448 (T.C. 1968)—§ 10:3
- O'Connor's Estate v. Commissioner of Internal Revenue, 54 T.C. 969, 1970 WL 2253 (1970)—§ 2:225
- O'Daniel, Estate of v. U.S., 6 F.3d 321, 93-2 U.S. Tax Cas. (CCH) ¶ 60150, 72 A.F.T.R.2d 93-6762 (5th Cir. 1993)—§§ 2:41, 2:47, 2:49, 2:141, 6:32, 6:38
- Oei Tjong Swan's Estate v. C.I.R., 247 F.2d 144, 57-2 U.S. Tax Cas. (CCH) ¶ 11714, 52 A.F.T.R. (P-H) ¶ 48 (2d Cir. 1957)—§ 8:40
- Oetting v. U.S., 712 F.2d 358, 83-2 U.S. Tax Cas. (CCH) ¶ 13533, 52 A.F.T.R.2d 83-6428 (8th Cir. 1983)—§ 6:290
- Ogarrio's Estate v. C. I. R., 337 F.2d 108, 64-1 U.S. Tax Cas. (CCH) ¶ 12233, 13 A.F.T.R.2d 1896 (D.C. Cir. 1964)—§ 8:52
- Ogle v. Commissioner, B.T.A.M. (P-H) ¶ 37287, 1937 WL 6716 (1937)—§ 17:176
- O'Keeffe, Estate of v. C.I.R., T.C. Memo. 1992-210, T.C.M. (RIA) ¶ 92210, 63 T.C.M. (CCH) 2699 (1992)—§ 3:271
- Okerlund v. U.S., 365 F.3d 1044, 2004-1 U.S. Tax Cas. (CCH) ¶ 60481, 93 A.F.T.R.2d 2004-1715 (Fed. Cir. 2004)—§§ 3:19, 17:13, 17:177
- Okerlund v. U.S., 53 Fed. Cl. 341, 2002-2 U.S. Tax Cas. (CCH) ¶ 60447, 90 A.F.T.R.2d 2002-6124 (2002)—§§ 3:19, 17:13

- Old Colony Trust Co. v. C.I.R., 39 B.T.A. 871, 1939 WL 222 (B.T.A. 1939)—§ 2:31
- Old Colony Trust Co. v. Malley, 19 F.2d 346, 6 A.F.T.R. (P-H) ¶ 6705 (C.C.A. 1st Cir. 1927)—§ 6:66
- Old Colony Trust Co. v. U.S., 438 F.2d 684, 71-1 U.S. Tax Cas. (CCH) ¶ 12734, 27 A.F.T.R.2d 71-1623 (1st Cir. 1971)—§§ 6:239, 16:88
- Old Colony Trust Co. v. U.S., 423 F.2d 601, 70-1 U.S. Tax Cas. (CCH) ¶ 12667, 25 A.F.T.R.2d 70-1549 (1st Cir. 1970)—§§ 2:188, 2:215
- Old Colony Trust Co v. US, 15 F. Supp. 417, 36-2 U.S. Tax Cas. (CCH) ¶ 9401, 18 A.F.T.R. (P-H) ¶ 137 (D. Mass. 1936)—§ 6:68
- Old Colony Trust Co. v. Welch, 25 F. Supp. 45, 38-2 U.S. Tax Cas. (CCH) ¶ 9534, 21 A.F.T.R. (P-H) ¶ 1025 (D. Mass. 1938)—§ 6:240
- Oldham's Estate v. Campbell, 217 F. Supp. 819, 63-1 U.S. Tax Cas. (CCH) ¶ 12143, 11 A.F.T.R.2d 1883 (N.D. Tex. 1963)—§§ 6:249, 12:67, 20:10
- Old Kent Bank & Trust Co. v. U.S., 430 F.2d 392, 70-2 U.S. Tax Cas. (CCH) ¶ 12703, 26 A.F.T.R.2d 70-6025 (6th Cir. 1970)—§ 3:211
- Old Point Nat. Bank v. C.I.R., 39 B.T.A. 343, 1939 WL 147 (B.T.A. 1939)—§§ 2:42, 2:47
- Oliver, Estate of, 148 F.2d 210, 45-1 U.S. Tax Cas. (CCH) ¶ 10195, 33 A.F.T.R. (P-H) ¶ 912 (C.C.A. 3d Cir. 1945)—§§ 3:195, 3:199
- Olivo, Estate of v. C.I.R., T.C. Memo. 2011-163, T.C.M. (RIA) ¶ 2011-163, 102 T.C.M. (CCH) 35 (2011)—§ 6:55
- Ollag Const. Equipment Corp., Matter of, 578 F.2d 904, 17 C.B.C. 612 (2d Cir. 1978)—§ 12:9
- Olsen, Estate of v. C.I.R., T.C. Memo. 2014-58, T.C.M. (RIA) ¶ 2014-058, 107 T.C.M. (CCH) 1306 (2014)—§ 2:13
- Olster v. Commissioner of Internal Revenue, 79 T.C. 456, Tax Ct. Rep. (CCH) 39324, 1982 WL 11147 (1982)—§ 3:203
- Omaha Nat. Bank v. O'Malley, 69 F. Supp. 354, 47-1 U.S. Tax Cas. (CCH) ¶ 10527, 35 A.F.T.R. (P-H) ¶ 724 (D. Neb. 1946)—§ 2:204
- Oman, Estate of v. C.I.R., T.C. Memo. 1987-71, T.C.M. (P-H) ¶ 87071, 53 T.C.M. (CCH) 52, 1987 WL 40168 (1987)—§ 22:18
- O'Nan, Estate of v. C. I. R., 47 T.C. 648, 1967 WL 1035 (T.C. 1967)—§ 2:131
- O'Neal v. U.S., 258 F.3d 1265, 2001-2 U.S. Tax Cas. (CCH) ¶ 60412, 88 A.F.T.R.2d 2001-5245 (11th Cir. 2001)—§§ 3:18, 6:69
- O'Neill, Appeal of, 4 B.T.A. 78, 1926 WL 303 (B.T.A. 1926)—§ 2:21
- Opal's Estate v. C. I. R., 450 F.2d 1085, 71-2 U.S. Tax Cas. (CCH) ¶ 12810, 28 A.F.T.R.2d 71-6279 (2d Cir. 1971)—§ 6:158
- Ordway v. U.S., 908 F.2d 890, 90-2 U.S. Tax Cas. (CCH) ¶ 60036, 66 A.F.T.R.2d 90-5998 (11th Cir. 1990)—§ 14:94
- Ordway v. U.S., 37 F.2d 19, 8 A.F.T.R. (P-H) ¶ 9950 (C.C.A. 2d Cir. 1930)—§ 6:24
- Overcash v. U.S., 74-2 U.S. Tax Cas. (CCH) ¶ 13021, 34 A.F.T.R.2d 74-6302, 1974 WL 722 (E.D. Va. 1974)—§ 3:302
- Overlander v. U.S., 67 Ct. Cl. 531, 7 A.F.T.R. (P-H) ¶ 9070, 1929 WL 2523 (1929)—§ 2:24
- Owen, Estate of v. C.I.R., 104 T.C. 498, Tax Ct. Rep. (CCH) 50607, Tax Ct. Rep. Dec. (RIA) 104.25, 1995 WL 232785 (1995)—§ 7:16

## P

- Pabst v. Commissioner, T.C.M. (P-H) ¶ 47300, 6 T.C.M. (CCH) 1186, 1947 WL 7718 (T.C. 1947)—§ 3:124
- Pacific Nat. Bank of Seattle v. C.I.R., 40 B.T.A. 128, 1939 WL 288 (B.T.A. 1939)—§ 6:13
- Pack v. C.I.R., T.C. Memo. 1980-65, T.C.M. (P-H) ¶ 80065, 39 T.C.M. (CCH) 1179, 1980 WL 3921 (1980)—§ 3:198
- Paddock v. U.S., 280 F.2d 563, 60-2 U.S. Tax Cas. (CCH) ¶ 9571, 6 A.F.T.R.2d 5077 (2d Cir. 1960)—§ 10:81
- Page v. Hoxie, 104 F.2d 918, 39-2 U.S. Tax Cas. (CCH) ¶ 9564, 23 A.F.T.R. (P-H) ¶ 131 (C.C.A. 1st Cir. 1939)—§ 2:73
- Page v. Polk, 281 F. 74, 2 A.F.T.R. (P-H) ¶ 1706 (C.C.A. 1st Cir. 1922)—§ 12:11
- Palmer v. Commissioner of Internal Revenue, 62 T.C. 684, 1974 WL 2689 (1974)—§ 16:80
- Palmer, Estate of v. C.I.R., 839 F.2d 420, 44 Ed. Law Rep. 1063, 88-1 U.S. Tax Cas. (CCH) ¶ 9174, 61 A.F.T.R.2d 88-607 (8th Cir. 1988)—§§ 3:70, 3:82
- Palmer, AOD-1977-16, In re, 1976 WL 39670 (I.R.S. AOD 1976)—§ 16:80
- Paolozzi v. C. I. R., 23 T.C. 182, 1954 WL 323 (T.C. 1954)—§§ 14:104, 17:156

TABLE OF CASES

- Pardee's Estate v. Commissioner of Internal Revenue, 49 T.C. 140, 1967 WL 1271 (T.C. 1967)—§§ 2:188, 2:224, 6:63
- Parker, T.C.M. (P-H) P 45147, 1945 WL 7383 (T.C. 1945)—§ 3:124
- Parker v. Commissioner of Internal Revenue, 62 T.C. 192, 1974 WL 2690 (1974)—§ 6:106
- Parker v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60028, 71A A.F.T.R.2d 93-5096, 1990 WL 300673 (E.D. Ark. 1990)—§ 5:81
- Park's Estate v. C. I. R., 475 F.2d 673, 73-1 U.S. Tax Cas. (CCH) ¶ 12913, 31 A.F.T.R.2d 73-1442 (6th Cir. 1973)—§ 6:39
- Parrott v. C.I.R., 30 F.2d 792, 1 U.S. Tax Cas. (CCH) ¶ 364, 7 A.F.T.R. (P-H) ¶ 8501 (C.C.A. 9th Cir. 1929)—§§ 2:24, 2:75
- Parrott v. C.I.R., 7 B.T.A. 134, 1927 WL 527 (B.T.A. 1927)—§ 2:144
- Parson v. U.S., 460 F.2d 228, 72-1 U.S. Tax Cas. (CCH) ¶ 12847, 29 A.F.T.R.2d 72-1564 (5th Cir. 1972)—§§ 2:37, 2:69
- Pascal, Estate of v. C.I.R., T.C. Memo. 1963-336, T.C.M. (P-H) ¶ 63336, 22 T.C.M. (CCH) 1766, 1963 WL 661 (T.C. 1963)—§ 3:4
- 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)—§ 3:27
- Paton v. C. I. R., T.C. Memo. 1992-627, T.C.M. (RIA) ¶ 92627, 64 T.C.M. (CCH) 1150 (1992)—§ 14:9
- Patten v. U.S., 96-1 U.S. Tax Cas. (CCH) ¶ 60231, 77 A.F.T.R.2d 96-1877, 1996 WL 303257 (W.D. Va. 1996)—§§ 2:81, 6:136
- Pattison, Estate of v. C. I. R., T.C. Memo. 1990-428, T.C.M. (P-H) ¶ 90428, 60 T.C.M. (CCH) 471, 1990 WL 112409 (1990)—§ 3:59
- Pauline Welch, Estate of v. C.I.R., 208 F.3d 213, 2000-1 U.S. Tax Cas. (CCH) ¶ 60372, 85 A.F.T.R.2d 2000-1200 (6th Cir. 2000)—§§ 3:128, 22:29
- Peacock, Estate of v. U.S., 914 F.2d 230, 90-2 U.S. Tax Cas. (CCH) ¶ 60051, 66 A.F.T.R.2d 90-6015 (11th Cir. 1990)—§ 6:168
- Pearson v. C.I.R., 149 T.C. No. 20 (2017)—§ 9:18
- Peck v. C.I.R., 90 T.C. 162, Tax Ct. Rep. (CCH) 44544, Tax Ct. Rep. Dec. (P-H) 90.13, 1988 WL 4698 (1988)—§ 14:31
- Peck v. C.I.R., 752 F.2d 469, 85-1 U.S. Tax Cas. (CCH) ¶ 9179, 55 A.F.T.R.2d 85-804 (9th Cir. 1985)—§ 3:4
- Peck, Estate of v. C. I. R., 40 T.C. 238, 1963 WL 1356 (T.C. 1963)—§ 6:24
- Peckham, Estate of v. C.I.R., 19 B.T.A. 1020, 1930 WL 679 (B.T.A. 1930)—§§ 6:16, 6:18, 6:43
- Peebles v. C.I.R., 5 B.T.A. 386, 1926 WL 121 (B.T.A. 1926)—§ 2:16
- Penney, Estate of, 504 F.2d 37, 74-2 U.S. Tax Cas. (CCH) ¶ 13028, 34 A.F.T.R.2d 74-6312 (6th Cir. 1974)—§§ 6:139, 10:14
- Pennsylvania Bank and Trust Co. v. U.S., 597 F.2d 382, 79-1 U.S. Tax Cas. (CCH) ¶ 13299, 43 A.F.T.R.2d 79-1332 (3d Cir. 1979)—§ 2:271
- Pennsylvania Bank & Trust Co. v. U. S., 451 F. Supp. 1296, 78-2 U.S. Tax Cas. (CCH) ¶ 13248, 42 A.F.T.R.2d 78-6409 (W.D. Pa. 1978)—§§ 2:247, 6:43
- Peoples First Nat. Bank & Trust Co. v. U.S., 241 F.2d 420, 57-1 U.S. Tax Cas. (CCH) ¶ 11668, 50 A.F.T.R. (P-H) ¶ 1659 (3d Cir. 1957)—§ 2:133
- Peoples-Pittsburgh Trust Co. v. U.S., 54 F. Supp. 742, 44-1 U.S. Tax Cas. (CCH) ¶ 10108, 32 A.F.T.R. (P-H) ¶ 640 (W.D. Pa. 1944)—§§ 4:11, 4:14
- Peoples Trust Co. of Bergen County v. U.S., 412 F.2d 1156, 69-2 U.S. Tax Cas. (CCH) ¶ 12613, 24 A.F.T.R.2d 69-6043 (3d Cir. 1969)—§ 2:247
- Peracchio v. C.I.R., T.C. Memo. 2003-280, T.C.M. (RIA) ¶ 2003-280, 86 T.C.M. (CCH) 412 (2003)—§ 22:49
- Perdue v. C. I. R., T.C. Memo. 1991-478, T.C.M. ¶ 91478, 62 T.C.M. (CCH) 845, 1991 WL 188862 (1991)—§ 3:296
- Perkins, Estate of v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60042, 71A A.F.T.R.2d 93-5054, 1990 WL 300357 (N.D. Ohio 1990)—§ 2:140
- Perrine v. U.S., 423 F. Supp. 1217, 77-1 U.S. Tax Cas. (CCH) ¶ 13167, 39 A.F.T.R.2d 77-1586 (N.D. Iowa 1976)—§ 14:94
- Perry, Estate of v. C.I.R., 927 F.2d 209, 91-1 U.S. Tax Cas. (CCH) ¶ 60064, 67 A.F.T.R.2d 91-1200 (5th Cir. 1991)—§§ 2:42, 2:48, 2:141
- Petter v. C.I.R., T.C. Memo. 2009-280, T.C.M. (RIA) ¶ 2009-280, 98 T.C.M. (CCH) 534 (2009)—§ 17:10
- Pettus v. Commissioner of Internal Revenue,

- 54 T.C. 112, 1970 WL 2284 (1970)—  
§§ 16:62, 16:63, 18:26
- Peyton's Estate v. C.I.R.*, 323 F.2d 438, 63-2  
U.S. Tax Cas. (CCH) ¶ 12183, 12  
A.F.T.R.2d 6301 (8th Cir. 1963)—§ 6:118
- Pfeiffer v. U.S.*, 315 F. Supp. 392, 70-2 U.S.  
Tax Cas. (CCH) ¶ 12699, 26 A.F.T.R.2d  
70-6028 (E.D. Cal. 1970)—§§ 6:50, 9:28
- Pfeiffer v. U.S.*, 310 F. Supp. 392, 70-1 U.S.  
Tax Cas. (CCH) ¶ 12645, 25 A.F.T.R.2d  
70-1469 (E.D. Cal. 1969)—§ 6:41
- Philbrick v. Manning*, 57 F. Supp. 245, 44-2  
U.S. Tax Cas. (CCH) ¶ 10156, 32 A.F.T.R.  
(P-H) ¶ 1522 (D.N.J. 1944)—§ 3:200
- Phillips v. C.I.R.*, 12 T.C. 216, 1949 WL 152  
(T.C. 1949)—§§ 16:16, 16:24
- Phillips, Estate of v. C.I.R.*, 36 B.T.A. 1102,  
1937 WL 442 (B.T.A. 1937)—§ 7:16
- Phillips, Estate of v. C.I.R.*, 36 B.T.A. 752, 1937  
WL 408 (B.T.A. 1937)—§ 6:51
- Phinney v. Bank of Southwest Nat. Ass'n*,  
Houston, 335 F.2d 266, 64-2 U.S. Tax Cas.  
(CCH) ¶ 12254, 14 A.F.T.R.2d 6179 (5th  
Cir. 1964)—§ 12:15
- Phinney v. Kay*, 275 F.2d 776, 60-1 U.S. Tax  
Cas. (CCH) ¶ 11932, 5 A.F.T.R.2d 1884  
(5th Cir. 1960)—§§ 2:233, 2:247
- Phipps v. C I R*, 127 F.2d 214, 42-1 U.S. Tax  
Cas. (CCH) ¶ 10145, 29 A.F.T.R. (P-H) ¶  
209 (C.C.A. 10th Cir. 1942)—§§ 3:109,  
17:142
- Phipps v. C.I.R.*, 43 B.T.A. 790, 1941 WL 487  
(B.T.A. 1941)—§ 17:174
- Phipps v. Commissioner of Internal Revenue*,  
1938-1 C.B. 514, 91 F.2d 627, 37-2 U.S.  
Tax Cas. (CCH) ¶ 9451, 19 A.F.T.R. (P-H)  
¶ 1152, 112 A.L.R. 1441 (C.C.A. 10th Cir.  
1937)—§ 13:1
- Piatt v. Gray*, 321 F.2d 79, 63-2 U.S. Tax Cas.  
(CCH) ¶ 12160, 12 A.F.T.R.2d 6212 (6th  
Cir. 1963)—§ 6:184
- Picciano v. U.S.*, 532 F. Supp. 246, 81-2 U.S.  
Tax Cas. (CCH) ¶ 13433, 49 A.F.T.R.2d  
82-1441 (S.D. Ohio 1981)—§ 2:265
- Pierpont's Estate v. C.I.R.*, 336 F.2d 277, 64-2  
U.S. Tax Cas. (CCH) ¶ 12262, 14  
A.F.T.R.2d 6210 (4th Cir. 1964)—§ 6:118
- Pierre v. C.I.R.*, T.C. Memo. 2010-106, T.C.M.  
(RIA) ¶ 2010-106, 99 T.C.M. (CCH) 1436  
(2010)—§§ 21:16, 21:17
- Pierre v. C.I.R.*, 133 T.C. 24, Tax Ct. Rep.  
(CCH) 57910, Tax Ct. Rep. Dec. (RIA)  
133.2, 2009 WL 2591625 (2009)—§§ 21:16,  
21:17
- Piggott's Estate v. C.I.R.*, 340 F.2d 829, 65-1  
U.S. Tax Cas. (CCH) ¶ 12290, 15  
A.F.T.R.2d 1310 (6th Cir. 1965)—§ 2:42
- Pigott, In re*, 330 B.R. 797, 54 Collier Bankr.  
Cas. 2d (MB) 1554, 96 A.F.T.R.2d 2005-  
5760 (Bankr. S.D. Ala. 2005)—§ 2:100
- Pillsbury, Estate of v. C. I. R.*, T.C. Memo. 1992-  
425, T.C.M. (RIA) ¶ 92425, 64 T.C.M.  
(CCH) 284 (1992)—§§ 3:38, 3:54, 22:7
- Pinchot v. C I R*, 113 F.2d 718, 40-2 U.S. Tax  
Cas. (CCH) ¶ 9592, 25 A.F.T.R. (P-H) ¶  
447 (C.C.A. 2d Cir. 1940)—§ 8:50
- Pine Mountain Preserve, LLLP v. Commis-  
sioner of Internal Revenue*, 151 T.C. 247,  
Tax Ct. Rep. (CCH) 61337, Tax Ct. Rep.  
Dec. (RIA) 151.14, 2018 WL 6841801  
(2018)—§ 16:101
- Pioneer Laundry Co. v. C.I.R.*, 5 B.T.A. 821,  
1926 WL 226 (B.T.A. 1926)—§ 3:145
- Piper's Estate v. Commissioner of Internal Rev-  
enue*, 72 T.C. 1062, 1979 WL 3788  
(1979)—§ 3:131
- Pitner v. U.S.*, 388 F.2d 651, 68-1 U.S. Tax Cas.  
(CCH) ¶ 12499, 21 A.F.T.R.2d 1571 (5th  
Cir. 1967)—§§ 6:14, 6:20, 6:39
- Pittsburgh Nat. Bank v. U.S.*, 319 F. Supp. 176,  
70-2 U.S. Tax Cas. (CCH) ¶ 12726, 26  
A.F.T.R.2d 70-6091 (W.D. Pa. 1970)—  
§§ 2:249, 2:260
- Pittsfield Nat. Bank v. U.S.*, 181 F. Supp. 851,  
60-1 U.S. Tax Cas. (CCH) ¶ 11934, 5  
A.F.T.R.2d 1878 (D. Mass. 1960)—§ 2:247
- Plant v. Walsh*, 43 F.2d 256, 9 A.F.T.R. (P-H) ¶  
49 (D. Conn. 1930)—§ 3:77
- Plaut v. Munford*, 188 F.2d 543, 51-1 U.S. Tax  
Cas. (CCH) ¶ 9254, 40 A.F.T.R. (P-H) ¶  
464 (2d Cir. 1951)—§ 3:124
- Plitt v. Hofferbert*, 125 F. Supp. 809, 55-1 U.S.  
Tax Cas. (CCH) ¶ 9173, 46 A.F.T.R. (P-H)  
¶ 1252 (D. Md. 1954)—§ 20:16
- Poinier v. C.I.R.*, 858 F.2d 917, 88-2 U.S. Tax  
Cas. (CCH) ¶ 13783, 62 A.F.T.R.2d 88-  
6006, 99 A.L.R. Fed. 433 (3d Cir. 1988)—  
§ 14:24
- Poisl v. C.I.R.*, 978 F.2d 1261 (7th Cir. 1992)—  
§ 5:21
- Polack v. C.I.R.*, 366 F.3d 608, 2004-1 U.S. Tax  
Cas. (CCH) ¶ 60484, 64 Fed. R. Evid. Serv.  
55, 93 A.F.T.R.2d 2004-2094 (8th Cir.  
2004)—§ 17:12
- Polar Ice Cream & Supply Co. v. C.I.R.*, 13  
B.T.A. 1054, 1928 WL 383 (B.T.A. 1928)—  
§ 3:91

