

Table of Laws and Rules

COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION AND LIABILITY ACT

Sec.	Sec.	Sec.	Sec.
101(39)	19C:1	107	19C:3

INTERNAL REVENUE CODE

Sec.	Sec.	Sec.	Sec.
1(h)(1)	20:7	36(c)(5)	19D:4
1(h)(1)(B)	20:10	36(d)	19D:4
1(h)(1)(C)	20:10	36(f)(1)	19D:5
1(h)(2)	20:28	36(f)(2)	19D:5
1(h)(4)	20:7	36(f)(3)	19D:5
1(h)(5)	20:7	36(f)(4)	19D:5
1(h)(6)	20:7	36(f)(4)(c)	19D:5
1(h)(7)	20:7	36(f)(4)(D)	19D:5
1(i)(3)(C)	20:7	36(f)(7)	19D:5
1.48-1(e)	4:42	38	19B:4
1.162-7	2:5	38(b)(7)	14:3
1.162-7(b)	2:5	38(c)	18:3
1.162-7(b)(2)	2:13	39	18:3
1.162-8	2:2	42	15:1, 19C:5
1.162.9	2:13	42(b)(2)	15:2
1.469-4(c)(1)	8:14	42(h)(3)(I)	15:3
1.736-1	34:22	42(h)(b)	15:4
1.1011-1	5:15	42(i)(3)(D)	15:2
11(b)	38:28	42(i)(7)(A)	15:4
12	27:40	42(i)(7)(B)	15:4
25.2702-5	43:11	44(a)	14:1
25C	19A:1	44(b)	14:2
25D	19A:1, 19A:4	44(c)	14:3
36	19D:4	45D	19C:4
36(b)(1)	19D:1	45D(f)	19C:4
36(b)(1)(C)	19D:1	45D(f)(2)	19C:4
36(b)(2)	19D:2	45D(i)(6)	19C:4
36(c)(1)	19D:3	45L	19B:1
36(c)(3)	19D:4	45L(b)(3)	19B:4
36(c)(3)(B)	19D:4	45L(e)	19B:4

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
45R.....	19E:1	108(e)(5)(A).....	22:15
47.....	13:1, 19C:6	108(e)(8).....	51A:7
47(c)(1)(C)(i).....	13:7	108(i).....	51A:6
47(c)(1)(C)(ii).....	13:7	109.....	28:38
47(c)(1)(iii).....	13:6	110.....	28:40, 28:41, 28:42
47(c)(2)(A)(i).....	13:8	111.....	25:33
47(c)(2)(B).....	13:11	118 .	30:21, 37:8, 38A:1, 38A:3, 38A:5, 51:1
47(c)(2)(B)(i).....	13:4	118(a).....	38A:1
47(c)(2)(B)(vi).....	13:5	119.....	31:2
47(c)(3).....	13:14	121	6:52, 20:28, 22A:9, 23:1, 27:3, 27:7, 27:8, 27:13, 27:19, 27:26, 27:28, 27:30, 27:31, 27:37, 27:38, 27:40, 27:41, 27:44, 27:47, 27:48, 27:49, 39B:2, 51A:4, 51A:5
47(c)(3)(B).....	9:23	121(7)(e).....	27:3
48.....	4:29	121(a).....	27:9, 27:30, 27:39
50(a)(1).....	13:13	121(b)(2).....	27:17
50(c)(1).....	13:4	121(b)(2)(B).....	27:18
51.....	18:1	121(b)(4).....	27:3, 27:19, 27:27
51(b)(3).....	18:2	121(b)(4)(B).....	27:19
51(c)(4).....	18:1, 18:2	121(b)(4)(D).....	27:19
51(c)(5).....	18:1	121(c).....	27:12, 27:15, 27:29, 27:46
51(d)(3)(A).....	18:2	121(c)(1).....	27:16
51(d)(10).....	18:4	121(d)(3)(A).....	27:24
51(d)(14).....	18:4	121(d)(3)(B).....	27:25
56(a)(1)(A).....	4:13	121(d)(5).....	27:30
56(b)(1)(B).....	10A:3, 11:3	121(d)(6).....	27:4, 27:19, 27:30
60A-860G.....	39:13	121(d)(7).....	27:28
61.....	25:36	121(d)(8).....	27:3
61(a)(3).....	19F:5, 46:15	121(d)(9).....	27:9
61(a)(12).....	23:56	121(f).....	27:21, 27:40
62(a).....	8:80	121(g).....	27:28
62(a)(4).....	11:4	123.....	26:11
67.....	43:8	162 .	1:5, 1:6, 1:8, 1:11, 1:12, 1:14, 5:1, 8:37, 8B:6, 25:36
67(a).....	7C:1, 7C:2, 11:4, 11:5	162(a)(1).....	2:2, 2:9
67(c).....	7C:2	162(a)(3).....	28:85, 28:88
67(d).....	11:2	162(f).....	1:16
67(e).....	7C:2	162(g).....	1:6
67(e)(1).....	7C:1, 7C:2, 7C:3	162(l).....	1:15
67(g).....	7C:1, 7C:3, 11:3	163.....	6:20, 8:37, 29:4, 47:9
71(b)(2).....	27:25	163(a).....	28:88
72.....	22A:5, 40:20	163(b).....	6:51
72(a).....	40:20	163(d).....	6:24
72(b).....	40:20	163(d)(1).....	6:26
83.....	34:3	163(e).....	6:51
101.....	35:14		
108.....	34:25, 51A:1, 51A:4		
108(a)(1)(D).....	51A:2		
108(c)(3).....	51A:2		
108(c)(3)(A).....	51A:2		

TABLE OF LAWS AND RULES

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
163(e)(5).....	6:59	168(e)(6)(A).....	4:38
163(e)(5)(F).....	6:59	168(e)(B)(i) to (iii).....	4:38
163(h).....	6:3	168(e)(E)(iii).....	4:34
163(h)(3)(A).....	6:21	168(f)(1).....	4:29
163(h)(3)(B)(ii).....	6:8, 6:9	168(i)(6).....	28:46
163(h)(3)(C)(ii).....	6:9, 6:11	168(i)(8).....	4:8, 28:44
163(h)(3)(E).....	6:22	168(k).....	4:43
163(h)(3)(E)(ii).....	6:22	170.....	9:11, 9:20, 9:31, 9:38
163(h)(3)(E)(iv).....	6:22	170(b)(1)(A)(ii).....	19C:3
163(h)(3)(F).....	6:1, 6:10	170(b)(1)(A)(iii).....	34:30
163(h)(4)(E).....	6:22	170(b)(1)(C).....	9:10
163(h)(4)(F).....	6:22	170(b)(1)(E).....	9:10, 9:30
163(i)(1).....	6:59	170(b)(1)(G).....	9:3, 9:10, 11:2
163(i)(2).....	6:59	170(b)(2)(B).....	9:10
163(j).....	6:1	170(b)(2)(C).....	9:30
164.....	7:11, 8:37, 39B:5, 50:7	170(c).....	9:37, 9:41, 9A:8
164(2).....	39B:5	170(c)(2)(B).....	22A:2
164(a).....	7:4, 7:7, 7:8	170(e)(5).....	9:6
164(b)(5).....	7:1, 11:2	170(f).....	43:14
164(b)(6).....	7:1	170(f)(3)(B)(iii).....	9:15
164(d)(1).....	7:6	170(f)(8)(B).....	9A:9
165..	4:8, 5:15, 7A:2, 7B:5, 8:37, 8:70, 8:75, 23:95, 25:11, 26:13, 26:14, 30:14, 30:15	170(f)(11).....	9:4, 9A:1
165(a).....	30:17	170(f)(11)(E)(ii).....	9A:2
165(c)(1).....	8:80	170(f)(11)(E)(iii).....	9A:2
165(c)(3).....	26:1	170(f)(14).....	9:36
165(h).....	8:70, 25:7, 26:1	170(h)....	9:15, 9:19, 9:35, 9:36, 42:14
165(h)(1).....	26:4	170(h)(1)(C).....	9:20, 9:25
165(i).....	26:5	170(h)(4)(A)(iv).....	9:19
167.....	4:6, 5:1, 30:17	170(h)(4)(B)(i).....	9:36
167(a).....	4:1	170(h)(4)(B)(ii).....	9:36
167(c)(2).....	28:29	170(h)(4)(C).....	9:36
167(d).....	4:15	170(h)(5)(A).....	9:22, 9:25
167(e).....	4:9	170(h)(13).....	9:36
167(e)(1).....	4:15	170(l).....	9:3, 11:2
167e.....	29:18	170(o).....	9:37
168.....	5:1, 10A:4	170(o)(3)(B).....	9:37
168(b).....	4:38	175.....	4:11
168(b)(1).....	4:28	178.....	4:8
168(b)(2).....	4:27	178(a).....	28:52
168(c).....	4:28	178(c).....	28:52
168(e).....	4:38	179..	4:38, 4:39, 4:42, 7D:5, 12:4, 17:5
168(e)(1).....	4:27, 4:28	179(b).....	4:38
168(e)(2)(A)(ii)(I).....	10A:4	179(f)(1).....	4:38
168(e)(2)(A)(ii)(II).....	10A:4	179D.....	19B:1, 19B:3
		179D(h).....	19B:2
		179E.....	4:39

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
180	4:11	280A(c)(2)	12:6
183	4:11, 8B:1, 8B:3, 8B:7, 31:2	280A(d)(1)	6:7, 43:3, 43:21
183(d)	8B:1	280A(d)(2)	43:3
189	6:35, 30:1	280A(d)(3)	43:21
190	14:4	280A(f)(1)(B)	1:7
190(c)	14:1	280A(g)	31:3
194	20:29	280B	28:44, 30:14, 30:17, 30:20
195	7A:1, 7A:2, 7A:3, 7A:8, 7A:9, 29:8	280E	1:17
195(b)(3)	7A:2	301(c)(1)	47:9
197	7D:2	301.7701-3(b)(1)	36:12
197(e)(5)	4:40	302	47:3, 47:5, 47:6, 47:7
198	19C:2	302(a)	47:9
199	6:1	302(b)(1)	47:7
199A	8C:1, 8C:2	302(b)(2)	47:7, 47:9
211 to 219	34:9	302(b)(3)	47:7, 47:9
212	1:12, 7C:1, 8B:6, 11:5	302(b)(4)	47:7
212(3)	11:4, 19F:4	302(c)(2)(A)	47:6, 47:7, 47:9
213	10:11	302(c)(2)(A)(i)	47:7
213(a)	10:1, 10A:3, 11:3	302(c)(2)(B)	47:6
213(d)	10:10	302(c)(2)(B)(ii)	47:9
213(f)	10:1, 11:3	302(c)(2)(C)	47:3
216	39B:4	303	41:19, 41:20, 47:2, 47:4, 47:8
216(a)	39B:1, 39B:2	304	47:7
216(b)(1)(D)	39B:4	312(k)(3)(A)	4:13
219(b)(1)	8:58	316(a)(1)	47:9
221	6:1	318	22:12, 40:28
222	6:1	318(a)	47:3, 47:6, 47:7, 47:9
248	7B:1, 7B:2, 34:9	337	48:14
263	5:1, 7A:6, 7A:9	351	4:41, 34:5, 35:10, 37:8, 45:5
263(a)	1:13, 5:1	351(a)	37:8, 37:9
263A	1:13, 6:36, 30:1, 30:3	351(c)	45:5
263A(b)	30:1	351(e)	35:11
263A(f)	6:36, 6:40, 29:4, 30:3, 30:8	355	39:11
263A(i)	30:1	355(h)	39:8
265(2)	6:46	357	37:8
266	29:6, 29:12	357(b)	37:10
267	22:12, 23:40, 28:83	357(c)	37:10
267(b)	4:15, 23:94	358(a)	37:8
267(e)	4:15	362(a)	37:8
274	1:6	362(c)(2)	38A:3
276(b)	23:42	368(c)	37:8, 39:8
280A...	4:11, 6:5, 8:1, 8:10, 12:1, 12:2, 12:6, 12:10, 27:4, 27:18, 27:30, 31:1, 31:2, 31:10, 43:21	385	38B:1
280A(c)	12:11	401	19C:3
280A(c)(1)(a)	12:5, 12:7	403(b)(9)	19C:3
		416(i)(1)(B)	8:46
		446	4:7

