Index

ABANDONMENT OF PROPERTY
Evidence in Tax Court, **8:47.05**

ABATEMENT
Assessments, **2:04 to 2:06, 2:19**
Interest, **6:25.50, 13:15**

ACCOUNTANTS
Privileged and confidential information, **8:59**

ACCOUNTING METHODS
Generally, **3:27.80 to 3:27.95.60**
Accrual accounting, **3:27.82**
Bad debt, **3:27.83**
Cash accounting, **3:27.90**
Change of accounting method and correction of mathematical errors distinguished, **3:27.80**
Completed contract method, **3:27.83.50**
Mark-to-market accounting, **3:27.92**
Normalization method, public utilities, **3:27.95.60**
Resellers, **3:27.95.50**
Service providers, **3:27.84**
Service recipients, **3:27.85**
Statute of limitations, **5:72**
Tax year, **3:27.95**
Year-end bonuses, **3:27.86**

ACCOUNTS RECEIVABLE
Audits, capital gain vs. ordinary income, **3:07.55**

ACCOUNT STATED
Suit upon, **11:18**

ACCRUAL ACCOUNTING METHOD
Generally, **3:27.82**

ACCUMULATED EARNINGS TAX
Petitions in Tax Court, **7:20**

ACTIONS ON DECISIONS (AOD)
Generally, **1:36**

ADMINISTRATIVE COSTS
Petitions in Tax Court, **7:206**

ADMINISTRATIVE REVIEW
See index heading APPEALS DIVISION

ADMISSIBILITY OF EVIDENCE
Generally, **8:14**

ADMISSION REQUESTS IN TAX COURT
Generally, **7:144 to 7:152**
Alternative positions, maintaining, **7:147**
Certifying request, **7:148**
Effect of admissions, **7:150**
Forms, **7:216**
Motion to determine sufficiency, **7:149**
Objection, **7:146**
Protective orders, **7:152**
Response, **7:145**
Sanctions, **7:151**

ADMISSIONS
Generally, **8:30, 8:41 to 8:47**
Adoption or acquiescence, **8:44**
Civil fraud proceedings, **15:22, 15:31**
Constitutional rights, **8:42**
Offers in compromise, **8:43**
Revenue agents' reports, **8:46**
Statements of intent, **8:47**
Tax returns, **8:45**
Undenied allegations of answer, **12:80**

ADVANCED TECHNOLOGIES
Business credits, **3:27.98**

ADVANCE PRICING AGREEMENTS (APAS)
Generally, **1:38**

ADVANCES
Gross income, audit and settlement procedure, **3:07.10.50**

ADVICE OF COUNSEL
Statute of limitations defense, **5:13**

AFFILIATED CORPORATIONS
Jurisdiction, **6:60, 6:60.50**
Refunds and credits, **10:47**

AFFIRMATIVE DEFENSES
Statute of limitations, **5:05**
Tax Court, **6:65.10, 7:59**

AFFORDABLE CARE ACT (ACA)
Generally, **3:23.71.02, 3:50.90**

AFTER-ACQUIRED PROPERTY
Levy and seizure, **13C:17**
Liens and priorities, **14:30**

AGENTS
Criminal prosecution, **13B:10**
Refunds and credits, **10:41**

AGREEMENTS
Appeals Division. See index heading APPEALS DIVISION
Compromise and closing agreements
generally, **3:65 to 3:68**
for detailed treatment, see index heading COMPROMISE AND SETTLEMENT
Evidence in tax court, extension of contract not a sale, **8:47.56.50**
Plea agreements, **13B:16.50**

AIDING AND ABETTING
Understatement of tax liability, **13A:38**

ALIENS
Deportation, **13B:22**
Electronic filing, **3:17**
Partnerships, small partnership election, nonresident alien partner, **16:20**

ALIMONY
Evidence in Tax Court, **8:47.10, 8:47.12**
Gross income, audit and settlement procedure, **3:07.11**

ALTER EGO LIENS
Generally, **14:32.50**

ALTERNATIVE ELECTRICAL GENERATION
Credits against regular tax business credits, **3:07.75**

ALTERNATIVE MINIMUM TAX
Generally, **3:07.75**
Stock options, **3:07.43.10**

AMBIGUITIES
Statute of limitations extension, **5:57**

AMENDED RETURNS
Audit and settlement procedure, **3:17.50**

AMENDED RETURNS—Cont'd
Statute of limitations, **5:26, 5:71**
Tax shelters, **3:42.60**

AMENDMENT
Answer in Tax Court, **7:63 to 7:65, 7:212, 7:213**
Petitions in Tax Court
generally, **7:35 to 7:40**
for detailed treatment, see index heading PETITIONS IN TAX COURT
Returns. See index heading AMENDED RETURNS

ANNOUNCEMENTS
Internal Revenue Service, **1:43**

ANNUITIES
Gross income, taxable exchanges, **3:07.17**
Transferee liability, annuity contract beneficiaries, **12:48**

ANSWER IN TAX COURT
Generally, **7:51 to 7:67**
Affirmative defenses, **7:59**
Amendment, **7:63 to 7:65, 7:212, 7:213**
Content of, **7:54**
Contrary to published guidance, **7:56.50**
Exceptions to limitations period, **7:66, 7:67**
Extension of time, **7:52**
Forms, **7:54, 7:210, 7:211**
Foundation manager cases, **7:61**
Fraud, **7:60**
Illegal payments, **7:57**
Improper accumulation issues, **7:56**
Increased deficiency claims, **7:64, 7:65**
Mitigation of limitation period, **7:67**
Motion to extend time to answer, **7:209**
New matters, **7:58**
Raising issues, **7:55 to 7:62**
Sanctions for failing to answer, **7:53**
Time for, **7:51**
Transferee liability, **7:62**

APPEALS
Administrative appeals
generally, **1:16 to 1:18**
for detailed treatment, see index heading APPEALS DIVISION
Courts, appeals to
generally, **9:01 to 9:53**

APPEALS—Cont'd
Courts, appeals to—Cont'd
for detailed treatment, see index heading JUDICIAL REVIEW
Frivolous appeals, **11:71**
Standard of review, **11:71**

APPEALS DIVISION
Generally, **1:16 to 1:18**
Advantages of protest, **4:02**
Agreements. Settlements, below
Arbitration, **4:11.60**
Compromise and settlements. Settlement, below
Conditions to exercise of jurisdiction, **4:08**
Conference procedure, **4:10**
Cost recovery, administrative
generally, **4:17 to 4:24**
appeal to, **4:21**
exhaustion of remedies, **4:19**
prevailing party, **4:20**
protracted proceedings, **4:24**
regulations, **4:22**
settlement offers, **4:23**
substantially justified position, **4:18**
Disadvantage of protest, **4:03**
Early referral request, **4:11.50**
Exhaustion of remedies, **4:19**
Finality of settlements, **4:15**
Forum choice, **4:04, 4:05**
Independence of appeals office, **4:05.50**
Jeopardy assessments, **2:30, 2:31**
Jurisdiction, **4:06 to 4:08**
Levy and seizure, **13C:12.50**
Location of hearing, **4:09.50**
Mediation procedure, **4:11**
Poststatutory notice cases, **4:16**
Prevailing party, **4:20**
Protracted proceedings, **4:24**
Regional Director of Appeals, **1:17, 1:18**
Regulations, **4:22**
Requirements for protest, **4:09**
Settlements
generally, **4:12 to 4:15**
finality, **4:15**
litigation compared, **4:01 to 4:05.50**

APPEALS DIVISION—Cont'd
Settlements—Cont'd
offers, **4:23**
policies, **4:13**
Submission of settlement offer, **4:12**
Substantially justified position, **4:18**
Tax Court, appeal to, **4:21**
Territorial limits upon jurisdiction, **4:07**

APPRAISERS
Privileged and confidential information, **8:60**

ARBITRATION
Generally, **4:11.60**
Motions, **7:98.50**

ARMED FORCES
Death benefits, **3:07.45**

ARTISTIC WORKS
Audits, **3:07.57**
Value or valuation, **8:91.22**

ASSESSMENT
Abatement of assessments, **2:04 to 2:06, 2:19**
Administrative review of jeopardy assessments, **2:31**
Appeals of jeopardy assessments, **2:30 to 2:33**
Bankruptcy and receivership, **2:23, 2:24**
Bond or security to stay collection of jeopardy assessments, **2:20**
Constitutional issues
generally, **2:01.10 to 2:01.90**
collection procedures, **2:01.70**
direct tax, **2:01.40**
discriminatory treatment, **2:01.42**
due process, **2:01.45**
equal protection, **2:01.47**
exports and imports, **2:01.90**
freedom of speech, **2:01.80**
judicial compensation, **2:01.60**
religious freedom, **2:01.50**
retroactivity, **2:01.20**
unlawful taking, **2:01.30**
Criminal restitution recoveries, **2:03.60**
Declaratory judgments, **2:47, 2:48**
Deficiency assessments. See index heading DEFICIENCY ASSESSMENTS
Deficiency procedures, restrictions on, **2:07 to 2:09**

ASSESSMENT—Cont'd
Direct tax, **2:01.40**
Discriminatory treatment, **2:01.42**
Due process, **2:01.45**
Equal protection, **2:01.47**
Erroneous advice, abatement of penalty or addition to tax due to, **2:06**
Erroneous assessments, reinstatement of, **2:06.50**
Erroneous refunds, **2:03**
Exceptions to restrictions upon deficiency assessments, **2:09**
Exports and imports, **2:01.90**
Freedom of speech, **2:01.80**
Injunctions
generally, **2:34 to 2:49**
for detailed treatment, see index heading INJUNCTIONS
Interest, **13:11**
Interest due to IRS errors or delays, **2:05**
Jeopardy assessments
generally, **2:12 to 2:22**
abatement, **2:19**
administrative review, **2:31**
after deficiency notice, **2:17**
appeals division, **2:30, 2:31**
before deficiency notice, **2:15**
bond or security to stay collection, **2:20**
collection on bond after decision, **2:22**
conditions justifying, **2:13**
judicial review, **2:32, 6:52, 6:81 to 6:83**
levies, review of jeopardy, **2:33**
''other'' taxes assessments, **2:14**
refund of excess assessment, **2:22.50**
review of, **2:30 to 2:33**
stay of sale of seized property, **2:21**
successive assessments, **2:18**
Tax Court jurisdiction, **6:52, 6:81 to 6:83**
transferees, commissioner's discretion not reviewable, **12:75**
untimely notice, **2:16**
Judicial compensation, **2:01.60**
Judicial review of jeopardy assessments, **2:32, 6:52, 6:81 to 6:83**
Levies, review of jeopardy, **2:33**
Liens and priorities, **14:26**
Limitations. See index heading LIMITATIONS UPON ASSESSMENT AND COLLECTION
Necessity of assessment, generally, **2:01 to 2:09**
Overassessment, **2:33.50**
Penalty assessments, **2:03.50**

ASSESSMENT—Cont'd
Presumption regarding correctness, **11:24, 11:42**
Process, **2:02, 2:03**
Refund of excess assessment, **2:22.50**
Reinstatement of erroneous assessments, **2:06.50**
Religious freedom, **2:01.50**
Rescission of deficiency, **2:07.60**
Restitution recoveries, **2:03.60**
Retroactivity, **2:01.20**
Review of jeopardy assessment, **2:30 to 2:33**
Statute of limitations
generally, **5:01 to 5:74**
for detailed treatment, see index heading STATUTE OF LIMITATIONS
Stay of assessment and collection, **9:15**
Stay of sale of seized property, **2:21**
Successive assessments, **2:18**
Summary assessment
generally, **2:10 to 2:11.50**
abatement of, **2:11**
bankruptcy proceedings, **13D:04**
departing aliens, **2:28**
jeopardy assessments distinguished, **2:27**
mathematical errors, **2:10**
notice of deficiency, taxable year, **2:26**
security for payment, **2:29**
taxpayer identification numbers, **2:11.50**
termination assessment, **2:25 to 2:29**
Taking of property, **2:01.30**
TEFRA, **16:07**
Time of notice, **2:16**
Violation of restrictions, effect of, **2:08**