TABLE OF CASES

- Pollard v. C.I.R., T.C. Memo. 2013-38, T.C.M. (RIA) ¶ 2013-038, 105 T.C.M. (CCH) 1249 (2013)—§ 16:103
- Pollard's Estate v. Commissioner of Internal Revenue, 52 T.C. 741, 1969 WL 1656 (T.C. 1969)—§ 6:72
- Polm 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)—§ 16:90
- Portage Silica Co. v. Commissioner of Internal Revenue, 49 F.2d 985, 9 A.F.T.R. (P-H) ¶ 1531 (C.C.A. 6th Cir. 1931)—§ 3:21
- Porter v. Commissioner of Internal Revenue, 49 T.C. 207, 1967 WL 1275 (T.C. 1967)—§ 3:6
- Porter v. Commissioner of Internal Revenue, 1933-1 C.B. 354, 288 U.S. 436, 53 S. Ct. 451, 77 L. Ed. 880, 3 U.S. Tax Cas. (CCH) ¶ 1065, 12 A.F.T.R. (P-H) ¶ 25 (1933)—§§ 2:214, 6:2
- Porter v. Commissioner of Internal Revenue, 60 F.2d 673, 11 A.F.T.R. (P-H) ¶ 812 (C.C.A. 2d Cir. 1932)—§ 6:240
- Porter's Estate v. C. I. R., 442 F.2d 915, 71-1 U.S. Tax Cas. (CCH) ¶ 12778, 27 A.F.T.R.2d 71-1802 (1st Cir. 1971)—§ 2:115
- Portland Damascus Milk Co. v. C.I.R., 22 B.T.A. 1236, 1931 WL 431 (B.T.A. 1931)—§ 3:25
- Posner v. C.I.R., T.C. Memo. 1976-216, T.C.M. (P-H) ¶ 76216, 35 T.C.M. (CCH) 943, 1976 WL 3406 (1976)—§ 3:274
- Posner, Estate of v. C.I.R., T.C. Memo. 2004-112, T.C.M. (RIA) ¶ 2004-112, 87 T.C.M. (CCH) 1288 (2004)—§ 6:109
- Potter v. Commissioner, T.C.M. (P-H) ¶ 48167, 7 T.C.M. (CCH) 622, 1948 WL 7115 (T.C. 1948)—§§ 3:21, 3:31
- Potter v. Commissioner, T.C.M. (P-H) ¶ 46051, 5 T.C.M. (CCH) 116, 1946 WL 6804 (T.C. 1946)—§ 3:201
- Powel v. C.I.R., 10 B.T.A. 166, 1928 WL 1052 (B.T.A. 1928)—§ 3:34
- Powell, Estate of v. C.I.R., T.C. Memo. 1992-367, T.C.M. (RIA) ¶ 92367, 63 T.C.M. (CCH) 3192 (1992)—§ 2:171
- Powell, Estate of v. Commissioner of Internal Revenue, 148 T.C. 392, Tax Ct. Rep. (CCH) 60901, Tax Ct. Rep. Dec. (RIA) 148.18, 2017 WL 2211398 (2017)—§ 22:47
- Power v. C.I.R., 11 B.T.A. 1313, 1928 WL 990 (B.T.A. 1928)—§ 6:17
- Powers v. C.I.R., 6 B.T.A. 633, 1927 WL 983 (B.T.A. 1927)—§ 6:72
- Powers v. Commissioner of Internal Revenue, 1941-1 C.B. 448, 312 U.S. 259, 61 S. Ct. 509, 85 L. Ed. 817, 41-1 U.S. Tax Cas. (CCH) ¶ 10015, 25 A.F.T.R. (P-H) ¶ 1168 (1941)—§§ 3:4, 17:1
- Powers, Estate of v. C.I.R., T.C. Memo. 1954-239, T.C.M. (P-H) ¶ 54350, 13 T.C.M. (CCH) 1189, 1954 WL 231 (T.C. 1954)—§ 18:26
- Prentice, Estate of v. C. I. R., T.C. Memo. 1956-3, T.C.M. (P-H) ¶ 56003, 15 T.C.M. (CCH) 14, 1956 WL 848 (T.C. 1956)—§ 3:106
- Prentis v. U.S., 273 F. Supp. 449, 13 A.F.T.R.2d 1439 (S.D. N.Y. 1964)—§ 3:201
- Price v. C.I.R., T.C. Memo. 2010-2, T.C.M. (RIA) ¶ 2010-002 (2010)—§§ 16:19, 16:20, 22:47
- Price v. C.I.R., T.C. Memo. 1985-182, T.C.M. (P-H) ¶ 85182, 49 T.C.M. (CCH) 1236, 1985 WL 14809 (1985)—§ 3:288
- Price v. C.I.R., 23 B.T.A. 1192, 1931 WL 193 (B.T.A. 1931)—§ 3:198
- Price v. Commissioner of Internal Revenue, 76 T.C. 389, 1981 WL 11367 (1981)—§ 9:20
- Prichard v. U.S., 255 F. Supp. 552, 66-2 U.S. Tax Cas. (CCH) ¶ 12411, 18 A.F.T.R.2d 6215 (N.D. Tex. 1966)—§ 3:207
- Pridmore, Estate of v. C. I. R., T.C. Memo. 1961-12, T.C.M. (P-H) ¶ 61012, 20 T.C.M. (CCH) 47, 1961 WL 334 (T.C. 1961)—§ 4:1
- Prince, Estate of v. C. I. R., T.C. Memo. 1991-208, T.C.M. ¶ 91208, 61 T.C.M. (CCH) 2594, 1991 WL 76272 (1991)—§ 7:23
- Proctor v. Hassett, 52 F. Supp. 12, 43-2 U.S. Tax Cas. (CCH) ¶ 10059, 31 A.F.T.R. (P-H) ¶ 732 (D. Mass. 1943)—§§ 3:200, 3:203
- Proctor, Estate of v. C.I.R., T.C. Memo. 1994-208, T.C.M. (RIA) ¶ 94208, 67 T.C.M. (CCH) 2943 (1994)—§§ 3:65, 3:85
- Proesel v. U.S., 585 F.2d 295, 78-2 U.S. Tax Cas. (CCH) ¶ 13262, 42 A.F.T.R.2d 78-6517 (7th Cir. 1978)—§ 6:67
- Propstra v. U.S., 680 F.2d 1248, 82-2 U.S. Tax Cas. (CCH) ¶ 13475, 50 A.F.T.R.2d 82-6153 (9th Cir. 1982)—§§ 2:82, 3:4, 3:57, 3:306, 6:83, 6:86, 22:9
- Proutt's Estate v. C I R, 125 F.2d 591, 42-1 U.S. Tax Cas. (CCH) ¶ 10133, 28 A.F.T.R. (P-H) ¶ 1103 (C.C.A. 6th Cir. 1942)—§ 2:36
- Prouty v. C.I.R., 5 B.T.A. 107, 1926 WL 28 (B.T.A. 1926)—§ 3:35

- Provident Nat. Bank v. U.S., 581 F.2d 1081, 78-2 U.S. Tax Cas. (CCH) ¶ 13255, 42 A.F.T.R.2d 78-6458 (3d Cir. 1978)—§§ 6:107, 6:134
- Prudowsky, Estate of v. C.I.R., 465 F.2d 62, 72-2 U.S. Tax Cas. (CCH) ¶ 12870, 30 A.F.T.R.2d 72-5856 (7th Cir. 1972)—§ 2:220
- Prudowsky's Estate v. Commissioner of Internal Revenue, 55 T.C. 890, 1971 WL 2563 (1971)—§ 2:220
- Prussner v. U.S., 896 F.2d 218, 90-1 U.S. Tax Cas. (CCH) ¶ 60007, 65 A.F.T.R.2d 90-1222 (7th Cir. 1990)—§§ 5:79, 5:82
- Publicker v. C.I.R., 206 F.2d 250, 53-2 U.S. Tax Cas. (CCH) ¶ 10912, 44 A.F.T.R. (P-H) ¶ 270, 60 A.L.R.2d 1295 (3d Cir. 1953)—§ 17:5
- Pudim, Estate of v. C.I.R., T.C. Memo. 1982-606, T.C.M. (P-H) ¶ 82606, 44 T.C.M. (CCH) 1425, 1982 WL 10901 (1982)—§ 6:16
- Pullin, Black, Estate of v. Commissioner of Internal Revenue, 84 T.C. 789, Tax Ct. Rep. (CCH) 42060, 1985 WL 15344 (1985)—§ 5:73
- Pulling, Estate of v. C.I.R., T.C. Memo. 2015-134, 110 T.C.M. (CCH) 93, 2015 WL 4480900 (2015)—§ 3:46
- Purdue, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2015-249, T.C.M. (RIA) ¶ 2015-249, 110 T.C.M. (CCH) 627 (2015)—§ 22:47
- Pyle by Straub v. U.S., 766 F.2d 1141, 85-2 U.S. Tax Cas. (CCH) ¶ 13626, 56 A.F.T.R.2d 85-6521 (7th Cir. 1985)—§§ 2:249, 2:260
- Pyne v. U.S., 638 F. Supp. 946, 86-2 U.S. Tax Cas. (CCH) ¶ 13677, 58 A.F.T.R.2d 86-6345 (D. Me. 1986)—§ 6:140
- Q**
- Quatman v. Commissioner of Internal Revenue, 54 T.C. 339, 1970 WL 2315 (1970)—§§ 16:34, 16:53
- Quie v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60029, 71A A.F.T.R.2d 93-5036, 1990 WL 300670 (D. Minn. 1990)—§ 2:237
- R**
- Rabe, Estate of v. C.I.R., T.C. Memo. 1975-26, T.C.M. (P-H) ¶ 75026, 34 T.C.M. (CCH) 117, 1975 WL 2668 (1975)—§§ 3:81, 6:18
- Racca v. Commissioner of Internal Revenue, 76 T.C. 416, 1981 WL 10780 (1981)—§§ 2:88, 6:105
- Rainger, Estate of v. C.I.R., 12 T.C. 483, 1949 WL 180 (T.C. 1949)—§§ 2:24, 2:89
- Rainier Companies, Inc. v. C.I.R., T.C. Memo. 1977-351, T.C.M. (P-H) ¶ 77351, 36 T.C.M. (CCH) 1404, 1977 WL 3590 (1977)—§ 3:24
- Ransburg, Estate of v. U.S., 765 F. Supp. 1388, 91-1 U.S. Tax Cas. (CCH) ¶ 60052, 68 A.F.T.R.2d 91-6026 (S.D. Ind. 1990)—§ 6:135
- Rasquin v. Humphreys, 1939-2 C.B. 339, 308 U.S. 54, 60 S. Ct. 60, 84 L. Ed. 77, 39-2 U.S. Tax Cas. (CCH) ¶ 9746, 23 A.F.T.R. (P-H) ¶ 765 (1939)—§ 14:102
- Rassas v. C.I.R., 196 F.2d 611, 52-1 U.S. Tax Cas. (CCH) ¶ 10851, 41 A.F.T.R. (P-H) ¶ 1219 (7th Cir. 1952)—§ 16:67
- Ratcliffe, Estate of v. C.I.R., T.C. Memo. 1992-305, T.C.M. (RIA) ¶ 92305, 63 T.C.M. (CCH) 3068 (1992)—§ 3:44
- Rawley v. U.S., 277 F. Supp. 817, 67-2 U.S. Tax Cas. (CCH) ¶ 12492, 20 A.F.T.R.2d 6003 (S.D. Ill. 1967)—§ 9:9
- Ray v. U.S., 762 F.2d 1361, 85-2 U.S. Tax Cas. (CCH) ¶ 13621, 56 A.F.T.R.2d 85-6496 (9th Cir. 1985)—§§ 2:163, 20:23
- Ream, T.C.M. (P-H) P 43501, 1943 WL 9321 (T.C. 1943)—§ 16:26
- Reardon v. U.S., 429 F. Supp. 540, 77-1 U.S. Tax Cas. (CCH) ¶ 13190, 39 A.F.T.R.2d 77-1654 (W.D. La. 1977)—§ 4:4
- Rector, Estate of v. C.I.R., T.C. Memo. 2007-367, T.C.M. (RIA) ¶ 2007-367, 94 T.C.M. (CCH) 567 (2007)—§ 22:47
- Redstone, Estate of v. C.I.R., 145 T.C. 259, Tax Ct. Rep. (CCH) 60434, Tax Ct. Rep. Dec. (RIA) 145.11, 2015 WL 6458095 (2015)—§ 14:12
- Red Wing Malting Co. v. Willcuts, 15 F.2d 626, 6 A.F.T.R. (P-H) ¶ 6360, 49 A.L.R. 459 (C.C.A. 8th Cir. 1926)—§ 20:6
- Reed v. C.I.R., 36 F.2d 867, 2 U.S. Tax Cas. (CCH) ¶ 458, 8 A.F.T.R. (P-H) ¶ 9922 (C.C.A. 5th Cir. 1930)—§ 2:7
- Reed v. U.S., 316 F. Supp. 1228, 70-2 U.S. Tax Cas. (CCH) ¶ 12698, 26 A.F.T.R.2d 70-6056 (E.D. Mo. 1970)—§ 6:139
- Reed, Estate of v. Commissioner, T.C.M. (P-H) ¶ 49072, 8 T.C.M. (CCH) 303, 1949 WL 7473 (T.C. 1949)—§ 6:40
- Reeves, Estate of v. C.I.R., 100 T.C. 427, Tax Ct. Rep. (CCH) 49033, Tax Ct. Rep. Dec.

TABLE OF CASES

- (RIA) 100.28, 1993 WL 160034 (1993)—  
§§ 6:103, 6:135
- Reeves, Estate of v. C. I. R., T.C. Memo. 1956-  
69, T.C.M. (P-H) ¶ 56069, 15 T.C.M. (CCH)  
323, 1956 WL 336 (T.C. 1956)—§ 2:24
- Register, Estate of v. C.I.R., 83 T.C. 1, Tax Ct.  
Rep. (CCH) 41311, 1984 WL 15589  
(1984)—§ 14:147
- Reichardt, Estate of v. C.I.R., 114 T.C. 144, Tax  
Ct. Rep. Dec. (RIA) 114.9, 2000 WL 230358  
(2000)—§ 22:47
- Reichers, Estate of v. Commissioner, T.C.M.  
(P-H) ¶ 50124, 9 T.C.M. (CCH) 403, 1950  
WL 7617 (T.C. 1950)—§ 18:26
- Reinecke v. Northern Trust Co., 278 U.S. 339,  
49 S. Ct. 123, 73 L. Ed. 410, 1 U.S. Tax  
Cas. (CCH) ¶ 347, 7 A.F.T.R. (P-H) ¶  
8841, 66 A.L.R. 397 (1929)—§ 14:118
- Reinhold v. Commissioner, T.C.M. (P-H) ¶  
48196, 7 T.C.M. (CCH) 697, 1948 WL 7117  
(T.C. 1948)—§§ 3:124, 9:25, 9:29, 18:26
- Reiser v. C.I.R., T.C. Memo. 1982-673, T.C.M.  
(P-H) ¶ 82673, 45 T.C.M. (CCH) 163, 1982  
WL 10966 (1982)—§ 3:14
- Republic Nat. Bank of Dallas v. C. I. R., 39  
T.C. 85, 1962 WL 1243 (T.C. 1962)—  
§ 6:296
- Republic Petroleum Corp. v. U.S., 397 F. Supp.  
900, 75-2 U.S. Tax Cas. (CCH) ¶ 9589,  
75-2 U.S. Tax Cas. (CCH) ¶ 13092, 36  
A.F.T.R.2d 75-5367 (E.D. La. 1975)—§ 14:2
- Resch, Estate of v. C.I.R., 20 T.C. 171, 1953  
WL 225 (T.C. 1953)—§§ 2:211, 2:213
- Reynolds, Estate of v. C.I.R., 55 T.C. 172, 1970  
WL 2324 (1970)—§ 3:190
- Rhoades v. C.I.R., T.C. Memo. 1988-279, T.C.M.  
(P-H) ¶ 88279, 55 T.C.M. (CCH) 1159,  
1988 WL 64972 (1988)—§ 3:289
- Rhode Island Hosp. Trust Co. v. U.S., 159 F.  
Supp. 204, 58-1 U.S. Tax Cas. (CCH) ¶  
11747, 1 A.F.T.R.2d 2107 (D.R.I. 1958)—  
§ 6:241
- Richardson v. C.I.R., 151 F.2d 102, 45-2 U.S.  
Tax Cas. (CCH) ¶ 10225, 34 A.F.T.R. (P-H)  
¶ 132 (C.C.A. 2d Cir. 1945)—§§ 3:109,  
3:124, 14:142, 17:139, 17:142
- Richardson v. Commissioner, T.C.M. (P-H) ¶  
43496, 2 T.C.M. (CCH) 1039, 1943 WL  
8805 (T.C. 1943)—§ 17:139
- Richardson v. Commissioner of Internal Reve-  
nue, 126 F.2d 562, 42-1 U.S. Tax Cas.  
(CCH) ¶ 10142, 42-1 U.S. Tax Cas. (CCH)  
¶ 10151, 28 A.F.T.R. (P-H) ¶ 1381, 140  
A.L.R. 705 (C.C.A. 2d Cir. 1942)—§§ 13:6,  
14:30
- Richardson v. Smith, 196 F. Supp. 432, 61-2  
U.S. Tax Cas. (CCH) ¶ 12035, 8 A.F.T.R.2d  
6058 (E.D. Pa. 1961)—§ 12:63
- Richardson, Appeal of, 1 B.T.A. 1196, 1925 WL  
961 (B.T.A. 1925)—§ 6:24
- Richardson, Estate of v. C.I.R., 89 T.C. 1193,  
Tax Ct. Rep. (CCH) 44388, 1987 WL  
257908 (1987)—§§ 6:140, 6:142
- Richmond, Estate of v. C.I.R., T.C. Memo. 2014-  
26, T.C.M. (RIA) ¶ 2014-026, 107 T.C.M.  
(CCH) 1135 (2014)—§§ 10:81, 22:27
- Richter v. U.S., 440 F. Supp. 921, 77-2 U.S.  
Tax Cas. (CCH) ¶ 13211, 40 A.F.T.R.2d  
77-6258 (D. Minn. 1977)—§§ 9:26, 9:28
- Ridenour, Estate of v. C.I.R., T.C. Memo. 1993-  
41, T.C.M. (RIA) ¶ 93041, 65 T.C.M. (CCH)  
1850 (1993)—§ 2:207
- Ridgely's Estate v. U.S., 180 Ct. Cl. 1220, 67-2  
U.S. Tax Cas. (CCH) ¶ 12481, 20  
A.F.T.R.2d 5946, 1967 WL 8887 (1967)—  
§ 3:79
- Riecker, Estate of v. Commissioner, T.C.M.  
(P-H) ¶ 44397, 3 T.C.M. (CCH) 1293, 1944  
WL 6740 (T.C. 1944)—§ 3:187
- Riese, Estate of v. C.I.R., T.C. Memo. 2011-60,  
T.C.M. (RIA) ¶ 2011-060, 101 T.C.M.  
(CCH) 1269 (2011)—§ 17:112
- Riggs v. Del Drago, 317 U.S. 95, 63 S. Ct. 109,  
87 L. Ed. 106, 42-2 U.S. Tax Cas. (CCH) ¶  
10219, 29 A.F.T.R. (P-H) ¶ 1205, 142  
A.L.R. 1131 (1942)—§§ 6:117, 6:139, 10:14,  
10:15
- Righter v. U. S., 194 Ct. Cl. 400, 439 F.2d 1204,  
71-1 U.S. Tax Cas. (CCH) ¶ 12758, 27  
A.F.T.R.2d 71-1691, 22 A.L.R. Fed. 1  
(1971)—§§ 3:124, 3:191
- Rinaldi, Estate of v. U.S., 38 Fed. Cl. 341, 80  
A.F.T.R.2d 97-5324 (1997)—§ 6:179
- Risher v. U.S., 465 F.2d 1, 72-2 U.S. Tax Cas.  
(CCH) ¶ 12878, 30 A.F.T.R.2d 72-5866  
(5th Cir. 1972)—§ 6:106
- Ritland v. C.I.R., T.C. Memo. 1986-298, T.C.M.  
(P-H) ¶ 86298, 51 T.C.M. (CCH) 1458,  
1986 WL 21506 (1986)—§ 16:16
- Ritter v. U.S., 297 F. Supp. 1259, 69-1 U.S. Tax  
Cas. (CCH) ¶ 12581, 23 A.F.T.R.2d 69-  
1829 (S.D. W. Va. 1968)—§ 2:185
- Rivkin v. C.I.R., T.C. Memo. 1965-99, T.C.M.  
(P-H) ¶ 65099, 24 T.C.M. (CCH) 526, 1965  
WL 899 (T.C. 1965)—§ 3:26
- Robert L. Peterson Irrevocable Trust #2 v.