TABLE OF LAWS AND RULES

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
446(a)	5:5	469(c)(2)	8:8
446(c)	5:5, 51:1	469(c)(4)	8:8
446(d)	8:69	469(c)(7)	8:58
446(e)	51:1	469(c)(7)(B)	8:8
448	51:1, 51:4	469(c)(7)(C)	8:8
448(d)(3)	30:6	469(d)(1)	8:8
451	23:104	469(f)	8:50
452	51:1	469(g)	8:75
453	21:3, 22:1, 23:24, 27:31, 38:5	469(g)(1)(A)	8:27
453(a)	22:18	469(h)	8:8
453(b)	47:9	469(h)(2)	8:51
453(c)	20:11	470	28:88
453(g)(3)	22:12	475(e)(2)	22A:3
453A	22:1, 22:11	481(a)	4:7, 5:1
453A(c)(5)	22:11	482	3:1, 3:2, 4:41, 28:15
453B	22:1	483	6:51, 40:17
453B(a)	40:27	483(c)	6:51
453B(f)	40:27	483(d)	6:51
460	51:1	483(d)(1)	6:51
460(e)	51:1	483(e)	6:51, 6:52
461(g)	6:16, 29:7	501	9:37, 23:40, 28:83
461(g)(1)	6:15	501(a)	19C:3
461(g)(2)	6:15, 6:17	501(c)(3)	9:38
461(h)	7:2, 51:5	501(c)(25)	19C:3
461(h)(3)	51:5	512	19C:3
461(i)	51:6	512(b)(19)	19C:3
465	8:62, 8:69	514	19C:3
465(c)(2)(B)	8:69	514(b)	19C:3
465(c)(3)(B)	8:69	514(b)(1)(E)	19C:3
467	28:2, 28:4, 28:5, 28:7, 28:32	514(f)(2)(1)	28:81
467(a)	28:5	521	18:2
467(a)(2)	28:9	541 to 547	37:7
467(b)(2)	28:9	542	52:3
467(b)(3)	28:9	545(b)(2)	9:10, 9:30
467(b)(4)	28:9	631(b)	20:12, 20:29
467(b)(4)(B)	28:9	642(b)	7C:1, 7C:3
467(b)(5)	28:10	642(c)	9:39
467(d)	28:5	642(c)(1)	9:42
467(d)(1)	28:5	651	7C:1, 7C:3, 39:27
467(e)(1)	28:9	652	39:27
467(e)(3)	28:9	661	7C:1, 7C:3, 39:27
469	8:1, 8:4, 8:8, 8:12, 8:15, 8:18, 8:22, 8:27, 8:41, 8:45, 8:53, 19C:4, 22A:3, 22A:7, 27:49, 31:5	661(a)(2)	9:39
469(a)	8:8, 8:61	662	39:27
469(c)(1)	8:8	663	39:27
		664	46:2, 46:9, 46:15
		664(b)	46:11, 46:14

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
664(d)(2)(A)	46:11	731(c)	34:13
671 to 679	36:12, 38:10	734(b)	34:19
671 to 678	49:1	736(a)	34:22
671 to 677	43:22	736(a)(1)	34:22
671	23:126, 27:37, 27:39, 40:31	736(a)(1)(2)	34:22
672(c)	40:31	736(a)(2)	34:22
675(4)(c)	40:31	736(b)	34:22
676(a)	27:37	737(a)(2)	34:14
677	46:9	741	34:21
677(a)	27:40	743(b)	34:19
678	27:39, 27:41	752	34:21
678(a)(2)	27:41	752(a)	23:71, 34:18
678(a)(1)	27:41	752(b)	23:71, 34:8, 34:15, 34:18
691(a)	51A:5	754	34:19, 34:28, 34:30, 35:15, 36:20
691(a)(1)	9:42	755	35:15
691(a)(5)(iii)	40:27	761	23:32, 23:33, 23:66
691(c)	38:18	761(a)	34:2, 34:11, 36:6
701	34:9	761(d)	34:22
702(a)	34:9	761(f)	36:10
702(a)(4)	38:4	761(f)(1)(A)	34:27
703(a)	34:9	761(f)(1)(B)	34:27
704	35:4	761(f)(1)(C)	34:27
704(a)	13:2, 34:12	856 to 860	39:2
704(b)	13:2, 35:7	856 through 859	39:5
704(c)	34:16	856(1)	39:8
704(c)(1)(A)	34:23	856(d)(2)(A)	23:19
704(d)	34:12	856(e)(4)(C)	39:6
705	34:18	856(i)	39:6
707	13:2, 19F:5, 34:14	856(l)	39:6
707(a)	8C:2, 45:11, 45:12	857(b)(6)(B)	39:7
707(a)(2)(B)	34:14	857(b)(6)(C)	39:7
707(b)	23:94, 34:17	857(b)(6)(D)	39:7
707(c) ...	1:14, 8:18, 8C:2, 34:3, 34:12, 45:11, 45:12, 50:3	857(b)(6)(D)(iv)	39:7
708(b)(1)	34:23	860(b)	39:14
708(b)(1)(B)	23:121, 23:124	860(e)(5)	39:14
708(b)(2)(A)	34:24	877	50:6, 50:7
709	7B:1, 7B:3, 34:9	877(a)	50:1
721	34:3	877(a)(1)	27:3
721(a)	36:18, 45:3	877(a)(2)	50:3
721(b)	34:5, 35:10, 45:5	877(c)(1)(b)	50:3
722	36:18	877(e)	50:2
723	34:19, 36:18	877(g)(1)	50:6
731	34:22	877A	50:1, 50:7
731(a)	34:7, 45:4	877A(g)(2)	50:2
731(b)	45:12	897	53:1
		897(c)(2)	54:12

TABLE OF LAWS AND RULES

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
897(i).....	54:10	1031(f)(4)	23:42, 23:43, 23:46
911	19D:2	1031(h).....	23:8
931	19D:2	1033....	20:9, 23:1, 25:1, 25:17, 25:24, 25:26, 25:28, 25:29, 25:32, 25:33, 25:34, 26:8, 26:9, 27:16, 48:16
933	19D:2	1033(a).....	25:25, 25:27, 25:33
958(a)	50:6	1033(a)(2)(A).....	25:33
958(b)	50:6	1033(a)(2)(B)	25:8
988(b)(1)	39:7	1033(a)(2)(E)(i).....	25:5
988(b)(2)	39:7	1033(g)	23:8, 25:10, 25:28
1001... 6:55, 36:18, 39B:2, 46:15, 47:9		1033(g)(1)	25:3
1001(a).....	23:80	1033(g)(2)	25:3
1001(b)	19F:5	1033(g)(3)	23:16
1001(c).....	27:49	1033(h)(1).....	26:10
1001(e)(1).....	46:12, 46:14	1033(h)(1)(A)(i).....	25:7
1001(e)(3)	46:12, 46:14	1033(h)(1)(A)(ii)	25:7
1011(a).....	9:14, 19B:4	1033(h)(1)(B).....	25:7
1012	19F:4, 25:36	1033(h)(2)	8:77, 25:7
1014	35:15	1033(i)(1).....	25:6
1014(a)	19D:4	1033(i)(2).....	25:6
1014(a)(1).....	33:17	1034 ... 27:1, 27:3, 27:16, 27:26, 27:28	
1014(b).....	27:41, 42:5	1038	27:48
1014(b)(6).....	33:20	1038(a).....	22:14, 27:48
1015.....	40:11, 46:14	1038(b).....	27:48
1016(a)(33)	19B:4	1040(b).....	33:17
1019	28:38	1041(a).....	27:24
1031 ... 22A:9, 23:1, 23:2, 23:6, 23:9, 23:12, 23:13, 23:14, 23:15, 23:16, 23:17, 23:18, 23:19, 23:20, 23:21, 23:23, 23:24, 23:25, 23:27, 23:32, 23:35, 23:36, 23:37, 23:38, 23:43, 23:45, 23:47, 23:52, 23:56, 23:78, 23:90, 23:96, 23:100, 23:111, 23:112, 23:113, 23:117, 23:120, 23:121, 23:123, 23:124, 23:125, 23:127, 25:1, 25:2, 25:11, 25:14, 25:15, 25:19, 25:22, 25:23, 25:24, 25:25, 25:27, 25:30, 25:31, 25:35, 27:4, 27:47, 28:67, 28:81, 28:82, 28:83, 42:13, 42:15, 53:1, 53:2		1045	20:14
1031(a).....	23:11, 23:25, 23:33	1045(b)(3).....	20:14
1031(a)(1).....	23:71	1060.....	4:17, 4:31, 7D:2
1031(a)(2)(D).....	23:9	1061(a).....	20:7
1031(a)(3).....	23:13, 23:112, 23:121	1091.....	39:24, 50:7
1031(b).....	23:71	1202	20:10
1031(f).... 23:38, 23:39, 23:45, 23:122		1221	5:7, 5:9, 19F:4
1031(f)(1)	23:43, 23:91	1221(1).....	20:25
1031(f)(2)(C)	23:39, 23:42	1221(a)	19F:3, 20:22
1031(f)(3).....	23:43	1221(a)(2)	20:4
		1222(3).....	21:10
		1222(4).....	20:7
		1223(1).....	36:18
		1223(2).....	27:18, 46:15
		1231	5:7, 5:9, 20:4, 20:23, 21:10, 28:17, 36:18
		1231(c).....	20:12, 20:23
		1234A	21:6, 21:9, 21:10
		1237.....	20:18, 29:2
		1239	20:20, 28:23, 28:83
		1239(b).....	22:12

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
1241	28:21	1375(a)(2)	38:28
1244(c)(3)	6:52	1375(b)(1)(B)	38:28
1245	4:6, 4:38, 19B:2, 23:95, 28:42	1375(b)(2)	38:28
1245(a)(3)	4:6	1375(b)(3)	38:28
1245(a)(3)(C)	4:6	1375(d)	38:28
1250	4:6, 20:10, 23:95, 27:5	1400C	19D:4
1250(a)(1)	27:5	1400C(e)(4)	19D:4
1272	6:51	1400Z-1	17A:1
1274	6:49, 6:50, 6:51	1400Z-2(d)(1)	17A:6
1274(b)	6:50	1401	2:15
1274(c)	6:56	1402(a)(1)	2:15, 32:4, 34:27
1274(c)(3)	6:52	1402(a)(10)	2:18
1274(c)(4)	6:55	1402(a)(13)	32:4, 36:19
1274(d)	6:50, 6:57, 6:59, 23:97	1402(a)(17)	34:27
1274(d)(3)	6:57	1411	22A:1
1274(e)	6:50	1411(c)(2)	8:8, 22A:7
1274A	6:52, 6:57	1411(c)(5)	22A:7
1274A(c)	6:54	1445	53:1, 54:1, 54:2, 54:5, 54:11, 54:16
1341	2:14	1445(b)(3)	54:12
1361	38:8, 38:17	1445(b)(7)	54:20
1361(a)(5)	36:2	1445(b)(9)(A)	54:20
1361(b)(3)(B)	25:30	1445(d)(1)	54:20
1361(c)(1)	38:9	1445(d)(2)	54:20
1361(c)(2)(A)(iii)	38:10, 38:12	1445(f)(6)	54:20
1361(c)(2)(A)(v)	38:11	1504(a)(2)	38:17
1361(c)(2)(A)(vi)	38:10	1650	25:24
1361(c)(5)	38:13	2001(c)	40:3
1361(e)	38:12	2001(f)	40:4, 40:5
1362(d)	38:17	2010(c)(2)	40:3
1362(d)(3)	38:27	2010(c)(3)	40:1, 40:3
1362(d)(3)(C)(i)	38:27	2031(c)	9:32
1362(d)(3)(C)(iv)	38:17	2032A ...	41:18, 42:1, 42:2, 42:5, 42:6, 42:8, 42:11, 42:15, 42:16, 48:8
1362(f)	38:24, 38:28	2032A(7)(E)	42:17
1366(a)	38:4	2032A(c)(8)	42:13, 42:14
1366(b)(5)	38:23	2032A(i)	42:13
1367(a)(2)(B)	38:4	2032A(i)(1)(A)	42:13
1367(b)(4)	38:18	2032A(i)(1)(B)	42:13
1371(b)(1)	8:41	2032A(i)(3)	42:13
1372	47:7	2033	43:23
1372(b)	1:14	2033(i)	25:6
1374	38:5, 48:17	2035	43:23
1374(d)	38:5	2035(c)	40:12
1374(d)(7)	38:5	2036	43:23, 49:2
1374(d)(7)(B)	38:5	2036(a)	35:15, 39:28, 43:5, 43:15,
1374(d)(7)(E)	38:5		
1375	38:28		