ASSIGNMENTS
Liens and priorities, **14:08**
Refunds and credits, **10:48**

ASSISTANT COMMISSIONER (TAXPAYER SERVICES)
Generally, **1:09**

ATTACHMENT LIENS
Priorities, **14:41**

ATTORNEYS
Attorney-client privilege. Privileged communications, below
Client identity, **3:23**
Criminal defense representation, **13B:12.50**

ATTORNEYS—Cont'd
Disciplinary actions, **6:09.50**
Exempt bond opinions, **1:45.70**
Fees. See index heading ATTORNEYS' FEES
Internal Revenue Service practice
generally, **1:45 to 1:45.60, 6:07 to 6:09, 6:09.50**
for detailed treatment, see index heading PRACTICE BEFORE IRS
Misconduct, **6:09.50, 11:36**
Privileged communications
generally, **8:55 to 8:57**
client identity, **3:46.50**
uncertain tax positions, disclosure of, **3:42.90**
wok product, **11:62**
Standards of practice
generally, **1:45.50**
Circular 230, **1:45.50**
exempt bond opinions, **1:45.70**
tax shelters, **1:45.60**
Tax shelters, **1:45.60**
Work product, **8:58, 11:62**

ATTORNEYS' FEES
Information reporting, **3:23.50**
Liens, **14:53**
Recoveries, **3:27.60**
Whistleblower awards, withholding reduction for, **13C:05.70**

AUDITS
Acceptance by Commissioner, **3:61**
Accounting methods
generally, **3:27.80 to 3:27.95.60**
for detailed treatment, see index heading ACCOUNTING METHODS
Accounts receivable, **3:07.55**
Accrual accounting, **3:27.82**
Affordable Care Act, **3:23.71.02, 3:50.90**
Agreement forms, **3:58 to 3:60**
Agricultural subsidies, **3:07.19**
Alien students, **3:30.60**
Alimony, **3:07.11**
Alternative minimum tax, **3:07.75**
Amended returns, **3:17.50**
Annual cost of living (COLA) inflation adjustments, **3:07.96**
Artistic works, **3:07.57**
Attorneys' fees, **3:27.60**
Bad credit, **3:07.89**

AUDITS—Cont'd
Bad debt, **3:27.83**
Bargain sale, employer's property, **3:07.17.50**
"Base erosion and anti-abuse," **3:07.77**
Business credits, **3:27.98**
Business expense deductions
generally, **3:07.80 to 3:07.101**
for detailed treatment, see index heading BUSINESS EXPENSE DEDUCTIONS
Cancellation of debt (COD) income, **3:07.12, 3:07.15, 3:07.25**
Capital gain vs ordinary income, **3:07.50 to 3:07.70.50**
"Carried interests," **3:07.70.50**
Cash accounting, **3:27.90**
Certified professional employer organizations (CPEOs), **3:50.82**
Charitable donations, **3:07.72**
Churches, **3:40.50**
Closed case, **3:68.50**
Closing agreements
generally, **3:65 to 3:68**
for detailed treatment, see index heading COMPROMISE AND SETTLEMENT
Coal miner's health care benefits, **3:50.92**
College and university examination guidelines, **3:41**
Commercial fishing, **3:27.12.60**
Completed contract method of accounting, **3:27.83.50**
Compliance assurance process, **3:48.50**
Contingency fees, **3:27.65**
Cooperative distributions, **3:30.67**
Cooperatives, **3:26.55**
Coordinated examination program, **3:48**
Corporations, **3:26.60**
Cost of living, annual cost of living inflation adjustments, **3:07.96**
Credits against tax, **3:27.96**
Criminal prosecution, referral for, **13B:06**
Department stores, **3:41.60**
Development rights, **3:07.62**
Disagreement at district director's level, **3:70**
Disclosure of return information, **3:32 to 3:34**
Disclosures to avoid prosecution, **3:35.50**
Disputed ownership funds, **3:27.40**
Disregarded entities, **3:27.12**
Electronic filing
generally, **3:15 to 3:17.15**
for detailed treatment, see index heading ELECTRONIC FILING
Employee termination payments, **3:07.60**

AUDITS—Cont'd
Employer's property
bargain sale, **3:07.17.50**
use by workers, **3:07.18**
Employment taxes, **3:27.68, 3:50.80, 3:50.85**
Enjoining tax shelters, **3:64.50**
Escrow accounts, **3:27.30**
Estates, **3:26.75**
Exclusion from income
IRA rebates, **3:07.49.50**
work done overseas, **3:07.49**
Exclusions from income, **3:07.45 to 3:07.48**
Exempt organizations
generally, **3:27 to 3:27.08**
for detailed treatment, see index heading EXEMPT ORGANIZATIONS
Expediting audit, **3:37**
Extension of limitations period, **3:54**
Farmers, **3:27.12.50, 3:41.40**
Farming, **3:07.19**
Field audits, **3:44, 3:45**
Filing of returns
generally, **3:08 to 3:17.30**
for detailed treatment, see index heading FILING OF RETURNS
Financial status audits, **3:42**
Fishing, commercial fishing, **3:27.12.60**
Foreign Accounts Tax Compliance Act (FATCA), **3:30.55**
Foreign baseball players, **3:30.65**
Foreign-earned income, **3:23.71.02.60**
Foreign entities, **3:27.11**
Form 870 agreement, **3:59**
Global International Low-Taxed Income (GILTI), **3:23.71.02.50**
Grocery stores, **3:41.60**
Gross income
generally, **3:07.10 to 3:07.44.10**
for detailed treatment, see index heading GROSS INCOME
Hybrid entities, **3:27.12.70**
Inflation, annual cost of living inflation adjustments, **3:07.96**
Informal conference, **3:57**
Informants, **3:36.60**
Information reporting
generally, **3:22 to 3:26.40**
for detailed treatment, see index heading INFORMATION REPORTING
Initial processing of income tax returns, **3:31**

AUDITS—Cont'd
Innocent spouse rule
generally, **3:21 to 3:21.85**
for detailed treatment, see index heading INNOCENT SPOUSE
Insurance, health insurance, **3:07.74, 3:23.71.02, 3:50.90**
Interest free adjustments, **3:30.70**
Interviews of taxpayers, **3:39**
Introduction, **3:01**
Joint returns by husband and wife
generally, **3:19 to 3:21.90**
for detailed treatment, see index heading JOINT RETURNS BY HUSBAND AND WIFE
Limited issue focused examination (life) program, **3:43.50**
Lottery winnings, **3:07.25, 3:07.70**
Malpractice suits, **3:06**
Mandatory health insurance, **3:23.71.02, 3:50.90**
Market segment specialization program, **3:49**
Mark-to-market accounting, **3:27.92**
Medicare tax, **3:23.71.02, 3:50.90**
Native Americans/indians, **3:08.55**
Negotiations with examiner, **3:51, 3:52**
Net investment income tax, **3:50.95**
Nonprofits excess executive compensation, **3:27.02.30**
Normalization method accounting, public utilities, **3:27.95.60**
Notices, **3:64**
Office audit, **3:38**
Offshore credit card accounts, **3:36.50**
Options, **3:07.33, 3:30.69**
Partial agreements, **3:52**
Partnerships, **3:27.10, 16:01**
"Passthrough businesses," deduction for, **3:07.96.80**
Payment of tax
generally, **3:28 to 3:30.80**
for detailed treatment, see index heading PAYMENT OF TAX
Pension plan examination guidelines, **3:40**
Personal deductions, generally, **3:07.71 et seq.**
Postaudit review, **3:69**
Prefiling agreements, **3:64.40**
Preliminary report of examiner, **3:56**
Public disclosure of return information, **3:34**
Public service officers/PSOs, **3:07.48**
Public utilities, normalization method accounting, **3:27.95.60**
Qualifications for practice
generally, **3:02 to 3:07**

AUDITS—Cont'd
Qualifications for practice—Cont'd
for detailed treatment, see index heading PRACTICE BEFORE IRS
Recordkeeping rules, **3:26.50**
Recoveries
attorneys' fees, **3:27.60**
contingency fees, **3:27.65**
employment taxes, **3:27.68**
taxability of awards and settlements, **3:27.50**
withholding requirements, **3:27.70**
Repatriation of Foreign-earned income, **3:23.71.02.60**
Research tax credit denied, **3:07.91.80**
Restaurant examinations, **3:41.50**
Retail shops, **3:41.60**
Retirement plan limitations, **3:07.40.05**
Sale of lottery winnings, **3:07.70**
S corporations, **3:26.65**
Selection of returns for examination, **3:36, 3:36.50, 3:36.60**
Self-created property, **3:07.57**
Settlement funds, generally, **3:27.20**
Standard deduction, **3:07.71**
State and local tax incentives, **3:07.96.70**
Substitute return by service, **3:18**
Summons to produce records, **3:53, 3:53.50, 3:53.60**
Taxability of awards and settlements, **3:27.50**
Tax free exchange (§ 1031) funds, **3:27.35**
Tax incentives, state and local, **3:07.96.70**
Taxpayer compliance (TCMP) audits, **3:43**
Taxpayer identification number (TIN), **3:30.85**
Tax shelters, **3:27.25, 3:27.27, 3:42.50 et seq.**
Tax year, **3:27.95**
Technical advice to examiner, **3:55**
Third party summons, **3:46, 3:46.50, 3:46.60, 3:47, 3:47.50**
30-day letter, **3:63**
Tip income, **3:45**
Trusts, **3:27.15**
Uncertain tax positions, disclosure of, **3:42.90**
United States real property (FIRPTA) sales, **3:30.80**
Withholding requirements
generally, **3:27.70, 3:30.50 to 3:30.80**
for detailed treatment, see index heading WITHHOLDING OF TAXES
Worker classification, **3:50 to 3:50.60**

AUTHENTICATION
Evidence in Tax Court, **8:18**

AUTHORS
Information reporting, **3:23.73**

AUTOMOBILES
Motor Vehicles, this index

BAD CHECKS
Penalties, **13A:14**

BAD CREDIT
Audit and settlement procedure, **3:07.89**

BAD DEBTS
Accounting methods, **3:27.83**
Audit and settlement procedure, **3:27.83**
Evidence in Tax Court, **8:47.13**
Refunds and credits, **10:25**

BANK DEPOSITS
Levy and seizure, **13C:18**

BANKRUPTCY
Generally, **13D:01 to 13D:33**
Administration expenses, **14:23**
Assessment procedures, **2:23, 2:24**
Avoidance of unfiled federal tax liens, **14:19**
Child tax credit, **13D:01**
Compromise and settlement, **13E:05**
Contempt proceedings, **13D:07**
Coordination of court procedures, **13D:02**
Credits, **13D:01, 13D:31**
Directing tax payments, **13D:12**
Discharge
generally, **13D:22 to 13D:27**
evade or defeat taxes, **13D:25**
fraud or evasion of tax, **13D:24**
non-individual debtors, **13D:26**
return filing requirement, **13D:23**
violation of, **13D:27**
Employment taxes, **13D:20**
Evasion of taxes, **13D:24, 13D:25**
Filing of claims, **13D:16**
Fraud or evasion of tax, **13D:24**
Fraudulent transfers, **13D:17**