- C.I.R., T.C. Memo. 1986-267, T.C.M. (P-H) ¶ 86267, 51 T.C.M. (CCH) 1300, 1986 WL 21975 (1986)—§ 3:100
- Roberts v. C.I.R., 143 F.2d 657, 44-2 U.S. Tax Cas. (CCH) ¶ 10124, 32 A.F.T.R. (P-H) ¶ 1046 (C.C.A. 5th Cir. 1944)—§ 16:26
- Roberts v. C. I. R., 2 T.C. 679, 1943 WL 235 (T.C. 1943)—§ 16:23
- Roberts, Estate of v. C.I.R., T.C. Memo. 1969-10, T.C.M. (P-H) ¶ 69010, 28 T.C.M. (CCH) 40, 1969 WL 1001 (T.C. 1969)—§§ 3:4, 3:21, 3:303
- Robertson v. U.S., 310 F.2d 199, 62-2 U.S. Tax Cas. (CCH) ¶ 12116, 10 A.F.T.R.2d 6305 (5th Cir. 1962)—§ 6:184
- Robertson, Estate of v. C.I.R., 15 F.3d 779, 94-1 U.S. Tax Cas. (CCH) ¶ 60153, 73 A.F.T.R.2d 94-2329 (8th Cir. 1994)—§§ 6:188, 6:205
- Robertson, Estate of v. C.I.R., 98 T.C. 678, Tax Ct. Rep. (CCH) 48310, Tax Ct. Rep. Dec. (RIA) 98.47, 1992 WL 145274 (1992)—§ 6:188
- Robertson, Estate of v. Commissioner, B.T.A.M. (P-H) ¶ 42503, 1942 WL 9413 (1942)—§ 6:240
- Robertson, Estate of v. U.S., 903 F.2d 1034, 66 A.F.T.R.2d 90-5979 (5th Cir. 1990)—§ 6:155
- Robinette v. Helvering, 1943 C.B. 1141, 318 U.S. 184, 63 S. Ct. 540, 87 L. Ed. 700, 43-1 U.S. Tax Cas. (CCH) ¶ 10014, 30 A.F.T.R. (P-H) ¶ 384 (1943)—§§ 3:30, 14:21, 14:46, 14:119
- Robinson v. C. I. R., 675 F.2d 774, 82-1 U.S. Tax Cas. (CCH) ¶ 13470, 50 A.F.T.R.2d 82-6116 (5th Cir. 1982)—§ 14:24
- Robinson v. C.I.R., 63 F.2d 652, 12 A.F.T.R. (P-H) ¶ 262 (C.C.A. 6th Cir. 1933)—§ 2:84
- Robinson v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60045, 71A A.F.T.R.2d 93-5056, 1990 WL 300360 (S.D. Ga. 1990)—§ 6:199
- Robinson v. U.S., 454 F. Supp. 1160, 78-2 U.S. Tax Cas. (CCH) ¶ 13254, 42 A.F.T.R.2d 78-6434 (N.D. Cal. 1978)—§ 2:204
- Robinson v. U.S., 518 F.2d 1105, 75-2 U.S. Tax Cas. (CCH) ¶ 13080, 36 A.F.T.R.2d 75-6434 (9th Cir. 1975)—§ 6:139
- Robinson, Estate of v. C. I. R., 1 T.C. 19, 1942 WL 52 (T.C. 1942)—§ 6:241
- Robinson's Estate v. Commissioner of Internal Revenue, 69 T.C. 222, 1977 WL 3712 (1977)—§ 3:197
- Rockwell, Estate of v. C.I.R., 779 F.2d 931, 86-1 U.S. Tax Cas. (CCH) ¶ 13651, 57 A.F.T.R.2d 86-1491 (3d Cir. 1985)—§ 2:43
- Rodgers, Estate of v. C.I.R., T.C. Memo. 1999-129, T.C.M. (RIA) ¶ 99129, 77 T.C.M. (CCH) 1831 (1999)—§ 3:66
- Rodieck v. Helvering, 1937-1 C.B. 290, 87 F.2d 328, 37-1 U.S. Tax Cas. (CCH) ¶ 9032, 18 A.F.T.R. (P-H) ¶ 770 (C.C.A. 2d Cir. 1937)—§§ 2:89, 8:52, 8:56
- Rodriguez, Estate of v. C.I.R., T.C. Memo. 1989-13, T.C.M. (P-H) ¶ 89013, 56 T.C.M. (CCH) 1033, 1989 WL 540 (1989)—§§ 2:7, 22:18
- Roeser v. C. I. R., 2 T.C. 298, 1943 WL 27 (T.C. 1943)—§§ 14:97, 14:105, 14:121
- Rogers v. C.I.R., T.C. Memo. 2000-133, T.C.M. (RIA) ¶ 2000-133, 79 T.C.M. (CCH) 1891 (2000)—§ 5:24
- Rogers' Estate v. Helvering, 1943 C.B. 1115, 320 U.S. 410, 64 S. Ct. 172, 88 L. Ed. 134, 43-2 U.S. Tax Cas. (CCH) ¶ 10078, 31 A.F.T.R. (P-H) ¶ 759 (1943)—§ 14:125
- Rohmer v. C.I.R., 21 T.C. 1099, 1954 WL 427 (T.C. 1954)—§§ 14:46, 17:176, 18:16
- Rohnert, Estate of v. C.I.R., 40 B.T.A. 1319, 1939 WL 106 (B.T.A. 1939)—§ 2:36
- Rolland v. Commissioner, T.C.M. (P-H) ¶ 53048, 12 T.C.M. (CCH) 124, 1953 WL 10342 (T.C. 1953)—§ 3:49
- Rollman, Estate of v. Commissioner, B.T.A.M. (P-H) ¶ 41509, 1941 WL 10442 (1941)—§ 17:139
- Rooney v. C.I.R., 88 T.C. 523, Tax Ct. Rep. (CCH) 43748, 1987 WL 39953 (1987)—§ 3:5
- Root v. U.S., 56 F.2d 857, 10 A.F.T.R. (P-H) ¶ 1432 (S.D. Fla. 1931)—§ 2:127
- Rosano v. U.S., 245 F.3d 212, 2001-1 U.S. Tax Cas. (CCH) ¶ 60401, 87 A.F.T.R.2d 2001-1619 (2d Cir. 2001)—§§ 2:29, 14:32, 16:15
- Rosano v. U.S., 67 F. Supp. 2d 113, 84 A.F.T.R.2d 99-6483 (E.D. N.Y. 1999)—§ 14:29
- Rose v. U. S., 511 F.2d 259, 75-1 U.S. Tax Cas. (CCH) ¶ 13063, 35 A.F.T.R.2d 75-1635 (5th Cir. 1975)—§§ 2:42, 2:49
- Rosen, Estate of v. C.I.R., 131 T.C. 75, Tax Ct. Rep. (CCH) 57556, Tax Ct. Rep. Dec. (RIA) 131.8, 2008 WL 4628169 (2008)—§ 12:16
- Rosen, Estate of v. C.I.R., T.C. Memo. 2006-115, T.C.M. (RIA) ¶ 2006-115, 91 T.C.M. (CCH) 1220 (2006)—§§ 22:46, 22:47, 22:48
- Rosenau v. C.I.R., 37 B.T.A. 468, 1938 WL 259 (B.T.A. 1938)—§ 14:105

TABLE OF CASES

- Rosenbaum, Estate of v. Commissioner, T.C.M. (P-H) ¶ 44289, 3 T.C.M. (CCH) 925, 1944 WL 6741 (T.C. 1944)—§§ 3:34, 3:35, 3:205
- Rosenberg v. U.S., 295 F. Supp. 820, 69-1 U.S. Tax Cas. (CCH) ¶ 9218, 23 A.F.T.R.2d 69-704 (E.D. Mo. 1969)—§ 20:23
- Rosenblatt, Estate of v. C.I.R., 633 F.2d 176, 80-2 U.S. Tax Cas. (CCH) ¶ 13374, 46 A.F.T.R.2d 80-6219 (10th Cir. 1980)—§ 2:271
- Rosenblum v. Anglim, 43 F. Supp. 889, 42-1 U.S. Tax Cas. (CCH) ¶ 10161, 29 A.F.T.R. (P-H) ¶ 114 (N.D. Cal. 1942)—§ 8:48
- Rosenman v. U.S., 1945 C.B. 410, 323 U.S. 658, 65 S. Ct. 536, 89 L. Ed. 535, 45-1 U.S. Tax Cas. (CCH) ¶ 10165, 33 A.F.T.R. (P-H) P 314 (1945)—§ 12:63
- Rosenthal v. C.I.R., 205 F.2d 505, 53-2 U.S. Tax Cas. (CCH) ¶ 10908, 44 A.F.T.R. (P-H) ¶ 90 (2d Cir. 1953)—§§ 6:76, 14:47
- Roski v. C.I.R., 128 T.C. 113, Tax Ct. Rep. (CCH) 56896, Tax Ct. Rep. Dec. (RIA) 128.10, 2007 WL 1095677 (2007)—§§ 10:64, 10:65, 10:66, 10:77
- Ross v. C.I.R., T.C. Memo. 1982-545, T.C.M. (P-H) ¶ 82545, 44 T.C.M. (CCH) 1177, 1982 WL 10837 (1982)—§ 6:15
- Ross v. C. I. R., 652 F.2d 1365, 81-2 U.S. Tax Cas. (CCH) ¶ 13424, 48 A.F.T.R.2d 81-6275 (9th Cir. 1981)—§ 16:57
- Ross v. C.I.R., 28 B.T.A. 39, 1933 WL 9 (B.T.A. 1933)—§§ 14:2, 14:30
- Ross v. U.S., 348 F.2d 577, 65-2 U.S. Tax Cas. (CCH) ¶ 12337, 16 A.F.T.R.2d 6134 (5th Cir. 1965)—§ 16:61
- Rothpletz, Estate of v. C.I.R., T.C. Memo. 1987-310, T.C.M. (P-H) ¶ 87310, 53 T.C.M. (CCH) 1214, 1987 WL 49207 (1987)—§ 9:28
- Rothrock v. C. I. R., 7 T.C. 848, 1946 WL 83 (T.C. 1946)—§ 14:46
- Rott's Estate v. U. S., 321 F. Supp. 654, 71-1 U.S. Tax Cas. (CCH) ¶ 12743, 27 A.F.T.R.2d 71-1660 (E.D. Mo. 1971)—§ 2:193
- Round v. C. I. R., 332 F.2d 590, 64-2 U.S. Tax Cas. (CCH) ¶ 12237, 13 A.F.T.R.2d 1905 (1st Cir. 1964)—§ 2:225
- Rovakat, LLC v. C.I.R., 529 Fed. Appx. 124, 2013-1 U.S. Tax Cas. (CCH) ¶ 50386, 111 A.F.T.R.2d 2013-2366 (3d Cir. 2013)—§ 10:81
- Rowan's Estate v. Commissioner of Internal Revenue, 54 T.C. 633, 1970 WL 2333 (1970)—§ 6:13
- Royal Mineral Ass'n, Appeal of, 5 B.T.A. 1126, 1927 WL 1192 (B.T.A. 1927)—§ 3:96
- Roy's Estate v. Commissioner of Internal Revenue, 54 T.C. 1317, 1970 WL 2334 (1970)—§ 2:204
- Royster v. C.I.R., T.C. Memo. 1985-258, T.C.M. (P-H) ¶ 85258, 49 T.C.M. (CCH) 1594, 1985 WL 15278 (1985)—§ 3:83
- Rubber Research, Inc. v. C. I. R., 422 F.2d 1402, 70-1 U.S. Tax Cas. (CCH) ¶ 9274, 25 A.F.T.R.2d 70-838 (8th Cir. 1970)—§ 3:21
- Rubenstein v. U.S., 826 F. Supp. 448, 93-2 U.S. Tax Cas. (CCH) ¶ 60143, 72 A.F.T.R.2d 93-6721 (S.D. Fla. 1993)—§§ 2:24, 2:103
- Rubin's Estate v. Commissioner of Internal Revenue, 57 T.C. 817, 1972 WL 2528 (1972)—§ 6:72
- Rudolph v. U.S., 93-1 U.S. Tax Cas. (CCH) ¶ 60130, 71 A.F.T.R.2d 93-2169, 1993 WL 285859 (S.D. Ind. 1993)—§§ 3:165, 3:168
- Rundle v. Welch, 184 F. Supp. 777, 13 Ohio Op. 2d 305, 60-2 U.S. Tax Cas. (CCH) ¶ 11950, 5 A.F.T.R.2d 1916 (S.D. Ohio 1960)—§ 2:278
- Rusk v. Commissioner of Internal Revenue, 53 F.2d 428, 2 U.S. Tax Cas. (CCH) ¶ 819, 10 A.F.T.R. (P-H) ¶ 671 (C.C.A. 7th Cir. 1931)—§ 3:199
- Russo, Estate of v. C. I. R., T.C. Memo. 1991-310, T.C.M. ¶ 91310, 62 T.C.M. (CCH) 87, 1991 WL 119650 (1991)—§ 12:15
- Ryerson v. U.S., 1941-1 C.B. 443, 312 U.S. 405, 61 S. Ct. 656, 85 L. Ed. 917, 41-1 U.S. Tax Cas. (CCH) ¶ 10028, 25 A.F.T.R. (P-H) ¶ 1191 (1941)—§§ 16:16, 16:24, 16:56, 16:67

S

- Sachs, Estate of v. C.I.R., 856 F.2d 1158, 88-2 U.S. Tax Cas. (CCH) ¶ 13781, 62 A.F.T.R.2d 88-6000 (8th Cir. 1988)—§§ 2:146, 6:68
- Sachs (Samuel C.), Sachs (Stephen C., Sophia R.), Estate of v. Commissioner of Internal Revenue, 88 T.C. 769, Tax Ct. Rep. (CCH) 43823, 1987 WL 49299 (1987)—§§ 2:148, 3:139
- Safe Deposit and Trust Co. of Baltimore v. C.I.R., 35 B.T.A. 259, 1937 WL 466 (B.T.A. 1937)—§ 17:142
- Saia's Estate v. Commissioner of Internal Revenue, 61 T.C. 515, 1974 WL 2735 (1974)—§ 2:62

- Saigh v. C.I.R., T.C. Memo. 2005-20, T.C.M. (RIA) ¶ 2005-020 (2005)—§§ 10:10, 18:38
- Salt, Estate of v. C. I. R., 17 T.C. 92, 1951 WL 210 (T.C. 1951)—§ 3:166
- Salter, Estate of v. C. I. R., 545 F.2d 494, 77-1 U.S. Tax Cas. (CCH) ¶ 13170, 39 A.F.T.R.2d 77-1595 (5th Cir. 1977)—§ 6:106
- Saltzman v. C.I.R., 131 F.3d 87, 98-1 U.S. Tax Cas. (CCH) ¶ 50164, 48 Fed. R. Evid. Serv. 483, 80 A.F.T.R.2d 97-8365 (2d Cir. 1997)—§ 14:53
- Salyer v. U.S., 194 F.3d 1313, 99-2 U.S. Tax Cas. (CCH) ¶ 60362, 84 A.F.T.R.2d 99-6857 (6th Cir. 1999)—§ 2:39
- Salyer v. U.S., 98-2 U.S. Tax Cas. (CCH) P 60326, 82 A.F.T.R.2d 98-5967, 1998 WL 667637 (E.D. Ky. 1998)—§ 2:41
- Sam Broadhead Trust, By Broadhead v. C. I. R., T.C. Memo. 1972-196, T.C.M. (P-H) ¶ 72196, 31 T.C.M. (CCH) 975, 1972 WL 2315 (1972)—§§ 2:6, 3:198
- Sanchez v. Bowers, 70 F.2d 715, 13 A.F.T.R. (P-H) ¶ 1074 (C.C.A. 2d Cir. 1934)—§ 8:41
- Sanderling, Inc. v. C. I. R., 571 F.2d 174, 78-1 U.S. Tax Cas. (CCH) ¶ 9284, 41 A.F.T.R.2d 78-831 (3d Cir. 1978)—§ 9:29
- Sandvik, Inc. v. C.I.R., T.C. Memo. 1986-588, T.C.M. (P-H) ¶ 86588, 52 T.C.M. (CCH) 1181, 1986 WL 21802 (1986)—§ 3:21
- Sanford's Estate v. Commissioner of Internal Revenue, 1939-2 C.B. 340, 308 U.S. 39, 60 S. Ct. 51, 84 L. Ed. 20, 39-2 U.S. Tax Cas. (CCH) ¶ 9745, 23 A.F.T.R. (P-H) ¶ 756 (1939)—§§ 13:3, 14:3, 14:18, 14:102, 14:121
- Sansone, Estate of, 2001-1 U.S. Tax Cas. (CCH) P 60399, 87 A.F.T.R.2d 2001-1361, 2001 WL 350235 (C.D. Cal. 2001)—§ 6:148
- Sappington v. U.S., 408 F.2d 817, 69-1 U.S. Tax Cas. (CCH) ¶ 12590, 24 A.F.T.R.2d 69-6079 (4th Cir. 1969)—§ 20:12
- Sarto v. U.S., 563 F. Supp. 476, 83-1 U.S. Tax Cas. (CCH) ¶ 13520, 51 A.F.T.R.2d 83-1353 (N.D. Cal. 1983)—§ 9:28
- Sather v. C.I.R., 251 F.3d 1168, 2001-1 U.S. Tax Cas. (CCH) ¶ 60409, 87 A.F.T.R.2d 2001-2423 (8th Cir. 2001)—§ 16:5
- Sawade, Estate of v. C.I.R., T.C. Memo. 1984-626, T.C.M. (P-H) ¶ 84626, 49 T.C.M. (CCH) 214, 1984 WL 15317 (1984)—§ 3:196
- Sawyer v. Sonoma County, 719 F.2d 1001 (9th Cir. 1983)—§ 10:83
- Schachter v. C.I.R., T.C. Memo. 1986-292, T.C.M. (P-H) ¶ 86292, 51 T.C.M. (CCH) 1428, 1986 WL 22001 (1986)—§ 3:286
- Schauerhamer, Estate of v. C.I.R., T.C. Memo. 1997-242, T.C.M. (RIA) ¶ 97242, 73 T.C.M. (CCH) 2855 (1997)—§ 22:47
- Schayek v. C. I. R., 33 T.C. 629, 1960 WL 1060 (T.C. 1960)—§§ 16:52, 17:167
- Scheide, Estate of, T.C.M. (P-H) P 47321, 1947 WL 7980 (T.C. 1947)—§ 2:163
- Scheidelman v. C.I.R., 682 F.3d 189, 2012-1 U.S. Tax Cas. (CCH) ¶ 50402, 109 A.F.T.R.2d 2012-2536 (2d Cir. 2012)—§ 16:103
- Scheidelman v. C.I.R., T.C. Memo. 1970-70, T.C.M. (P-H) ¶ 70070, 29 T.C.M. (CCH) 303, 1970 WL 1564 (1970)—§ 3:84
- Schelberg, Estate of v. C. I. R., 612 F.2d 25, 1 Employee Benefits Cas. (BNA) 2224, 79-2 U.S. Tax Cas. (CCH) ¶ 13321, 44 A.F.T.R.2d 79-6211 (2d Cir. 1979)—§§ 2:287, 2:291
- Scherer v. C. I. R., 3 T.C. 776, 1944 WL 125 (T.C. 1944)—§ 17:143
- Schiffman v. U.S., 100 Ct. Cl. 248, 51 F. Supp. 728, 43-2 U.S. Tax Cas. (CCH) ¶ 10066, 31 A.F.T.R. (P-H) ¶ 708 (1943)—§ 6:85
- Schildmeier v. U.S., 171 F. Supp. 328, 59-1 U.S. Tax Cas. (CCH) ¶ 11854, 3 A.F.T.R.2d 1742 (S.D. Ind. 1959)—§ 6:159
- Schlapfer v. Commissioner of Internal Revenue, T.C. Memo. 2023-65, T.C.M. (RIA) ¶ 2023-065 (2023)—§ 17:185
- Schlegel v. U.S., 164 F.2d 276, 47-2 U.S. Tax Cas. (CCH) ¶ 10580 (C.C.A. 2d Cir. 1947)—§ 3:124
- Schlegel v. U.S., 71 F. Supp. 495, 47-1 U.S. Tax Cas. (CCH) ¶ 10553, 35 A.F.T.R. (P-H) ¶ 1320 (W.D. N.Y. 1947)—§ 17:1
- Schlosser's Estate, In re, 277 F.2d 268, 60-1 U.S. Tax Cas. (CCH) ¶ 11939, 5 A.F.T.R.2d 1892 (3d Cir. 1960)—§ 4:18
- Schmalstig v. Conner, 46 F. Supp. 531, 24 Ohio Op. 427, 42-2 U.S. Tax Cas. (CCH) ¶ 10205, 29 A.F.T.R. (P-H) ¶ 1266 (S.D. Ohio 1942)—§ 6:24
- Schneider, Estate of v. C. I. R., 29 T.C. 940, 1958 WL 1133 (T.C. 1958)—§§ 2:214, 2:223
- Schnorbach v. Kavanagh, 102 F. Supp. 828, 52-1 U.S. Tax Cas. (CCH) ¶ 10836, 41 A.F.T.R. (P-H) ¶ 808 (W.D. Mich. 1951)—§§ 2:90, 3:102, 6:24
- Schoenfeld v. Commissioner of Internal Reve-

TABLE OF CASES

- nue, 103 F.2d 964, 39-1 U.S. Tax Cas. (CCH) ¶ 9501, 22 A.F.T.R. (P-H) ¶ 1152 (C.C.A. 9th Cir. 1939)—§ 6:83
- Scholl, Estate of v. C.I.R., 88 T.C. 1265, Tax Ct. Rep. (CCH) 43918, 1987 WL 49326 (1987)—§§ 2:134, 6:73, 6:78
- Schongalla v. Hickey, 60 F. Supp. 814, 33 A.F.T.R. (P-H) ¶ 1558 (N.D. N.Y. 1943)—§ 3:207
- Schott v. C.I.R., 319 F.3d 1203, 2003-1 U.S. Tax Cas. (CCH) ¶ 60457, 91 A.F.T.R.2d 2003-915 (9th Cir. 2003)—§§ 17:91, 17:161
- Schroeder v. U.S., 696 F. Supp. 1426, 88-2 U.S. Tax Cas. (CCH) ¶ 13787, 62 A.F.T.R.2d 88-6021 (W.D. Okla. 1988)—§ 6:112
- Schuhmacher v. C.I.R., 8 T.C. 453, 1947 WL 186 (T.C. 1947)—§§ 6:41, 16:66
- Schuh Trading Co. v. Commissioner of Internal Revenue, 95 F.2d 404, 38-1 U.S. Tax Cas. (CCH) ¶ 9171, 20 A.F.T.R. (P-H) ¶ 1114 (C.C.A. 7th Cir. 1938)—§ 3:145
- Schuler, Estate of v. C.I.R., T.C. Memo. 2000-392, T.C.M. (RIA) ¶ 2000-392, 80 T.C.M. (CCH) 934 (2000)—§§ 2:195, 16:5
- Schultz v. U.S., 493 F.2d 1225, 74-1 U.S. Tax Cas. (CCH) ¶ 12997, 33 A.F.T.R.2d 74-1499 (4th Cir. 1974)—§ 16:4
- Schumacher, Estate of, T.C.M. (P-H) ¶ 43492, 1943 WL 9314 (T.C. 1943)—§ 2:246
- Schuneman v. U.S., 783 F.2d 694, 86-1 U.S. Tax Cas. (CCH) ¶ 13660, 57 A.F.T.R.2d 86-1530, 89 A.L.R. Fed. 85 (7th Cir. 1986)—§ 5:20
- Schusterman v. U.S., 94-1 U.S. Tax Cas. (CCH) ¶ 60161, 73 A.F.T.R.2d 94-1362, 1994 WL 284537 (N.D. Okla. 1994)—§ 3:201
- Schutt, Estate of v. C.I.R., T.C. Memo. 2005-126, T.C.M. (RIA) ¶ 2005-126, 89 T.C.M. (CCH) 1353 (2005)—§ 22:47
- Schwabacher v. Commissioner, T.C.M. (P-H) ¶ 46267, 1946 WL 7277 (T.C. 1946)—§ 17:139
- Schwager v. Commissioner of Internal Revenue, 64 T.C. 781, 1975 WL 3140 (1975)—§§ 2:42, 2:47, 11:12
- Schwan, Estate of v. C.I.R., T.C. Memo. 2001-174, T.C.M. (RIA) ¶ 2001-174, 82 T.C.M. (CCH) 168 (2001)—§§ 3:133, 21:15, 22:31
- Schwartz, Estate of v. C. I. R., 9 T.C. 229, 1947 WL 42 (T.C. 1947)—§§ 2:135, 2:166
- Scott v. C.I.R., 25 B.T.A. 131, 1931 WL 553 (B.T.A. 1931)—§ 6:64
- Scott's Will, In re, 249 A.D. 542, 293 N.Y.S. 126 (1st Dep't 1937)—§ 10:15
- Scruggs v. C.I.R., 24 B.T.A. 1174, 1931 WL 735 (B.T.A. 1931)—§ 3:85
- Scully, Estate of v. C.I.R., T.C. Memo. 1994-211, 67 T.C.M. (CCH) 2953, 1994 WL 179764 (1994)—§ 3:11
- Seagrist, Estate of v. C.I.R., 42 B.T.A. 1159, 1940 WL 152 (B.T.A. 1940)—§ 6:64
- Seaside Improvement Co. v. Commissioner of Internal Revenue, 105 F.2d 990, 39-2 U.S. Tax Cas. (CCH) ¶ 9620, 23 A.F.T.R. (P-H) ¶ 293 (C.C.A. 2d Cir. 1939)—§§ 3:49, 3:50, 3:83
- Seasongood v. U.S., 331 F. Supp. 486, 71-2 U.S. Tax Cas. (CCH) ¶ 12795, 28 A.F.T.R.2d 71-6193 (S.D. Ohio 1971)—§ 2:192
- Second Nat. Bank of Danville, Ill. v. Dallman, 209 F.2d 321, 54-1 U.S. Tax Cas. (CCH) ¶ 10935, 45 A.F.T.R. (P-H) ¶ 125 (7th Cir. 1954)—§ 2:262
- Second Nat. Bank of New Haven v. U.S., 422 F.2d 40, 70-1 U.S. Tax Cas. (CCH) ¶ 12659, 25 A.F.T.R.2d 70-1519 (2d Cir. 1970)—§ 7:16
- Second Nat. Bank of New Haven v. U.S., 351 F.2d 489, 65-2 U.S. Tax Cas. (CCH) ¶ 12352, 16 A.F.T.R.2d 6187 (2d Cir. 1965)—§ 6:139
- Security First Nat. Bank of Los Angeles v. C.I.R., 38 B.T.A. 425, 1938 WL 60 (B.T.A. 1938)—§ 2:16
- Security-First Nat. Bank of Los Angeles v. C.I.R., 35 B.T.A. 815, 1937 WL 532 (B.T.A. 1937)—§§ 2:24, 2:91, 2:92, 2:98, 3:271
- Self v. U.S., 135 Ct. Cl. 371, 142 F. Supp. 939, 56-2 U.S. Tax Cas. (CCH) ¶ 11613, 49 A.F.T.R. (P-H) ¶ 1913 (1956)—§ 14:147
- Seligmann v. C. I. R., 9 T.C. 191, 1947 WL 36 (T.C. 1947)—§ 14:98
- Sells, Estate of v. C.I.R., 10 T.C. 692, 1948 WL 187 (T.C. 1948)—§ 6:241
- Seltzer v. C.I.R., T.C. Memo. 1985-519 (1985)—§ 3:168
- Semmes, Estate of v. C.I.R., 32 T.C. 1218, 1959 WL 1215 (T.C. 1959)—§ 6:184
- Senda v. C.I.R., T.C. Memo. 2004-160, T.C.M. (RIA) ¶ 2004-160 (2004)—§§ 16:19, 21:11
- Senft v. U.S., 319 F.2d 642, 63-2 U.S. Tax Cas. (CCH) ¶ 12158, 12 A.F.T.R.2d 6208 (3d Cir. 1963)—§ 6:243
- Sensenbrenner v. C I R, 134 F.2d 883, 43-1 U.S. Tax Cas. (CCH) ¶ 10033, 30 A.F.T.R. (P-H) ¶ 1333 (C.C.A. 7th Cir. 1943)—§ 16:67
- Sensenbrenner v. C.I.R., 46 B.T.A. 713, 1942 WL 251 (B.T.A. 1942)—§ 16:16