TABLE OF LAWS AND RULES

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
	43:18, 43:23, 45:7	2703	48:24
2036(a)(2)	39:28	2801	50:1, 50:7
2038	40:30, 43:23	3111(d)	18:1, 18:5
2040	33:18, 48:10, 48:11	3111(d)(3)(B)	18:5
2040(a)	33:15, 33:18	3121(d)	32:4
2040(b)	33:18, 33:22	6001	26:13
2041	43:23	6011	52:7
2053	41:2	6039G(b)(1)	50:5
2053(a)(2)	41:24	6039G(c)	50:5
2053(a)(3)	33:22	6050X	1:16
2053(a)(4)	33:22	6081	40:9
2054	41:2	6111	9:41, 9A:8, 52:7
2055	50:7	6112	9:41, 9A:8, 52:7
2056	50:7	6159	41:1
2056(b)(9)	33:22	6161	41:1
2056(d)	40:10	6163	41:1
2056A	40:9	6165	41:17
2056A(b)(1)	40:10	6166 .. 38:12, 41:1, 41:5, 41:13, 41:14,	
2056A(b)(12)	40:9, 40:10	41:15, 41:17, 41:21, 41:24, 47:4,	
2107	50:6	47:8	
2107(a)	50:1	6166(a)(2)	41:5
2107(a)(2)	50:3	6166(b)(1)	41:10, 41:13, 42:5
2107(b)	50:6	6166(b)(8)(B)	41:12
2501(a)(2)	50:6	6166(b)(9)	41:3
2501(a)(3)(A)	50:1	6166(b)(10)	41:12
2501(a)(3)(B)	50:3	6166(b)(10)(B)(ii)	41:12
2501(a)(5)	50:6	6166(g)	41:21
2501(a)(5)(C)	50:6	6166(g)(1)(A)	41:20
2502(a)	40:3	6166(g)(1)(B)	41:20
2503(a)(2)	41:24	6166(g)(2)	41:5
2503(b)	9:40, 40:6, 40:7, 50:7	6166(g)(3)(A)	41:5
2503(c)	40:6	6166(h)	41:18
2504(c)	40:4, 40:5	6221(a)	51:1
2505(a)	40:3	6229(c)(2)	34:20
2512(b)	40:30	6324(a)	41:17
2522	50:7	6324A	41:17
2522(c)	9:40	6501(c)(9)	40:4
2522(e)(2)	9:37	6501(e)(1)	34:20
2523	50:7	6501(e)(1)(A)(i)	34:20
2631(c)	40:3	6511(a)	27:40
2641(b)	40:3	6621	41:5
2642(f)(1)	43:9	6621(a)(2)	22:11, 41:5
2701(c)(3)	45:13	6651	52:2, 54:7
2702	43:11, 44:2, 44:8	6662	52:3
2702(a)(3)(A)	43:1	6662(a)	9A:9, 52:4
2702(c)(2)	43:20	6662(d)(2)(B)(ii)(I)	52:10

INTERNAL REVENUE CODE—Continued

Sec.		Sec.	Sec.	Sec.
6662(g)(1)	52:4	6707	52:11	
6662(h)(1)	52:4	6707A	52:7, 52:11	
6662(h)(2)(A)(i)	9:23	7202	54:7	
6662(h)(2)(C)	52:4	7477	40:4, 40:5	
6662A	52:6	7479	41:17	
6663	52:5	7508A	23:125	
6664(c)(1)	9A:9, 52:3, 52:4	7520	9:27, 9:41, 9A:8, 40:20, 43:6, 43:14, 43:16, 43:20, 43:21, 44:7, 44:8	
6672	2:19, 54:7	7701(a)(2)	34:2	
6694(a)	52:10	7701(a)(36)	52:10	
6694(a)(1)	52:10	7704	34:2	
6694(a)(2)(A)	52:10	7872	23:97, 49:4	
6694(a)(2)(B)	52:10	7872(c)(1)(E)	10A:2	
6694(b)	52:10	7872(c)(1)(F)	10A:2	
6694(b)(2)	52:10	7872(h)	10A:2	
6695A	9A:7	20409(a)	33:15	
6695A(a)(v)	9A:2	531 to 537	37:6	
6695A(b)	9A:7	§ 51(d)(15)	18:4	
6700	9:20, 52:9	1245 or 1250	20:12	
6701	52:8			

SOCIAL SECURITY ACT

Sec.	Sec.
Title XVI	18:4

UNITED STATES CODE ANNOTATED

26 U.S.C.A. Sec.	Sec.	26 U.S.C.A. Sec.	Sec.
1(h)(11)	2:3	469(i)	8:11
108(a)(1)(B)	51A:4	1033	25:9
108(a)(1)(E)	51A:4	1221(a)	20:25
108(h)(2)	51A:4	6664(c)(3)	9:6
108(h)(4)	51A:4	6694	9:20
108(h)(5)	51A:4	6701	9:20
162	20:25		
163(h)(3)(B)(i)	51A:4		
165(a)	8:72, 26:2	42 U.S.C.A. Sec.	Sec.
170(f)	9:36	4601(6)	25:36
170(h)	9:31, 9:36	4601(11)	25:36
170A	9:6	4621 to 4638	25:36
461(a)	6:25	4621	25:36
469	8:52	4622(a)	25:36
469(c)(7)	8:52	4636	25:36

TABLE OF LAWS AND RULES

UNITED STATES PUBLIC LAWS

Pub. L. No.	Sec.	Pub. L. No.	Sec.
107-16	40:3	111-312, § 101(a)(1)	40:3
110-28	52:10	112-240 (Jan. 2, 2013)	40:3
110-142	51A:4	115-97 .. 7:3, 26:14, 30:1, 30:21, 38A:1	
110-343	52:10	115-141	15:2
111-147	18:5	119-97 7C:1, 7C:3, 8C:1, 9:3, 9:10,	
111-148	22A:1	13:1, 17A:1, 23:1, 40:1, 40:3,	
111-152	22A:1	51:1	
111-312	40:3		

TREASURY REGULATIONS

Reg.	Sec.	Reg.	Sec.
1.170A-13(c)(4)(ii)(D) & (E)	9A:9	1.162-3(g)	5:7
1.1001(j)	22A:5	1.162-3(j)	5:1
1.48-1(c)	4:28	1.162-4	5:1, 5:18
1.48-1(e)(2)	4:29, 4:31	1.163-1(b)	6:13, 6:21
1.48-4(a)(1)	13:2	1.163-10T(p)(5)	6:5, 6:35
1.48-12(b)(2)	13:9	1.164-3(b)	39B:5
1.48-12(c)	13:10	1.164-4	39B:5
1.48-12(c)(5)	13:11	1.165-1(d)	8:70, 25:33
1.61-12(a)	23:56	1.167(a)-2	4:27
1.67-4	7C:3	1.167(a)-4	5:1
1.72-6(e)	22A:5	1.167(a)-5	4:17
1.108-8(b)(1)	51A:7	1.168(i)-7	5:1
1.108-8(b)(2)(i)(A)	51A:7	1.170A-1(h)(1)	9:24
1.108-8(b)(2)(i)(B)	51A:7	1.170A-1(h)(2)	9:24
1.108-8(b)(2)(i)(C)	51A:7	1.170A-1(h)(3)	9:2
1.108-8(b)(2)(i)(D)	51A:7	1.170A-1(h)(3)(i)	9:2
1.108-8(b)(2)(ii)	51A:7	1.170A-1(h)(3)(ii)(A)	9:2
1.108-8(b)(2)(iii)	51A:7	1.170A-1(h)(3)(vi)	9:2
1.110-1(b)(3)	28:42	1.170A-1(h)(6)	9:2
1.118-1	38A:1, 38A:3	1.170A-13(c)	9:4, 9:6
1.121-3(b)	27:45	1.170A-13(c)(2)	9A:9
1.121-3(e)(1)	27:45	1.170A-13(c)(2)(ii)	9:4
1.121-3(e)(4)	27:13	1.170A-13(c)(3)(i)	9A:9
1.121-3(g)	27:45	1.170A-13(c)(3)(ii)	9A:9
1.121-5(g)(1)	27:28	1.170A-13(c)(4)(ii)(E)	9:27
1.162(c)(2)	5:3	1.170A-13(c)(4)(iv)(C)(D)	9A:9
1.162-3	5:1, 51:3, 51:4	1.170A-14	9:28
1.162-3(a)	5:2	1.170A-14(g)(2)	9:25
1.162-3(c)(1)	5:3	1.170A-14(g)(3)	9:34
1.162-3(c)(3)	5:3	1.170A-14(g)(6)	9:25
1.162-3(d)(3)	5:4	1.170A-14(g)(6)(ii)	9:23, 9:25, 29:2
1.162-3(e)	5:5, 5:18	1.170A-14(h)(3)(i)	9:23
1.162-3(f)	5:6	1.170A-14(h)(3)(ii)	9:23

TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.170A-14(h)(6)(i)	9:25	1.469-2T(b)(1)	8:8, 27:49
1.183-2(b)	8B:2	1.469-2T(e)	8:7
1.195-1(b)	7A:8	1.469-4	8:45
1.213-1(e)(1)	10A:3	1.469-4(d)(1)(i)	8:61
1.213-1(e)(1)(v)	10A:3	1.469-4(e)	8:45
1.248-1(c)	7B:4	1.469-5T	8:44
1.263(a)-1	5:1	1.469-5T(f)(4)	8:58
1.263(a)-1(f)	5:6	1.469-5T(g)	8:8
1.263(a)-2	5:1	1.469-8	8:8
1.263(a)-2(d)	5:10	1.469-9(b)(4)	8:8
1.263(a)-2(e)	5:10	1.469-9(c)(2)	8:48
1.263(a)-3	5:1, 5:8	1.469-9(f)	8:50
1.263(a)-3(d)	5:11	1.469-9(g)	8:59
1.263(a)-3(h)	5:12	1.469-9(g)(3)	8:49
1.263(a)-3(i)(i)	5:13	1.469-11(b)(3)	8:45
1.263(a)-3(i)(ii)	5:13	1.642(c)-3(a)	9:42
1.263(a)-3(j)	5:14	1.642(c)-2(d)	9:42
1.263(a)-3(k)(1)	5:15	1.643(a)-8	46:11
1.263(a)-3(k)(3)	5:15	1.663(a)-2	9:39
1.263(a)-3(k)(4)	5:15	1.664-3(a)(1)(i)(c)	46:8
1.263(a)-3(k)(5)	5:15	1.701-1	35:6
1.263(a)-3(l)	5:16	1.701-2	35:6
1.263(a)-3(m)	5:17	1.704-1(b)	35:4
1.263(a)-3(n)	5:8, 5:18	1.704-1(b)(2)(iii)(b)	34:25
1.302-4	47:9	1.704-1(b)(4)(ii)	13:2
1.302-4(g)	47:6	1.706-4	34:16, 38:14
1.351-1(c)(1)(i)	34:5, 35:10, 35:11, 45:5	1.707-1(c)	45:11
1.351-1(c)(7)	45:5	1.707-3(b)(1)	34:14
1.385(b)	38B:3	1.707-3(b)(1)(ii)	34:14
1.446-1(e)	51:1	1.707-3(c)(1)	34:14
1.453-12(a)	20:12	1.707-4(a)(3)(ii)	45:12
1.453-12(d)	20:12	1.707-4(a)(4)(i)	45:11
1.467-1(b)(2)(i)(B)	28:7	1.707-4(a)(6)	45:11
1.467-1(c)(2)(iii)	28:11	1.707-4(a)(ii)	45:11
1.467-3(b)	28:9	1.707-5(a)(6)	34:15
1.467-3(c)	28:9	1.708-1(b)(4)	34:23
1.467-3(c)(2)(i)	28:10	1.708-1(c)(1)	34:24
1.467-3(c)(3)	28:10	1.708-1(d)(1)	34:24
1.468B-1	51A:5	1.709-1(b)(2)	7B:4
1.468B-6(c)(1)	23:97	1.721-1(d)	51A:7
1.468B-6(c)(2)	23:97	1.722-1	45:4
1.468B-6(c)(2)(ii)(B)	23:97	1.731-1(a)	45:4
1.468B-6(f)	23:97	1.752-1(e)	45:4
1.469-1T(e)(3)	8:16	1.754-1(b)	35:15
1.469-1T(e)(3)	8:61	1.761-1(a)	23:66
		1.856-10(a) through (h)	39:5

TABLE OF LAWS AND RULES

TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
1.1001-1(f)(3).....	46:12	1.1366-5(c).....	38:21
1.1001-2(c).....	44:5	1.1374-4.....	48:17
1.1011-2(a)(3).....	9:14	1.1375-1(f).....	38:28
1.1015-1(b).....	46:14	1.1402(a).....	2:18
1.1031(f).....	23:122	1.1402(a)-17(c).....	2:18
1.1031(j)(1).....	23:7	1.1445-2(b)(2)(iii).....	54:11
1.1031(d)-2.....	23:56	1.1445-2(b)(2)(iv)(B).....	54:11
1.1031(a)-1(b).....	23:122	1.6011-4(b).....	52:7
1.1031(a)-1(c)(2).....	23:67	1.6662-5(g).....	9:23
1.1031(a)-2.....	23:73	1.6664-4(b)(1).....	9A:9
1.1031(a)-3(a)(1).....	23:3	1.7520-3(b)(1)(ii).....	9:27
1.1031(j)-1.....	23:7, 23:73	1.7520-3(b)(1)(iii).....	9:27
1.1031(k)-1(c)(4).....	23:122	1.7872-5(d).....	23:97
1.1031(k)-1(f).....	23:56	1.7872-16(c).....	23:97
1.1031(k)-1(g).....	23:122	1.7872-16(d).....	23:97
1.1031(k)-1(g)(1).....	23:56	1.7872-16(f).....	23:97
1.1031(k)-1(g)(4) .	23:39, 23:43, 23:118	1.7872-16(g).....	23:97
1.1031(k)-1(g)(4)(v).....	23:56	15a.453-1(d)(3).....	22:17
1.1031(k)-1(g)(3) and (4).....	23:122	15a.453-1(d)(4).....	22:17
1.1031(k)-1(k)(4).....	23:91	20.2053-1(b)(3).....	41:24
1.1031(k)-1(q)(4)(v).....	23:91	20.2053-7.....	33:22
1.1245-3(b).....	4:6	20.2056A-10(a)(2).....	40:9, 40:10
1.1267-3(c)(ii).....	28:10	20.6166-1(a).....	41:18
1.1272-1(a).....	6:51	20.6166-1(b).....	41:18
1.1272-1(b).....	6:51	20.6166-1(c).....	41:18
1.1273-1(c).....	6:57	20.7520-3(b)(3).....	40:23
1.1273-1(e)(1).....	6:57	25.2503-3(a).....	40:7, 45:10
1.1273-1(e)(3).....	6:57	25.2503-3(b).....	40:7, 45:10
1.1274-2(c).....	6:50	25.2511-1(h)(1).....	45:2
1.1274-4(a)(2).....	6:57	25.2511-2(b).....	40:31
1.1274-4(b).....	6:50, 6:57	25.2512-1.....	40:4
1.1274-4(c)(1).....	6:57	25.2512-2(e).....	48:12
1.1274-4(e).....	6:57	25.2522(c)-3(b)(1).....	9:40
1.1274-5.....	6:55	25.2702-3(d).....	44:8
1.1275-5(e).....	6:57	25.2702-3(e).....	44:8
1.1361-1(l)(2).....	38:14	25.2702-4(c).....	43:20
1.1361-1(l)(2)(i).....	38:15	25.2702-4(d).....	43:20
1.1361-1(l)(2)(ii).....	38:14	25.2702-5(a)(2).....	43:12
1.1361-1(l)(2)(iv).....	38:14	25.2702-5(c).....	43:1, 43:17, 43:21
1.1361-1(l)(2)(vi).....	38:15	170A-13(c)(3)(i)(A).....	9:24
1.1361-1(l)(5).....	38:13	301.6229(c)(2)-1(a)(iii).....	34:20
1.1362-2(c).....	32:4	301.6501(c)-1(f).....	40:4
1.1362-2(c)(5)(ii)(B)(2).....	38:27	301.7477-1(a).....	40:5
1.1366-2(a)(2)(i).....	38:21	301.7701-1(a)(2).....	23:66
1.1366-2(a)(2)(ii).....	38:21	301.7701-2.....	23:50
1.1366-5(b).....	38:21	301.7701-2(a).....	38:10

TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
301.7701-3(a)	36:10, 48:23	301.9100-3	35:15, 40:10, 41:18
301.7701-3(b)(1).....	36:10, 36:13	301.9100-3(a).....	50:4
301.7701-3(b)(1)(ii).....	25:30, 48:23	301.9100-3(b)(1)(v).....	40:10
301.7701-3(c).....	36:18	301.9100-3(b)(3)(iii).....	35:15
301.7701-4(a)	39:27	701-2(c)	34:29, 35:7
301.7701-4(b)	39:26	1274-1(b)(1)	6:56
301.9100-1	35:15	1.385-1 through 1.385-4T.....	38B:3
301.9100-2(a)(2)(vi)	35:15		

PROPOSED TREASURY REGULATIONS

Reg.	Sec.	Reg.	Sec.
1.1411-3(b).....	22A:7	1.1411-3(e)(2)(f).....	22A:7
1.1411-3(b)(5).....	22A:7	1.1411-3(e)(3).....	22A:7

CODE OF FEDERAL REGULATIONS

24 C.F.R. Sec.	Sec.	26 C.F.R. Sec.	Sec.
3280.1 et seq.....	19B:4	1.170A-13(c)(4)(ii)(E)	9:6
		1.170A-13(c)(4)(iv)(C)(1)	9:6
26 C.F.R. Sec.	Sec.	1.170A-14(b)(2).....	9:36
1.61-3	6:25	1.469-5T(f)(4).....	8:52
1.170A-1(h)(3)	9:2	1.471-1	6:25
1.170A-1(h)(3)(i).....	9:2		
1.170A-1(h)(3)(ii)	9:2	36 C.F.R. Sec.	Sec.
1.170A-1(h)(3)(vi).....	9:2	67.7	9:34
1.170A-1(h)(3)(vii).....	9:2		

INTERNAL REVENUE SERVICE ANNOUNCEMENTS

	Sec.
2016-14	51:1

**INTERNAL REVENUE SERVICE CHIEF COUNSEL
ADVISORY**

Rule	Sec.	Rule	Sec.
200613031	35:8	201147024	19F:5
200937028	49:5	201225012.....	4:6

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE CHIEF COUNSEL
ADVISORY—Continued**

Rule	Sec.	Rule	Sec.
201324013	34:14	201505038	13:5
201428008	27:49	201507018	34:30
201451027	6:13		

INTERNAL REVENUE SERVICE FORM

Form	Sec.	Form	Sec.
1040.....	26:4	8582.....	8:27
2553	51:18	8824.....	23:2
3115.....	5:1, 5:6, 51:1	8850.....	18:2
8283	9:12, 9:24		

INTERNAL REVENUE SERVICE LEGAL MEMORANDA

	Sec.
199930013	36:13

INTERNAL REVENUE SERVICE NOTICES

Notice	Sec.	Notice	Sec.
94-78.....	46:11	2008-13	52:10
97-19.....	50:3	2008-99	46:12
98-34.....	50:3	2010-38	1:15
98-34.....	50:3	2011-27	7C:3
2001-22	22:18	2012-13	18:2
2003-55	28:89	2013-70	19A:4
2005-3	23:125	2015-82	4:38, 5:9
2007-72	9:41	2018-61	7C:1, 7C:3
2008-1.....	1:15		

**INTERNAL REVENUE SERVICE PRIVATE LETTER
RULINGS**

Ruling	Sec.	Ruling	Sec.
2002-51008	23:116	8915013.....	25:9
2003-29021	23:116	9028046.....	25:9
8207050.....	42:13	9203022.....	25:8
8637058.....	6:20	9332006.....	40:31

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

Ruling	Sec.	Ruling	Sec.
9543017.....	36:16	200812012.....	23:121, 23:124
9604018.....	42:13	200813019.....	22:17
9612009.....	23:49	200814011.....	43:5
9621012.....	23:47	200816002.....	38:10
9626041.....	43:15	200816025.....	43:5
9748006.....	23:38	200820016.....	27:13
9851039.....	23:48	200822011.....	43:23
20031402.....	46:14	200823015.....	46:15
200020011.....	41:24	200826024.....	27:13
200102037.....	36:12	200840018.....	42:13
200118023.....	23:52	200841022.....	27:13
200219006.....	25:28	200842019.....	23:7, 23:14, 23:73
200310024.....	46:14	200848003.....	43:5
200321006.....	41:21	200848007.....	43:5
200448006.....	42:20	200852013.....	4:15
200504012.....	27:13	200901004.....	23:7, 23:73
200518011.....	41:16	200901008.....	4:15
200521002.....	23:124	200901018.....	38A:3
200528011.....	23:124	200901020.....	23:15
200601009.....	27:13	200919002.....	43:20
200601022.....	27:13	200926023.....	39B:5
200601023.....	27:13	200944002.....	40:31
200613009.....	27:13	200949009.....	40:10
200615011.....	27:13	200950031.....	35:15
200625009.....	23:22	201013024.....	47:8
200625010.....	23:22	201014044.....	43:5
200626003.....	35:15	201017019.....	38:14
200626024.....	27:13	201029014.....	8:7
200630004.....	27:13, 27:46	201030020.....	23:94
200631012.....	23:18	201048025.....	23:91
200645001.....	39B:2	201124004.....	1:6
200649028.....	23:15	201222004.....	23:49
200652041.....	27:13	201228012.....	47:9
200702032.....	27:13	201302009.....	23:91
200706001.....	23:39	201317010.....	8:7, 22A:7
200709004.....	38:14	201401001.....	25:36
200709036.....	23:39	201408019.....	23:122
200712013.....	23:39	201408031.....	23:49
200721006.....	41:18	201416006.....	23:122
200725018.....	27:13	201444024.....	9:42
200728008.....	23:43	201628002.....	27:13, 27:45
200728018.....	43:20	201709001.....	9:14
200730002.....	23:42	201709020.....	38:10
200745011.....	27:13	201714028.....	34:15
200805012.....	23:15	110020 to 110023.....	23:44

