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TAXATION OF FARMERS AND FISHERS

Oelschlagel & Moore

Release No. 1, August 2026

Publisher's Special Release Note 2025

The pages in this work were reissued in July 2025 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the July 2025 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

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What's New in This Update

Chapter 5(Losses) has been updated in this release.

Highlights

- **Chapter 5—Losses—**The entire chapter has been reviewed and refreshed. Commentary has been updated discussing the restricted farm loss rules and the Stackhouse case which directly tests and resolves how a "subordinate source" is to be interpreted, including rejecting the taxpayer's argument that time, energy, and financial resources invested should take priority over profitability in that analysis.