- Sessoms, Estate of v. Commissioner, T.C.M. (P-H) ¶ 49286, 8 T.C.M. (CCH) 1056, 1949 WL 7481 (T.C. 1949)—§§ 2:163, 6:24
- Seventeen Seventy Sherman Street, LLC v. C.I.R., T.C. Memo. 2014-124, T.C.M. (RIA) ¶ 2014-124, 107 T.C.M. (CCH) 1599 (2014)—§ 16:103
- Seward, Estate of v. Commissioner, T.C.M. (P-H) ¶ 47129, 6 T.C.M. (CCH) 510, 1947 WL 7731 (T.C. 1947)—§ 2:166
- Seward's Estate v. C.I.R., 164 F.2d 434, 47-2 U.S. Tax Cas. (CCH) ¶ 10581, 36 A.F.T.R. (P-H) ¶ 409 (C.C.A. 4th Cir. 1947)—§ 2:33
- Sexton v. U.S., 300 F.2d 490, 62-1 U.S. Tax Cas. (CCH) ¶ 12069, 9 A.F.T.R.2d 1913 (7th Cir. 1962)—§ 2:150
- Shackelford v. U.S., 99-2 U.S. Tax Cas. (CCH) P 60356, 84 A.F.T.R.2d 99-5902, 1999 WL 744121 (E.D. Cal. 1999)—§ 3:220
- Shafer, Estate of v. C.I.R., 749 F.2d 1216, 84-2 U.S. Tax Cas. (CCH) ¶ 13599, 16 Fed. R. Evid. Serv. 1248, 55 A.F.T.R.2d 85-1531 (6th Cir. 1984)—§ 2:125
- Shapiro, Estate of v. C.I.R., T.C. Memo. 1993-483, T.C.M. (RIA) ¶ 93483, 66 T.C.M. (CCH) 1067 (1993)—§ 3:257
- Shapiro, Estate of v. U.S., 634 F.3d 1055, 2011-1 U.S. Tax Cas. (CCH) ¶ 60614, 107 A.F.T.R.2d 2011-942 (9th Cir. 2011)—§ 6:81
- Sharp v. C. I. R., 3 T.C. 1062, 1944 WL 195 (T.C. 1944)—§ 16:67
- Sharp v. Commissioner of Internal Revenue, 303 U.S. 624, 58 S. Ct. 748, 82 L. Ed. 1087, 38-1 U.S. Tax Cas. (CCH) ¶ 9184, 22 A.F.T.R. (P-H) ¶ 264 (1938)—§ 2:16
- Sharp v. U.S., 191 U.S. 341, 24 S. Ct. 114, 48 L. Ed. 211 (1903)—§ 3:52
- Sharpe, Estate of v. C. I. R., 3 T.C. 612, 1944 WL 109 (T.C. 1944)—§ 6:241
- Shaw v. C. I. R., T.C. Memo. 1991-372, T.C.M. ¶ 91372, 62 T.C.M. (CCH) 396, 1991 WL 148902 (1991)—§ 5:97
- Shedd's Estate v. C.I.R., 320 F.2d 638, 63-2 U.S. Tax Cas. (CCH) ¶ 12162, 12 A.F.T.R.2d 6221 (9th Cir. 1963)—§ 6:83
- Sheedy v. U.S., 691 F. Supp. 1187, 88-2 U.S. Tax Cas. (CCH) ¶ 13788, 63 A.F.T.R.2d 89-1531 (E.D. Wis. 1988)—§ 2:260
- Sheets v. Commissioner of Internal Revenue, 1938-2 C.B. 360, 95 F.2d 727, 38-1 U.S. Tax Cas. (CCH) ¶ 9234, 20 A.F.T.R. (P-H) ¶ 1296 (C.C.A. 8th Cir. 1938)—§ 2:17
- Shelton v. Lockhart, 154 F. Supp. 244, 57-2 U.S. Tax Cas. (CCH) ¶ 11722, 52 A.F.T.R. (P-H) ¶ 303 (W.D. Mo. 1957)—§ 14:12
- Shelton, Appeal of, 3 B.T.A. 809, 1926 WL 830 (B.T.A. 1926)—§ 6:65
- Shepherd v. C.I.R., 115 T.C. 376, Tax Ct. Rep. Dec. (RIA) 115.30, 2000 WL 1595698 (2000)—§§ 2:143, 16:19, 21:10, 21:11, 22:47
- Shepherd, Estate of v. C.I.R., T.C. Memo. 1989-610, T.C.M. (P-H) ¶ 89610, 58 T.C.M. (CCH) 671, 1989 WL 134223 (1989)—§ 6:155
- Sherman v. U.S., 492 F.2d 1045, 74-1 U.S. Tax Cas. (CCH) ¶ 12999, 33 A.F.T.R.2d 74-1489 (5th Cir. 1974)—§§ 6:77, 6:78
- Sherman v. U.S., 462 F.2d 577, 72-2 U.S. Tax Cas. (CCH) ¶ 12868, 16 Fed. R. Serv. 2d 401, 30 A.F.T.R.2d 72-5841 (5th Cir. 1972)—§ 6:72
- Sherrod, Estate of v. C.I.R., 774 F.2d 1057, 85-2 U.S. Tax Cas. (CCH) ¶ 13644, 56 A.F.T.R.2d 85-6594 (11th Cir. 1985)—§ 5:25
- Sherrod, Estate of v. Commissioner of Internal Revenue, 82 T.C. 523, Tax Ct. Rep. (CCH) 41084, 1984 WL 15553 (1984)—§§ 5:21, 5:39
- Shlensky, Estate of v. C.I.R., T.C. Memo. 1977-148, T.C.M. (P-H) ¶ 77148, 36 T.C.M. (CCH) 628, 1977 WL 3444 (1977)—§§ 3:21, 6:95
- Short v. U.S., 120 F. Supp. 755, 54-2 U.S. Tax Cas. (CCH) ¶ 10963, 46 A.F.T.R. (P-H) ¶ 12 (S.D. W. Va. 1954)—§ 14:30
- Shurtz, Estate of v. C.I.R., T.C. Memo. 2010-21, T.C.M. (RIA) ¶ 2010-021, 99 T.C.M. (CCH) 1096 (2010)—§§ 6:151, 22:47
- Siegel v. C.I.R., 19 B.T.A. 683, 1930 WL 607 (B.T.A. 1930)—§ 2:127
- Siegel, Estate of v. Commissioner of Internal Revenue, 74 T.C. 613, 1980 WL 4461 (1980)—§§ 2:213, 2:287, 2:298
- Siegel's Estate v. Commissioner of Internal Revenue, 67 T.C. 662, 1977 WL 3739 (1977)—§ 6:158
- Silberman v. U.S., 333 F. Supp. 1120, 71-2 U.S. Tax Cas. (CCH) ¶ 12814, 28 A.F.T.R.2d 71-6282 (W.D. Pa. 1971)—§§ 2:286, 2:287
- Silver, Estate of v. C.I.R., 120 T.C. 430, Tax Ct. Rep. (CCH) 55150, Tax Ct. Rep. Dec. (RIA) 120.14, 2003 WL 21089082 (2003)—§ 6:301
- Silverman v. C.I.R., T.C. Memo. 1985-515,

TABLE OF CASES

- T.C.M. (P-H) ¶ 85515, 50 T.C.M. (CCH) 1226, 1985 WL 15136 (1985)—§ 14:9
- Silverman v. McGinnes, 170 F. Supp. 813, 59-1 U.S. Tax Cas. (CCH) ¶ 11847, 1 Fed. R. Serv. 2d 195, 3 A.F.T.R.2d 1751 (E.D. Pa. 1959)—§ 6:24
- Simmie, Estate of v. C.I.R., 632 F.2d 93, 80-2 U.S. Tax Cas. (CCH) ¶ 13377, 47 A.F.T.R.2d 81-1574 (9th Cir. 1980)—§ 3:139
- Simmie's Estate v. Commissioner of Internal Revenue, 69 T.C. 890, 1978 WL 3389 (1978)—§ 3:139
- Simmons v. C.I.R., T.C. Memo. 2009-208, T.C.M. (RIA) ¶ 2009-208, 98 T.C.M. (CCH) 211 (2009)—§ 16:103
- Simmons v. Commissioner, T.C.M. (P-H) ¶ 52198, 11 T.C.M. (CCH) 656, 1952 WL 9705 (T.C. 1952)—§ 3:82
- Simmons, Estate of v. C. I. R., 26 T.C. 409, 1956 WL 663 (T.C. 1956)—§ 3:93
- Simon, Estate of v. C.I.R., 40 B.T.A. 651, 1939 WL 42 (B.T.A. 1939)—§ 8:36
- Simplot, Estate of v. C.I.R., 249 F.3d 1191, 2001-1 U.S. Tax Cas. (CCH) ¶ 60405, 87 A.F.T.R.2d 2001-2165 (9th Cir. 2001)—§§ 3:5, 3:143, 21:8, 22:2
- Simplot, Estate of v. C.I.R., 112 T.C. 130, Tax Ct. Rep. Dec. (RIA) 112.13, 1999 WL 152610 (1999)—§§ 3:119, 21:6, 21:7, 22:2
- Simpson v. Shepard (U.S. Reports Title: Minnesota Rate Cases), 230 U.S. 352, 33 S. Ct. 729, 57 L. Ed. 1511 (1913)—§ 17:1
- Simpson v. U.S., 183 F.3d 812, 99-2 U.S. Tax Cas. (CCH) ¶ 60351, 84 A.F.T.R.2d 99-5349 (8th Cir. 1999)—§ 19:88
- Simpson, Estate of v. C.I.R., T.C. Memo. 1994-207, T.C.M. (RIA) ¶ 94207, 67 T.C.M. (CCH) 2938 (1994)—§ 3:64
- Simpson, Estate of v. C. I. R., 2 T.C. 963, 1943 WL 85 (T.C. 1943)—§ 16:83
- Sinclair, Estate of v. C. I. R., 6 T.C. 1080, 1946 WL 254 (T.C. 1946)—§ 2:204
- Singer v. Commissioner of Internal Revenue, T.C. Memo. 2016-48, T.C.M. (RIA) ¶ 2016-048, 111 T.C.M. (CCH) 1213 (2016)—§ 12:9
- Sizer v. U.S., 65 Ct. Cl. 450, 6 A.F.T.R. (P-H) ¶ 7460, 1928 WL 3008 (1928)—§§ 2:21, 2:111
- Skeba, Estate of v. United States, 432 F. Supp. 3d 461, 2020-1 U.S. Tax Cas. (CCH) ¶ 60720, 125 A.F.T.R.2d 2020-380 (D.N.J. 2020)—§ 10:26
- Skeba, Estate of v. United States, 2019-2 U.S. Tax Cas. (CCH) ¶ 60717, 124 A.F.T.R.2d 2019-6265, 2019 WL 4885697 (D.N.J. 2019)—§ 9:32
- Skifter's Estate v. Commissioner of Internal Revenue, 56 T.C. 1190, 1971 WL 2594 (1971)—§§ 2:49, 2:163
- Skinner's Estate v. U.S., 316 F.2d 517, 63-1 U.S. Tax Cas. (CCH) ¶ 12140, 11 A.F.T.R.2d 1855 (3d Cir. 1963)—§ 2:168
- Slade's Estate v. C.I.R., 190 F.2d 689, 51-2 U.S. Tax Cas. (CCH) ¶ 10823, 40 A.F.T.R. (P-H) ¶ 1041 (2d Cir. 1951)—§§ 2:202, 2:204
- Slocum v. U.S., 256 F. Supp. 753, 66-2 U.S. Tax Cas. (CCH) ¶ 12410, 18 A.F.T.R.2d 6213 (S.D. N.Y. 1966)—§§ 3:173, 3:174
- Smaldino v. Commissioner of Internal Revenue, T.C. Memo. 2021-127, T.C.M. (RIA) ¶ 2021-127, 122 T.C.M. (CCH) 298 (2021)—§ 21:11
- Small v. C.I.R., T.C. Memo. 1969-211, T.C.M. (P-H) ¶ 69211, 28 T.C.M. (CCH) 1111, 1969 WL 1509 (T.C. 1969)—§ 3:71
- Smead, Estate of v. Commissioner of Internal Revenue, 78 T.C. 43, Tax Ct. Rep. (CCH) 38722, 1982 WL 11061 (1982)—§ 2:59
- Smith v. Commissioner, T.C.M. (P-H) ¶ 49150, 8 T.C.M. (CCH) 586, 1949 WL 7483 (T.C. 1949)—§ 17:135
- Smith v. Commissioner of Internal Revenue, 59 F.2d 533, 11 A.F.T.R. (P-H) ¶ 538 (C.C.A. 7th Cir. 1932)—§ 7:16
- Smith v. Shaughnessy, 1943 C.B. 1144, 318 U.S. 176, 63 S. Ct. 545, 87 L. Ed. 690, 43-1 U.S. Tax Cas. (CCH) ¶ 10013, 30 A.F.T.R. (P-H) ¶ 388 (1943)—§§ 13:1, 13:4, 14:21, 14:102
- Smith v. U.S., 923 F. Supp. 896, 96-1 U.S. Tax Cas. (CCH) ¶ 60222, 77 A.F.T.R.2d 96-1164 (S.D. Miss. 1996)—§§ 3:195, 22:36
- Smith v. U.S., 702 F.2d 741, 83-1 U.S. Tax Cas. (CCH) ¶ 13517, 51 A.F.T.R.2d 83-1341 (8th Cir. 1983)—§ 9:29
- Smith v. U.S., 319 F. Supp. 174, 70-2 U.S. Tax Cas. (CCH) ¶ 12721, 26 A.F.T.R.2d 70-6081 (E.D. Mo. 1970)—§ 6:43
- Smith v. U.S., 277 F. Supp. 583, 67-2 U.S. Tax Cas. (CCH) ¶ 12496, 20 A.F.T.R.2d 6018 (M.D. Fla. 1967)—§§ 2:127, 2:131
- Smith v. U.S., 16 F. Supp. 397, 36-2 U.S. Tax Cas. (CCH) ¶ 9441, 17 A.F.T.R. (P-H) ¶ 1396 (D. Mass. 1936)—§§ 6:8, 6:50
- Smith, Estate of, 565 F.2d 455, 77-2 U.S. Tax

- Cas. (CCH) ¶ 13215, 40 A.F.T.R.2d 77-6277 (7th Cir. 1977)—§ 6:161
- Smith, Estate of v. C.I.R., 198 F.3d 515, 2000-1 U.S. Tax Cas. (CCH) ¶ 50147, 2000-1 U.S. Tax Cas. (CCH) ¶ 60366, 84 A.F.T.R.2d 99-7393 (5th Cir. 1999)—§§ 3:17, 6:3
- Smith, Estate of v. C. I. R., 94 T.C. 872, Tax Ct. Rep. (CCH) 3000, Tax Ct. Rep. Dec. (P-H) 94.55, 1990 WL 78990 (1990)—§§ 7:1, 7:23, 17:182
- Smith, Estate of v. C.I.R., T.C. Memo. 1978-175, T.C.M. (P-H) ¶ 78175, 37 T.C.M. (CCH) 745, 1978 WL 2870 (1978)—§ 6:171
- Smith, Estate of v. C.I.R., 420 F.2d 1385, 70-1 U.S. Tax Cas. (CCH) ¶ 12662, 25 A.F.T.R.2d 70-1538 (4th Cir. 1970)—§ 3:260
- Smith, Estate of v. Commissioner of Internal Revenue, 73 T.C. 307, 1979 WL 3832 (1979)—§ 2:47
- Smith, Estate of v. U.S., 103 Fed. Cl. 533, 2012-1 U.S. Tax Cas. (CCH) ¶ 60640, 109 A.F.T.R.2d 2012-987 (2012)—§ 17:69
- Smith ex rel. Estate of Smith v. U.S., 391 F.3d 621, 33 Employee Benefits Cas. (BNA) 2931, 2004-2 U.S. Tax Cas. (CCH) ¶ 60493, 94 A.F.T.R.2d 2004-6891 (5th Cir. 2004)—§ 3:308
- Smith's (David) Estate v. Commissioner of Internal Revenue, 57 T.C. 650, 1972 WL 2557 (1972)—§§ 3:11, 3:21, 6:39
- Smith's Estate v. C. I. R., 510 F.2d 479, 75-1 U.S. Tax Cas. (CCH) ¶ 13046, 35 A.F.T.R.2d 75-1594 (2d Cir. 1975)—§ 6:39
- Smith's Estate v. Commissioner of Internal Revenue, 66 T.C. 415, 1976 WL 3719 (1976)—§ 6:152
- Smith's Estate v. Commissioner of Internal Revenue, 140 F.2d 759, 44-1 U.S. Tax Cas. (CCH) ¶ 10087, 32 A.F.T.R. (P-H) ¶ 166 (C.C.A. 3d Cir. 1944)—§ 2:111
- Smoot v. U.S., 892 F.2d 597, 90-1 U.S. Tax Cas. (CCH) ¶ 60002, 65 A.F.T.R.2d 90-1177 (7th Cir. 1989)—§§ 5:17, 5:18, 5:94
- Smyth v. Erickson, 221 F.2d 1, 55-1 U.S. Tax Cas. (CCH) ¶ 11523, 47 A.F.T.R. (P-H) ¶ 389 (9th Cir. 1955)—§ 6:61
- Snodgrass v. U.S., 308 F. Supp. 440, 69-1 U.S. Tax Cas. (CCH) ¶ 12573, 23 A.F.T.R.2d 69-1834 (N.D. Ala. 1968)—§ 6:139
- Snyder v. C.I.R., 93 T.C. 529, Tax Ct. Rep. (CCH) 46137, Tax Ct. Rep. Dec. (P-H) 93.43, 1989 WL 129656 (1989)—§ 14:18
- Snyder v. U.S., 99-2 U.S. Tax Cas. (CCH) P 60357, 84 A.F.T.R.2d 99-5963, 1999 WL 767110 (Ct. Fed. Cl. 1999)—§ 6:10
- Snyder v. U.S., 134 F. Supp. 319, 56-1 U.S. Tax Cas. (CCH) ¶ 11581, 48 A.F.T.R. (P-H) ¶ 122 (W.D. N.C. 1955)—§ 16:66
- Snyder's Estate v. U.S., 285 F.2d 857, 61-1 U.S. Tax Cas. (CCH) ¶ 11987, 7 A.F.T.R.2d 1711 (4th Cir. 1961)—§ 3:127
- Sobel, Estate of v. Commissioner, T.C.M. (P-H) ¶ 51209, 10 T.C.M. (CCH) 613, 1951 WL 8853 (T.C. 1951)—§ 3:16
- Sochalski, Estate of v. C. I. R., T.C. Memo. 1955-19, T.C.M. (P-H) ¶ 55019, 14 T.C.M. (CCH) 72, 1955 WL 186 (T.C. 1955)—§§ 3:35, 18:26
- Society Brand Clothes, Inc. v. C. I. R., 18 T.C. 304, 1952 WL 134 (T.C. 1952)—§ 3:147
- Sommers, Estate of v. C.I.R., T.C. Memo. 2013-8, T.C.M. (RIA) ¶ 2013-008, 105 T.C.M. (CCH) 1041 (2013)—§§ 2:144, 14:31
- Sommers, Estate of v. Commissioner of Internal Revenue, 149 T.C. 209, Tax Ct. Rep. (CCH) 60994, Tax Ct. Rep. Dec. (RIA) 149.8, 2017 WL 3623149 (2017)—§§ 2:144, 14:31
- South Alabama Land Co v. Commissioner of Internal Revenue, 104 F.2d 27, 39-2 U.S. Tax Cas. (CCH) ¶ 9522, 23 A.F.T.R. (P-H) ¶ 4 (C.C.A. 5th Cir. 1939)—§§ 3:49, 3:52
- Sowell's Estate v. C.I.R., 708 F.2d 1564, 83-1 U.S. Tax Cas. (CCH) ¶ 13526, 52 A.F.T.R.2d 83-6408 (10th Cir. 1983)—§ 2:247
- Sower, Estate of v. Commissioner of Internal Revenue, 149 T.C. 279, Tax Ct. Rep. (CCH) 61010, Tax Ct. Rep. Dec. (RIA) 149.11, 2017 WL 4015042 (2017)—§§ 7:10, 7:12, 10:86
- Spaeder v. U.S., 478 F. Supp. 73, 42 A.F.T.R.2d 78-6477 (W.D. Pa. 1978)—§ 20:6
- Spalding, Estate of, 537 F.2d 666, 76-2 U.S. Tax Cas. (CCH) ¶ 13144, 38 A.F.T.R.2d 76-6245 (2d Cir. 1976)—§ 6:104
- Sparling, Estate of v. C.I.R., 552 F.2d 1340, 77-1 U.S. Tax Cas. (CCH) ¶ 13194, 40 A.F.T.R.2d 77-6207 (9th Cir. 1977)—§§ 7:31, 7:32
- Specht v. United States, 661 Fed. Appx. 357, 2016-2 U.S. Tax Cas. (CCH) ¶ 50414, 118 A.F.T.R.2d 2016-5906 (6th Cir. 2016)—§ 9:30
- Spencer, Estate of v. C.I.R., 43 F.3d 226, 95-1 U.S. Tax Cas. (CCH) ¶ 60188, 75