TABLE OF LAWS AND RULES

INTERNAL REVENUE SERVICE REVENUE PROCEDURES

Rev. Proc.	Sec.	Rev. Proc.	Sec.
§ 9.05(2)	51:1	2005-14	27:47
62-21	4:27	2005-33	41:17
87-56	4:34	2007-3	43:5
87-56	4:27, 4:37	2007-12	53:2
92-20	4:33	2007-21	52:11
97-48	38:29	2007-62	38:29
2000-37	23:39, 23:43, 23:72, 23:115, 23:116, 23:119, 23:120, 23:122, 23:127	2008-16	23:37
2000-37	23:43, 23:120, 23:122	2008-52	51:18
2000-37 § 4	23:43	2009-37	51A:6
2000-37 § 4.02(3) through (6)	23:125	2009-39	51:18
2001-10	51:3	2010-14	23:95
2001-29	28:89	2010-25	6:12
2002-9	4:34	2010-36	8:70
2002-19	4:34	2011-34	8:59
2002-22	23:19, 23:20, 23:21, 23:22	2013-13	12:8
2002-22 § 6.05	23:21	2013-30	38:29
2002-22 § 6.10	23:21	2014-2	51A:5
2002-22 § 6.11	23:21	2014-12	13:2
2002-22 § 6.12	23:21	2014-16	5:1
2002-28	51:4	2014-17	5:1
2002-54	4:34	2014-20	51A:2
2002-69	23:50, 33:19	2015-13	51:1
2002-69	23:50, 36:11	2015-13 § 6.03(1)(a)(i)	51:1
2003-42	43:1	2015-20	5:1
2003-43	38:29	2015-33	51:1
2004-48	38:29	2015-56	5:19
2004-49	38:29	2017-30	51:1
2004-51	23:39, 23:43, 23:115, 23:116, 23:119, 23:125, 23:127	2017-60	8:70
		2018-14	8:70
		2018-31	51:1
		2018-58	23:125

INTERNAL REVENUE SERVICE PUBLICATIONS

	Sec.	Sec.
17	27:9	936
523	27:36	4492
561	9:14	4681
587	12:5	

REAL ESTATE PROFESSIONAL'S TAX GUIDE

INTERNAL REVENUE SERVICE REVENUE RULINGS

Rev. Rul.	Sec.	Rev. Rul.	Sec.
01-20.....	28:42	86-54.....	41:20
55-749.....	23:17	91-26.....	1:14
58-614.....	47:9	92-73.....	38:10
59-66.....	6:13	93-12.....	45:6
65-265.....	4:27	93-12.....	40:12, 48:2
66-7.....	36:18	93-75.....	7:3, 7:9
66-62.....	41:21	94-4.....	23:71
66-355.....	25:32	96-32.....	26:9
67-24.....	27:41	99-5.....	23:121, 23:124, 36:18
68-193.....	4:27	99-7.....	12:7
69-608.....	47:9	99-14.....	28:88
70-86.....	7:9	99-23.....	7A:6
70-155.....	43:23	2001-28.....	28:89
70-399.....	25:4	2001-57.....	20:28
71-49.....	39B:5	2002-9.....	1:13
71-49.....	39B:5	2002-22.....	23:22
72-549.....	23:17	2002-53.....	23:39
72-601.....	23:67	2002-69.....	28:88
73-476.....	23:39	2002-83.....	23:38, 23:91
74-8.....	25:8	2003-54.....	4:34
74-265.....	4:27	2003-56.....	23:71
75-292.....	23:124, 25:34	2003-123.....	9:39
75-365.....	41:13	2004-64.....	40:31
75-366.....	41:13	2004-86.....	23:123
75-367.....	41:13	2004-88.....	23:123
75-374.....	23:66	2006-34.....	41:13
76-23.....	38:12	2006-34.....	41:13
76-103.....	40:31	2007-40.....	45:12
77-293.....	47:9	2008-16.....	40:31
77-299.....	40:16	2008-35.....	48:22
77-337.....	23:124, 25:34	2008-41.....	46:15
77-378.....	40:31	2009-13.....	22A:6
78-4.....	23:67	2010-16.....	19C:4
78-194.....	7:9	2010-17.....	19C:4
78-197.....	34:29, 35:8	2010-25.....	6:12
79-302.....	33:22	2012-1.....	51:5
79-315.....	19F:4	2016-15.....	51A:2
80-58.....	20:27	2018-29.....	17A:6
80-93.....	4:27	2019-11.....	7:3

TABLE OF LAWS AND RULES

**INTERNAL REVENUE SERVICE TECHNICAL ADVICE
MEMORANDA**

	Sec.		Sec.
8512003.....	41:18	9449001.....	40:12
9110001.....	4:17	200733023.....	8:7

INTERNAL REVENUE SERVICE TREASURY DECISIONS

	Sec.		Sec.
8645.....	8:45	9682.....	38:21
8899.....	44:7	9935.....	23:3
9664.....	7C:3		

FEDERAL REGISTER

78 Fed. Reg.	Sec.	81 Fed. Reg.	Sec.
57686-01.....	5:1	59849-01.....	39:5
80 Fed. Reg.	Sec.		
45865-01.....	38:14		

HOUSE REPORTS

No.	Sec.
386.....	23:42

SENATE REPORTS

No.	Sec.
99-313.....	8:7, 8:8

CONNECTICUT PUBLIC ACTS

Sec.	Sec.
P.A. 16-45.....	8:70

REAL ESTATE PROFESSIONAL'S TAX GUIDE

DELAWARE CODE

12 Del. Code Ann. Sec.	Sec.
3801 et seq.....	39:29

FLORIDA STATUTES

Sec.	Sec.
95.231(1).....	39:27

Table of Cases

2

2554-58 Creston Corp. v. C. I. R.,
40 T.C. 932, 1963 WL 1430
(T.C. 1963)—4:23

8

815 Riverside Co. v. C.I.R., T.C.
Memo. 1987-524, 1987 WL
48811 (1987)—25:8

A

ABC Beverage Corp. v. U.S., 756
F.3d 438 (6th Cir. 2014)—
28:29

Abraham, Estate of v. C.I.R., T.C.
Memo. 2004-39, T.C.M. (RIA)
¶ 2004-039 (2004)—45:9

Adell, Estate of v. C.I.R., T.C.
Memo. 2013-228, T.C.M. (RIA)
¶ 2013-228 (2013)—41:22

Adkins v. United States, 856 F.3d
914 (Fed. Cir. 2017)—8:70

Alderson v. C.I.R., 317 F.2d 790
(9th Cir. 1963)—23:97, 23:120

Allen v. Commissioner of Internal
Revenue, 72 T.C. 28, 1979 WL
3723 (1979)—8B:3

Alphonso v. Commissioner of Inter-
nal Revenue, T.C. Memo.
2016-130, T.C.M. (RIA) ¶
2016-130 (2016)—26:13

AmeriSouth XXXII, Ltd. v. C.I.R.,
T.C. Memo. 2012-67, T.C.M.
(RIA) ¶ 2012-067 (2012)—
4:31

Anover Realty Corp. v. C. I. R., 33
T.C. 671, 1960 WL 1065 (T.C.
1960)—7:8

Argosy Technologies, LLC v. Com-
missioner of Internal Reve-
nue, T.C. Memo. 2018-35,

T.C.M. (RIA) ¶ 2018-035
(2018)—36:10

Atkinson, Estate of v. C.I.R., 309
F.3d 1290 (11th Cir. 2002)—
46:13

AUI Const. Group, LLC v. Vaessen,
2016 IL App (2d) 160009, 409
Ill. Dec. 288, 67 N.E.3d 500
(App. Ct. 2d Dist. 2016)—4:27

B

Baker v. C.I.R., 122 T.C. 143, 2004
WL 309151 (2004)—10A:3

Balsamo v. C.I.R., T.C. Memo.
1987-477, 1987 WL 45735
(1987)—20:4

Barlow, Estate of v. Commissioner
of Internal Revenue, 55 T.C.
666, 1971 WL 2512 (1971)—
43:23

Bartell, Estate of v. Commissioner
of Internal Revenue, 147 T.C.
140, 2016 WL 4217937
(2016)—23:117, 23:120

Bary's Estate v. C. I. R., 368 F.2d
844 (2d Cir. 1966)—20:8

Beecher v. C.I.R., 481 F.3d 717 (9th
Cir. 2007)—8:14

Beeler v. C.I.R., T.C. Memo. 1997-
73, T.C.M. (RIA) ¶ 97073
(1997)—23:36

Bell v. C.I.R., T.C. Memo. 2015-
111, T.C.M. (RIA) ¶ 2015-111
(2015)—38B:3

Bell v. Commissioner of Internal
Revenue, 700 Fed. Appx. 654
(9th Cir. 2017)—38B:3

Belmont, Estate of v. C.I.R., 144
T.C. 84, 2015 WL 690621
(2015)—9:42

Biggs v. C. I. R., 632 F.2d 1171 (5th
Cir. 1980)—23:97, 23:120

- Blackwell v. C.I.R., T.C. Memo. 2011-188, T.C.M. (RIA) ¶ 2011-188 (2011)—8B:6
- Blau v. Commissioner of Internal Revenue Service, 924 F.3d 1261 (D.C. Cir. 2019)—9:6
- Boccardo v. C.I.R., 164 F.3d 629 (9th Cir. 1998)—22:16
- Bolles v. Commissioner of Internal Revenue, T.C. Memo. 2019-42, T.C.M. (RIA) ¶ 2019-042 (2019)—8:72, 26:2
- Bond v. C.I.R., 100 T.C. 32, 1993 WL 7551 (1993)—9:5, 9A:9
- Bonner, Estate of v. U.S., 84 F.3d 196 (5th Cir. 1996)—48:9
- Boree v. Commissioner of Internal Revenue Service, 837 F.3d 1093 (11th Cir. 2016)—20:26, 29:2
- Bosque Canyon Ranch, L.P. v. C.I.R., T.C. Memo. 2015-130, T.C.M. (RIA) ¶ 2015-130 (2015)—34:14
- Boyd, Estate of v. C.I.R., T.C. Memo. 1983-316, 1983 WL 14302 (1983)—41:18
- Breland v. Commissioner of Internal Revenue, T.C. Memo. 2019-59, T.C.M. (RIA) ¶ 2019-059 (2019)—23:7
- Bright's Estate v. U. S., 658 F.2d 999 (5th Cir. 1981)—48:9
- Bronstein v. C.I.R., Tax Ct. Rep. (CCH) 59060, Tax Ct. Rep. Dec. (RIA) 138.21, 2012 WL 1758633 (T.C. 2012)—6:8, 6:9, 6:11
- Bui v. Commissioner of Internal Revenue, T.C. Memo. 2019-54, T.C.M. (RIA) ¶ 2019-054 (2019)—51A:4
- Butner v. U.S., 440 U.S. 48, 99 S. Ct. 914, 59 L. Ed. 2d 136 (1979)—28:27
- C**
- Calloway v. C.I.R., 135 T.C. 26, 2010 WL 2697300 (2010)—34:14
- Canal Corp. v. C.I.R., 135 T.C. 199, 2010 WL 3064428 (2010)—34:14
- Carlton v. U.S., 385 F.2d 238 (5th Cir. 1967)—23:97
- Carroll v. Commissioner of Internal Revenue, 146 T.C. 196, 2016 WL 1757508 (2016)—9:22
- Carter Trust ex rel. Fortson v. U.S., 256 F. Supp. 2d 536 (N.D. Tex. 2003)—8:8, 8:13
- Catalano v. C.I.R., T.C. Memo. 2000-82, T.C.M. (RIA) ¶ 2000-082 (2000)—6:12
- Century Elec. Co. v. C.I.R., 192 F.2d 155 (8th Cir. 1951)—23:67
- Chase v. C.I.R., 92 T.C. 874, 1989 WL 38262 (1989)—23:34
- Christiansen v. C.I.R., 843 F.2d 418 (10th Cir. 1988)—9:24
- C.I.R. v. Brookshire Bros. Holding, Inc., 320 F.3d 507 (5th Cir. 2003)—4:7
- C.I.R. v. Danielson, 378 F.2d 771 (3d Cir. 1967)—4:31
- Cleveland Allerton Hotel v. C.I.R., 166 F.2d 805 (C.C.A. 6th Cir. 1948)—28:29
- Cohen v. U.S., 999 F. Supp. 2d 650 (S.D. N.Y. 2014)—27:9
- Colony, Inc. v. C.I.R., 1958-2 C.B. 929, 357 U.S. 28, 78 S. Ct. 1033, 2 L. Ed. 2d 1119, 58-2 U.S. Tax Cas. (CCH) P 9593, 1 A.F.T.R.2d 1894 (1958)—34:20
- Concordia v. C.I.R., T.C. Memo. 2002-216, T.C.M. (RIA) ¶ 2002-216 (2002)—33:14
- Consolidated Edison Co. of New York, Inc. & Subsidiaries v. U.S., 703 F.3d 1367 (Fed. Cir. 2013)—28:88
- Costanza, Estate of v. C.I.R., 320 F.3d 595, 2003 Fed. App. 0055P (6th Cir. 2003)—40:30
- Costello v. C.I.R., T.C. Memo. 2015-