BANKRUPTCY—Cont'd
Innocent spouse relief, **3:21.50, 3:21.80**
Interest, **13D:14, 13D:30**
Judicial review, **9:03**
Jurisdiction
bankruptcy court. Jurisdiction of bankruptcy court, below
Tax Court, **6:37, 6:77 to 6:79**
Jurisdiction of bankruptcy court
generally, **13D:06 to 13D:15**
contempt proceedings, **13D:07**
directing tax payments, **13D:12**
interest, **13D:14**
partnerships, **13D:15**
public policy exception, **13D:09**
reconsideration, **13D:11**
refunds, **13D:13**
reinstatement of stay, **13D:08**
tax liability determination, **13D:10**
Levy and seizure of estate assets, **13C:19**
Liens and priorities
generally, **13D:32, 14:17 to 14:23**
act of bankruptcy defined, **14:09**
administration expenses, **14:23**
avoidance of unfiled federal tax liens, **14:19**
Bankruptcy Act priorities, **14:10**
possession requirements, **14:22**
secured creditors, **14:20**
statutory provisions, **14:17**
subordination of tax liens, **14:21**
tax priorities, **14:18**
Net operating losses, **13D:18**
Partnerships, **13D:15, 16:04.50**
Penalty collection, **13D:29, 13D:29.50**
Pending proceedings, **13D:29.50**
Possession requirements, **14:22**
Preferential transfers, **13D:17**
Proof of claims, **13D:19, 13D:20**
Public policy exception, **13D:09**
Reconsideration, **13D:11**
Refunds, **10:40, 13D:13, 13D:31**
Reinstatement of stay, **13D:08**
Residence sales exclusion, **13D:21**
Retirement accounts, **13D:33**
Return filing requirement, **13D:23**

BANKRUPTCY—Cont'd
Secured creditors, **14:20**
Set off, **13D:28**
Statute of limitations on assessments, **5:46**
Statutory provisions, **14:17**
Stay of proceedings by Tax Court, **6:78**
Subordination of tax liens, **14:21**
Summary assessment, **13D:04**
Suspension of limitations period, **6:79, 13D:05**
Tax liability determination, **13D:03, 13D:10**
Tax priorities, **14:18**
Violation of discharge, **13D:27**

BANKS AND FINANCIAL INSTITUTIONS
Collection procedures, **13C:25**
Information reporting, foreign bank accounts and financial accounts, **3:23.71.03**
Interest paid to nonresidents, **3:23.55**
Levy and seizure, **13C:18**
Subpoenas, **7:170**

BARGAIN SALE
Employer's property, **3:07.17.50**

BEST EVIDENCE RULE
Generally, **8:15 to 8:18**

BOARD OF TAX APPEALS
Generally, **6:01**

BONDS
Exempt bond opinions, attorney practice, **1:45.70**
Jeopardy assessment collection, **2:20**
Judicial review, **9:38, 9:39**
Statute of limitations, effect on, **5:80**
Stay of assessment and collection, **9:15**

BONUSES
Accounting methods, year-end bonuses, **3:27.86**

BOOKS
Evidence in Tax Court, **8:34**

BRIBES OR KICKBACKS
Statute of limitations, **5:30**

BRIEFS
Generally, **8:117 to 8:121**
Brandeis briefs, **8:124**

BRIEFS—Cont'd
Contents, **8:120**
Failure to submit, **8:121**
Form, **8:120**
Joint motion for setting of simultaneous brief dates, **8:164**
Motion to extend time for filing, **8:119**
Notice of intent not to file reply, **8:167**
Service, **8:118**
Substitute pages of petitioner's briefs, motion to, **8:166**
Time to file briefs, joint motion to extend, **8:165**

BROKERS
Information reporting, **3:23.57**

BURDEN OF PROOF
See index heading PRESUMPTIONS AND BURDEN OF PROOF

BUSINESS CREDITS
Audit and settlement procedure, **3:27.98**

BUSINESS EXPENSE DEDUCTIONS
Generally, **3:07.80 to 3:07.101, 3:07.80 to 3:07.102**
Bad credit, **3:07.89**
Capital vs ordinary, **3:07.86**
Charitable contributions of inventory, **3:07.89.50**
Child care providers, **3:07.90**
Community renewal and enterprise zones, **3:07.90.50**
Contested liabilities, **3:07.91**
Cost sharing arrangements, **3:07.81**
Deferred payments to service providers, **3:07.82**
Dividends, **3:23.68**
Exempt entity leases, **3:23.94.50**
Exempt organizations, **3:23.71**
Exploration expenses, **3:07.91.10**
Fines and penalties, **3:07.91.20**
Forbearance payments, **3:07.91.30**
Gifts from foreigners, **3:26.10**
Home office expense deduction, **3:07.91.40**
Illegal activities, **3:07.91.50**
Insurance premiums, **3:07.91.70**
Interest payments, **3:07.92**
IRA regarding prevailing wage and apprenticeship requirements, **3:07.102**
Lease strips, **3:07.94**
Losses, **3:07.95**
Management fees, **3:07.95.50**
Mines and minerals, exploration expenses, **3:07.91.10**

BUSINESS EXPENSE DEDUCTIONS—Cont'd
"Other expense" (Schedule C, line 27), **3:07.96.50**
Passive loss rules, **3:07.88**
Personal credits, **3:27.97**
Reallocating income and expense, **3:07.84**
Rewards and prizes, **3:07.40**
SILOs, **3:23.94.50**
Social clubs, **3:07.41**
Social security benefits, **3:07.42**
Supplies, **3:07.101**
Third person's expenses, **3:07.83**
Travel and entertainment, **3:07.97**
Wages and compensation, **3:07.98**
Warranty obligations, **3:07.99**
Worthlessness (intangibles), **3:07.100**

BUSINESS RECORDS
Evidence in Tax Court, **8:31**

CANCELLATION OF DEBT
Evidence in Tax Court, **8:47.50**
Income, **3:07.12, 3:07.15**
Information reporting, **3:23.60, 3:23.65**
Presumptions and burden of proof, **8:08**

CAPACITY
Parties in Tax Court, **7:82**

CAPITAL EXPENSES
Business expense deductions, **3:07.86**

CAPITAL GAINS
Ordinary income distinguished, **3:07.50 to 3:07.70.50**

CAPITALIZED INCOME
Valuation evidence, **8:91.30**

CAPITAL TRANSACTIONS
Evidence in Tax Court, **8:47.55**

CASH ACCOUNTING METHODS
Generally, **3:27.90**

CASUALTY LOSSES
Business expense deductions, **3:07.95**

CERTIFICATE
Judicial review, **9:46**

CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATIONS (CPEOs)
Audits, **3:50.82**

CERTIORARI
Generally, **9:28 to 9:33**
For detailed treatment, see index heading JUDICIAL REVIEW

CHARITABLE CONTRIBUTIONS
Audit and settlement procedure, **3:07.72**
Business expense deductions, **3:07.89.50**
Evidence in tax court, **8:47.55.50**
Gross income, tax effects resulting from charitable assistance, **3:07.13**
Information reporting, **3:23.66**
Valuation evidence, **8:91.40**

CHIEF COUNSEL
See index heading OFFICE OF CHIEF COUNSEL

CHILD CARE PROVIDERS
Business expense deductions, **3:07.90**

CHILD TAX CREDIT
Bankruptcy, **13D:01**

CHURCHES
Audits, investigation of church's tax liabilities, **3:40.50**

CIRCULAR 230
Partnerships, TEFRA proceedings, **16:23, 16:24**
Practice before IRS, **3:04**
Standards of practice, **1:45.50**

CIVIL FRAUD PROCEEDINGS
Generally, **15:01 to 15:45**
Administrative procedures, generally, **15:01 to 15:12**
Admissions, **15:22, 15:31**
Burden of proof, **15:13, 15:15**
Criminal investigation division, **15:02, 15:03**
Forms, **15:34 to 15:45**
Grand jury materials, **15:32, 15:33**
Joint investigation, **15:04, 15:12**
More definite statement, motion, **15:17**
Overstated deductions, **15:41, 15:42**
Pleadings in tax court, generally, **15:14 et seq.**
Proof in tax court, generally, **15:13 et seq.**
Settlement restrictions, **15:11**
Statute of limitations, **15:37 to 15:39, 15:45**

CIVIL FRAUD PROCEEDINGS—Cont'd
Stipulation of facts, **15:20**
Tax Court cases, generally, **15:13 to 15:33**
Unreported income, **15:23 to 15:29, 15:42**

CLAIMS AGAINST ESTATE
Valuation evidence, **8:91.50**

CLASSIFICATION OF BUSINESS ENTITIES
Generally, **3:27.10**
Disregarded entities, **3:27.12**
Foreign entities, **3:27.11**
Partnerships, **3:27.13**

CLERICS
Privilege, **8:63**

CLIENT IDENTITY
Privilege, **3:46.50**

CLOSELY HELD COMPANIES
Valuation evidence, **8:91**

CLOSING AGREEMENTS
Generally, **3:65 to 3:68, 13E:14 to 13E:18**
For detailed treatment, see index heading COMPROMISE AND SETTLEMENT

COAL GASIFICATION
Business credits, **3:27.98**

COAL MINERS
Health care benefits, **3:50.92**

COLLATERAL ESTOPPEL
Generally, **11:26**
Innocent spouse relief, **6:87.50**

COLLECTION DUE PROCESS HEARINGS
Generally, **6:25.52, 6:73.50, 13C:11**

COLLECTION PROCEDURES
Generally, **13C:01 to 13C:58**
Appeal, Tax Court review, **13C:12.60**
Appointment of receiver, **13C:43**
Attorneys' fees, withholding reduction for, **13C:05.70**
Bond, effect of giving, **5:80**
Collection due process hearings, **6:25.52, 6:73.50, 13C:11**
Constitutional issues, **2:01.70**
Contesting collection, **13C:08**
Court proceedings, effect of, **5:79**

COLLECTION PROCEDURES—Cont'd
Discharge of liens held by United States, **13C:58**
Election to delay for-profit determination/section 183(e), **5:77.50**
Electronic tax deposits, **13C:09**
Erroneous refund, **13C:50**
Estate tax, **13C:49**
Extension of statute of limitations, **5:77, 5:77.50**
Foreign taxes, **13C:02.60**
Form 5213, election to delay for-profit determination/section 183(e), **5:77.50**
Injunctive relief, **13C:52**
Interpleader, **13C:54**
Intervention, **13C:44**
Interviews, **13C:04**
Joint bank accounts, **13C:25**
Jointly held property, **13C:24**
Judgment, reducing tax assessment to, **13C:42**
Levy and seizure
generally, **13C:10 to 13C:40.50**
for detailed treatment, see index heading LEVY AND SEIZURE
Life insurance equities, **13C:20**
Limitations. See index heading LIMITATIONS UPON ASSESSMENT AND COLLECTION
Limited liability corporations (LLCs), **13C:25.70**
Mitigation, **5:77.60**
Natural disasters, **5:81**
Notice and demand required, **13C:06, 13C:07**
Other actions, **13C:51**
Partnership property, **13C:26**
Personal property, **13C:23**
Private collection agencies, **13C:02**
Real property, **13C:21**
Receivables, **13C:23**
Reporting third party contacts, **13C:07.50**
Retirement accounts, **13C:27.50**
Revocable trust interests, **13C:28**
Rewards, **13C:05**
Safe deposit box, opening, **13C:45**
Salaries and wages, **13C:22**
Search warrants, **13C:46**
Social security benefits, **13C:26.50**
Spendthrift trusts, **13C:27**
Statute of limitations
generally, **5:75 to 5:81**
bond, effect of giving, **5:80**