TABLE OF CASES

- A.F.T.R.2d 95-563, 1995 Fed. App. 0004P (6th Cir. 1995)—§§ 6:183, 6:205
- Spencer, Estate of v. C. I. R., 5 T.C. 904, 1945 WL 81 (T.C. 1945)—§ 3:98
- Spero, Estate of v. C. I. R., 34 T.C. 1116, 1960 WL 1283 (T.C. 1960)—§ 6:183
- Spitzer v. C.I.R., 153 F.2d 967, 46-1 U.S. Tax Cas. (CCH) ¶ 10258, 34 A.F.T.R. (P-H) ¶ 1069, 5 A.L.R.2d 1114 (C.C.A. 8th Cir. 1946)—§§ 17:1, 17:134
- Spitzer v. Commissioner, T.C.M. (P-H) ¶ 47076, 6 T.C.M. (CCH) 332, 1947 WL 7742 (T.C. 1947)—§ 3:124
- Spizzirri, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2023-25, T.C.M. (RIA) ¶ 2023-025 (2023)—§§ 6:72, 14:10
- Sprenger, Estate of v. C.I.R., T.C. Memo. 1979-196, T.C.M. (P-H) ¶ 79196, 38 T.C.M. (CCH) 819, 1979 WL 3261 (1979)—§ 3:63
- Springer, Estate of v. C.I.R., 45 B.T.A. 561, 1941 WL 199 (B.T.A. 1941)—§ 3:200
- Spruill (Euil S.), Miers (Kathleen Spruill), Spruill (Weyman E.), Estate of v. Commissioner of Internal Revenue, 88 T.C. 1197, Tax Ct. Rep. (CCH) 43904, 1987 WL 49324 (1987)—§ 3:59
- Stack v. U.S., 23 F.3d 1400, 94-1 U.S. Tax Cas. (CCH) ¶ 60167, 73 A.F.T.R.2d 94-2378 (8th Cir. 1994)—§ 2:107
- Stack v. U.S., 93-1 U.S. Tax Cas. (CCH) ¶ 60136, 71 A.F.T.R.2d 93-2193, 1993 WL 662332 (D. Minn. 1993)—§§ 2:6, 2:164, 6:48
- Stafford v. U.S., 236 F. Supp. 132, 65-1 U.S. Tax Cas. (CCH) ¶ 12286, 15 A.F.T.R.2d 1279 (E.D. Wis. 1964)—§ 2:246
- Stalcup v. U.S., 792 F. Supp. 714, 91-2 U.S. Tax Cas. (CCH) ¶ 60086, 68 A.F.T.R.2d 91-6057 (W.D. Okla. 1991)—§§ 7:1, 17:182
- Staley v. C.I.R., 41 B.T.A. 752, 1940 WL 241 (B.T.A. 1940)—§§ 3:4, 3:102, 14:30
- Stallworth, Estate of v. C. I. R., T.C. Memo. 1957-168, T.C.M. (P-H) ¶ 57168, 16 T.C.M. (CCH) 741, 1957 WL 863 (T.C. 1957)—§ 6:118
- Stallworth's Estate v. C.I.R., 260 F.2d 760, 58-2 U.S. Tax Cas. (CCH) ¶ 11814, 2 A.F.T.R.2d 6339 (5th Cir. 1958)—§ 6:118
- Standish v. C.I.R., 8 T.C. 1204, 1947 WL 259 (T.C. 1947)—§§ 3:109, 17:142
- Stanley Works and Subsidiaries v. C.I.R., 87 T.C. 389, Tax Ct. Rep. (CCH) 43274, 1986 WL 22172 (1986)—§ 3:75
- Stanton v. C.I.R., T.C. Memo. 1967-39, T.C.M. (P-H) ¶ 67039, 26 T.C.M. (CCH) 191, 1967 WL 783 (T.C. 1967)—§ 3:96
- Stark v. C.I.R., 86 T.C. 243, Tax Ct. Rep. (CCH) 42896, 1986 WL 22088 (1986)—§ 3:12
- Stark v. U.S., 477 F.2d 131, 73-1 U.S. Tax Cas. (CCH) ¶ 12921, 31 A.F.T.R.2d 73-1457 (8th Cir. 1973)—§ 16:8
- Stark v. U.S., 345 F. Supp. 1263, 72-2 U.S. Tax Cas. (CCH) ¶ 12877, 30 A.F.T.R.2d 72-5876 (W.D. Mo. 1972)—§ 14:18
- State St. Trust Co. v. U.S., 263 F.2d 635, 59-1 U.S. Tax Cas. (CCH) ¶ 11849, 3 A.F.T.R.2d 1764 (1st Cir. 1959)—§§ 2:188, 2:215
- Stavrakis, Estate of v. C.I.R., T.C. Memo. 1992-229, T.C.M. (RIA) ¶ 92229, 63 T.C.M. (CCH) 2796 (1992)—§ 2:171
- Stedman v. U.S., 233 F. Supp. 569, 64-2 U.S. Tax Cas. (CCH) ¶ 12270, 14 A.F.T.R.2d 6262 (D. Mass. 1964)—§ 6:184
- Steffke, Estate of, 538 F.2d 730, 76-2 U.S. Tax Cas. (CCH) ¶ 13145, 38 A.F.T.R.2d 76-6248 (7th Cir. 1976)—§ 6:104
- Steinberg v. C.I.R., 145 T.C. 184, Tax Ct. Rep. (CCH) 60405, Tax Ct. Rep. Dec. (RIA) 145.7, 2015 WL 5729781 (2015)—§ 17:9
- Steinberg v. C.I.R., 141 T.C. 258, Tax Ct. Rep. (CCH) 59654, Tax Ct. Rep. Dec. (RIA) 141.8, 2013 WL 5447126 (2013)—§ 17:9
- Steinberg v. C.I.R., T.C. Memo. 1983-534, T.C.M. (P-H) ¶ 83534, 46 T.C.M. (CCH) 1238, 1983 WL 14513 (1983)—§ 3:5
- Stephens v. U.S., 216 F. Supp. 854, 63-2 U.S. Tax Cas. (CCH) ¶ 12163, 12 A.F.T.R.2d 6224 (E.D. Ark. 1963)—§ 20:5
- Stephenson v. U.S., 238 F. Supp. 660, 65-1 U.S. Tax Cas. (CCH) ¶ 12314, 15 A.F.T.R.2d 1408 (W.D. Va. 1965)—§ 2:171
- Stevens, Estate of v. C.I.R., T.C. Memo. 2000-53, T.C.M. (RIA) ¶ 2000-053, 79 T.C.M. (CCH) 1519 (2000)—§ 3:55
- Stewart v. C.I.R., T.C. Memo. 2006-225, T.C.M. (RIA) ¶ 2006-225, 92 T.C.M. (CCH) 357 (2006)—§ 2:174
- Stewart v. C.I.R., 31 B.T.A. 201, 1934 WL 52 (B.T.A. 1934)—§§ 3:54, 3:57, 6:24
- Stewart v. C.I.R., 18 B.T.A. 1010, 1930 WL 805 (B.T.A. 1930)—§ 2:92
- Stewart v. Commissioner of Internal Revenue, 49 F.2d 987, 2 U.S. Tax Cas. (CCH) ¶ 741, 9 A.F.T.R. (P-H) ¶ 1533 (C.C.A. 10th Cir. 1931)—§ 2:6
- Stewart, Estate of v. C.I.R., 617 F.3d 148,

- 2010-2 U.S. Tax Cas. (CCH) ¶ 60596, 106 A.F.T.R.2d 2010-5710 (2d Cir. 2010)—§ 2:174
- Stewart, Estate of v. Commissioner of Internal Revenue, 79 T.C. 1046, Tax Ct. Rep. (CCH) 39582, 1982 WL 11206 (1982)—§ 2:72
- Stick, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2010-192, T.C.M. (RIA) ¶ 2010-192, 100 T.C.M. (CCH) 194 (2010)—§ 6:33
- Stifel v. C.I.R., 197 F.2d 107, 52-1 U.S. Tax Cas. (CCH) ¶ 10855, 41 A.F.T.R. (P-H) ¶ 1382 (2d Cir. 1952)—§ 16:16
- Stiles v. C.I.R., 69 F.2d 951, 13 A.F.T.R. (P-H) ¶ 901 (C.C.A. 5th Cir. 1934)—§ 3:10
- Stimson, Estate of v. C.I.R., T.C. Memo. 1992-242, T.C.M. (RIA) ¶ 92242, 63 T.C.M. (CCH) 2855 (1992)—§§ 2:24, 2:84
- Stinchfield, Estate of, T.C.M. (P-H) ¶ 45168, 1945 WL 7400 (T.C. 1945)—§ 6:17
- Stine v. U.S., 106 Fed. Cl. 586, 2012-2 U.S. Tax Cas. (CCH) ¶ 50641, 2012-2 U.S. Tax Cas. (CCH) ¶ 50655, 110 A.F.T.R.2d 2012-6407 (2012)—§ 18:26
- Stinson Estate v. U.S., 214 F.3d 846, 2000-1 U.S. Tax Cas. (CCH) ¶ 60377, 85 A.F.T.R.2d 2000-1897 (7th Cir. 2000)—§§ 14:7, 16:55
- St. Louis County Bank v. U.S., 674 F.2d 1207, 82-1 U.S. Tax Cas. (CCH) ¶ 13459, 49 A.F.T.R.2d 82-1509 (8th Cir. 1982)—§ 3:168
- St. Louis Union Trust Co. v. Burnet, 59 F.2d 922, 3 U.S. Tax Cas. (CCH) ¶ 942, 11 A.F.T.R. (P-H) ¶ 626 (C.C.A. 8th Cir. 1932)—§ 6:240
- Stoekel v. C. I. R., 2 T.C. 975, 1943 WL 87 (T.C. 1943)—§ 6:241
- Stoeklin v. C.I.R., T.C. Memo. 1987-453, T.C.M. (P-H) ¶ 87453, 54 T.C.M. (CCH) 452, 1987 WL 40510 (1987)—§ 3:295
- Stone, Estate of v. C.I.R., T.C. Memo. 2012-48, T.C.M. (RIA) ¶ 2012-048, 103 T.C.M. (CCH) 1237 (2012)—§ 22:47
- Stone, Estate of v. C.I.R., T.C. Memo. 2003-309, T.C.M. (RIA) ¶ 2003-309, 86 T.C.M. (CCH) 551 (2003)—§§ 2:143, 22:47
- Stone ex rel. Stone Trust Agreement v. U.S., 2009-1 U.S. Tax Cas. (CCH) ¶ 60572, 103 A.F.T.R.2d 2009-1379, 2009 WL 766497 (9th Cir. 2009)—§ 3:271
- Storer, Estate of v. C.I.R., 41 B.T.A. 1156, 1940 WL 273 (B.T.A. 1940)—§ 2:216
- Stotter v. Commissioner of Internal Revenue, 69 T.C. 896, 1978 WL 3397 (1978)—§ 9:18
- Stoutz v. U.S., 324 F. Supp. 197, 70-2 U.S. Tax Cas. (CCH) ¶ 12722, 27 A.F.T.R.2d 71-1637 (E.D. La. 1970)—§ 4:4
- Stovall v. C.I.R., 101 T.C. 140, Tax Ct. Rep. (CCH) 49183, Tax Ct. Rep. Dec. (RIA) 101.9, 1993 WL 283325 (1993)—§ 12:15
- Stowers, Estate of, T.C.M. (P-H) ¶ 47326, 1947 WL 7984 (T.C. 1947)—§ 3:124
- Stowers, Estate of v. C. I. R., T.C. Memo. 1955-277, T.C.M. (P-H) ¶ 55277, 14 T.C.M. (CCH) 1083, 1955 WL 402 (T.C. 1955)—§ 3:80
- Strangi v. C.I.R., 417 F.3d 468, 2005-2 U.S. Tax Cas. (CCH) ¶ 60506, 96 A.F.T.R.2d 2005-5230 (5th Cir. 2005)—§ 22:47
- Strangi, Estate of v. C.I.R., T.C. Memo. 2003-145, T.C.M. (RIA) ¶ 2003-145, 85 T.C.M. (CCH) 1331 (2003)—§ 22:47
- Strangi, Estate of v. C.I.R., 115 T.C. 478, Tax Ct. Rep. Dec. (RIA) 115.35, 2000 WL 1755274 (2000)—§§ 22:4, 22:43
- Stratton v. CIR, 422 F.2d 872, 70-1 U.S. Tax Cas. (CCH) ¶ 9316, 25 A.F.T.R.2d 70-925 (2d Cir. 1970)—§ 3:82
- Stratton v. C.I.R., T.C. Memo. 1969-50, T.C.M. (P-H) ¶ 69050, 28 T.C.M. (CCH) 284, 1969 WL 1492 (T.C. 1969)—§ 3:87
- Stratton v. U.S., 50 F.2d 48, 2 U.S. Tax Cas. (CCH) ¶ 752, 9 A.F.T.R. (P-H) ¶ 1556 (C.C.A. 1st Cir. 1931)—§ 14:125
- Stratton, Estate of v. C.I.R., T.C. Memo. 1982-744, T.C.M. (P-H) ¶ 82744, 45 T.C.M. (CCH) 432, 1982 WL 11035 (1982)—§ 3:102
- Strauss, Estate of v. C.I.R., T.C. Memo. 1995-248, T.C.M. (RIA) ¶ 95248, 69 T.C.M. (CCH) 2825 (1995)—§§ 2:249, 2:260
- Street v. C. I. R., 29 T.C. 428, 1957 WL 989 (T.C. 1957)—§ 16:67
- Street, Estate of v. C.I.R., T.C. Memo. 1997-32, T.C.M. (RIA) ¶ 97032, 73 T.C.M. (CCH) 1787 (1997)—§ 2:37
- Street, Estate of v. C.I.R., 974 F.2d 723, 92-2 U.S. Tax Cas. (CCH) ¶ 60112, 70 A.F.T.R.2d 92-6220 (6th Cir. 1992)—§§ 6:140, 6:142
- Streightoff, Estate of v. Commissioner of Internal Revenue, 954 F.3d 713, 2020-1 U.S. Tax Cas. (CCH) ¶ 60723, 125 A.F.T.R.2d 2020-1495 (5th Cir. 2020)—§ 22:34

TABLE OF CASES

- Strekalovsky v. Delaney, 78 F. Supp. 556, 48-1 U.S. Tax Cas. (CCH) ¶ 10624, 37 A.F.T.R. (P-H) ¶ 96 (D. Mass. 1948)—§ 16:66
- Strickland, Estate of v. C.I.R., 92 T.C. 16, Tax Ct. Rep. (CCH) 45412, Tax Ct. Rep. Dec. (P-H) 92.3, 1989 WL 534 (1989)—§ 5:79
- Strite v. McGinnes, 330 F.2d 234, 64-1 U.S. Tax Cas. (CCH) ¶ 12223, 13 A.F.T.R.2d 1863 (3d Cir. 1964)—§ 2:247
- Strong, Hewat & Co., Inc., Appeal of, 3 B.T.A. 1035, 1926 WL 885 (B.T.A. 1926)—§ 3:82
- Stuart v. Hassett, 41 F. Supp. 905, 41-2 U.S. Tax Cas. (CCH) ¶ 10109, 28 A.F.T.R. (P-H) ¶ 532 (D. Mass. 1941)—§ 4:14
- Stuit v. C. I. R., 452 F.2d 190, 71-2 U.S. Tax Cas. (CCH) ¶ 12815, 28 A.F.T.R.2d 71-6289 (7th Cir. 1971)—§ 2:220
- Stuit v. Commissioner of Internal Revenue, 54 T.C. 580, 1970 WL 2380 (1970)—§ 2:220
- Sturgis, Estate of v. C.I.R., T.C. Memo. 1987-415, T.C.M. (P-H) ¶ 87415, 54 T.C.M. (CCH) 221, 1987 WL 40487 (1987)—§ 6:29
- Sullivan, Estate of v. C.I.R., T.C. Memo. 1993-531, T.C.M. (RIA) ¶ 93531, 66 T.C.M. (CCH) 1329 (1993)—§ 2:150
- Sulovich's Estate v. C. I. R., 587 F.2d 845, 78-2 U.S. Tax Cas. (CCH) ¶ 13270, 42 A.F.T.R.2d 78-6546 (6th Cir. 1978)—§§ 2:163, 2:214
- Sussman v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 13126, 37 A.F.T.R.2d 76-1543, 1975 WL 799 (E.D. N.Y. 1975)—§ 2:293
- Sussman v. U.S., 236 F. Supp. 507, 62-2 U.S. Tax Cas. (CCH) ¶ 12084, 10 A.F.T.R.2d 6221 (E.D. N.Y. 1962)—§§ 6:8, 6:24
- Suzuki, Estate of v. C. I. R., T.C. Memo. 1991-624, T.C.M. ¶ 91624, 62 T.C.M. (CCH) 1550, 1991 WL 263148 (1991)—§§ 6:43, 6:50, 6:120, 19:66
- Swain v. U.S., 147 F.3d 564, 98-1 U.S. Tax Cas. (CCH) ¶ 60313, 81 A.F.T.R.2d 98-2253 (7th Cir. 1998)—§§ 2:120, 2:189
- Swallen, Estate of v. C.I.R., 98 F.3d 919, 96-2 U.S. Tax Cas. (CCH) ¶ 60248, 78 A.F.T.R.2d 96-6905, 1996 Fed. App. 0339P (6th Cir. 1996)—§§ 6:139, 6:140
- Swan, Estate of v. C.I.R., 24 T.C. 829, 1955 WL 627 (T.C. 1955)—§ 8:23
- Swanson, Estate of v. U.S., 10 Fed. Appx. 833, 2001-1 U.S. Tax Cas. (CCH) ¶ 60408, 87 A.F.T.R.2d 2001-2345 (Fed. Cir. 2001)—§ 14:38
- Swanson, Estate of v. U.S., 46 Fed. Cl. 388, 2000-1 U.S. Tax Cas. (CCH) ¶ 60371, 85 A.F.T.R.2d 2000-1196 (2000)—§§ 2:208, 13:6
- Swayne, Estate of v. C. I. R., 43 T.C. 190, 1964 WL 1162 (T.C. 1964)—§ 6:24
- Sweeney v. C.I.R., 15 B.T.A. 1287, 1929 WL 901 (B.T.A. 1929)—§ 6:17
- Sweeney, Estate of v. C. I. R., 4 T.C. 265, 1944 WL 201 (T.C. 1944)—§ 2:214
- Sweet's Estate v. C.I.R., 234 F.2d 401, 56-2 U.S. Tax Cas. (CCH) ¶ 11614, 49 A.F.T.R. (P-H) ¶ 1448 (10th Cir. 1956)—§ 6:118
- Swezey, Estate of v. C.I.R., T.C. Memo. 1976-361, T.C.M. (P-H) ¶ 76361, 35 T.C.M. (CCH) 1637, 1976 WL 3540 (1976)—§ 2:100
- Swietlik v. U.S., 779 F.2d 1306, 86-1 U.S. Tax Cas. (CCH) ¶ 13652, 57 A.F.T.R.2d 86-1497 (7th Cir. 1985)—§ 12:63

T

- Tabor Mfg. Co. v. Commissioner of Internal Revenue, 34 F.2d 140, 7 A.F.T.R. (P-H) ¶ 9281 (C.C.A. 3d Cir. 1929)—§ 3:47
- Talebi v. C.I.R., T.C. Memo. 1985-180, T.C.M. (P-H) ¶ 85180, 49 T.C.M. (CCH) 1230, 1985 WL 14807 (1985)—§ 3:288
- Tamulis, Estate of v. C.I.R., T.C. Memo. 2006-183, T.C.M. (RIA) ¶ 2006-183, 92 T.C.M. (CCH) 189 (2006)—§ 6:286
- Tanenblatt, Estate of v. C.I.R., T.C. Memo. 2013-263, T.C.M. (RIA) ¶ 2013-263, 106 T.C.M. (CCH) 579 (2013)—§ 22:34
- Tarafa Y Armas, Estate of v. C.I.R., 37 B.T.A. 19, 1938 WL 194 (B.T.A. 1938)—§ 8:50
- Tarver, Estate of v. C. I. R., 26 T.C. 490, 1956 WL 671 (T.C. 1956)—§ 10:20
- Tatum v. U.S., 436 Fed. Appx. 320, 2011-2 U.S. Tax Cas. (CCH) ¶ 60625, 108 A.F.T.R.2d 2011-5642 (5th Cir. 2011)—§ 14:62
- Taylor v. U.S., 782 F. Supp. 1207, 92-1 U.S. Tax Cas. (CCH) ¶ 50012, 70 A.F.T.R.2d 92-5307 (S.D. Ohio 1991)—§ 3:24
- Taylor, Estate of v. C. I. R., 39 T.C. 371, 1962 WL 1393 (T.C. 1962)—§ 6:79
- Taylor, Estate of v. C.I.R., 40 B.T.A. 375, 1939 WL 18 (B.T.A. 1939)—§ 6:241
- Tebb, Estate of v. C.I.R., 27 T.C. 671, 1957 WL 895 (T.C. 1957)—§ 6:112
- Tehan, Estate of v. C.I.R., T.C. Memo. 2005-128, T.C.M. (RIA) ¶ 2005-128, 89 T.C.M. (CCH) 1374 (2005)—§§ 2:172, 6:21, 17:112
- Terriberly v. U.S., 517 F.2d 286, 75-2 U.S. Tax