TABLE OF CASES

- 87, T.C.M. (RIA) ¶ 2015-087 (2015)—9:5, 9:24
- Cottage Sav Ass'n v. C.I.R., 499 U.S. 554, 111 S. Ct. 1519, 113 L. Ed. 2d 589 (1991)—46:15
- Crandall v. C.I.R., T.C. Summ. Op. 2011-14, 2011 WL 536530 (T.C. 2011)—23:90
- Crane v. C.I.R., 1947-1 C.B. 97, 331 U.S. 1, 67 S. Ct. 1047, 91 L. Ed. 1301—4:10
- CRI-Leslie, LLC v. Commissioner of Internal Revenue, Tax Ct. Rep. (CCH) 60689, Tax Ct. Rep. Dec. (RIA) 147.8, 2016 WL 4679487 (T.C. 2016)—21:10
- Crowley, Milner & Co. v. Commissioner of Internal Revenue, 76 T.C. 1030, 1981 WL 11220 (1981)—23:113
- Curtis v. C.I.R., T.C. Memo. 2014-19, T.C.M. (RIA) ¶ 2014-019 (2014)—20:9
- D**
- David E. Watson, P.C. v. U.S., 757 F. Supp. 2d 877 (S.D. Iowa 2010)—2:12, 38:26
- David Taylor Enterprises, Inc. v. C.I.R., T.C. Memo. 2005-127, T.C.M. (RIA) ¶ 2005-127 (2005)—20:22
- Debough v. C.I.R., Tax Ct. Rep. (CCH) 59906, Tax Ct. Rep. Dec. (RIA) 142.17, 2014 WL 2050759 (T.C. 2014)—27:48
- DeBough v. Shulman, 799 F.3d 1210 (8th Cir. 2015)—22:14
- DeCleene v. C.I.R., 115 T.C. 457, 2000 WL 1717531 (2000)—23:116
- Deseret Management Corporation v. United States, 112 Fed. Cl. 438 (2013)—23:27
- Diaz v. C.I.R., T.C. Memo. 2012-241, T.C.M. (RIA) ¶ 2012-241 (2012)—20:8
- Dimarco, Estate of v. C.I.R., T.C. Memo. 2015-184, T.C.M. (RIA) ¶ 2015-184 (2015)—9:42
- Dominguez Estate Co. v. C.I.R., T.C. Memo. 1963-112, 1963 WL 479 (T.C. 1963)—25:8
- Driscoll Bros. & Co. v. U. S., 221 F. Supp. 603 (N.D. N.Y. 1963)—25:8
- Duaine v. C.I.R., T.C. Memo. 1985-39, 1985 WL 14668 (1985)—4:28
- Dunlap v. C.I.R., 670 F.2d 785 (8th Cir. 1982)—21:8
- Dunn v. C.I.R., 301 F.3d 339, 59 Fed. R. Evid. Serv. 529 (5th Cir. 2002)—48:15
- E**
- Eberl's Claim Service, Inc. v. C.I.R., 249 F.3d 994 (10th Cir. 2001)—2:10
- Echols v. C.I.R., 935 F.2d 703 (5th Cir. 1991)—8A:4, 29:15
- Eisenberg v. C.I.R., 155 F.3d 50 (2d Cir. 1998)—48:14
- Ellington v. C.I.R., T.C. Memo. 2011-193, T.C.M. (RIA) ¶ 2011-193 (2011)—6:25
- Esgar Corp. v. C.I.R., 744 F.3d 648 (10th Cir. 2014)—9:28
- Evenchik, Estate of v. C.I.R., T.C. Memo. 2013-34, T.C.M. (RIA) ¶ 2013-034 (2013)—9:6, 9A:9
- Exelon Corporation v. Commissioner of Internal Revenue, 147 T.C. 230, 2016 WL 4992729 (2016)—23:6
- F**
- Federal Home Loan Mortg. Corp. v. C.I.R., 125 T.C. 248, 2005 WL 3110640 (2005)—21:7
- Ferguson v. C.I.R., 174 F.3d 997 (9th Cir. 1999)—46:5
- Ferguson v. Commissioner of Internal Revenue, T.C. Memo. 2019-40, T.C.M. (RIA) ¶ 2019-040 (2019)—20:25

REAL ESTATE PROFESSIONAL'S TAX GUIDE

- Field Service Advisory, 1997 WL 33106630 (I.R.S. FSA 1997)—8A:4
- Finnegan v. C.I.R., T.C. Memo. 1997-486, T.C.M. (RIA) ¶ 97486 (1997)—1:12
- Finzer v. U.S., 2007-2 U.S. Tax Cas. (CCH) P 50591, 99 A.F.T.R.2d 2007-1577, 2007 WL 781731 (N.D. Ill. 2007)—10A:3
- Flying Hawk v. C.I.R., T.C. Memo. 2015-139, T.C.M. (RIA) ¶ 2015-139 (2015)—12:2
- Frank Aragona Trust v. C.I.R., Tax Ct. Rep. (CCH) 59859, Tax Ct. Rep. Dec. (RIA) 142.9, 2014 WL 1257607 (T.C. 2014)—8:8
- Fransen v. U.S., 191 F.3d 599 (5th Cir. 1999)—8:14
- Fredericks v. C.I.R., T.C. Memo. 1994-27, T.C.M. (RIA) ¶ 94027 (1994)—23:63, 23:102
- Friedberg v. C.I.R., T.C. Memo. 2013-224, T.C.M. (RIA) ¶ 2013-224 (2013)—9:5
- Friedberg v. C.I.R., T.C. Memo. 2011-238, T.C.M. (RIA) ¶ 2011-238 (2011)—9:5
- Friedman v. C.I.R., T.C. Memo. 2010-45, T.C.M. (RIA) ¶ 2010-045 (2010)—9A:9
- G**
- Gagne v. Gagne, 2019 COA 42, 459 P.3d 686 (Colo. App. 2019)—23:32
- Gallenstein v. U.S., 975 F.2d 286 (6th Cir. 1992)—33:18
- Gardner v. C.I.R., T.C. Memo. 2011-137, T.C.M. (RIA) ¶ 2011-137 (2011)—20:17
- Gardner, Estate of v. Commissioner of Internal Revenue, 82 T.C. 989, 1984 WL 15587 (1984)—41:18
- Garnett v. C.I.R., Tax Ct. Rep. (CCH) 57875, 2009 WL 1883965 (T.C. 2009)—8:51
- Gates v. Commissioner of Internal Revenue, Tax Ct. Rep. (CCH) 58259, Tax Ct. Rep. Dec. (RIA) 135.5, 2010 WL 2640132 (T.C. 2010)—27:9
- Gates v. United States, 1998 WL 241419 (M.D. Pa.)—30:20
- Gault v. C.I.R., 332 F.2d 94 (2d Cir. 1964)—20:18
- Geneva ANHX IV LLC, In re, 496 B.R. 888 (Bankr. C.D. Ill. 2013)—23:32
- George H. Bartell, Jr., Estate of v. Commissioner, AOD-2017-6, 2017 WL 3880328 (I.R.S. AOD 2017)—23:120
- Gibbs, Estate of v. U.S., 161 F.3d 242 (3d Cir. 1998)—42:13
- Ginsburg v. United States, 136 Fed. Cl. 1 (2018)—38A:4
- Gladden v. C.I.R., 112 T.C. 209, 1999 WL 218904 (1999)—19F:4
- Glade Creek Partners, LLC v. Commissioner of Internal Revenue, T.C. Memo. 2023-82, T.C.M. (RIA) ¶ 2023-082 (2023)—9:23, 29:2
- Glass v. C.I.R., 124 T.C. 258, 2005 WL 1231654 (2005)—9:31
- Glick v. U.S., 96 F. Supp. 2d 850 (S.D. Ind. 2000)—8:15
- Gluck v. Commissioner of Internal Revenue, T.C. Memo. 2020-66, T.C.M. (RIA) ¶ 2020-066 (2020)—23:9
- Gordon v. C.I.R., 85 T.C. 309, 1985 WL 15384 (1985)—4:15
- Gorra v. C.I.R., T.C. Memo. 2013-254, T.C.M. (RIA) ¶ 2013-254 (2013)—9:35
- Got Docs, LLC v. Kingsbridge Holdings, LLC, 2023-2 U.S. Tax Cas. (CCH) P 50272, 2023 WL 8527525 (N.D. Ill. 2023)—29:15
- Greif v. C.I.R., T.C. Summ. Op. 2009-18, 2009 WL 261504 (T.C. 2009)—26:13

TABLE OF CASES

- Grier v. U.S., 120 F. Supp. 395 (D. Conn. 1954)—20:4
- Gummer v. U.S., 40 Fed. Cl. 812 (1998)—27:7
- Gutierrez v. Director, Department of Revenue and Taxation, 2019 WL 4806328 (D. Guam 2019)—20:8
- H**
- Hackl v. C.I.R., 335 F.3d 664 (7th Cir. 2003)—45:10
- Hagerty by Hagerty v. C.I.R., T.C. Memo. 1975-66, 1975 WL 2705 (1975)—26:12
- Hahn v. C.I.R., 110 T.C. 140, 1998 WL 91383 (1998)—33:18
- Handlery Hotels, Inc. v. U.S., 663 F.2d 892 (9th Cir. 1981)—28:24
- Harbor Lofts Associates v. Commissioner of Internal Revenue, Tax Ct. Rep. (CCH) 61249, Tax Ct. Rep. Dec. (RIA) 151.3, 2018 WL 4090190 (T.C. 2018)—9:36
- Hardman v. U.S., 827 F.2d 1409 (9th Cir. 1987)—38B:3
- Harrison v. Portfolio Group Management, Inc., 2021 WL 2550991 (E.D. Cal. 2021)—23:92
- Heckerman v. U.S., 2009-2 U.S. Tax Cas. (CCH) P 60578, 104 A.F.T.R.2d 2009-5551, 2009 WL 2240326 (W.D. Wash. 2009)—48:24
- Herman v. C.I.R., T.C. Memo. 2009-205, T.C.M. (RIA) ¶ 2009-205 (2009)—9:19
- 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)—9:24
- Hewitt v. C.I.R., 109 T.C. 258, 1997 WL 668995 (1997)—9A:9
- Hicks Sanders, Estate of v. C.I.R., T.C. Memo. 2014-100, T.C.M. (RIA) ¶ 2014-100 (2014)—40:4
- Hillman v. I.R.S., 263 F.3d 338 (4th Cir. 2001)—8:17
- Hillman v. I.R.S., 250 F.3d 228 (4th Cir. 2001)—8:17
- Historic Boardwalk Hall, LLC v. C.I.R., 694 F.3d 425 (3d Cir. 2012)—13:2
- Hoffman Properties II, LP v. Commissioner of Internal Revenue, 956 F.3d 832 (6th Cir. 2020)—9:34
- Hoover, Estate of v. C.I.R., 69 F.3d 1044 (10th Cir. 1995)—42:20, 48:8
- Hoover, Estate of v. C.I.R., 102 T.C. 777, 1994 WL 273951 (1994)—42:20
- Hospital Corporation of America and Subsidiaries v. C.I.R., 109 T.C. 21, 1997 WL 412127 (1997)—4:29
- Hotel Syracuse, Inc., In re, 155 B.R. 824 (Bankr. N.D. N.Y. 1993)—28:28
- Huang v. C.I.R., T.C. Summ. Op. 2002-93, 2002 WL 1800706 (T.C. 2002)—12:11
- I**
- Indmar Products Co., Inc. v. C.I.R., 444 F.3d 771, 2006 Fed. App. 0133P (6th Cir. 2006)—37:16
- IRS Announcement Relating to Morehouse v. Commissioner, 2015-41 I.R.B. 493, 2015 WL 5926316 (2015)—2:16
- J**
- Jahina v. C.I.R., T.C. Summ. Op. 2002-150, 2002 WL 31640547 (T.C. 2002)—8:58
- Jelke, Estate of v. C.I.R., 507 F.3d 1317 (11th Cir. 2007)—48:15
- Jensen, Estate of v. C.I.R., T.C.