COLLECTION PROCEDURES—Cont'd
Statute of limitations—Cont'd
court proceedings, effect of, **5:79**
election to delay for-profit determination/section 183(e), **5:77.50**
extension of, **5:77, 5:77.50**
mitigation, **5:77.60**
natural disasters, **5:81**
statutory provisions, **5:76**
suspension of collection period, **5:78**
Stay of assessment and collection, **9:15**
Suits for collection
generally, **13C:41 to 13C:51**
appointment of receiver, **13C:43**
erroneous refund, **13C:50**
estate tax, **13C:49**
intervention, **13C:44**
judgment, reducing tax assessment to, **13C:42**
lien enforcement, **13C:48**
other actions, **13C:51**
safe deposit box, opening, **13C:45**
search warrants, **13C:46**
third party property holders, **13C:47**
Superior lien, action to foreclose, **13C:55 to 13C:57**
Suspension, **5:78, 8:47.79.50**
Tax Court review, **13C:12.60**
Third party remedies
generally, **13C:52 to 13C:58**
for detailed treatment, see index heading THIRD PARTIES
Warrant for distraint under prior law, **13C:03**
Whistleblower awards, **13C:05.50, 13C:05.60, 13C:05.70**

COLLEGES AND UNIVERSITIES
Examination guidelines, **3:41**

COLLUSION
Reopening cases, **3:68.50**

COMMERCIAL FISHING
Audits, **3:27.12.60**

COMMISSIONER OF INTERNAL REVENUE SERVICE
Generally, **1:08.50**
Acceptance of settlement procedure, **3:61**
Jurisdiction, **6:24, 6:75**

COMMUNITY PROPERTY
Innocent spouse relief, **3:21.50**
Joint returns by husband and wife, **3:20.60, 3:21.90**
Levy and seizure, **13C:25.50**
Offsetting separate liability of one spouse, **3:20.60**

COMMUNITY RENEWAL
Business expense deductions, **3:07.90.50**

COMPENSATION
Wages and Compensation, this index

COMPROMISE AND SETTLEMENT
Generally, **13E:01 to 13E:19**
Administrative appeals. See index heading APPEALS DIVISION
Admissions, **8:43**
Agreements
generally, **7:203**
closing agreements. Closing agreements, below
Appeals division
generally, **4:12 to 4:15**
for detailed treatment, see index heading APPEALS DIVISION
Audits. See index heading AUDITS
Authority of Regional Director of Appeals, **1:18**
Bankruptcy proceedings, **13E:05**
Binding effect of acceptance, **13E:11**
Chief counsel review, **13E:10**
Civil fraud proceedings, settlement restrictions, **15:11**
Closing agreements
generally, **3:65 to 3:68, 13E:14 to 13E:18**
advantages, **13E:16**
conclusive effect, **13E:17, 13E:18**
deficiency assessments, **2:09**
extension agreements, effect on, **3:67**
innocent spouse, **13E:18**
interest assessment, **3:66**
jurisdiction, **13E:14, 13E:15**
offer in compromise, **3:65.50**
partnerships, **13E:15**
physician recruitment, **3:68**
preclusive effect, **6:85.50**
procedure, **13E:14, 13E:15**
Tax Court cases, **7:190**
Conditions to offer, **13E:03**
Cost recovery, **13E:09**

COMPROMISE AND SETTLEMENT—Cont'd
Costs of actions. See index heading COSTS OF ACTIONS
Criminal cases, **13E:03.50**
Equitable considerations, **13E:04**
Evidence in Tax Court, **8:47.79**
Exempt bond issuers, **13E:19**
Funds, settlement funds, **3:27.20**
Innocent spouse, **13E:18**
Judicial review of stipulations, **9:34**
Jurisdiction, **13E:02, 13E:14, 13E:15**
Levy and seizure, **13C:32.50**
Litigated cases, **13E:13**
Living expense allowance, **13E:07**
Partnerships, **7:191, 13E:15**
Penalties, **13E:12**
Piggyback agreements, **16:03**
Procedure, **13E:02**
Receipt of income, **3:07.35**
Rejection, **13E:08**
Reopening Tax Court cases, **7:187, 7:189**
Stay of collection, **13E:06**
Stipulations in Tax Court cases, **7:188**
Suit for refund, **11:56**
Suits for refund, settlement of, **11:91**
Taxability of settlements, **3:27.50**
Tax Court cases
generally, **7:186 to 7:191**
closing agreements, **7:190**
partnerships, **7:191**
reopening, **7:187, 7:189**
stipulations, **7:188**
Tax shelters, **3:06, 3:27.25, 3:27.27, 3:42.70**
User fees, **13E:13.50**
Valuation cases, **8:93**
Worker classification, **3:50.70**

CONCEALMENT
Reopening cases, **3:68.50**

CONFERENCE
Discovery memoranda, **7:116**

CONFIDENTIAL MATTERS
See index heading PRIVILEGED AND CONFIDENTIAL INFORMATION

CONFLICTS OF INTEREST
Standards of practice, **1:45.50**

CONGRESSIONAL OVERSIGHT
Generally, **1:47**
Refunds and credits, **10:63**

CONSERVATION EASEMENTS
Personal deductions, **3:07.73**

CONSOLIDATION
Motions, **7:108**

CONSPIRACY TO IMPEDE IRS
Criminal prosecution, **13B:03**

CONSTITUTIONAL ISSUES
Admissions, **8:42**
Assessment procedures
generally, **2:01.10 to 2:01.90**
for detailed treatment, see index heading ASSESSMENT

CONSTRUCTION RESERVE FUNDS
Statute of limitations, **5:33**

CONTEMPT
Bankruptcy proceedings, **13D:07**
Tax court powers, **6:09**

CONTINGENCY FEES
Audit and settlement procedure, **3:27.65**

CONTINUANCE
Motions, **7:106, 7:230, 7:231**

COOPERATIVES
Audits and settlement procedure, **3:26.55**

COORDINATED EXAMINATION PROGRAM
Generally, **3:48**

COPIES AND DUPLICATES
Evidence in Tax Court, **8:16, 8:20, 8:39**
Official forms, **3:14**

CORPORATIONS
Affiliated corporations. See index heading AFFILIATED CORPORATIONS
Audit and settlement procedure, **3:26.60, 3:26.65**
Compliance program, **6:55.60**
Dissolved corporations. See index heading DISSOLVED CORPORATIONS

CORPORATIONS—Cont'd
Inversions, information reporting, **3:23.67**
Jurisdiction, **6:55.50 to 6:60.50**
Limited liability corporations (LLCs), **13C:25.70**
Parties in Tax Court, **7:81**
Privileged communications, **8:56**
S corporations, **1:34.50**
Statute of limitations extensions, **5:64 to 5:66**
Successor corporations. See index heading SUCCESSOR CORPORATIONS

COST OF LIVING
Audit and settlement procedure, annual cost of living inflation adjustments, **3:07.96**

COST SHARING ARRANGEMENTS
Business expense deductions, **3:07.81**

COSTS OF ACTIONS
Generally, **8:142 to 8:150**
Administrative cost recovery
generally, **4:17 to 4:24**
for detailed treatment, see index heading APPEALS DIVISION
Amount of fees allowed, **8:144**
Applying for, **8:150**
Compromise and settlement. Settlement, below
Concession by IRS, **8:146**
Exhausting administrative remedies, **8:143**
Judicial review, **9:25**
Net worth limits, **8:148**
Qualified offer rule, settlement exception, **8:147.50**
Settlement
generally, **8:147, 13E:09**
Claims Court, **11:84**
qualified offer rule, **8:147.50**
refund suits, **11:68**
Subpoenas, **7:167**
Substantially justified position, **8:145**
Unreasonably protracted proceedings, **8:149**

CREDIT CARDS
Audit and settlement procedure, offshore credit card accounts, **3:36.50**
Information reporting, **3:23.67.05**

CREDIT COUNSELING AGENCIES
Exempt status, **3:27.02**

CREDITS
See index heading REFUNDS AND CREDITS

CRIMINAL PROCEEDINGS
Generally, **13B:01 to 13B:22**
Agent's violation of IRS procedures, **13B:10**
Assessment procedures, criminal restitution recoveries, **2:03.60**
Compromise and settlement, **13E:03.50**
Conspiracy to impede IRS, **13B:03**
Deduction of costs, **13B:17**
Deduction of illegal payments, **13B:18**
Deportation, **13B:22**
Double jeopardy, **13B:13**
Downward departure from sentencing guidelines, **13B:21**
Enhancements to sentence, **13B:20**
Entrapment, **13B:15**
Evasion of tax, **13B:04**
Failing to collect and pay over taxes, **13B:01**
False or fraudulent returns, **13B:04.50**
Frivolous returns, **3:08.57**
Identity theft, **13B:04.60**
Illegal searches and seizures, **13B:12**
Improperly obtained information, **13B:11**
Indictment, **13B:09.50**
Interfering with tax administration, **13B:05**
Interrogation, **13B:09.70**
Materiality, **13B:07**
Obstructing tax collection, **13B:02**
Parallel or related civil proceedings, **13B:08, 13B:09**
Plea agreements, **13B:16.50**
Production of taxpayer records, **13B:14.50**
Referral from civil audit, **13B:06**
Representation inadequate, **13B:12.50**
Required records doctrine, **13B:14.50**
Self-incrimination privilege, **8:76, 13B:14**
Sentencing, **13B:19 to 13B:21**
Venue, **13B:09.60**
Voluntary disclosure, **13B:16**

CROSS-APPEALS
Judicial review, **9:12**

CROSS-EXAMINATION
Witnesses, **8:98**

CUMULATIVE BULLETIN (CB)
Generally, **1:43.50**

DAMAGES
Suits for refund, damage claims in lieu of, **11:35**
Tax court, authority to award damages, **6:75.50**

DEATH BENEFITS
Levy and seizure, **13C:19.50**

DEATH OF PARTIES
Jurisdiction, **6:51, 6:55**
Refunds and credits, **10:45**
Third-party summons, deceased taxpayers, **3:46.60**

DECLARATORY JUDGMENTS
Generally, **2:47**
Exceptions, **2:48**
Exempt organizations, **6:62**
Gift valuation, **6:63.60**
Governmental obligations, status of, **6:63**
Retirement plans, **6:61**
Special trial judges, **8:128**
Tax Court
generally, **6:61 to 6:64**
for detailed treatment, see index heading TAX COURT
Worker classification challenges, **6:63.50**

DEDUCTIONS
Audit and settlement procedure, generally, **3:07.71 et seq.**
Bribes or kickbacks, **5:30**
Business expense deductions
generally, **3:07.80 to 3:07.101, 3:07.80 to 3:07.102**
for detailed treatment, see index heading BUSINESS EXPENSE DEDUCTIONS
Compensation paid, **3:07.98**
Contested liabilities, **3:07.91**
Costs of criminal proceedings, **13B:17**
Deferred payments, service providers, **3:07.82**
Deficiency dividend deductions, **5:47**
Foreign derived intangible income (FDII), **3:23.71.30**
Golden parachutes, **3:07.98**
Interest, **13:07**
IRA regarding prevailing wage and apprenticeship requirements, **3:07.102**
Lease strips, **3:07.94**
Life insurance, credits for unused deductions, **10:81**
Matching income with related deductions, **8:26**

DEDUCTIONS—Cont'd
"Passthrough businesses," deduction for, **3:07.96.80**
Personal/nonbusiness, generally, **3:07.71 et seq.**
Substantiating in Tax Court, **7:29**
Theft loss deduction, **8:10**
Travel expenses, **3:07.97**
Wages paid, **3:07.98**

DEEDS
Levy and seizure, **13C:40**

DEFERRED COMPENSATION
Gross income, audit and settlement procedure, **3:07.14**
Information reporting, **3:23.67.10**