- Cas. (CCH) ¶ 13088, 36 A.F.T.R.2d 75-6496 (5th Cir. 1975)—§ 2:49
- Thacher, Estate of v. C.I.R., 20 T.C. 474, 1953 WL 67 (T.C. 1953)—§§ 2:202, 2:204, 6:50
- Thayer, Estate of v. C.I.R., 24 T.C. 384, 1955 WL 577 (T.C. 1955)—§ 6:240
- Thayn v. U.S., 386 F. Supp. 245, 74-2 U.S. Tax Cas. (CCH) ¶ 13025, 34 A.F.T.R.2d 74-6309 (D. Utah 1974)—§ 6:139
- Theis, Estate of v. C.I.R., 770 F.2d 981, 85-2 U.S. Tax Cas. (CCH) ¶ 13639, 56 A.F.T.R.2d 85-6559 (11th Cir. 1985)—§ 6:84
- Theodotou v. C.I.R., T.C. Memo. 1985-181, T.C.M. (P-H) ¶ 85181, 49 T.C.M. (CCH) 1233, 1985 WL 14808 (1985)—§ 3:288
- Theopold v. U.S., 164 F.2d 404, 47-2 U.S. Tax Cas. (CCH) ¶ 10586, 36 A.F.T.R. (P-H) ¶ 396 (C.C.A. 1st Cir. 1947)—§ 2:216
- Thomas v. C.I.R., T.C. Memo. 2001-225, T.C.M. (RIA) ¶ 2001-225, 82 T.C.M. (CCH) 449 (2001)—§ 9:24
- Thomas v. U.S., 317 F.2d 519, 63-2 U.S. Tax Cas. (CCH) ¶ 12150, 11 A.F.T.R.2d 1897 (6th Cir. 1963)—§ 6:169
- Thomas, Estate of v. C.I.R., T.C. Memo. 1988-295, T.C.M. (P-H) ¶ 88295, 55 T.C.M. (CCH) 1241, 1988 WL 70082 (1988)—§ 6:290
- Thomas J. White, Estate of, 22 T.C. 641, 1954 WL 662 (T.C. 1954)—§ 6:166
- Thompson v. C.I.R., 499 F.3d 129, 2007-2 U.S. Tax Cas. (CCH) ¶ 60546, 100 A.F.T.R.2d 2007-5792 (2d Cir. 2007)—§§ 3:2, 3:126, 10:81
- Thompson v. C.I.R., T.C. Memo. 1998-325, T.C.M. (RIA) ¶ 98325, 76 T.C.M. (CCH) 426 (1998)—§ 5:24
- Thompson v. C.I.R., 37 B.T.A. 793, 1938 WL 367 (B.T.A. 1938)—§ 17:135
- Thompson v. U.S., 8 F.2d 175, 5 A.F.T.R. (P-H) ¶ 5603 (D. Minn. 1925)—§ 6:64
- Thompson v. Wiseman, 233 F.2d 734, 56-1 U.S. Tax Cas. (CCH) ¶ 11610, 49 A.F.T.R. (P-H) ¶ 1316 (10th Cir. 1956)—§ 6:139
- Thompson, Estate of v. C.I.R., T.C. Memo. 2002-246, T.C.M. (RIA) ¶ 2002-246, 84 T.C.M. (CCH) 374 (2002)—§ 22:47
- Thompson, Estate of v. C.I.R., 864 F.2d 1128, 89-1 U.S. Tax Cas. (CCH) ¶ 13792, 63 A.F.T.R.2d 89-1515 (4th Cir. 1989)—§§ 3:4, 5:17, 5:18
- Thompson, Estate of v. C.I.R., 730 F.2d 1071, 84-1 U.S. Tax Cas. (CCH) ¶ 13568, 53 A.F.T.R.2d 84-1640 (7th Cir. 1983)—§ 6:8
- Thompson Land & Coal Co. v. Commissioner, T.C.M. (P-H) ¶ 51227, 10 T.C.M. (CCH) 761, 1951 WL 8893 (T.C. 1951)—§ 3:85
- Thompson's Estate v. C I R, 123 F.2d 816, 41-2 U.S. Tax Cas. (CCH) ¶ 10108, 28 A.F.T.R. (P-H) ¶ 422 (C.C.A. 2d Cir. 1941)—§ 6:249
- Thorp, Estate of v. C. I. R., 7 T.C. 921, 1946 WL 88 (T.C. 1946)—§ 2:213
- Thorrez v. C. I. R., 31 T.C. 655, 1958 WL 957 (T.C. 1958)—§ 16:178
- Thouron, Estate of v. U.S., 752 F.3d 311, 2014-1 U.S. Tax Cas. (CCH) ¶ 60677, 113 A.F.T.R.2d 2014-2082 (3d Cir. 2014)—§ 10:82
- Thurner v. Commissioner, T.C.M. (P-H) ¶ 52009, 11 T.C.M. (CCH) 42, 1952 WL 9519 (T.C. 1952)—§ 3:52
- Tidemann v. C. I. R., 1 T.C. 968, 1943 WL 187 (T.C. 1943)—§ 16:24
- Tidler v. C.I.R., T.C. Memo. 1987-268, T.C.M. (P-H) ¶ 87268, 53 T.C.M. (CCH) 934, 1987 WL 40327 (1987)—§ 3:41
- Tiffany, Estate of v. C. I. R., 47 T.C. 491, 1967 WL 1019 (T.C. 1967)—§§ 6:57, 14:40
- Tilden v. Commissioner of Internal Revenue, 846 F.3d 882, 2017-1 U.S. Tax Cas. (CCH) ¶ 50130, 119 A.F.T.R.2d 2017-441 (7th Cir. 2017)—§ 9:18
- Timken, Estate of v. U.S., 601 F.3d 431, 2010-1 U.S. Tax Cas. (CCH) ¶ 60591, 105 A.F.T.R.2d 2010-1732 (6th Cir. 2010)—§ 19:88
- Timken, Estate of v. U.S., 630 F. Supp. 2d 823, 2009-1 U.S. Tax Cas. (CCH) ¶ 60574, 103 A.F.T.R.2d 2009-2604 (N.D. Ohio 2009)—§ 19:88
- Tindle's Estate, In re, 59 F. Supp. 667, 45-1 U.S. Tax Cas. (CCH) ¶ 10189, 33 A.F.T.R. (P-H) ¶ 1094 (E.D. Pa. 1945)—§ 4:14
- Tingley, Estate of v. C.I.R., 22 T.C. 402, 1954 WL 467 (T.C. 1954)—§ 6:182
- Title Insurance & Trust Co. v. Welch, 37 F.2d 617, 8 A.F.T.R. (P-H) ¶ 10001 (S.D. Cal. 1929)—§ 6:24
- Todd v. U.S., 1931-1 C.B. 458, 71 Ct. Cl. 478, 46 F.2d 589, 2 U.S. Tax Cas. (CCH) ¶ 667, 9 A.F.T.R. (P-H) ¶ 786 (1931)—§ 8:48
- Todd's Estate v. Commissioner of Internal Revenue, 57 T.C. 288, 1971 WL 2614 (1971)—§§ 6:25, 6:28, 6:29

TABLE OF CASES

- Toeller, Estate of v. C. I. R., 6 T.C. 832, 1946 WL 305 (T.C. 1946)—§ 6:249
- Tomec, Estate of v. C. I. R., 40 T.C. 134, 1963 WL 1345 (T.C. 1963)—§ 2:159
- Tomerlin, Estate of v. C.I.R., T.C. Memo. 1986-147, T.C.M. (P-H) ¶ 86147, 51 T.C.M. (CCH) 831, 1986 WL 21861 (1986)—§ 2:42
- Tompkins, Estate of v. C.I.R., 13 T.C. 1054, 1949 WL 122 (T.C. 1949)—§§ 3:90, 3:186
- Tompkins' Estate v. Commissioner of Internal Revenue, 68 T.C. 912, 1977 WL 3753 (1977)—§§ 6:153, 6:154
- Touche v. Commissioner of Internal Revenue, 58 T.C. 565, 1972 WL 2569 (1972)—§ 14:95
- Towle's Estate v. Commissioner of Internal Revenue, 54 T.C. 368, 1970 WL 2383 (1970)—§ 2:265
- Towner v. C.I.R., 182 F.2d 903, 50-1 U.S. Tax Cas. (CCH) ¶ 10769, 39 A.F.T.R. (P-H) ¶ 585 (2d Cir. 1950)—§ 6:2
- Townsend v. U.S., 232 F. Supp. 219, 64-2 U.S. Tax Cas. (CCH) ¶ 12240, 14 A.F.T.R.2d 6138 (E.D. Tex. 1964)—§ 2:269
- Tracy v. Commissioner of Internal Revenue, 1932-1 C.B. 205, 53 F.2d 575, 2 U.S. Tax Cas. (CCH) ¶ 818, 10 A.F.T.R. (P-H) ¶ 683 (C.C.A. 6th Cir. 1931)—§ 3:69
- Trammell, Estate of v. C. I. R., 18 T.C. 662, 1952 WL 161 (T.C. 1952)—§§ 3:168, 3:175
- Trenchard, Estate of v. C.I.R., T.C. Memo. 1995-121, T.C.M. (RIA) ¶ 95121, 69 T.C.M. (CCH) 2164 (1995)—§§ 14:40, 14:46
- Trent v. U.S., 893 F.2d 846, 90-1 U.S. Tax Cas. (CCH) ¶ 60009, 65 A.F.T.R.2d 90-1188 (6th Cir. 1990)—§§ 2:81, 6:75
- Trombetta, Estate of v. C.I.R., T.C. Memo. 2013-234, T.C.M. (RIA) ¶ 2013-234, 106 T.C.M. (CCH) 416 (2013)—§§ 2:151, 17:111
- True v. U.S., 547 F. Supp. 201, 82-2 U.S. Tax Cas. (CCH) ¶ 13503, 50 A.F.T.R.2d 82-6246 (D. Wyo. 1982)—§ 3:4
- True v. U.S., 51 F. Supp. 720, 43-2 U.S. Tax Cas. (CCH) ¶ 10064, 31 A.F.T.R. (P-H) ¶ 701 (E.D. Wash. 1943)—§§ 2:21, 3:124
- True, Estate of v. C.I.R., 390 F.3d 1210, 2004-2 U.S. Tax Cas. (CCH) ¶ 60495, 94 A.F.T.R.2d 2004-7039 (10th Cir. 2004)—§ 3:178
- True, Estate of v. C.I.R., T.C. Memo. 2001-167, T.C.M. (RIA) ¶ 2001-167, 82 T.C.M. (CCH) 27 (2001)—§ 21:7
- Trueman, Estate of v. U.S., 6 Cl. Ct. 380, 84-2 U.S. Tax Cas. (CCH) ¶ 13590, 54 A.F.T.R.2d 84-6514 (1984)—§ 5:20
- Trust Co. of Ga. v. Allen, 164 F.2d 438, 47-2 U.S. Tax Cas. (CCH) ¶ 10582, 36 A.F.T.R. (P-H) ¶ 413 (C.C.A. 5th Cir. 1947)—§ 2:122
- Trust Services of America, Inc. v. U.S., 885 F.2d 561, 89-2 U.S. Tax Cas. (CCH) ¶ 13815, 64 A.F.T.R.2d 89-5920 (9th Cir. 1989)—§§ 3:109, 6:72
- Trust Services of America, Inc. v. U.S., 88-1 U.S. Tax Cas. (CCH) ¶ 13767, 71A A.F.T.R.2d 93-5002, 1988 WL 123831 (C.D. Cal. 1988)—§ 3:106
- Trust Under Last Will and Testament of McDonald v. C.I.R., 19 T.C. 672, 1953 WL 135 (T.C. 1953)—§ 2:131
- Tubbs v. U.S., 348 F. Supp. 1404, 72-2 U.S. Tax Cas. (CCH) ¶ 12880, 30 A.F.T.R.2d 72-5882 (N.D. Tex. 1972)—§ 14:18
- Tuck v. U.S., 282 F.2d 405, 60-2 U.S. Tax Cas. (CCH) ¶ 11968, 6 A.F.T.R.2d 6150 (9th Cir. 1960)—§§ 2:71, 3:134
- Tuck v. U.S., 172 F. Supp. 890, 59-1 U.S. Tax Cas. (CCH) ¶ 11872, 3 A.F.T.R.2d 1852 (N.D. Cal. 1959)—§ 3:124
- Tuck, Estate of v. C.I.R., T.C. Memo. 1988-560, T.C.M. (P-H) ¶ 88560, 56 T.C.M. (CCH) 827, 1988 WL 129918 (1988)—§§ 6:12, 6:45
- Tully, Estate of, 208 Ct. Cl. 596, 528 F.2d 1401, 76-1 U.S. Tax Cas. (CCH) ¶ 13120, 37 A.F.T.R.2d 76-1529 (1976)—§ 2:115
- Tuohy, Estate of v. C.I.R., 14 T.C. 245, 1950 WL 130 (T.C. 1950)—§ 2:166
- Turkett v. U.S., 76 F. Supp. 769 (N.D. N.Y. 1948)—§ 20:14
- Turner v. C.I.R., 138 T.C. 306, Tax Ct. Rep. (CCH) 59009, Tax Ct. Rep. Dec. (RIA) 138.14, 2012 WL 1058162 (2012)—§§ 6:121, 6:151, 22:47
- Turner v. C.I.R., 126 T.C. 299, Tax Ct. Rep. (CCH) 56522, 36 Env'tl. L. Rep. 20103, 2006 WL 1330084 (2006)—§ 6:331
- Turner v. U.S., 178 F. Supp. 239, 59-2 U.S. Tax Cas. (CCH) ¶ 11905, 4 A.F.T.R.2d 6082 (W.D. Mo. 1959)—§ 2:236
- Turner, Estate of v. C.I.R., T.C. Memo. 2011-209, T.C.M. (RIA) ¶ 2011-209, 102 T.C.M. (CCH) 214 (2011)—§§ 6:151, 16:44, 22:47
- Turner ex rel. Estate of Jackson v. U.S., 306 F. Supp. 2d 668, 2004-1 U.S. Tax Cas. (CCH) ¶ 60478, 93 A.F.T.R.2d 2004-686 (N.D. Tex. 2004)—§ 6:30

- Tyler v. Commissioner, T.C.M. (P-H) ¶ 53128, 12 T.C.M. (CCH) 407, 1953 WL 10422 (T.C. 1953)—§ 16:21
- Tyler v. U.S., 468 F.2d 959, 72-2 U.S. Tax Cas. (CCH) ¶ 12894, 31 A.F.T.R.2d 73-1355 (10th Cir. 1972)—§§ 6:167, 6:182
- U**
- Uhl's Estate, In re, 241 F.2d 867, 57-1 U.S. Tax Cas. (CCH) ¶ 11677, 50 A.F.T.R. (P-H) ¶ 1746 (7th Cir. 1957)—§§ 2:159, 2:170, 13:3
- Umsted v. United States, 35-1 U.S. Tax Cas. (CCH) ¶ 9130, 16 A.F.T.R. (P-H) ¶ 1007, 1934 WL 5155 (W.D. Ark. 1934)—§ 2:16
- Underwood v. U.S., 407 F.2d 608, 69-1 U.S. Tax Cas. (CCH) ¶ 12591, 23 A.F.T.R.2d 69-1862 (6th Cir. 1969)—§ 6:19
- Union & New Haven Trust Co. v. Eaton, 20 F.2d 419, 6 A.F.T.R. (P-H) ¶ 6857 (D. Conn. 1927)—§ 6:240
- Union Carbide Corp. v. U. S., 222 Ct. Cl. 75, 612 F.2d 558, 80-1 U.S. Tax Cas. (CCH) ¶ 9102, 45 A.F.T.R.2d 80-434 (1979)—§ 12:66
- Union Commerce Bank v. C.I.R., 339 F.2d 163, 3 Ohio Misc. 189, 31 Ohio Op. 2d 252, 65-1 U.S. Tax Cas. (CCH) ¶ 12279, 15 A.F.T.R.2d 1281 (6th Cir. 1964)—§§ 2:163, 6:29, 6:67
- Union Commerce Bank v. C. I. R., 39 T.C. 973, 1963 WL 1532 (T.C. 1963)—§ 6:24
- Union Commerce Bank v. U.S., 463 F. Supp. 842, 79-1 U.S. Tax Cas. (CCH) ¶ 13272, 43 A.F.T.R.2d 79-1262 (N.D. Ohio 1978)—§ 20:5
- Union Planters Nat. Bank v. U.S., 361 F.2d 662, 66-2 U.S. Tax Cas. (CCH) ¶ 12407, 17 A.F.T.R.2d 1453 (6th Cir. 1966)—§ 2:171
- Union Trust Co. v. U.S., 73 Ct. Cl. 315, 54 F.2d 152, 2 U.S. Tax Cas. (CCH) ¶ 831, 10 A.F.T.R. (P-H) ¶ 835 (1931)—§ 2:21
- Union Trust Co. of Pittsburgh v. Commissioner of Internal Revenue, 115 F.2d 86, 40-2 U.S. Tax Cas. (CCH) ¶ 9689, 25 A.F.T.R. (P-H) ¶ 927 (C.C.A. 3d Cir. 1940)—§ 14:105
- United Iron & Metal Co. v. Carey, 137 F. Supp. 712, 55-2 U.S. Tax Cas. (CCH) ¶ 9748, 48 A.F.T.R. (P-H) ¶ 1211 (N.D. Ohio 1955)—§ 20:5
- United States v. Allison, 2022-1 U.S. Tax Cas. (CCH) P 60733, 129 A.F.T.R.2d 2022-830, 2022 WL 583573 (E.D. Cal. 2022)—§ 6:61
- United States v. Estate of Chicorel, 907 F.3d 896, 2018-2 U.S. Tax Cas. (CCH) ¶ 50465, 122 A.F.T.R.2d 2018-6422 (6th Cir. 2018)—§ 12:22
- United States v. Dill, 134 A.F.T.R.2d 2024-5581, 2024 WL 4486186 (M.D. Fla. 2024)—§ 12:24
- United States v. Estate of Elson, 421 F. Supp. 3d 1, 2019-2 U.S. Tax Cas. (CCH) ¶ 60718, 124 A.F.T.R.2d 2019-6333 (D.N.J. 2019)—§ 18:37
- United States v. Irvine, 511 U.S. 224, 114 S. Ct. 1473, 128 L. Ed. 2d 168, 94-1 U.S. Tax Cas. (CCH) ¶ 60163, 73 A.F.T.R.2d 94-2357 (1994)—§§ 13:6, 14:1
- United States v. Johnson, 920 F.3d 639, 2019-1 U.S. Tax Cas. (CCH) ¶ 60712, 123 A.F.T.R.2d 2019-1272 (10th Cir. 2019)—§§ 10:8, 12:23, 12:38
- United States v. Estate of Kelley, 2020-2 U.S. Tax Cas. (CCH) P 60726, 126 A.F.T.R.2d 2020-6605, 2020 WL 6194040 (D.N.J. 2020)—§§ 10:4, 10:10
- United States v. Estate of LaFevre by and through LaFevre, 124 A.F.T.R.2d 2019-6465, 2019 WL 5457701 (N.D. Ind. 2019)—§ 12:11
- United States v. Lipson, 135 A.F.T.R.2d 2025-1200, 2025 WL 947530 (D. Nev. 2025)—§ 10:4
- United States v. McNicol, 829 F.3d 77, 2016-2 U.S. Tax Cas. (CCH) ¶ 50366, 118 A.F.T.R.2d 2016-5150 (1st Cir. 2016)—§ 10:4
- United States v. Parks, 641 F. Supp. 3d 419, 130 A.F.T.R.2d 2022-6492 (E.D. Mich. 2022)—§ 5:68
- United States v. Paulson, 445 F. Supp. 3d 824, 125 A.F.T.R.2d 2020-1429 (S.D. Cal. 2020)—§ 10:21
- United States v. Widtfeldt, 2019-2 U.S. Tax Cas. (CCH) ¶ 60716, 124 A.F.T.R.2d 2019-5936, 2019 WL 4450693 (D. Neb. 2019)—§ 12:33
- Upchurch v. C.I.R., T.C. Memo. 2010-169, T.C.M. (RIA) ¶ 2010-169, 100 T.C.M. (CCH) 85 (2010)—§ 10:11
- U.S. v. Allen, 293 F.2d 916, 61-2 U.S. Tax Cas. (CCH) ¶ 12032, 8 A.F.T.R.2d 6055 (10th Cir. 1961)—§ 2:129
- U.S. v. Anderson, 269 U.S. 422, 46 S. Ct. 131, 70 L. Ed. 347, 1 U.S. Tax Cas. (CCH) ¶ 155, 5 A.F.T.R. (P-H) ¶ 5674 (1926)—§ 20:23