REAL ESTATE PROFESSIONAL'S TAX GUIDE

Memo. 2010-182, T.C.M. (RIA) ¶ 2010-182 (2010)—48:15
 J. H. Baird Pub. Co. v. C. I. R., 39 T.C. 608, 1962 WL 1294 (T.C. 1962)—23:101

Johnson v. U.S., 11 Cl. Ct. 17 (1986)—8B:3

Johnson v. U.S., 280 F. Supp. 412 (N.D. N.Y. 1967)—20:18

Jorgenson v. C.I.R., T.C. Memo. 2000-38, T.C.M. (RIA) ¶ 2000-038 (2000)—8B:4

K

Kaplan v. C.I.R., T.C. Memo. 2005-218, T.C.M. (RIA) ¶ 2005-218 (2005)—38:20

Kaufman v. Shulman, 687 F.3d 21 (1st Cir. 2012)—9:25

Keefe v. Commissioner of Internal Revenue, 966 F.3d 107 (2d Cir. 2020)—20:4

Kelley, Estate of v. Commissioner of Internal Revenue, 63 T.C. 321, 1974 WL 2687 (1974)—40:16

Kerzner v. Commissioner of Internal Revenue, T.C. Memo. 2009-76, T.C.M. (RIA) ¶ 2009-076 (2009)—38:20

Kimbell v. U.S., 371 F.3d 257 (5th Cir. 2004)—45:9

Klauer v. C.I.R., T.C. Memo. 2010-65, T.C.M. (RIA) ¶ 2010-065 (2010)—9:13

Klein v. C.I.R., T.C. Memo. 1993-491, T.C.M. (RIA) ¶ 93491 (1993)—23:101

Knight v. C.I.R., 552 U.S. 181, 128 S. Ct. 782, 169 L. Ed. 2d 652 (2008)—7C:2

Koch v. Commissioner of Internal Revenue, 67 T.C. 71, 1976 WL 3657 (1976)—21:7

Kosonen v. C.I.R., T.C. Memo. 2000-107, T.C.M. (RIA) ¶ 2000-107 (2000)—8:57

Krukowski v. C.I.R., 279 F.3d 547 (7th Cir. 2002)—8:14

Kurata v. C.I.R., T.C. Memo. 2011-64, T.C.M. (RIA) ¶ 2011-064 (2011)—34:14

L

Landow v. C.I.R., T.C. Memo. 2011-177, T.C.M. (RIA) ¶ 2011-177 (2011)—34:14

Levitz v. Commissioner of Internal Revenue, T.C. Summ. Op. 2018-10, 2018 WL 1226044 (T.C. 2018)—20:17

Liant Record, Inc. v. C. I. R., 303 F.2d 326 (2d Cir. 1962)—25:4

Linton v. U.S., 638 F. Supp. 2d 1277 (W.D. Wash. 2009)—48:24

Litchfield, Estate of v. C.I.R., T.C. Memo. 2009-21, T.C.M. (RIA) ¶ 2009-021 (2009)—48:17

Lockett v. C.I.R., 306 Fed. Appx. 464 (11th Cir. 2009)—26:13

Lomas Santa Fe, Inc. v. Commissioner of Internal Revenue, 74 T.C. 662, 1980 WL 4465 (1980)—4:15

Lord v. C.I.R., T.C. Memo. 2010-196, T.C.M. (RIA) ¶ 2010-196 (2010)—9A:9

Loughman v. Commissioner of Internal Revenue, T.C. Memo. 2018-85, T.C.M. (RIA) ¶ 2018-085 (2018)—1:17

Lucas v. South Carolina Coastal Council, 505 U.S. 1003, 112 S. Ct. 2886, 120 L. Ed. 2d 798 (1992)—25:14

Ludwick v. C.I.R., T.C. Memo. 2010-104, T.C.M. (RIA) ¶ 2010-104 (2010)—43:17

Lynchburg Nat. Bank & Trust Co. v. C.I.R., 208 F.2d 757 (4th Cir. 1953)—25:4

M

Maddox, Estate of v. C.I.R., 93 T.C. 228, 1989 WL 88945 (1989)—42:20

TABLE OF CASES

- Magneson v. C.I.R., 753 F.2d 1490 (9th Cir. 1985)—23:66
- Mahon, In re, 98-2 U.S. Tax Cas. (CCH) P 50684, 82 A.F.T.R.2d 98-5959, 1998 WL 953984 (M.D. Fla. 1998)—25:9
- Maintenance, Painting & Constr., Inc. v. C.I.R., T.C. Memo. 2003-270, T.C.M. (RIA) ¶ 2003-270 (2003)—8A:3
- Maloney v. C.I.R., T.C. Memo. 1975-286, 1975 WL 2904 (1975)—4:23
- Maloof v. C.I.R., 456 F.3d 645, 2006 Fed. App. 0278P (6th Cir. 2006)—38:20
- Malulani Group v. Commissioner of Internal Revenue, T.C. Memo. 2016-209, T.C.M. (RIA) ¶ 2016-209 (2016)—23:45, 23:94
- Marks v. C.I.R., T.C. Memo. 1985-179, 1985 WL 15282 (1985)—4:22
- Martin v. Commissioner of Internal Revenue, T.C. Memo. 2018-109, T.C.M. (RIA) ¶ 2018-109 (2018)—8:11, 8:52
- Martin v. Commissioner of Internal Revenue, 149 T.C. 293, 2017 WL 4331055 (2017)—2:17
- Marvin H. Anderson, Richard G. Anderson v. U.S., 96-2 U.S. Tax Cas. (CCH) P 60235, 78 A.F.T.R.2d 96-6555, 1996 WL 809449 (D. Md. 1996)—33:18
- Maxwell, Estate of v. C.I.R., 3 F.3d 591 (2d Cir. 1993)—43:23
- Mayerson v. C. I. R., 47 T.C. 340, 1966 WL 1129 (T.C. 1966)—4:10
- McNamara v. C.I.R., 236 F.3d 410 (8th Cir. 2000)—2:17
- McNeil v. C.I.R., T.C. Memo. 2011-109, T.C.M. (RIA) ¶ 2011-109 (2011)—19F:5
- McNichol's Estate v. C.I.R., 265 F.2d 667 (3d Cir. 1959)—43:23
- Menard, Inc. v. C.I.R., 560 F.3d 620 (7th Cir. 2009)—2:9
- Merino v. C.I.R., T.C. Memo. 2013-167, T.C.M. (RIA) ¶ 2013-167 (2013)—8:58
- Millinery Center Bldg. Corp. v. C.I.R., 221 F.2d 322 (2d Cir. 1955)—28:29
- Minnick v. C.I.R., 796 F.3d 1156 (9th Cir. 2015)—9:25
- Mitchell v. C.I.R., 775 F.3d 1243 (10th Cir. 2015)—9:25
- Mitchell v. C.I.R., 138 T.C. 324, 2012 WL 1109342 (2012)—9:25
- Montgomery Co. v. Commissioner of Internal Revenue, 54 T.C. 986, 1970 WL 2340 (1970)—28:24
- Mooneyham v. C. I. R., T.C. Memo. 1991-178, 1991 WL 55835 (1991)—43:16, 43:17, 43:18
- Morande Enterprises, Inc., In re, 346 B.R. 886 (Bankr. M.D. Fla. 2006)—28:28
- Morehouse v. C.I.R., 769 F.3d 616 (8th Cir. 2014)—2:16
- Morehouse v. C.I.R., 140 T.C. 350, 2013 WL 3013659 (2013)—2:16
- Morton v. U.S., 98 Fed. Cl. 596 (2011)—23:90
- Mountanos v. C.I.R., T.C. Memo. 2013-138, T.C.M. (RIA) ¶ 2013-138 (2013)—9:23

N

- Nathel v. C.I.R., 131 T.C. 262, 2008 WL 5245773 (2008)—38:20
- Neonatology Associates, P.A. v. C.I.R., 115 T.C. 43, 2000 WL 1048512 (2000)—9A:9
- New York, State of v. Mnuchin, 408 F. Supp. 3d 399 (S.D. N.Y. 2019)—7:3
- Norman v. C.I.R., T.C. Memo. 2012-360, T.C.M. (RIA) ¶ 2012-360 (2012)—6:26

North Central Rental & Leasing, LLC ex rel. Butler v. U.S., 779 F.3d 738 (8th Cir. 2015)—23:39

O

Obedin v. Commissioner of Internal Revenue, 655 Fed. Appx. 583 (9th Cir. 2016)—20:8

Ocmulgee Fields, Inc. v. C.I.R., 613 F.3d 1360 (11th Cir. 2010)—23:94, 23:106

Offshore Operations Trust v. C. I. R., T.C. Memo. 1973-212, 1973 WL 2484 (1973)—4:24

Olive v. C.I.R., 139 T.C. 19, 2012 WL 3137839 (2012)—1:17

Olstein v. C.I.R., T.C. Memo. 1999-290, T.C.M. (RIA) ¶ 99290 (1999)—20:24

O'Neill v. C.I.R., 271 F.2d 44 (9th Cir. 1959)—20:8

P

Palmer v. Commissioner of Internal Revenue, 62 T.C. 684, 1974 WL 2689 (1974)—34:29, 35:8

Palmolive Building Investors, LLC v. Commissioner of Internal Revenue, 149 T.C. 380, 2017 WL 4541773 (2017)—9:22

Palos v. C.I.R., T.C. Memo. 2000-56, T.C.M. (RIA) ¶ 2000-056 (2000)—26:15

Parker Tree Farms, Inc. v. C.I.R., 813 F.2d 402 (4th Cir. 1986)—4:23

Patten v. U.S., 116 F.3d 1029 (4th Cir. 1997)—33:18

Pau v. C.I.R., T.C. Memo. 1997-43, T.C.M. (RIA) ¶ 97043 (1997)—6:12

Pauline Welch, Estate of v. C.I.R., 208 F.3d 213 (6th Cir. 2000)—48:16

Peco Foods, Inc. v. C.I.R., T.C. Memo. 2012-18, T.C.M. (RIA) ¶ 2012-018 (2012)—4:31

Pepsi-Cola Bottling Co. of Salina, Inc. v. C. I. R., 528 F.2d 176 (10th Cir. 1975)—2:10