DEFERRED GAIN TRANSACTIONS
Cancellation of debt income, **3:07.15**

DEFERRED PAYMENTS
Business expense deductions, **3:07.82**

DEFICIENCY ASSESSMENTS
Answer in Tax Court, **7:64, 7:65**
Credit against, **10:22**
Defectively addressed notice, **6:32**
Further deficiency notices barred, **6:33, 6:34**
Grand jury materials, improper use of, **6:27**
Jurisdiction of Tax Court
generally, **6:13 to 6:34**
for detailed treatment, see index heading TAX COURT
Last known address, not directed to, **6:31**
Misdirected notice, **6:29 to 6:32**
Notice
generally, **6:26 to 6:34**
contents of, **6:28**
defectively addressed notice, **6:32**
evidence in Tax Court, **8:47.78**
further deficiency notices barred, **6:33, 6:34**
grand jury materials, improper use of, **6:27**
last known address, not directed to, **6:31**
misdirected notice, **6:29 to 6:32**
payment after deficiency notice and before petition, **6:18**
petitions in Tax Court, **7:16, 7:21 to 7:29**
rescission of, **6:34**
voluntary payment before deficiency notice, **6:16, 6:17**
waiver and assessment, **6:15 to 6:18**

DEFICIENCY ASSESSMENTS—Cont'd
Payment after deficiency notice and before petition, **6:18**
Penalties, **13A:02**
Restrictions on, **2:07 to 2:09**
Statute of limitations
generally, **5:01 to 5:74**
for detailed treatment, see index heading STATUTE OF LIMITATIONS
Voluntary payment before deficiency notice, **6:16, 6:17**
Waiver and assessment, **6:15 to 6:18**

DEFICIENCY DIVIDEND DEDUCTIONS
Statute of limitations, **5:47**

DEPARTMENT STORES
Audits, **3:41.60**

DEPENDENCY EXEMPTION
Evidence in Tax Court, **8:47.57**

DEPORTATION
Criminal proceedings, **13B:22**

DEPOSITIONS IN TAX COURT
Generally, **7:137 to 7:143**
After trial, taking deposition, **7:184**
Consent of parties, **7:138**
Enforcement action, **7:182**
Expert witnesses, **7:143**
Foreign depositions, **7:179**
Nonparty witness, **7:139**
Pending cases, **7:174**
Perpetuation of evidence
generally, **7:141, 7:173 to 7:185**
after trial, taking deposition, **7:184**
enforcement action, **7:182**
foreign depositions, **7:179**
pending cases, **7:174**
petitions in Tax Court, **7:49**
protective order, **7:181**
return of deposition, **7:176**
sanctions, **7:182**
supplementing answers, **7:180**
taking deposition, **7:175, 7:183, 7:184**
use of deposition, **7:177**
videotape depositions, **7:178**
written questions, **7:185**

DEPOSITIONS IN TAX COURT—Cont'd
Protective order, **7:181**
Return of deposition, **7:176**
Sanctions, **7:182**
Supplementing answers, **7:180**
Taking deposition, **7:175, 7:183, 7:184**
Use of deposition, **7:177**
Videotape depositions, **7:178**
Without consent of parties, **7:142**
Written questions, **7:140, 7:185**

DEPOSITS
Electronic filing, **3:15.50**
Overpayment distinguished, **10:73**
Payment of tax compared, **3:28.50**
Penalties, **13A:11 to 13A:13**

DEPRECIATION BASIS
Evidence in tax court, **8:47.58**

DEVELOPMENT RIGHTS
Audits, **3:07.62**

DIRECT TAX
Constitutional issues, **2:01.40**

DISASTER RELIEF
Filing of returns, **3:11.50**

DISBURSEMENT AGREEMENTS
Liens and priorities, **14:59, 14:60**

DISCHARGE
Bankruptcy proceedings
generally, **13D:22 to 13D:27**
for detailed treatment, see index heading BANKRUPTCY PROCEEDINGS
Liens and priorities
generally, **14:73 to 14:84**
for detailed treatment, see index heading LIENS AND PRIORITIES

DISCIPLINARY ACTIONS
Tax Court practice, **6:09.50**

DISCLAIMERS
Liens and priorities, **14:31**

DISCLOSURE OF INFORMATION
Avoidance of prosecution, **3:35.50**
Exempt organizations, **3:27.01**

DISCLOSURE OF INFORMATION—Cont'd
Jurisdiction, **6:66**
Privileged and confidential information. See index heading PRIVILEGED AND CONFIDENTIAL INFORMATION
Return information, **3:32 to 3:34**
Uncertain tax positions, disclosure of, **3:42.90**

DISCOVERY
Generally, **7:109 to 7:143, 11:48**
Admission requests
generally, **7:144 to 7:152**
for detailed treatment, see index heading ADMISSION REQUESTS IN TAX COURT
Conference memoranda, **7:116**
Depositions
generally, **7:137 to 7:143**
for detailed treatment, see index heading DEPOSITIONS IN TAX COURT
Enforcement actions, generally, **7:123**
Examination by transferees, **7:136**
Executive privilege, **7:112**
FOIA requests, IRS documents, **1:33.50**
Interrogatories
generally, **7:124 to 7:128**
for detailed treatment, see index heading INTERROGATORIES IN TAX COURT
Opposition to motion to compel, **7:224, 7:225**
Party's statements, **7:118**
Private rulings, **7:117**
Production of documents and things
generally, **7:129 to 7:135**
for detailed treatment, see index heading PRODUCTION OF DOCUMENTS AND THINGS
Protective orders, generally, **7:122**
Responses, **7:120, 7:121**
Revenue agent's report, **7:115**
Sanctions, **1:45.50, 7:123**
Scope, **7:110**
Signatures, **7:119**
Special agent's report, **7:114**
Supplementation of responses, **7:121, 7:130**
Technical advice, **7:117**
Third-party identity, **7:112.50**
Third-party statements, **7:113**
Work product, **7:111**

DISCRIMINATION
Assessment procedures, **2:01.42**

DISMISSAL MOTIONS
Jurisdiction, lack of, **7:90, 7:217 to 7:219**
Lack of prosecution, **7:91 to 7:94**
Prosecution, lack of, **7:91 to 7:94**

DISPUTED OWNERSHIP FUNDS
Audits, **3:27.40**

DISREGARDED ENTITIES
Classification of business entities, **3:27.12**

DISSOLVED CORPORATIONS
Jurisdiction, **6:56, 6:57**
Statute of limitations, **5:65**

DISTRIBUTORSHIPS
Capital gains vs. ordinary income, distributorship cancellation

DISTRICT COUNSEL ADVICE
Generally, **1:35.70**

DISTRICT COUNSEL CONFERENCE
Civil fraud proceedings, **15:06**

DISTRICT COURTS
Appeals, **11:71**
Costs, litigation, **11:68**
Counterclaims, **11:66**
Evidence, **11:60**
Findings, **11:67**
Freedom of Information Act, **11:54**
Judgments, **11:70**
Motions, **11:61**
Objections, **11:61**
Pretrial conference, **11:55**
Privileged communications, **11:62**
Procedures, trial, **11:63**
Settlement, **11:56**
Trial procedures, **11:63**
Trials, **11:60**

DISTRICT DIRECTORS
Internal Revenue Service organization, **1:15**

DIVIDENDS
Business expense deductions, **3:23.68**
Evidence in Tax Court, **8:47.56**
Reporting rules, **3:23.57, 3:23.68**

DIVIDENDS—Cont'd
Statute of limitations, **5:29**

DIVORCE
Alimony. See index heading ALIMONY
Joint returns by husband and wife, **3:20, 3:20.50**

DOCUMENTARY EVIDENCE
Generally, **8:15 to 8:18**

DOMESTIC PARTNERS
Tax filing rights, **3:21.80**

DOUBLE JEOPARDY
Generally, **13B:13**
Penalties, **13A:45**

DUAKKY CHARTERED ENTITIES
Classification of business entities, **3:27.11**

DUAL CITIZENSHIP
Audit and settlement procedures, **3:27.09**

DUE PROCESS
Assessment procedures, **2:01.45**
Prisoners, IRS review of refunds, **11:04**

DURESS
Statute of limitations extensions, **5:53**

EARNED INCOME CREDIT
Generally, **10:34.50**

EDUCATIONAL LOANS
Information reporting, **3:23.70**

ELECTIVE USE
Mark-to-market accounting, **3:27.92**

ELECTRONIC DEPOSITS
Collection procedures, **13C:09**
Penalties, **13A:13**

ELECTRONIC FILING
Generally, **3:15 to 3:17.15**
Deposits, **3:15.50**
Large employers, **3:23.70.50**
Large partnerships, **3:17.10**
Nonresident aliens, **3:17**
Particular returns, **3:17.11**
Privacy issues, **3:17.17**

ELECTRONIC FILING—Cont'd
Signatures, **3:17.15**
Telephone filing, **3:16**
Trial in tax court, **8:01.50**

EMPLOYEES
Benefit plan terminations, **10:30, 10:31**
Classification, **3:50 to 3:50.70**
Evaluations of IRS employees, **1:06.70**
Property of employer—use by workers, **3:07.18**
Termination payments, **3:07.60**

EMPLOYEE STOCK OPTION PLANS
Audit and settlement procedures, ESOPs holding S corporation stock, **3:26.70**

EMPLOYMENT TAXES
Generally, **3:27.68, 3:50.80, 3:50.85**
Bankruptcy proceedings, **13D:20**

ENEMY ALIENS
Statute of limitations, **5:49**

ENFORCEMENT OF LIENS
Generally, **14:73 to 14:84**
For detailed treatment, see index heading LIENS AND PRIORITIES

ENTERPRISE ZONES
Business expense deductions, **3:07.90.50**

ENTRAPMENT
Criminal prosecution, **13B:15**

ENTRY OF JUDGMENT
Judicial review, **9:24**

EQUAL PROTECTION
Assessment procedures, **2:01.47**

EQUITABLE RECOUPMENT
Generally, **11:25**
Interest, **13:16**

EQUITABLE RELIEF
Compromise and settlement, **13E:04**
Innocent spouse rule, **3:21.70**
Jurisdiction, **6:25.55**
Refunds and credits, **10:32**

EQUITABLE TOLLING
Statute of limitations, **5:49.50**

ERRORS AND MISTAKES
Advice, abatement of penalty or addition to tax due to erroneous, **2:06**
Assessments. See index heading ASSESSMENTS
Change of accounting method and correction of mathematical errors distinguished, **3:27.80**
Definition of mathematical error, **8:26.50**
Erroneous advice from Federal Regulators, **13A:43**
Refunds, **2:03, 10:08, 13:14, 13C:50**
Reopening cases, **3:68.50**

ESCROW ACCOUNTS
Audit and settlement procedure, **3:27.30**

ESTATE TAXES
Audit and settlement procedure, **3:26.75**
Collection procedures, **13C:49**
Deferred payment of estate taxes, **14:70**
Divestiture of lien for third parties, **14:69**
Installment payment, **3:28**
Liens and priorities
generally, **14:67 to 14:71**
deferred payment of estate taxes, **14:70**
divestiture of lien for third parties, **14:69**
property subject to lien, **14:68**
special use valuation, **14:71**
statutory provisions, **14:67**
Mitigation of time limitations on claims, **10:20**
Property subject to lien, **14:68**
Refunds and credits, **10:18.60, 10:36**
Special use valuation, **14:71**
Statute of limitations, **5:03, 5:37**
Statutory provisions, **14:67**

ESTIMATED TAXES
Penalties, **13A:09, 13A:10**
Refunds and credits, **10:23**

ESTOPPEL
Assessments, reinstatement of erroneous assessments, **2:06.50**
Collateral estoppel, **11:26**
Judicial, **11:27**
Petitions in Tax Court, **7:17**

EVASION OF TAXES
Bankruptcy proceedings, **13D:24, 13D:25**
Criminal prosecution, **13B:04**
Leadership role in offense, **13B:20**