TABLE OF CASES

- U.S. v. Andrews, 1938-1 C.B. 322, 302 U.S. 517, 58 S. Ct. 315, 82 L. Ed. 398, 38-1 U.S. Tax Cas. (CCH) ¶ 9020, 19 A.F.T.R. (P-H) ¶ 1243 (1938)—§ 20:6
- U.S. v. Baker, 236 F.2d 317, 56-2 U.S. Tax Cas. (CCH) ¶ 11636, 50 A.F.T.R. (P-H) ¶ 1 (4th Cir. 1956)—§ 16:66
- U.S. v. Botefuhr, 309 F.3d 1263, 2002-2 U.S. Tax Cas. (CCH) ¶ 60450, 90 A.F.T.R.2d 2002-7058 (10th Cir. 2002)—§ 18:38
- U.S. v. Boyle, 1985-1 C.B. 372, 469 U.S. 241, 105 S. Ct. 687, 83 L. Ed. 2d 622, Unempl. Ins. Rep. (CCH) ¶ 16388, 85-1 U.S. Tax Cas. (CCH) ¶ 13602, 55 A.F.T.R.2d 85-1535 (1985)—§§ 9:28, 9:29, 9:30, 10:82, 10:83, 18:26
- U.S. v. Brockamp, 519 U.S. 347, 117 S. Ct. 849, 136 L. Ed. 2d 818, 97-1 U.S. Tax Cas. (CCH) ¶ 50216, 97-1 U.S. Tax Cas. (CCH) ¶ 60259, 79 A.F.T.R.2d 97-986 (1997)—§ 12:64
- U.S. v. Byrum, 1972-2 C.B. 518, 408 U.S. 125, 92 S. Ct. 2382, 33 L. Ed. 2d 238, 72-2 U.S. Tax Cas. (CCH) ¶ 12859, 30 A.F.T.R.2d 72-5811 (1972)—§§ 2:150, 2:219, 16:50
- U.S. v. Campbell, 897 F.2d 1317, 90-1 U.S. Tax Cas. (CCH) ¶ 50215, 65 A.F.T.R.2d 90-1003 (5th Cir. 1990)—§ 3:4
- U.S. v. Carlton, 512 U.S. 26, 114 S. Ct. 2018, 129 L. Ed. 2d 22, 18 Employee Benefits Cas. (BNA) 1161, 94-1 U.S. Tax Cas. (CCH) ¶ 60169, 73 A.F.T.R.2d 94-2388 (1994)—§ 1:2
- U.S. v. Cartwright, 1973-1 C.B. 400, 411 U.S. 546, 93 S. Ct. 1713, 36 L. Ed. 2d 528, 73-1 U.S. Tax Cas. (CCH) ¶ 12926, 31 A.F.T.R.2d 73-1461 (1973)—§§ 3:140, 3:309
- U.S. v. Cleavenger, 517 F.2d 230, 75-1 U.S. Tax Cas. (CCH) ¶ 13075, 36 A.F.T.R.2d 75-6421 (7th Cir. 1975)—§ 12:43
- U.S. v. Craft, 2002-2 C.B. 548, 535 U.S. 274, 122 S. Ct. 1414, 152 L. Ed. 2d 437, 2002-1 U.S. Tax Cas. (CCH) P 50361, 89 A.F.T.R.2d 2002-2005 (2002)—§ 18:31
- U.S. v. Davenport, 484 F.3d 321, 2007-1 U.S. Tax Cas. (CCH) ¶ 60539, 99 A.F.T.R.2d 2007-2099 (5th Cir. 2007)—§ 18:38
- U.S. v. Estate of Davenport, 159 F. Supp. 2d 1330, 2001-2 U.S. Tax Cas. (CCH) ¶ 60426 (N.D. Okla. 2001)—§ 18:38
- U.S. v. Davis, 52 F.3d 781, 95-1 U.S. Tax Cas. (CCH) ¶ 60193, 75 A.F.T.R.2d 95-1817 (8th Cir. 1995)—§§ 12:43, 12:44
- U.S. v. Dean, 224 F.2d 26, 55-2 U.S. Tax Cas. (CCH) ¶ 11550, 47 A.F.T.R. (P-H) ¶ 1341 (1st Cir. 1955)—§ 6:259
- U.S. v. Denison, 318 F.2d 819, 63-2 U.S. Tax Cas. (CCH) ¶ 12152, 12 A.F.T.R.2d 6179 (5th Cir. 1963)—§ 7:26
- U.S. v. Dietz, 33 F.2d 576, 7 A.F.T.R. (P-H) ¶ 9193 (C.C.A. 8th Cir. 1929)—§ 2:19
- U.S. v. Edmondson, 331 F.2d 676, 64-1 U.S. Tax Cas. (CCH) ¶ 12234, 13 A.F.T.R.2d 1900 (5th Cir. 1964)—§ 6:160
- U.S. v. Felt & Tarrant Mfg. Co., 1931-1 C.B. 431, 283 U.S. 269, 51 S. Ct. 376, 75 L. Ed. 1025, 2 U.S. Tax Cas. (CCH) ¶ 708, 9 A.F.T.R. (P-H) ¶ 1416 (1931)—§ 20:12
- U.S. v. Frank, 133 F.2d 1009, 43-1 U.S. Tax Cas. (CCH) ¶ 10019, 30 A.F.T.R. (P-H) ¶ 1020 (C.C.A. 7th Cir. 1943)—§ 17:1
- U.S. v. Geniviva, 16 F.3d 522, 94-1 U.S. Tax Cas. (CCH) ¶ 60156, 73 A.F.T.R.2d 94-2341 (3d Cir. 1994)—§ 10:26
- U.S. v. Goodyear, 1941-2 C.B. 246, 99 F.2d 523, 38-2 U.S. Tax Cas. (CCH) ¶ 9532, 21 A.F.T.R. (P-H) ¶ 1145 (C.C.A. 9th Cir. 1938)—§ 2:89
- U.S. v. Grace's Estate, 1969-2 C.B. 173, 395 U.S. 316, 89 S. Ct. 1730, 23 L. Ed. 2d 332, 69-1 U.S. Tax Cas. (CCH) ¶ 12609, 23 A.F.T.R.2d 69-1954 (1969)—§§ 2:194, 2:196, 2:221, 16:5
- U.S. v. Harris, 216 F.2d 690, 54-2 U.S. Tax Cas. (CCH) ¶ 9680, 46 A.F.T.R. (P-H) ¶ 1080 (5th Cir. 1954)—§ 20:23
- U.S. v. Hemme, 476 U.S. 558, 106 S. Ct. 2071, 90 L. Ed. 2d 538, 86-1 U.S. Tax Cas. (CCH) ¶ 13671, 58 A.F.T.R.2d 86-6320 (1986)—§ 7:9
- U.S. v. Hubner, 285 F.2d 29, 61-1 U.S. Tax Cas. (CCH) ¶ 11984, 7 A.F.T.R.2d 1707 (9th Cir. 1960)—§ 2:236
- U.S. v. Johnson, 2012-1 U.S. Tax Cas. (CCH) P 60646, 109 A.F.T.R.2d 2012-2253, 2012 WL 1898873 (D. Utah 2012)—§ 10:8
- U.S. v. Kroll, 547 F.2d 393, 77-1 U.S. Tax Cas. (CCH) ¶ 13187, 39 A.F.T.R.2d 77-1592 (7th Cir. 1977)—§ 9:28
- U.S. v. Lake, 406 F.2d 941, 69-1 U.S. Tax Cas. (CCH) ¶ 9195, 23 A.F.T.R.2d 69-534 (5th Cir. 1969)—§ 3:167
- U.S. v. Land, 303 F.2d 170, 62-1 U.S. Tax Cas. (CCH) ¶ 12078, 9 A.F.T.R.2d 1955 (5th Cir. 1962)—§§ 3:1, 3:166
- U.S. v. Lincoln Rochester Trust Co., 297 F.2d 891, 62-1 U.S. Tax Cas. (CCH) ¶ 12056, 9 A.F.T.R.2d 1886 (2d Cir. 1962)—§ 6:184

- U.S. v. Lustig, 163 F.2d 85, 47-2 U.S. Tax Cas. (CCH) ¶ 9325, 35 A.F.T.R. (P-H) ¶ 1601 (C.C.A. 2d Cir. 1947)—§ 11:35
- U.S. v. Mappes, 318 F.2d 508, 63-2 U.S. Tax Cas. (CCH) ¶ 12153, 12 A.F.T.R.2d 6199 (10th Cir. 1963)—§ 6:165
- U.S. v. Marshall, 798 F.3d 296, 2015-2 U.S. Tax Cas. (CCH) ¶ 60689, 116 A.F.T.R.2d 2015-5694 (5th Cir. 2015)—§§ 18:31, 18:38
- U.S. v. McLendon, 99-2 U.S. Tax Cas. (CCH) P 60355, 84 A.F.T.R.2d 99-5714, 1999 WL 1494998 (N.D. Tex. 1999)—§§ 10:2, 12:8
- U.S. v. Melman, 530 F.2d 790, 76-1 U.S. Tax Cas. (CCH) ¶ 13125, 37 A.F.T.R.2d 76-1541 (8th Cir. 1976)—§§ 10:14, 10:15
- U.S. v. Merriam, 1923-2 C.B. 87, 263 U.S. 179, 44 S. Ct. 69, 68 L. Ed. 240, 1 U.S. Tax Cas. (CCH) ¶ 84, 4 A.F.T.R. (P-H) ¶ 3673, 29 A.L.R. 1547 (1923)—§ 6:56
- U.S. v. Michel, 1931-1 C.B. 297, 282 U.S. 656, 51 S. Ct. 284, 75 L. Ed. 598, 2 U.S. Tax Cas. (CCH) ¶ 677, 9 A.F.T.R. (P-H) ¶ 990 (1931)—§ 20:2
- U.S. v. Mitchell, 74 F.2d 571, 4 U.S. Tax Cas. (CCH) ¶ 1368, 14 A.F.T.R. (P-H) ¶ 878 (C.C.A. 7th Cir. 1934)—§§ 6:50, 6:61, 6:84
- U.S. v. Mohr, 274 F.2d 803, 60-1 U.S. Tax Cas. (CCH) ¶ 9270, 3 Fed. R. Serv. 2d 874, 5 A.F.T.R.2d 751 (4th Cir. 1959)—§ 20:27
- U.S. v. Muntzing, 69 F. Supp. 503 (N.D. W. Va. 1946)—§ 12:9
- U.S. v. State of Oklahoma, 261 U.S. 253, 43 S. Ct. 295, 67 L. Ed. 638 (1923)—§ 12:9
- U.S. v. O'Malley, 1966-2 C.B. 526, 383 U.S. 627, 86 S. Ct. 1123, 16 L. Ed. 2d 145, 66-1 U.S. Tax Cas. (CCH) ¶ 12388, 17 A.F.T.R.2d 1393 (1966)—§§ 2:150, 2:161
- U.S. v. Overman, 424 F.2d 1142, 70-1 U.S. Tax Cas. (CCH) ¶ 9342, 25 A.F.T.R.2d 70-1024 (9th Cir. 1970)—§ 12:25
- U.S. v. Parker, 376 F.2d 402, 67-1 U.S. Tax Cas. (CCH) ¶ 9380, 19 A.F.T.R.2d 1281 (5th Cir. 1967)—§ 3:4
- U.S. v. Past, 347 F.2d 7, 65-1 U.S. Tax Cas. (CCH) ¶ 12317, 15 A.F.T.R.2d 1422 (9th Cir. 1965)—§§ 2:127, 2:129, 2:131
- U.S. v. Paulson, \_ F.Supp.3d \_—§ 12:19
- U.S. v. Pelzer, 1941-1 C.B. 441, 312 U.S. 399, 61 S. Ct. 659, 85 L. Ed. 913, 41-1 U.S. Tax Cas. (CCH) ¶ 10027, 25 A.F.T.R. (P-H) ¶ 1194 (1941)—§§ 13:6, 16:2, 16:16, 16:29, 16:56, 16:67
- U.S. v. Potemken, 841 F.2d 97, 88-1 U.S. Tax Cas. (CCH) ¶ 13756, 61 A.F.T.R.2d 88-1341 (4th Cir. 1988)—§ 12:44
- U.S. v. Powell, 307 F.2d 821, 62-2 U.S. Tax Cas. (CCH) ¶ 12097, 10 A.F.T.R.2d 6242 (10th Cir. 1962)—§§ 2:216, 2:224
- U.S. v. Quivey, 292 F.2d 252, 61-2 U.S. Tax Cas. (CCH) ¶ 12025, 8 A.F.T.R.2d 6014 (8th Cir. 1961)—§ 6:160
- U.S. v. Ramsay, 130 F.2d 938, 42-2 U.S. Tax Cas. (CCH) ¶ 10213, 30 A.F.T.R. (P-H) ¶ 24 (C.C.A. 10th Cir. 1942)—§ 6:2
- U.S. v. Rhode Island Hosp. Trust Co., 355 F.2d 7, 66-1 U.S. Tax Cas. (CCH) ¶ 12369, 17 A.F.T.R.2d 1332 (1st Cir. 1966)—§ 16:28
- U.S. v. Rose, 227 F. Supp. 259, 64-1 U.S. Tax Cas. (CCH) ¶ 12220, 13 A.F.T.R.2d 1868 (E.D. Pa. 1964)—§ 12:38
- U.S. v. Russell, 461 F.2d 605, 72-2 U.S. Tax Cas. (CCH) ¶ 12854, 29 A.F.T.R.2d 72-1589 (10th Cir. 1972)—§ 10:26
- U.S. v. Rye, 550 F.2d 682, 77-1 U.S. Tax Cas. (CCH) ¶ 9264, 40 A.F.T.R.2d 77-5776 (1st Cir. 1977)—§ 12:40
- U.S. v. Ryerson, 1941-1 C.B. 447, 312 U.S. 260, 61 S. Ct. 479, 85 L. Ed. 819, 41-1 U.S. Tax Cas. (CCH) ¶ 10014, 25 A.F.T.R. (P-H) ¶ 1164 (1941)—§§ 17:170, 17:174
- U.S. v. Ryerson, 114 F.2d 150, 40-2 U.S. Tax Cas. (CCH) ¶ 9576, 25 A.F.T.R. (P-H) ¶ 587 (C.C.A. 7th Cir. 1940)—§ 13:1
- U.S. v. Saladoff, 233 F. Supp. 255, 64-2 U.S. Tax Cas. (CCH) ¶ 9698, 14 A.F.T.R.2d 5163 (E.D. Pa. 1964)—§ 11:37
- U.S. v. Schneider, 91-1 U.S. Tax Cas. (CCH) ¶ 60068, 67 A.F.T.R.2d 91-1224, 1991 WL 496863 (D.N.D. 1991)—§ 12:44
- U.S. v. Schroeder, 348 F.2d 223, 65-2 U.S. Tax Cas. (CCH) ¶ 9533, 16 A.F.T.R.2d 5134 (8th Cir. 1965)—§ 14:2
- U.S. v. Security-First Nat. Bank of Los Angeles, 30 F. Supp. 113, 39-2 U.S. Tax Cas. (CCH) ¶ 9778, 23 A.F.T.R. (P-H) ¶ 1002 (S.D. Cal. 1939)—§ 6:2
- U.S. v. Sherwood, 312 U.S. 584, 61 S. Ct. 767, 85 L. Ed. 1058 (1941)—§ 20:2
- U.S. v. Shriner, 2014-1 U.S. Tax Cas. (CCH) P 50218, 113 A.F.T.R.2d 2014-1360, 2014 WL 992300 (D. Md. 2014)—§ 18:32
- U.S. v. Simmons, 346 F.2d 213, 65-2 U.S. Tax Cas. (CCH) ¶ 12321, 15 A.F.T.R.2d 1430 (5th Cir. 1965)—§§ 3:299, 3:300
- U.S. v. Spicer, 332 F.2d 750, 64-2 U.S. Tax Cas. (CCH) ¶ 12239, 14 A.F.T.R.2d 6130 (10th Cir. 1964)—§ 6:159

TABLE OF CASES

- U.S. v. Stapf, 1964-1 C.B. 533, 375 U.S. 118, 84 S. Ct. 248, 11 L. Ed. 2d 195, 63-2 U.S. Tax Cas. (CCH) ¶ 12192, 12 A.F.T.R.2d 6326 (1963)—§§ 6:41, 6:51, 6:106, 6:146
- U.S. v. Thompson, 279 F.2d 165, 60-2 U.S. Tax Cas. (CCH) ¶ 9487, 5 A.F.T.R.2d 1524 (10th Cir. 1960)—§ 10:81
- U.S. v. Traders Nat. Bank of Kansas City, 248 F.2d 667, 57-2 U.S. Tax Cas. (CCH) ¶ 11726, 52 A.F.T.R. (P-H) ¶ 675 (8th Cir. 1957)—§ 6:120
- U.S. v. Tyler, 2012-1 U.S. Tax Cas. (CCH) ¶ 50270, 109 A.F.T.R.2d 2012-1383, 2012 WL 848239 (E.D. Pa. 2012)—§ 10:3
- U.S. v. Tyler, 2012-1 U.S. Tax Cas. (CCH) P 50270, 109 A.F.T.R.2d 2012-1383, 2012 WL 848239 (E.D. Pa. 2012)—§ 18:31
- U.S. v. Waite, 1929-2 C.B. 395, 33 F.2d 567, 1 U.S. Tax Cas. (CCH) ¶ 405, 7 A.F.T.R. (P-H) ¶ 9184 (C.C.A. 8th Cir. 1929)—§ 2:19
- U.S. v. Wells Fargo Bank, 485 U.S. 351, 108 S. Ct. 1179, 99 L. Ed. 2d 368, 88-1 U.S. Tax Cas. (CCH) ¶ 13759, 61 A.F.T.R.2d 88-1345 (1988)—§ 2:22
- U.S. v. White, 853 F.2d 107, 88-2 U.S. Tax Cas. (CCH) ¶ 13777, 62 A.F.T.R.2d 88-5972 (2d Cir. 1988)—§ 6:14
- U.S. v. Windsor, 570 U.S. 744, 133 S. Ct. 2675, 186 L. Ed. 2d 808, 57 Employee Benefits Cas. (BNA) 1577, 118 Fair Empl. Prac. Cas. (BNA) 1417, 2013-2 U.S. Tax Cas. (CCH) ¶ 50400, 111 A.F.T.R.2d 2013-2385 (2013)—§§ 6:100, 7:13
- U. S. ex rel. and for Use of Tennessee Valley Authority v. Powelson, 319 U.S. 266, 63 S. Ct. 1047, 87 L. Ed. 1390 (1943)—§ 3:46
- U.S. Trust Co. of New York v. C.I.R., 14 B.T.A. 312, 1928 WL 55 (B.T.A. 1928)—§ 3:200
- U.S. Trust Co. of New York v. Helvering, 1939-1 C.B. 330, 307 U.S. 57, 59 S. Ct. 692, 83 L. Ed. 1104, 39-1 U.S. Tax Cas. (CCH) ¶ 9466, 22 A.F.T.R. (P-H) ¶ 327 (1939)—§ 2:31
- U S Trust Co of New York v. Higgins, 56 F. Supp. 997, 32 A.F.T.R. (P-H) ¶ 1401 (S.D. N.Y. 1942)—§ 3:210
- Utley v. U.S., 290 F.2d 188, 61-1 U.S. Tax Cas. (CCH) ¶ 12018, 7 A.F.T.R.2d 1832 (9th Cir. 1961)—§ 3:259
- V**
- Vaccaro v. U.S., 55 F. Supp. 932, 44-2 U.S. Tax Cas. (CCH) ¶ 10129, 32 A.F.T.R. (P-H) ¶ 1128 (E.D. La. 1944)—§§ 6:2, 6:41
- Vak, Estate of v. C.I.R., 973 F.2d 1409, 92-2 U.S. Tax Cas. (CCH) ¶ 60110, 70 A.F.T.R.2d 92-6239 (8th Cir. 1992)—§§ 2:167, 2:219, 2:229, 14:105
- Van, Estate of v. C.I.R., T.C. Memo. 2011-22, T.C.M. (RIA) ¶ 2011-022, 101 T.C.M. (CCH) 1077 (2011)—§ 2:171
- Van Alen v. C.I.R., T.C. Memo. 2013-235, T.C.M. (RIA) ¶ 2013-235, 106 T.C.M. (CCH) 427 (2013)—§ 5:6
- Van Anda's Estate v. C.I.R., 12 T.C. 1158, 1949 WL 301 (T.C. 1949)—§ 2:25
- Van Beuren v. McLoughlin, 262 F.2d 315, 59-1 U.S. Tax Cas. (CCH) ¶ 11838, 3 A.F.T.R.2d 1705 (1st Cir. 1958)—§ 2:217
- Vandenhoeck, Estate of v. C. I. R., 4 T.C. 125, 1944 WL 12 (T.C. 1944)—§ 8:36
- Vanderbilt v. C.I.R., 34 B.T.A. 1033, 1936 WL 454 (B.T.A. 1936)—§ 6:51
- Vanderbilt v. Commissioner of Internal Revenue, 93 F.2d 360, 37-2 U.S. Tax Cas. (CCH) ¶ 9596, 20 A.F.T.R. (P-H) ¶ 555 (C.C.A. 1st Cir. 1937)—§ 6:240
- Vander Weele v. C.I.R., 27 T.C. 340, 1956 WL 577 (T.C. 1956)—§ 14:104
- Van Horne, Estate of v. C.I.R., 720 F.2d 1114, 83-2 U.S. Tax Cas. (CCH) ¶ 13548, 53 A.F.T.R.2d 84-1549 (9th Cir. 1983)—§ 6:50
- Van Horne, Estate of v. Commissioner of Internal Revenue, 78 T.C. 728, Tax Ct. Rep. (CCH) 38964, 1982 WL 11084 (1982)—§ 6:78
- Van Wye's Estate v. U. S., 686 F.2d 425, 3 Employee Benefits Cas. (BNA) 2055, 82-2 U.S. Tax Cas. (CCH) ¶ 13485, 50 A.F.T.R.2d 82-6173 (6th Cir. 1982)—§§ 2:287, 2:291
- Vardell's Estate v. C.I.R., 307 F.2d 688, 62-2 U.S. Tax Cas. (CCH) ¶ 12089, 10 A.F.T.R.2d 6181 (5th Cir. 1962)—§ 2:168
- Varian, Estate of v. C. I. R., 47 T.C. 34, 1966 WL 1321 (T.C. 1966)—§ 2:161
- Vatter's Estate v. Commissioner of Internal Revenue, 65 T.C. 633, 1975 WL 3179 (1975)—§ 6:39
- Vaughan v. C.I.R., 10 B.T.A. 140, 1928 WL 1047 (B.T.A. 1928)—§ 6:17
- Vereen v. Allen, 75 F. Supp. 406, 47-2 U.S. Tax Cas. (CCH) ¶ 10590, 36 A.F.T.R. (P-H) ¶ 1236 (M.D. Ga. 1947)—§ 6:43
- Vinson, Estate of v. C.I.R., T.C. Memo. 1963-70, T.C.M. (P-H) ¶ 63070, 22 T.C.M. (CCH) 280, 1963 WL 683 (T.C. 1963)—§ 3:34
- Vissering, Estate of v. C.I.R., 990 F.2d 578, 93-1

- U.S. Tax Cas. (CCH) ¶ 60133, 71 A.F.T.R.2d 93-2190 (10th Cir. 1993)—§§ 2:237, 2:248
- Voelbel, Estate of v. C.I.R., 7 B.T.A. 276, 1927 WL 557 (B.T.A. 1927)—§ 6:17
- Vogel v. Commissioner, T.C.M. (P-H) ¶ 44102, 1944 WL 6688 (T.C. 1944)—§ 18:37
- Von Hagke v. U.S., 79-1 U.S. Tax Cas. (CCH) ¶ 13290, 43 A.F.T.R.2d 79-1310, 1979 WL 1369 (E.D. Wis. 1979)—§ 3:184
- W**
- Wade, Estate of v. C.I.R., 47 B.T.A. 21, 1942 WL 82 (B.T.A. 1942)—§ 2:36
- Wadewitz' Estate, In re, 339 F.2d 980, 65-1 U.S. Tax Cas. (CCH) ¶ 12277, 15 A.F.T.R.2d 1275 (7th Cir. 1964)—§ 2:288
- Waldman, Estate of v. C.I.R., 46 B.T.A. 291, 1942 WL 207 (B.T.A. 1942)—§ 2:19
- Waldstein, Estate of v. C. I. R., 35 T.C. 156, 1960 WL 1134 (T.C. 1960)—§ 8:48
- Walker v. C.I.R., T.C. Memo. 1982-495, T.C.M. (P-H) ¶ 82495, 44 T.C.M. (CCH) 970, 1982 WL 10786 (1982)—§ 3:77
- Walker, Estate of v. C.I.R., 8 T.C. 1107, 1947 WL 244 (T.C. 1947)—§§ 3:207, 3:210
- Walker, Estate of v. C. I. R., 4 T.C. 390, 1944 WL 38 (T.C. 1944)—§§ 3:198, 3:200
- Wall, Estate of v. C.I.R., 101 T.C. 300, Tax Ct. Rep. (CCH) 49330, Tax Ct. Rep. Dec. (RIA) 101.21, 1993 WL 404110 (1993)—§§ 2:48, 2:167, 2:182, 2:219, 2:229, 2:266
- Walsh, Estate of v. C.I.R., 110 T.C. 393, Tax Ct. Rep. (CCH) 52733, Tax Ct. Rep. Dec. (RIA) 110.29, 1998 WL 310749 (1998)—§ 6:172
- Walshire v. U.S., 288 F.3d 342, 2002-1 U.S. Tax Cas. (CCH) ¶ 60439, 89 A.F.T.R.2d 2002-2215 (8th Cir. 2002)—§§ 2:8, 6:246
- Walter, Appeal of, 2 B.T.A. 453, 1925 WL 282 (B.T.A. 1925)—§ 3:102
- Walton v. C.I.R., 115 T.C. 589, Tax Ct. Rep. Dec. (RIA) 115.41, 2000 WL 1899315 (2000)—§§ 2:147, 17:91, 17:95, 17:160, 17:161
- Wandry v. C.I.R., T.C. Memo. 2012-88, T.C.M. (RIA) ¶ 2012-088, 103 T.C.M. (CCH) 1472 (2012)—§ 17:11
- Wang v. C. I. R., T.C. Memo. 1972-143, T.C.M. (P-H) ¶ 72143, 31 T.C.M. (CCH) 719, 1972 WL 2380 (1972)—§§ 16:183, 19:29
- Want v. C.I.R., 280 F.2d 777, 60-2 U.S. Tax Cas. (CCH) ¶ 11956, 6 A.F.T.R.2d 6101 (2d Cir. 1960)—§ 18:37
- Want, Estate of v. C. I. R., 29 T.C. 1223, 1958 WL 1198 (T.C. 1958)—§ 2:133
- Warburg v. Commissioner, T.C.M. (P-H) ¶ 47193, 1947 WL 8102 (T.C. 1947)—§ 14:121
- Ward v. C.I.R., 87 T.C. 78, Tax Ct. Rep. (CCH) 43178, 1986 WL 22156 (1986)—§§ 3:182, 6:195, 17:10, 17:134, 21:3
- Ward (Rebecca), Emerson (Floral), Harris (Reba), Estate of v. Commissioner of Internal Revenue, 89 T.C. 54, Tax Ct. Rep. (CCH) 44031, 1987 WL 42454 (1987)—§ 5:40
- Waring v. C.I.R., 412 F.2d 800, 69-2 U.S. Tax Cas. (CCH) ¶ 9495, 24 A.F.T.R.2d 69-5023 (3d Cir. 1969)—§ 3:3
- Warne, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2021-17, T.C.M. (RIA) ¶ 2021-017, 121 T.C.M. (CCH) 1134 (2021)—§ 6:293
- Warren, Estate of v. C.I.R., 981 F.2d 776, 93-1 U.S. Tax Cas. (CCH) ¶ 60127, 71 A.F.T.R.2d 93-2160 (5th Cir. 1993)—§ 6:296
- Wasserman, Estate of v. C.I.R., 46 B.T.A. 1129, 1942 WL 38305 (B.T.A. 1942)—§ 2:223
- Waterman v. C.I.R., T.C. Memo. 1975-209, T.C.M. (P-H) ¶ 75209, 34 T.C.M. (CCH) 910, 1975 WL 2829 (1975)—§ 3:8
- Waters, Estate of v. C.I.R., 48 F.3d 838, 95-1 U.S. Tax Cas. (CCH) ¶ 60191, 75 A.F.T.R.2d 95-1356 (4th Cir. 1995)—§ 2:131
- Waters, Estate of v. C.I.R., T.C. Memo. 1994-194, T.C.M. (RIA) ¶ 94194, 67 T.C.M. (CCH) 2837 (1994)—§ 6:80
- Watkins v. Commissioner, T.C.M. (P-H) ¶ 50135, 9 T.C.M. (CCH) 448, 1950 WL 7649 (T.C. 1950)—§ 3:146
- Watkins v. Commissioner, T.C.M. (P-H) ¶ 43282, 1943 WL 9129 (T.C. 1943)—§ 16:24
- Watson v. C.I.R., T.C. Memo. 1977-268, T.C.M. (P-H) ¶ 77268, 36 T.C.M. (CCH) 1084, 1977 WL 3559 (1977)—§ 2:45
- Watson v. U.S., 355 F.2d 269, 66-1 U.S. Tax Cas. (CCH) ¶ 12366, 17 A.F.T.R.2d 1320 (3d Cir. 1965)—§ 6:240
- Watson, Estate of v. C. I. R., 94 T.C. 262, Tax Ct. Rep. (CCH) 46420, Tax Ct. Rep. Dec. (P-H) 94.16, 1990 WL 17806 (1990)—§§ 2:92, 2:110, 6:197
- Watson's Estate v. C.I.R., 20 T.C. 386, 1953 WL 264 (T.C. 1953)—§ 2:131