Peterson Plaza Preservation, L.P. v. City of Chicago Department of Finance, 2019 IL App (1st) 181502, 436 Ill. Dec. 771, 143 N.E.3d 266 (App. Ct. 1st Dist. 2019)—17:7

Phelan v. C.I.R., T.C. Memo. 2004-206, T.C.M. (RIA) ¶ 2004-206 (2004)—20:22, 29:2

Pierre v. C.I.R., T.C. Memo. 2010-106, T.C.M. (RIA) ¶ 2010-106 (2010)—48:24

Pierre v. C.I.R., 133 T.C. 24, 2009 WL 2591625 (2009)—48:23

Piggly Wiggly Southern, Inc. v. Commissioner of Internal Revenue, 84 T.C. 739, 1985 WL 15341 (1985)—4:28

Pine Mountain Preserve, LLLP v. Commissioner of Internal Revenue, Tax Ct. Rep. (CCH) 61337, Tax Ct. Rep. Dec. (RIA) 151.14, 2018 WL 6841801 (T.C. 2018)—9:31

Platt v. U.S., 75-1 U.S. Tax Cas. (CCH) P 9216, 35 A.F.T.R.2d 75-687, 1975 WL 517 (D. Or. 1975)—4:25

Pollard v. C.I.R., T.C. Memo. 2013-38, T.C.M. (RIA) ¶ 2013-038 (2013)—9:24

Pool v. C.I.R., T.C. Memo. 2014-3, T.C.M. (RIA) ¶ 2014-003 (2014)—20:17

Private Letter Ruling, PLR 200703024, 2007 WL 121798 (I.R.S. PLR 2007)—15:4

Propstra v. U.S., 680 F.2d 1248 (9th Cir. 1982)—48:11

Pungot v. C.I.R., T.C. Memo. 2000-60, T.C.M. (RIA) ¶ 2000-060 (2000)—8:53

Putnam v. C.I.R., 1957-1 C.B. 501, 352 U.S. 82, 77 S. Ct. 175, 1 L. Ed. 2d 144, 57-1 U.S. Tax

TABLE OF CASES

Cas. (CCH) ¶ 9200, 50
A.F.T.R. (P-H) ¶ 502
(1956)—8:80

R

Railroad Holdings, LLC v. Commissioner of Internal Revenue, T.C. Memo. 2020-22, T.C.M. (RIA) ¶ 2020-022 (2020)—9:22

Randolph Building Corp. v. Commissioner of Internal Revenue, 67 T.C. 804, 1977 WL 3709 (1977)—4:20

Rauenhorst v. C.I.R., 119 T.C. 157, 2002 WL 31239847 (2002)—34:29, 35:8

Reesink v. C.I.R., T.C. Memo. 2012-118, T.C.M. (RIA) ¶ 2012-118 (2012)—23:10

Renkemeyer, Campbell & Weaver, LLP v. C.I.R., 136 T.C. 137, 2011 WL 490873 (2011)—36:19

RERI Holdings I, LLC v. Commissioner of Internal Revenue, Tax Ct. Rep. (CCH) 60954, Tax Ct. Rep. Dec. (RIA) 149.1, 2017 WL 2839773 (T.C. 2017)—9:27

Rice v. C.I.R., T.C. Memo. 2009-142, T.C.M. (RIA) ¶ 2009-142 (2009)—20:22

Richard Hansen Land, Inc. v. C.I.R., T.C. Memo. 1993-248, T.C.M. (RIA) ¶ 93248 (1993)—4:8, 4:9, 29:15, 29:18

Roberts v. C.I.R., 820 F.3d 247 (7th Cir. 2016)—8B:7

Ronning, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2019-38, T.C.M. (RIA) ¶ 2019-038 (2019)—6:25

Rose v. C.I.R., T.C. Summ. Op. 2011-117, 2011 WL 4582434 (T.C. 2011)—6:5, 6:35

Rose v. Commissioner of Internal

Revenue, T.C. Memo. 2019-73, T.C.M. (RIA) ¶ 2019-073 (2019)—8:52, 31:4

Roski v. C.I.R., 128 T.C. 113, 2007 WL 1095677 (2007)—41:17

Route 231, LLC v. C.I.R., 810 F.3d 247 (4th Cir. 2016)—34:14

Route 231, LLC v. C.I.R., T.C. Memo. 2014-30, T.C.M. (RIA) ¶ 2014-030 (2014)—13:2

Ruckriegel v. C.I.R., T.C. Memo. 2006-78, T.C.M. (RIA) ¶ 2006-078 (2006)—38:20

Russell v. C.I.R., 619 F.3d 908 (8th Cir. 2010)—38:20

S

Saccullo v. United States of America, 913 F.3d 1010 (11th Cir. 2019)—39:27

Sandoval v. C.I.R., T.C. Memo. 2000-189, T.C.M. (RIA) ¶ 2000-189 (2000)—25:4

Scheidelman v. C.I.R., 755 F.3d 148 (2d Cir. 2014)—9:23

Sedgewick v. Department of Revenue, 2018 WL 3687475 (Or. T.C. Magistrate Div. 2018)—19F:5

Selfe v. U.S., 778 F.2d 769 (11th Cir. 1985)—38:20

Seventeen Seventy Sherman Street, LLC v. C.I.R., T.C. Memo. 2014-124, T.C.M. (RIA) ¶ 2014-124 (2014)—9:24

Shao v. C.I.R., T.C. Memo. 2010-189, T.C.M. (RIA) ¶ 2010-189 (2010)—34:14

Simplot, Estate of v. C.I.R., 249 F.3d 1191 (9th Cir. 2001)—48:4

Sleiman v. C.I.R., T.C. Memo. 1997-530, T.C.M. (RIA) ¶ 97530 (1997)—7:8

Smalley v. C.I.R., 116 T.C. 450, 2001 WL 667858 (2001)—23:24, 23:34

Smith v. C.I.R., T.C. Memo. 2007-

REAL ESTATE PROFESSIONAL'S TAX GUIDE

- 368, T.C.M. (RIA) ¶ 2007-368 (2007)—8B:5, 9:6
- Smith v. Department of Revenue, 1998 WL 712719 (Or. T.C. 1998)—20:18
- Sophy v. C.I.R., 138 T.C. 204, 2012 WL 695486 (2012)—6:14
- Spencer v. C.I.R., 110 T.C. 62, 1998 WL 48551 (1998)—38:20
- Starker v. U.S., 602 F.2d 1341 (9th Cir. 1979)—23:78, 23:117
- Stewart & Co. v. Commissioner of Internal Revenue, 57 T.C. 122, 1971 WL 2604 (1971)—25:8
- Strangi v. C.I.R., 417 F.3d 468 (5th Cir. 2005)—45:9
- Stuller, Estate of v. U.S., 811 F.3d 890 (7th Cir. 2016)—8B:7
- Stuller, Estate of v. U.S., 2016-1 U.S. Tax Cas. (CCH) P 50165, 117 A.F.T.R.2d 2016-549, 2016 WL 364960 (7th Cir. 2016)—8B:3
- Subject: McNamara v. Commissioner, AOD-2003-3, 2003 WL 22451994 (I.R.S. AOD 2003)—2:17
- Suhr v. C.I.R., T.C. Memo. 2001-28, T.C.M. (RIA) ¶ 2001-028 (2001)—27:26
- SWF Real Estate LLC v. C.I.R., T.C. Memo. 2015-63, T.C.M. (RIA) ¶ 2015-063 (2015)—13:2
- T**
- Taproot Administrative Services, Inc. v. C.I.R., Tax Ct. Rep. (CCH) 57950, 2009 WL 3098090 (T.C. 2009)—38:10
- Tech One Associates v. Board of Property Assessment, Appeals and Review of Allegheny County, 617 Pa. 439, 53 A.3d 685 (2012)—28:28
- Tempel v. C.I.R., 136 T.C. 341, 2011 WL 1304261 (2011)—19F:4
- Teruya Bros., Ltd. v. C.I.R., 580 F.3d 1038 (9th Cir. 2009)—23:38, 23:107
- Teruya Bros, Ltd & Subsidiaries v. C.I.R., 124 T.C. 45, 2005 WL 299695 (2005)—23:94
- Thompson v. C.I.R., 499 F.3d 129 (2d Cir. 2007)—52:4
- Thompson v. U.S., 87 Fed. Cl. 728 (2009)—8:51
- Tigrett v. U.S., 2007-1 U.S. Tax Cas. (CCH) P 50159, 99 A.F.T.R.2d 2007-501, 2007 FED App. 0040N, 2007 WL 98088 (6th Cir. 2007)—8:80
- Todd v. Com'r of Internal Revenue, 118 T.C. 334, 2002 WL 638550 (2002)—9:6
- Toth v. C.I.R., 128 T.C. 1, 2007 WL 120571 (2007)—7A:3
- Trailmont Park, Inc. v. C.I.R., T.C. Memo. 1971-212, 1971 WL 2287 (1971)—4:27
- Tucker v. Commissioner of Internal Revenue, 841 F.3d 1241 (11th Cir. 2016)—8A:2
- U**
- Union Carbide Foreign Sales Corp. v. C.I.R., 115 T.C. 423, 2000 WL 1675516 (2000)—28:29
- Uniquet Delaware LLC v. United States, 294 F. Supp. 3d 107 (W.D. N.Y. 2018)—38A:5
- United Airlines, Inc. v. HSBC Bank USA, N.A., 416 F.3d 609 (7th Cir. 2005)—28:27
- United States v. Orr, 336 F. Supp. 3d 732 (W.D. Tex. 2018)—23:28
- United Streetcar, LLC v. Department of Revenue, 23 Or. Tax 418, 2019 WL 3034444 (Regular Div. 2019)—17:7
- U. S. v. Chicago, B. & Q. R. Co., 1973-2 C.B. 428, 412 U.S. 401, 93 S. Ct. 2169, 37 L. Ed. 2d 30, 73-1 U.S. Tax Cas. (CCH) P

TABLE OF CASES

9478, 32 A.F.T.R.2d 73-5042
(1973)—38A:2
U.S. v. Land, 213 F.3d 830 (5th Cir.
2000)—25:18
U.S. v. Winthrop, 417 F.2d 905 (5th
Cir. 1969)—20:26
Uslu v. C.I.R., T.C. Memo. 1997-
551, T.C.M. (RIA) ¶ 97551
(1997)—6:13

V

VIP's Industries Inc. v. C.I.R., T.C.
Memo. 2013-157, T.C.M. (RIA)
¶ 2013-157 (2013)—23:6
Virginia Historic Tax Credit Fund
2001 LP v. C.I.R., 639 F.3d 129
(4th Cir. 2011)—13:2, 19F:5
Voss v. C.I.R., 796 F.3d 1051 (9th
Cir. 2015)—6:14

W

Weisberg v. C.I.R., T.C. Memo.
2010-55, T.C.M. (RIA) ¶ 2010-
055 (2010)—38:20
Whether the Balance Of Unamor-
tized Mortgage Loan Costs

May Be Deducted On A Tax-
payer's Year Of Death Return,
GCM 39334, In re:, 1985 WL
291844 (I.R.S. GCM 1985)—
7:8

Whiteco Industries Inc. v. Commis-
sioner of Internal Revenue, 65
T.C. 664, 1975 WL 3184
(1975)—4:29

Wiechens v. U.S., 228 F. Supp. 2d
1080 (D. Ariz. 2002)—23:25

Willamette Industries, Inc. v.
C.I.R., 118 T.C. 126, 2002 WL
207113 (2002)—25:26

Wood v. C.I.R., T.C. Memo. 2004-
200, T.C.M. (RIA) ¶ 2004-200
(2004)—29:11

Y

Yates v. C.I.R., T.C. Memo. 2013-
28, T.C.M. (RIA) ¶ 2013-028
(2013)—23:7, 23:28

Z

Zampella v. C.I.R., T.C. Memo.
2012-359, T.C.M. (RIA) ¶
2012-359 (2012)—19D:4