EVIDENCE IN TAX COURT
Generally, **8:05 to 8:106**
Abandonment of property, **8:47.05**
Absence of record, **8:38**
Abuse of discretion, **8:47.06**
Admissibility, generally, **8:14**
Admissions, **8:30, 12:80**
Advances as loans, **8:47.07**
Alimony, **8:47.10, 8:47.12**
Authentication, **8:18**
Bad debt, **8:47.13**
Best evidence rule, **8:15 to 8:18**
Books, **8:34**
Burden of persuasion, **8:12**
Burden of proof
generally, **8:07 to 8:10.60**
for detailed treatment, see index heading PRESUMPTIONS AND BURDEN OF PROOF
Business purpose, **8:47.15**
Business records, **8:31**
Cancellation of debt income, **8:47.50**
Capital transactions, **8:47.55**
Charitable donations, **8:47.55.50**
Collection procedures, **13C:12.60**
Commercial publications, **8:33**
Consent from lack of objection, **8:101**
Constructive dividends, **8:47.56**
Copies, **8:20**
Copies of public records, **8:39**
Copying exhibit, motion to withdraw exhibit for, **8:163**
Declaratory judgment actions, **8:106**
Dependency exemption, **8:47.57**
Depreciation basis, **8:47.58**
Documentary evidence, **8:15 to 8:18**
Duplicates, **8:16**
Evaluative reports and investigations, **8:37**
Exceptions to evidentiary rulings, **8:103**
Extension of contract not a sale, **8:47.56.50**
Foreign tax credit, **8:47.60**

EVIDENCE IN TAX COURT—Cont'd
Former testimony, **8:48**
Gifts, **8:47.63**
Imputed interest, **8:47.65**
Insurance loss reserves, **8:47.66**
Intent, **8:47.68**
Judicial notice, **8:49 to 8:53**
Knowledge, **8:47.76**
Loans, **8:47.77**
Notice of deficiency, **8:47.78**
Objections, **8:100**
Offer of proof, **8:102**
Oral testimony, **8:17**
Parol evidence rule
generally, **8:21 to 8:25**
for detailed treatment, see index heading PAROL EVIDENCE RULE
Pension plans, **8:47.82**
Plain error, **8:104**
Presumptions and burden of proof
generally, **8:07 to 8:10.60**
for detailed treatment, see index heading PRESUMPTIONS AND BURDEN OF PROOF
Prior testimony, **8:29**
Privileged and confidential information
generally, **8:54 to 8:76**
for detailed treatment, see index heading PRIVILEGED AND CONFIDENTIAL INFORMATION
Public records and reports, **8:35**
Record of proceedings, **8:105**
Relevance, **8:06**
Rules, **8:06**
Rulings, **8:99**
Secondary evidence, **8:19, 8:20**
Service's publications, **8:26**
Settlement allocations, **8:47.79**
Statutes, **8:06**
Statutory construction, **8:26.50**
Summaries, **8:32**
Taxpayer's performance, **8:27**
Tax returns, **8:36**
Transcripts, **8:32**
Transfer of property, **8:47.84**
Travel expense substantiation, **8:47.80**
Uncontradicted evidence rule, **8:13**

EVIDENCE IN TAX COURT—Cont'd
Unreasonable compensation, **8:47.90**
Valuation
generally, **8:88 to 8:93**
for detailed treatment, see index heading VALUE OR VALUATION
Variable prepaid forward contracts (VPFCs), **8:47.56.50**

EXAMINATION
Partnerships, **16:01**
Statute of limitations, **5:40.50**

EXAMINATION OF WITNESSES
Generally, **8:95 to 8:98**

EXCESS PROFITS TAX
Jurisdiction, **6:89 to 6:93**

EXCISE TAXES
Refunds and credits, **10:59**

EXCLUSIONS FROM INCOME
Audit and settlement procedure, **3:07.45 to 3:07.48**

EXECUTIVE COMPENSATION
Audits, nonprofits excess executive compensation, **3:27.02.30**

EXECUTIVE PRIVILEGE
Generally, **8:66**
Discovery practice in Tax Court, **7:112**

EXECUTORS
Discharge application, **5:19**

EXEMPLARY DAMAGES
Tax court, authority to award damages, **6:75.50**

EXEMPT BOND OPINIONS
Attorney practice, **1:45.70**

EXEMPT ENTITY LEASES
Business expense deductions, **3:23.94.50**

EXEMPT MUNICIPAL BOND INTEREST
Information reporting, interest paid, **3:23.71.05**

EXEMPT ORGANIZATIONS
Generally, **3:27 to 3:27.08**
Auditing church records, **3:40.50**
Business expense deductions, **3:23.71**
Disclosure rules, **3:27.01**
Filing requirements, **3:27**

EXEMPT ORGANIZATIONS—Cont'd
Intermediate sanctions, **3:27.03**
Jurisdiction, **6:62**
Private foundations, **3:27.08**
Reinstatement, **3:27.02.10, 3:27.02.20**
Religious interference, **3:27.04**
Shelter participation, **3:27.05**
Small organizations, **3:27.02.10**
Status, **3:27.02, 3:27.02.10, 3:27.02.20**
Unrelated business income, **3:27.06**

EXEMPT PROPERTY
State laws, ineffectiveness of exemption under, **12:35**

EXHAUSTION OF REMEDIES
Appeals Division, **4:19**
Petitions in Tax Court, **7:48**

EXPATRIATES
Audit and settlement procedures, **3:27.09**

EXPECTED NONCOLLECTABLES
Accounting methods-service providers, **3:27.84**

EXPEDITING AUDIT
Audit and settlement procedure, **3:37**

EXPERT WITNESSES
Generally, **8:82 to 8:87**
Appointment and examination, **8:83**
Charitable contributions, **8:87**
Depositions in Tax Court, **7:143**
Effect of testimony, **8:85**
Illustrative cases, **8:86**
Interrogatories in Tax Court, **7:125**
Qualifications, **8:84**

EXPLORATION EXPENSES
Business expense deductions, **3:07.91.10**

EXPORTS AND IMPORTS
Assessment procedures, **2:01.90**

EXTENSIONS
Agreements, **10:21, 10:58**
Evidence in tax court, extension of contract not a sale, **8:47.56.50**
Filing of returns, **3:11 to 3:12**
Refund, extensions of period for suing for, **11:10, 11:87**

EXTENSIONS—Cont'd
Statute of limitations
generally, **5:50 to 5:66**
for detailed treatment, see index heading STATUTE OF LIMITATIONS
Suits for refund, extensions of period for, **11:10, 11:87**
Transferee bound by taxpayer's extension
generally, **12:27**
collection period extensions, **12:33**
Transferee liability, extension of, **12:28**

FALSE OR FRAUDULENT RETURNS
Criminal prosecution, **13B:04.50**
Statute of limitations, **5:08**

FAMILY PARTNERSHIPS
Valuation evidence, **8:91.60**

FARMERS
Agricultural subsidies, **3:07.19**
Classification of business entities, **3:27.12.50, 3:41.40**

FEDERAL REGULATORS
Erroneous advice, **13A:43**

FIDUCIARIES
Affected, **12:66**
Assessment, limitation periods, **12:68**
Debts, payment of
generally, **12:62**
notice, **12:65**
Defined, **12:66**
Discharge, effect of, **12:67**
Filing of returns, duty to file, **3:08.53**
Historical background, **12:57**
Injunctive relief, **12:70**
Jurisdiction, **6:54**
Liability, generally, **12:56 to 12:68**
Petitioners in tax court, **6:53 to 6:55**
Statute of limitations, **5:48, 5:63, 12:68**
Statutory notice, **12:74**
Statutory provisions, **12:58**
Suit against fiduciary permitted, **12:69**
Tax Court, jurisdiction of, **12:72**
Taxpayer, determination of merits in deficiency proceeding, **12:71**
Transferee liability distinguished, **12:61**
Venue, suits against fiduciary, **12:69**

FIELD AUDITS
Generally, **3:44, 3:45**

FIELD SERVICE ADVICE
Internal Revenue Service organization, **1:35 to 1:35.70**

FILING OF RETURNS
Generally, **3:08 to 3:17.30**
Addresses, **1:06.55**
Adequacy of return, **3:08.50**
Bankruptcy proceedings, **13D:23**
Consistency, **3:08.52**
Disaster relief, **3:11.50**
Due dates, **3:09**
Duplicates of official forms, **3:14**
Duty to file (fiduciaries), **3:08.53**
Electronic filing
generally, **3:15 to 3:17.15**
for detailed treatment, see index heading ELECTRONIC FILING
Exempt organizations, **3:27**
Extension of due date, **3:11 to 3:12**
Fiduciaries, duty to file, **3:08.53**
Foreign taxpayers, **3:11.60**
Frivolous return positions, **3:08.55 to 3:08.57**
Gift tax returns, **3:17.30**
Low income housing credit, **3:17.12**
Passport applications, **3:08.58**
Penalties for failure to file
generally, **13A:03 to 13A:07**
for detailed treatment, see index heading PENALTIES
Place for filing, **3:13**
Preparer filed returns, **3:17.20**
Scams, **3:08.56**
Signature of taxpayer, **3:08.70**
Taxpayer identification (TINS), **3:08.60**
Timely filing, **3:10, 8:26.50**

FINALITY
Settlements, **4:15**

FINANCIAL INSTITUTIONS
See index heading BANKS AND FINANCIAL INSTITUTIONS

FINANCIALLY DISABLED TAXPAYERS
Refunds and credits, **10:12**

FINANCIAL STATUS AUDITS
Generally, **3:42**

FINANCING AGREEMENTS
Liens and priorities, **14:56 to 14:69**

FINDINGS OF FACT
Judicial review, **9:07**

FISHING
Audits, commercial fishing, **3:27.12.60**

FORBEARANCE PAYMENTS
Business expense deductions, **3:07.91.30**

FORECLOSURE
Fraudulent transfers, equitable adjustments, **12:33.50**
Liens and priorities, **14:32**

FOREIGN ACCOUNTS TAX COMPLIANCE ACT (FATCA)
Audit and settlement procedure, **3:30.55**

FOREIGN BANK ACCOUNTS AND FINANCIAL ACCOUNTS
Information reporting, **3:23.71.03**

FOREIGN-CONTROLLED COMPANIES
Information reporting, **3:26.05**

FOREIGN CORPORATIONS
Audit and settlement procedures, **3:26.72**

FOREIGN COUNTRIES
Depositions in Tax Court, **7:179**

FOREIGN DERIVED INTANGIBLE INCOME (FDII)
Deduction, **3:23.71.30**

FOREIGN EARNED INCOME
Audits, **3:23.71.02.60**
Exclusions from tax, **3:07.45**

FOREIGN ENTITIES
Reporting transfers to, **3:26**

FOREIGN LAW
Judicial notice, **8:51**

FOREIGN PERSONS
Baseball players, **3:30.65**
Filing of returns, **3:11.60**
Production of documents and things, **7:135**

FOREIGN TAX CREDITS
Generally, **10:35**
Evidence in Tax Court, **8:47.60**
Statute of limitations, **5:36**

FOREIGN TAXES
Collection and enforcement of, **13C:02.60**

FOREIGN TRUSTS
Information reporting, **3:26.15**

FORMER TESTIMONY
Evidence in Tax Court, **8:48**

FORUM
Appeals Division, **4:04, 4:05**

FOUNDATION MANAGER CASES
Answer in Tax Court, **7:61**

FRAUD
Answer in Tax Court, **7:60**
Bankruptcy proceedings, **13D:17, 13D:24**
Civil fraud proceedings. See index heading CIVIL FRAUD PROCEEDINGS
Penalties, **13A:07, 13A:25**
Presumptions and burden of proof, **8:08.50**
Reopening cases, **3:68.50**

FRAUDULENT TRANSFERS
Equitable adjustments, transferee liability, **12:33.50**

FREEDOM OF INFORMATION ACT (FOIA) REQUESTS
Internal revenue service, **1:33.50, 1:33.55, 1:33.57, 1:33.60**

FREEDOM OF SPEECH
Assessment procedures, **2:01.80**

FREQUENT FLYER MILES
Gross income, **3:07.20**

FRIVOLOUS POSITIONS
Penalties and sanctions, **3:08.55, 3:08.57, 13A:35.50, 13A:40**
Returns, generally, **3:08.55, 3:08.56**
Scams, **3:08.56**
Standards of practice, **1:45.50**