TABLE OF CASES

- Watts, Estate of v. C.I.R., T.C. Memo. 1985-595, T.C.M. (P-H) ¶ 85595, 51 T.C.M. (CCH) 60, 1985 WL 15216 (1985)—§ 2:92
- Weadock v. Kavanagh, 62 F. Supp. 270, 45-2 U.S. Tax Cas. (CCH) ¶ 10220, 34 A.F.T.R. (P-H) ¶ 248 (E.D. Mich. 1945)—§ 2:204
- Webster v. Commissioner of Internal Revenue, 120 F.2d 514, 41-1 U.S. Tax Cas. (CCH) ¶ 10059, 27 A.F.T.R. (P-H) ¶ 471 (C.C.A. 5th Cir. 1941)—§ 2:36
- Wedum, Estate of v. C.I.R., T.C. Memo. 1989-184, T.C.M. (P-H) ¶ 89184, 57 T.C.M. (CCH) 219, 1989 WL 38263 (1989)—§ 6:57
- Weinberg v. C.I.R., T.C. Memo. 2000-51, T.C.M. (RIA) ¶ 2000-051, 79 T.C.M. (CCH) 1507 (2000)—§ 3:131
- Weiss, Estate of v. C.I.R., T.C. Memo. 1960-219, T.C.M. (P-H) ¶ 60219, 19 T.C.M. (CCH) 1213, 1960 WL 957 (T.C. 1960)—§ 6:139
- Weitz v. C.I.R., T.C. Memo. 1989-99, T.C.M. (P-H) ¶ 89099, 56 T.C.M. (CCH) 1422, 1989 WL 20900 (1989)—§ 3:27
- Welch v. Paine, 130 F.2d 990, 42-2 U.S. Tax Cas. (CCH) ¶ 10214, 30 A.F.T.R. (P-H) ¶ 33 (C.C.A. 1st Cir. 1942)—§ 16:2
- Welch v. Paine, 120 F.2d 141, 41-1 U.S. Tax Cas. (CCH) ¶ 10058, 27 A.F.T.R. (P-H) ¶ 385 (C.C.A. 1st Cir. 1941)—§§ 16:16, 16:30
- Weller v. C.I.R., 38 T.C. 790, 1962 WL 1155 (T.C. 1962)—§ 16:64
- Welliver, Estate of v. C.I.R., 8 T.C. 165, 1947 WL 155 (T.C. 1947)—§ 4:22
- Wells v. U.S., 746 F. Supp. 1024, 90-1 U.S. Tax Cas. (CCH) ¶ 60019, 66 A.F.T.R.2d 90-6035 (D. Haw. 1990)—§ 6:191
- Wells Fargo Bank v. U.S., 1 F.3d 830, 93-2 U.S. Tax Cas. (CCH) ¶ 60144, 72 A.F.T.R.2d 93-6728 (9th Cir. 1993)—§§ 6:243, 6:265, 6:282
- Wells Fargo Bank & Trust Co. v. McLaughlin, 8 F. Supp. 1009, 14 A.F.T.R. (P-H) ¶ 1094 (N.D. Cal. 1934)—§ 3:189
- Werbelovsky, Estate of v. C. I. R., 11 T.C. 525, 1948 WL 57 (T.C. 1948)—§ 6:17
- Werbelovsky, Estate of v. C. I. R., 9 T.C. 689, 1947 WL 84 (T.C. 1947)—§ 9:25
- Werbe's Estate v. U.S., 273 F.2d 201, 60-1 U.S. Tax Cas. (CCH) ¶ 11919, 5 A.F.T.R.2d 1816, 78 A.L.R.2d 1023 (7th Cir. 1959)—§ 6:166
- Werner, Estate of v. C.I.R., T.C. Memo. 1989-54, T.C.M. (P-H) ¶ 89054, 56 T.C.M. (CCH) 1206, 1989 WL 8123 (1989)—§ 9:29
- Werner & Werner Clothing & Furnishing Goods Co. v. C.I.R., 9 B.T.A. 69, 1927 WL 19 (B.T.A. 1927)—§ 3:91
- Westchester County Park Commission v. U.S., 143 F.2d 688 (C.C.A. 2d Cir. 1944)—§ 3:88
- West Coast Life Ins. Co. v. Twogood, 83 F. Supp. 710, 50-1 U.S. Tax Cas. (CCH) ¶ 10757, 37 A.F.T.R. (P-H) ¶ 1306 (S.D. Cal. 1949)—§ 10:15
- Westover v. Smith, 173 F.2d 90, 49-1 U.S. Tax Cas. (CCH) ¶ 9189, 37 A.F.T.R. (P-H) ¶ 1001 (9th Cir. 1949)—§ 3:31
- Wexler's Estate, In re, 9 Misc. 2d 735, 171 N.Y.S.2d 1016 (Sur. Ct. 1951)—§ 10:15
- Weyl v. Commissioner of Internal Revenue, 48 F.2d 811, 2 U.S. Tax Cas. (CCH) ¶ 717, 9 A.F.T.R. (P-H) ¶ 1194 (C.C.A. 2d Cir. 1931)—§ 6:240
- Wheeler v. U.S., 116 F.3d 749, 97-2 U.S. Tax Cas. (CCH) ¶ 60278, 80 A.F.T.R.2d 97-5075 (5th Cir. 1997)—§ 2:129
- Wheeler, Estate of C. I. R., 26 T.C. 466, 1956 WL 667 (T.C. 1956)—§ 6:183
- Wheless, Estate of v. Commissioner of Internal Revenue, 72 T.C. 470, 1979 WL 3851 (1979)—§ 6:29
- Whipple's Estate v. U. S., 419 F.2d 494, 70-1 U.S. Tax Cas. (CCH) ¶ 12642, 25 A.F.T.R.2d 70-1453 (6th Cir. 1969)—§ 6:139
- White v. C.I.R., T.C. Memo. 1976-382, T.C.M. (P-H) ¶ 76382, 35 T.C.M. (CCH) 1726, 1976 WL 3560 (1976)—§ 3:4
- White v. U.S., 511 F. Supp. 570, 81-1 U.S. Tax Cas. (CCH) ¶ 13404, 48 A.F.T.R.2d 81-6223 (S.D. Ind. 1981)—§ 2:278
- Whiting, Estate of v. C.I.R., T.C. Memo. 2004-68, T.C.M. (RIA) ¶ 2004-068, 87 T.C.M. (CCH) 1097 (2004)—§ 6:173
- Whitlock, Estate of v. C.I.R., T.C. Memo. 1982-272, T.C.M. (P-H) ¶ 82272, 43 T.C.M. (CCH) 1389, 1982 WL 10569 (1982)—§ 2:271
- Whitt, Estate of v. C.I.R., 751 F.2d 1548, 85-1 U.S. Tax Cas. (CCH) ¶ 13607, 55 A.F.T.R.2d 85-1562 (11th Cir. 1985)—§ 2:7
- Whittall v. C.I.R., 24 T.C. 808, 1955 WL 782 (T.C. 1955)—§ 16:176
- Whittemore v. Fitzpatrick, 127 F. Supp. 710, 54-2 U.S. Tax Cas. (CCH) ¶ 10976, 47 A.F.T.R. (P-H) ¶ 77 (D. Conn. 1954)—§§ 3:131, 17:139
- Wickwire v. Reinecke, 275 U.S. 101, 48 S. Ct.

- 43, 72 L. Ed. 184, 1 U.S. Tax Cas. (CCH) ¶ 265, 6 A.F.T.R. (P-H) ¶ 7068 (1927)—§ 2:124
- Wiener's Estate v. U.S., 235 F. Supp. 919, 65-1 U.S. Tax Cas. (CCH) ¶ 12285, 15 A.F.T.R.2d 1287 (E.D. Wis. 1964)—§ 6:160
- Wien's Estate v. C. I. R., 441 F.2d 32, 71-1 U.S. Tax Cas. (CCH) ¶ 12764, 27 A.F.T.R.2d 71-1765 (5th Cir. 1971)—§ 3:211
- Wier, Estate of v. C. I. R., 17 T.C. 409, 1951 WL 230 (T.C. 1951)—§§ 2:192, 2:217
- Wiese v. Commissioner of Internal Revenue, 70 T.C. 712, 1978 WL 3413 (1978)—§ 9:18
- Wiggins, Estate of v. Commissioner of Internal Revenue, 72 T.C. 701, 1979 WL 3853 (1979)—§ 3:30
- Wildman, Estate of v. C. I. R., T.C. Memo. 1989-667, T.C.M. (P-H) ¶ 89667, 58 T.C.M. (CCH) 1006, 1989 WL 153505 (1989)—§ 22:7
- Wilhelm, Estate of v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 13114, 37 A.F.T.R.2d 76-1497, 1975 WL 795 (D.N.J. 1975)—§ 2:223
- Wilkes v. U.S., 210 F.3d 394, 2000-1 U.S. Tax Cas. (CCH) ¶ 60373, 85 A.F.T.R.2d 2000-1075 (11th Cir. 2000)—§ 10:21
- William Penn Hotel Co. v. C.I.R., 23 B.T.A. 566, 1931 WL 92 (B.T.A. 1931)—§ 3:91
- Williams v. C.I.R., T.C. Memo. 1998-59, T.C.M. (RIA) ¶ 98059, 75 T.C.M. (CCH) 1758 (1998)—§ 3:54
- Williams v. C.I.R., 25 B.T.A. 1078, 1932 WL 481 (B.T.A. 1932)—§§ 2:17, 2:124
- Williams v. U.S., 634 F.2d 894, 81-1 U.S. Tax Cas. (CCH) ¶ 13388, 47 A.F.T.R.2d 81-1596 (5th Cir. 1981)—§ 2:271
- Williams v. U.S., 180 Ct. Cl. 417, 378 F.2d 693, 67-2 U.S. Tax Cas. (CCH) ¶ 12474, 19 A.F.T.R.2d 1909, 3 A.L.R. Fed. 965 (1967)—§§ 16:61, 16:62
- Williams v. U.S., 70 Ct. Cl. 267, 41 F.2d 895, 8 A.F.T.R. (P-H) ¶ 11006 (1930)—§ 2:7
- Williams Estate v. Commissioner of Internal Revenue, 62 T.C. 400, 1974 WL 2771 (1974)—§ 2:109
- William S. Gray & Co. v. Commissioner, T.C.M. (P-H) ¶ 50079, 9 T.C.M. (CCH) 267, 1950 WL 7571 (T.C. 1950)—§ 3:147
- Williamson v. C.I.R., 974 F.2d 1525, 92-2 U.S. Tax Cas. (CCH) ¶ 60115, 70 A.F.T.R.2d 92-6244 (9th Cir. 1992)—§§ 5:12, 5:97
- Willis, Estate of v. C.I.R., 28 B.T.A. 152, 1933 WL 30 (B.T.A. 1933)—§ 3:207
- Willow Terrace Development Co. v. C.I.R., 345 F.2d 933, 65-2 U.S. Tax Cas. (CCH) ¶ 9449, 15 A.F.T.R.2d 1108 (5th Cir. 1965)—§ 3:10
- Wilmot, Estate of v. C.I.R., T.C. Memo. 1970-240, T.C.M. (P-H) ¶ 70240, 29 T.C.M. (CCH) 1055, 1970 WL 1774 (1970)—§ 2:65
- Wilson v. Bowers, 57 F.2d 682, 11 A.F.T.R. (P-H) ¶ 33 (C.C.A. 2d Cir. 1932)—§ 3:166
- Wilson v. C.I.R., T.C. Memo. 1992-480, T.C.M. (RIA) ¶ 92480, 64 T.C.M. (CCH) 583 (1992)—§ 14:52
- Wilson v. C.I.R., T.C. Memo. 1992-480, (1992)—§ 2:25
- Wilson v. Commissioner of Internal Revenue, 56 T.C. 579, 1971 WL 2631 (1971)—§§ 2:23, 2:92
- Wilson, Estate of v. C.I.R., T.C. Memo. 1992-479, T.C.M. (RIA) ¶ 92479, 64 T.C.M. (CCH) 576 (1992)—§§ 6:168, 6:197
- Wilson, Estate of v. C. I. R., 2 T.C. 1059, 1943 WL 94 (T.C. 1943)—§§ 9:5, 9:25
- Wilson's Estate v. C.I.R., 13 T.C. 869, 1949 WL 314 (T.C. 1949)—§ 2:218
- Wimmer, Estate of v. C.I.R., T.C. Memo. 2012-157, T.C.M. (RIA) ¶ 2012-157, 103 T.C.M. (CCH) 1839 (2012)—§§ 16:20, 22:47, 22:49
- Winchell v. U.S., 180 F. Supp. 710, 60-1 U.S. Tax Cas. (CCH) ¶ 11929, 5 A.F.T.R.2d 1844 (S.D. Cal. 1960)—§§ 2:216, 2:217
- Winton v. Reynolds, 57 F. Supp. 565, 44-2 U.S. Tax Cas. (CCH) ¶ 10154, 32 A.F.T.R. (P-H) ¶ 1576 (D. Minn. 1944)—§ 17:180
- Wisely v. U.S., 893 F.2d 660, 90-1 U.S. Tax Cas. (CCH) ¶ 60017, 65 A.F.T.R.2d 90-1183 (4th Cir. 1990)—§§ 6:168, 6:191
- Wishard v. U S, 143 F.2d 704, 44-2 U.S. Tax Cas. (CCH) ¶ 10135, 32 A.F.T.R. (P-H) ¶ 1056 (C.C.A. 7th Cir. 1944)—§ 3:210
- Wishon v. Anglim, 42 F. Supp. 359, 42-1 U.S. Tax Cas. (CCH) ¶ 10123, 28 A.F.T.R. (P-H) ¶ 767 (N.D. Cal. 1941)—§ 3:124
- Wisotzkey v. Commissioner of Internal Revenue, 144 F.2d 632, 44-2 U.S. Tax Cas. (CCH) ¶ 10142, 32 A.F.T.R. (P-H) ¶ 1240 (C.C.A. 3d Cir. 1944)—§§ 13:6, 16:16, 16:29
- Witkowski's Estate v. U. S., 451 F.2d 1249, 72-1 U.S. Tax Cas. (CCH) ¶ 12817, 29 A.F.T.R.2d 72-1478 (5th Cir. 1971)—§ 2:265
- Wolder v. C. I. R., 493 F.2d 608, 74-1 U.S. Tax Cas. (CCH) ¶ 9266, 74-1 U.S. Tax Cas.

TABLE OF CASES

- (CCH) ¶ 12982, 33 A.F.T.R.2d 74-813 (2d Cir. 1974)—§ 6:56
- Wolf v. C.I.R., 264 F.2d 82, 59-1 U.S. Tax Cas. (CCH) ¶ 11856, 3 A.F.T.R.2d 1797 (3d Cir. 1959)—§ 6:61
- Wolf, Estate of v. C. I. R., 29 T.C. 441, 1957 WL 1151 (T.C. 1957)—§ 6:50
- Wolfe, Estate of v. C.I.R., T.C.M. (P-H) ¶ 54023, 13 T.C.M. (CCH) 22, 1954 WL 537 (T.C. 1954)—§§ 3:35, 3:71
- Wolfsen v. Smyth, 223 F.2d 111, 55-1 U.S. Tax Cas. (CCH) ¶ 11541, 47 A.F.T.R. (P-H) ¶ 1186 (9th Cir. 1955)—§ 6:8
- Wood v. C.I.R., 16 T.C. 962, 1951 WL 143 (T.C. 1951)—§ 16:67
- Wood v. C.I.R., 40 B.T.A. 905, 1939 WL 70 (B.T.A. 1939)—§§ 14:105, 14:121
- Wood v. U.S., 89 Ct. Cl. 442, 29 F. Supp. 853, 39-2 U.S. Tax Cas. (CCH) ¶ 9752, 23 A.F.T.R. (P-H) ¶ 948 (1939)—§ 3:98
- Woodbury, Estate of v. C.I.R., T.C. Memo. 2014-66, T.C.M. (RIA) ¶ 2014-066, 107 T.C.M. (CCH) 1350 (2014)—§ 10:64
- Wood's Estate v. Commissioner of Internal Revenue, 54 T.C. 1180, 1970 WL 2403 (1970)—§§ 3:1, 7:36
- Wooley v. U.S., 736 F. Supp. 1506, 90-1 U.S. Tax Cas. (CCH) ¶ 60013, 66 A.F.T.R.2d 90-6031 (S.D. Ind. 1990)—§§ 2:103, 16:17
- Worcester County Trust Co v. C I R, 134 F.2d 578, 43-1 U.S. Tax Cas. (CCH) ¶ 10029, 30 A.F.T.R. (P-H) ¶ 1165 (C.C.A. 1st Cir. 1943)—§ 3:180
- Wu, In re Estate of, 24 Misc. 3d 668, 877 N.Y.S.2d 886 (Sur. Ct. 2009)—§ 10:15
- Wurts, Estate of v. C.I.R., T.C. Memo. 1960-102, T.C.M. (P-H) ¶ 60102, 19 T.C.M. (CCH) 544, 1960 WL 860 (T.C. 1960)—§§ 2:215, 2:224
- Wycoff, Estate of v. C.I.R., 506 F.2d 1144, 74-2 U.S. Tax Cas. (CCH) ¶ 13037, 35 A.F.T.R.2d 75-1557 (10th Cir. 1974)—§§ 6:153, 6:156
- Wyly's Estate v. C. I. R., 610 F.2d 1282, 80-1 U.S. Tax Cas. (CCH) ¶ 13332, 45 A.F.T.R.2d 80-1737 (5th Cir. 1980)—§§ 2:121, 2:150, 2:176

Y

- Yawkey, Estate of v. C.I.R., 12 T.C. 1164, 1949 WL 245 (T.C. 1949)—§ 2:193
- Yerkes v. C.I.R., 47 B.T.A. 431, 1942 WL 120 (B.T.A. 1942)—§ 14:121
- Youle, Estate of v. C.I.R., T.C. Memo. 1989-138, T.C.M. (P-H) ¶ 89138, 56 T.C.M. (CCH) 1594, 1989 WL 28342 (1989)—§ 22:7
- Young v. U.S., 559 F.2d 695, 77-1 U.S. Tax Cas. (CCH) ¶ 13177, 39 A.F.T.R.2d 77-1633 (D.C. Cir. 1977)—§ 6:52
- Young, Estate of v. C.I.R., 110 T.C. 297, Tax Ct. Rep. (CCH) 52691, Tax Ct. Rep. Dec. (RIA) 110.24, 1998 WL 235975 (1998)—§§ 2:75, 2:82, 3:306, 22:8, 22:9

Z

- Zahn's Estate, In re, 300 N.Y. 1, 87 N.E.2d 558, 38 A.F.T.R. (P-H) ¶ 734, 10 A.L.R.2d 652 (1949)—§ 10:15
- Zahn's Estate, In re, 273 A.D. 476, 77 N.Y.S.2d 904 (1st Dep't 1948)—§ 10:15
- Zanuck v. C.I.R., 149 F.2d 714, 45-2 U.S. Tax Cas. (CCH) ¶ 10208, 33 A.F.T.R. (P-H) ¶ 1448, 160 A.L.R. 661 (C.C.A. 9th Cir. 1945)—§ 17:1
- Zeman, Estate of C. I. R., T.C. Memo. 1958-68, T.C.M. (P-H) ¶ 58068, 17 T.C.M. (CCH) 336, 1958 WL 873 (T.C. 1958)—§ 6:24
- Zien v. U.S., 73-2 U.S. Tax Cas. (CCH) ¶ 12964, 33 A.F.T.R.2d 74-1393, 1973 WL 666 (E.D. Wis. 1973)—§ 2:220
- Zietz, Estate of v. C. I. R., 34 T.C. 351, 1960 WL 1207 (T.C. 1960)—§ 8:22
- Zlotowski, Estate of v. C.I.R., T.C. Memo. 2007-203, T.C.M. (RIA) ¶ 2007-203, 94 T.C.M. (CCH) 101 (2007)—§ 9:24