FUEL EXCISE TAX CREDITS
Generally, **10:34**

FUGITIVES
Dismissal motion for lack of prosecution, **7:92**

GAMBLING
Gross income, **3:07.25**
Information reporting, **3:23.71.04**
Lottery winnings. See index heading LOTTERY WINNINGS

GIFTS
Business expense deductions, **3:26.10**
Declaratory judgments, gift valuation, **6:63.60**
Evidence in Tax Court, **8:47.63**
Gross income, gift cards, **3:07.27**
Statute of limitations, **5:04**

GIFT TAXATION
Filing of returns, **3:17.30**
Liens and priorities, **14:72**

GLOBAL INTERNATIONAL LOW-TAXED INCOME (GILTI)
Audits, **3:23.71.02.50, 3:23.71.03.50**
Information reporting, **3:23.71.03.50**

GOLDEN PARACHUTES
Change of control, **8:47.64**
Deductibility, **3:07.98**

GOVERNING LAW
Fraudulent transfers, equitable adjustments, **12:33.50**

GOVERNMENT WORKERS
Frivolous return positions, **3:08.55**

GROCERY STORES
Department stores, **3:41.60**

GROSS INCOME
Generally, **3:07.10 to 3:07.44.10**
Advances, **3:07.10.50**
Alimony, **3:07.11**
Cancellation of debt, **3:07.12, 3:07.15**
Charitable assistance, **3:07.13**
Deferred compensation, **3:07.14**
Frequent flyer miles, **3:07.20**
Gambling winnings, **3:07.25**
Gift cards, **3:07.27**
Human trafficking, victim's recovery from, **3:07.28**
Illegal income, **3:07.30**

GROSS INCOME—Cont'd
Infrastructure act, lead pipes, **3:07.31.60**
Interest charged or imputed, **3:07.31**
Kiddie tax, **3:07.31.50**
Lottery payments, **3:07.25**
Motor vehicles, **3:07.32**
Nontaxable transfers, **3:07.15**
Options, **3:07.33**
Pastoral accounts, **3:07.36**
Prisoners, **3:07.37**
Private equity firms, **3:07.33.50**
Prizes, **3:07.40**
Public welfare exception, **3:07.34**
Receipt of income, **3:07.35, 3:07.37**
Restoration of prior receipts, **3:07.39**
Rewards, **3:07.40**
Roth IRAs, **3:07.40.10**
Section 2045, small business stock sales, **3:07.40.50**
Short sales of stock, **3:07.44**
Small business stock sales, **3:07.40.50**
Social clubs, **3:07.41**
Social security benefits, **3:07.42**
Stock options, **3:07.43, 3:07.43.10**
Taxable exchanges, **3:07.17**
Tax-free transactions, **3:07.15**
Telecommunications universal service fees, **3:07.44.10**
Victim's recovery from human trafficking, **3:07.28**

HEALTH CARE
Coal miner's benefits, **3:50.92**
Insurance, **3:07.74, 3:23.71.02, 3:50.90**

HEARINGS
Appeals Division
generally, **1:16 to 1:18**
for detailed treatment, see index heading APPEALS DIVISION
Collection due process hearings, **6:25.52, 6:73.50, 13C:11**
Motions, **7:89**
Rehearing by court, **9:26, 9:52**
Tax Court, **6:12**

HEARSAY EVIDENCE
Generally, **8:28 to 8:47**
Absence of record, **8:38**
Admission by party opponent, **8:30**

HEARSAY EVIDENCE—Cont'd
Admissions
generally, **8:41 to 8:47**
for detailed treatment, see index heading ADMISSIONS
Books, **8:34**
Business records, **8:31**
Commercial publications, **8:33**
Copies of public records, **8:39**
Evaluative reports and investigations, **8:37**
Prior testimony, **8:29**
Public records and reports, **8:35**
Summaries, **8:32**
Tax returns, **8:36**
Transcripts, **8:32**

HOME BUSINESSES
Frivolous return positions, **3:08.55**

HOME OFFICE
Business expense deductions, **3:07.91.40**

HOMESTEAD EXEMPTIONS
Transferee liability, liability at law, **12:06.50**

HOSTILE WITNESSES
Tax Court, **8:96**

HUMAN TRAFFICKING
Gross income, victim's recovery from human trafficking, **3:07.28**

HURRICANES
Business expense deductions, **3:07.95**

HUSBAND AND WIFE
See index heading SPOUSES

HYBRID ENTITIES
Audits, **3:27.12.70**

IDENTITY THEFT
Criminal proceedings, **13B:04.60**

ILLEGAL ACTIVITIES
Business expense deductions, **3:07.91.50**

ILLEGAL INCOME
Gross income, **3:07.30**

ILLEGAL PAYMENTS
Answer in Tax Court, **7:57**

INCHOATE LIENS
Priorities, **14:13**

INDEPENDENT CONTRACTORS
Classification, **3:50 to 3:50.60**

INDICTMENT
Criminal prosecution, **13B:09.50**

INDIVIDUAL RETIREMENT ACCOUNTS
Roth IRAs, **3:07.40.10**
Value or valuation, **8:91.65**

INDIVIDUAL WAGE AND INVESTMENT INCOME DIVISION
Internal Revenue Service organization, **1:12.60**

INFLATION
Audit and settlement procedure, annual cost of living inflation adjustments, **3:07.96**

INFLATION REDUCTION ACT
Refunds and credits
credit transfer, **10:34.60**

INFORMANTS
Audits, selection of returns for examination, **3:36.60**
Privileged and confidential information, identity of informer, **8:62**

INFORMATION REPORTING
Generally, **3:22 to 3:26.40**
Attorneys, payments to, **3:23.50**
Attorneys' client identity, **3:23**
Bank interest paid to nonresidents, **3:23.55**
Brokers, **3:23.57**
Burden of proof and presumptions, unreported income, **8:10.70**
Business trusts, **3:25.70**
Cancellation of debt, **3:23.60, 3:23.65**
Charitable gifts, **3:23.66**
Corporate activity affecting stock basis, **3:23.67.03**
Corporate inversions, **3:23.67**
Credit card payments, **3:23.67.05**
Deferred compensation, **3:23.67.10**
Digital assets, **3:23.67.50**
Dividends, **3:23.57, 3:23.68**
Educational loans and student status, **3:23.70**
Electronic filing by large employers, **3:23.70.50**
Exempt organizations, **3:23.71**
Foreign bank accounts and financial accounts, **3:23.71.03**

INFORMATION REPORTING—Cont'd
Foreign-controlled companies, **3:26.05**
Foreign derived intangible income (FDII), **3:23.71.30**
Foreign entities, transfers to, **3:26**
Foreign trusts, **3:26.15**
Gambling casinos, **3:23.71.04**
Gifts from foreigners, **3:26.10**
Global International Low-Taxed Income (GILTI), **3:23.71.03.50**
Interest paid, **3:23.71.05**
Interest received, **3:23.71.07**
Mergers and acquisitions, **3:23.71.10**
Passive foreign investment companies (PFICs), **3:23.71.20**
Penalties for failure to file, **13A:15**
Pension distributions, **3:23.72**
Personal service corporations, **3:26.73**
Possessions residency, **3:23.72.10**
Real property sales, **3:23.72.20**
Rental activities, **3:23.72.30**
Royalties, **3:23.73**
Section 527 political organizations, **3:23.75**
Stock basis, corporate activity affecting, **3:23.67.03**
Stock options, **3:26.40**
Substituted debt, **3:23.65**
Taxpayer rights, **3:24**
Tax shelters, **3:23.80**
TIN matching, **3:25**
Tip income, **3:25.50**
Trusts, **3:25.70, 3:26.15**
U.S. connection of payee, obligation to determine, **3:23.67.07**
Wages, **3:26.30, 3:26.40**

INJUNCTIONS
Generally, **2:34 to 2:49**
Appeal of injunction denial, **2:49**
Applications of rule, **2:36**
Code provisions, **2:35**
Collection of penalties, **2:45**
Exceptional circumstances, **2:39 to 2:41**
Exceptions, **2:37 to 2:45**
Government as petitioner, **2:45.50**
Mandamus, **2:38.50**
Procedure, **2:46**
Standing to sue, **2:41**
Statutory exceptions, **2:38**

INJUNCTIONS—Cont'd
Stockholders' suits, **2:44**
Superior liens, protection of, **2:43**
Tax shelters, **3:64.50**
Third-party collections, **2:42, 2:43, 13C:52**
Transferees may not enjoin assessment or collection, **12:70**

INNOCENT SPOUSE
Generally, **3:21 to 3:21.85**
Collateral estoppel, **6:87.50**
Compromise and settlement, **13E:18**
Equitable relief, **3:21.70**
Informal claims, **10:52**
Partially paid tax liability, **3:21.85**
Petitions in Tax Court, **7:201**
Procedural rules, **3:21.80**
Res judicata, **6:87.50**
Section 6015(b) relief, **3:21.50**
Separate liability election, **3:21.60**

INSPECTOR GENERAL
Internal Revenue Service, **1:18.60**

INSTALLMENT AGREEMENTS
Jurisdiction, **6:66.50**
Levy and seizure, **13C:32**
Payment of tax, **3:28, 3:30**

INSTALLMENTS
Estate taxes, **6:66.50**
Refunds and credits, **10:16**

INSTRUCTIONS TO JURY
Evasion of tax, **13B:04, 13B:04.50**

INSURANCE
Business expense deductions, insurance premiums, **3:07.91.70**
Health insurance, **3:07.74, 3:23.71.02, 3:50.90**
Liens and priorities, **14:54**
Life insurance. See index heading LIFE INSURANCE
Loss reserves, **8:47.66**

INTELLIGENCE DIVISION
Judgments, recovery of interest upon, **11:86**

INTENT
Evidence in Tax Court, **8:47.68**

INTEREST
Generally, **13:01 to 13:16**
Abatement of interest, **13:15**
Accounting methods-service recipients, **3:27.85**
Accrual of, **13:06 to 13:08**
Additions to tax, **13:08**
Adjustments, **3:30.70**
Applicable federal rates (AFRs), **1:44.50**
Assessment of, **13:11**
Bankruptcy proceedings, **13D:14, 13D:30**
Business expense deductions, **3:07.92**
Calculation of rates, **1:44.50**
Compromise and closing agreements, **3:66**
Credit carrybacks, **13:10**
Deductibility of interest, **13:07**
Delay by IRS, **2:05**
Equitable recoupment, **13:16**
Erroneous refunds, **13:14**
Errors by IRS, **2:05**
Gross income, **3:07.31**
Historical background, **13:01**
Information reporting
interest paid, **3:23.71.05**
interest received, **3:23.71.07**
Interest free period, **13:03**
Jurisdiction, **6:25, 6:73**
Liens and priorities, **14:61**
Loss carrybacks, **13:09**
Netting interest, **13:05**
Notice to taxpayer, **13:04**
Overpayments
generally, **10:74 to 10:78**
for detailed treatment, see index heading REFUNDS AND CREDITS
Penalties, **13:08**
Rates, **13:02**
Set-off, **13:16**
Suspension of accrual of, **13:12**
Termination of interest liability, **13:13**

INTERFERING WITH TAX ADMINISTRATION
Criminal prosecution, **13B:05**

INTERLOCUTORY ORDERS
Judicial review, **9:10**

INTERNAL REVENUE BULLETIN (IRB)
Generally, **1:43.50**

INTERNAL REVENUE MANUAL
Generally, **1:44**

INTERNAL REVENUE SERVICE
Generally, **1:01 to 1:47**
Actions on decisions (AOD), **1:36**
Addresses, **1:06.55**
Advance Pricing Agreements (APAs), **1:38**
Announcements, **1:43**
Appeals Division
generally, **1:16 to 1:18**
for detailed treatment, see index heading APPEALS DIVISION
Regional Director of Appeals, **1:17, 1:18**
settlement authority of Regional Director of Appeals, **1:18**
Applicable federal rates (AFRs), **1:44.50**
Assistant Commissioner (Taxpayer Services), **1:09**
Attorneys
standards of practice, **1:45.50**
tax shelters, **1:45.60**
Chief Counsel advice
Associate Chief Counsel, legal processing, **1:25.10**
District Counsel advice, **1:35.50**
reallocating income and expense, **3:07.84**
Circular 230 standards of practice for attorneys, **1:45.50**
Classification of business entities, **1:34, 1:35**
Commissioner. See index heading COMMISSIONER OF INTERNAL REVENUE SERVICE
Compilations of data, FOIA requests for IRS documents, **1:33.55**
Congressional oversight by Joint Committee on Taxation, **1:47**
Cumulative Bulletin (CB), **1:43.50**
District Counsel Advice, **1:35.70**
District Directors, **1:15**
Employee evaluations, **1:06.70**
Employee testimony, **1:33.60**
Field service advice, **1:35 to 1:35.70**
FOIA requests, **1:33.50, 1:33.55, 1:33.57, 1:33.60**
Individual Wage and Investment Income Division, **1:12.60**
Inspector General, **1:18.60**
Interest rate calculations, **1:44.50**
Internal Revenue Bulletin (IRB), **1:43.50**
Internal Revenue Manual, **1:44**
Investigation Functions, **1:18.50**

INTERNAL REVENUE SERVICE—Cont'd
Large and Midsize Business (LMSB) Division
generally, **1:12**
for detailed treatment, see index heading LARGE AND MIDSIZE BUSINESS (LMSB) DIVISION
Industry Issue Resolution Program, **1:12.20**
Office of Tax Shelter Analysis, **1:12.10**
rules of engagement, **1:12.30**
Letter rulings, **1:35.60**
Life expenctancy tables, **1:43.75**
Market Segment Understanding Program, **1:37**
Missing persons, FOIA, **1:33.57**
National office, **1:08 to 1:10**
Notices, **1:43**
Office of Chief Counsel
generally, **1:19 to 1:31**
for detailed treatment, see index heading OFFICE OF CHIEF COUNSEL
Ombudsman, **1:10**
Outline of operations, **1:07**
Oversight Board, **1:06.60**
Practice before, **1:45 to 1:45.60**
Qualifications for practice before
generally, **3:02 to 3:07**
for detailed treatment, see index heading PRACTICE BEFORE IRS
Regional Commissioners, **1:13 to 1:15**
Regional Counsel, **1:32**
Regulations, **1:40**
Reorganizations
1950 and 1952, **1:02**
1978, **1:03**
1982, **1:04**
1983-1991, **1:05**
1995 Field Office Reorganization, **1:06**
1998 Reorganization Act, **1:06.50**
Requests for guidance from Internal Revenue Service, **1:33**
Revenue Procedures, **1:41**
Revenue Rulings, **1:42**
S corporations, **1:34.50**
Service Centers, **1:14**
Small Business and self-employed Division, **1:12.50**
Statistical studies, FOIA requests for IRS documents, **1:33.55**
Tax Exempt and Government Entities Division (TE/GE), **1:11**
Tax Forms and Publication Coordinator, **1:19**
Taxpayer Advocate, **1:10**

INTERNAL REVENUE SERVICE—Cont'd
Tax shelters, **1:45.60, 3:42.55**
Technical Advice, **1:39**
Tip income, **1:46**
''Two-hour rule,'' break point between informal advice and formal advice, **1:35**
Where to file, **1:06.55**

INTERPLEADER
Third party remedies for collection, **13C:54**

INTERROGATORIES IN TAX COURT
Generally, **7:124 to 7:128**
Enforcement action, **7:128**
Experts, **7:125**
Protective orders, **7:127**
Sanctions, **7:128**
Supplementation of answers, **7:126**

INTERVENTION
Generally, **7:82.50**
Collection suits, **13C:44**
Motions in Tax Court, **7:50**
Refund suits, **11:21.50**

INTERVIEWS
Collection procedures, **13C:04**
Taxpayers, **3:39**

INVENTORY
Alter ego liens, **14:32.50**
Charitable contributions, **3:07.89.50**

INVESTIGATIONS
Churches, investigation of church's tax liabilities, **3:40.50**
Internal Revenue Service organization, **1:18.50**

INVOLUNTARY CONVERSIONS
Statute of limitations, **5:32 to 5:34**

IRAs
Value or valuation, **8:91.65**

IRS RULINGS AND ADVICE
Statute of limitations, **5:14**

JEOPARDY ASSESSMENTS
Generally, **2:12 to 2:22**
For detailed treatment, see index heading ASSESSMENT

JOINT BANK ACCOUNTS
Collection procedures, **13C:25**

JOINTLY HELD PROPERTY
Collection procedures, **13C:24**

JOINT RETURNS
Generally, **3:19 to 3:21.90**
Community income relief, **3:20.60, 3:21.90**
Innocent spouse rule. See index heading INNOCENT SPOUSE
Jurisdiction, **6:48**
Marital property, **3:20.50**
Overpayments, offsetting separate liability of one spouse, **3:20.60**
Parties in Tax Court, **7:79**
Partnership, married couples with joint interest in partnership, **16:04.50**
Refunds and credits, **10:43**
Self-employment taxes, **3:19.50**
Separation and divorce, **3:20, 3:20.50**
Statute of limitations extension, **5:61**

JUDGMENT LIENORS
Priorities, **14:40, 14:41**

JUDGMENT ON PLEADINGS
Motions, **7:98**

JUDGMENTS
District court, **11:70**

JUDICIAL NOTICE
Tax Court, **8:49 to 8:53**

JUDICIAL REVIEW
Generally, **9:01 to 9:53**
Appendix to briefs, **9:20**
Bankruptcy proceedings, **9:03**
Bond, **9:38, 9:39**
Briefs
  generally, **9:20 to 9:22**
  certiorari, **9:31**
  motion to extend time to file, **9:48**
  order extending time to file, **9:49**
Certificate, **9:46**
Certiorari
  generally, **9:28 to 9:33**
  briefs, **9:31**
  orders, **9:33**

JUDICIAL REVIEW—Cont'd
Certiorari—Cont'd
petition contents and form, **9:30**
record, **9:32**
time limitations, **9:29**
Clerk's record transmittal letter, **9:45**
Code provisions, **9:16 to 9:27**
Collection procedures, Tax Court review, **13C:12.60**
Correction in record, joint motion for, **9:47**
Costs, **9:25**
Court, **9:04**
Cross-appeals, **9:12**
Entry of judgment, **9:24**
Extension of time to file brief, **9:48, 9:49**
Findings of fact, **9:07**
Injunction denial, **2:49**
Interlocutory orders, **9:10**
Jeopardy assessments, **2:30, 2:32, 6:52, 6:81 to 6:83**
Judgment order, **9:51**
Jurisdiction
generally, **9:05 to 9:13**
code provisions, **9:06**
cross-appeals, **9:12**
findings of fact, **9:07**
interlocutory orders, **9:10**
jeopardy assessments, **6:52, 6:81 to 6:83**
newly raised issues and theories, **9:11, 9:12**
remand power, **9:13**
reversal justifications, **9:08**
Tax Court
generally, **6:13 to 6:93**
for detailed treatment, see index heading TAX COURT
ultimate findings, **9:09**
Levy and seizure, **13C:40.50**
Mandate, **9:27, 9:53**
Motion to extend time to file, **9:48**
Newly raised issues and theories, **9:11, 9:12**
Notice of appeal
form, **9:35, 9:36**
formal requirements, **9:17**
notice of filing, **9:37**
time for, **9:02, 9:03**
Notice of oral argument, **9:50**
Oral argument, **9:23**

JUDICIAL REVIEW—Cont'd
Order extending time to file, **9:49**
Parties, **9:15**
Penalties, **13A:30, 13A:41**
Power of attorney, **9:40, 9:41**
Record
generally, **9:18**
certiorari, **9:32**
notice of assembling and transmission of, **9:44, 9:45**
Rehearing petition, **9:26, 9:52**
Remand power, **9:13**
Reversal justifications, **9:08**
Reversal's effect on tax, **9:15.50**
Service of brief, **9:22**
Settlement stipulations, **9:34**
Summary judgment, **9:13.50**
Time
briefs, generally, **9:22**
certiorari, **9:29**
extension of time to file brief, **9:48, 9:49**
Transcript designations, **9:43**
Transmission and docketing of record, **9:19**
Ultimate findings, **9:09**
Venue, **9:14, 9:42**
Withholding tax penalties, **13A:30**

JURISDICTION
Appeals Division, **4:06 to 4:08**
Bankruptcy Court
generally, **13D:06 to 13D:15**
for detailed treatment, see index heading BANKRUPTCY PROCEEDINGS
Compromise and settlement, **13E:02, 13E:14, 13E:15**
Judicial review
generally, **9:05 to 9:13**
for detailed treatment, see index heading JUDICIAL REVIEW
Lien enforcement, **14:82**
Limitation periods, **5:48, 5:63, 12:68**
Notice, **12:65**
Tax Court
generally, **6:13 to 6:93**
for detailed treatment, see index heading TAX COURT

JURY INSTRUCTIONS
Evasion of tax, **13B:04, 13B:04.50**

KIDDIE TAX
Gross income, **3:07.31.50**

KNOWLEDGE
Evidence in Tax Court, **8:47.76**
Innocent spouse rule
generally, **3:21 to 3:21.85**
for detailed treatment, see index heading INNOCENT SPOUSE

KNOW YOUR CUSTOMER RULES
Withholding requirements, **3:30.50**

LARGE AND MIDSIZE BUSINESS (LMSB) DIVISION
Generally, **1:12**
Industry Issue Resolution Program, **1:12.20**
Office of Tax Shelter Analysis, **1:12.10**
Rules of engagement, **1:12.30**

LEADING QUESTIONS
Hostile witnesses, **8:96**

LEASED CARS
Gross income, **3:07.32**

LEASE STRIPS
Business expense deductions, **3:07.94**

LEAVE PAY
Personal deductions, **3:07.73**

LETTER RULINGS
Generally, **1:35.60**

LEVY AND SEIZURE
Generally, **13C:10 to 13C:40.50**
Administrative review, **13C:12.50**
After-acquired property, **13C:17**
Bank deposits, **13C:18**
Bankruptcy estate assets, **13C:19**
Collection due process hearing, **13C:11**
Community property, **13C:25.50**
Compromise offers, **13C:32.50**
Contesting levy, **13C:30, 13C:31**
Criminal prosecution, **13B:12**
Death benefits, **13C:19.50**
Deeds and certificates of sale, **13C:40**
Exemptions from levy, **13C:29**
Federal contractor payments, **13C:19.60**

LEVY AND SEIZURE—Cont'd
Foreign collections, **13C:02.50**
Honoring levy, effect, **13C:14**
Installment agreements for paying tax, **13C:32**
Judicial review, **13C:40.50**
Jurisdiction, **6:24.50, 6:87**
Limitations period, **13C:34**
Manner and conditions of sale, **13C:37**
Notice
sale, **13C:36**
tax lien, **13C:12**
Payment of tax, seized funds, **3:29.60**
Property subject to levy, **13C:16 to 13C:29**
Redemption of property, **13C:39**
Release of levy, **13C:33**
Return of property, **13C:33.50**
Review of jeopardy assessments, **2:33**
Sales of seized property, **6:87**
Searches, **13C:34.50**
Seizure of property, generally, **13C:35**
Stay of sale, **13C:38**
Third party possession of taxpayer's property, **13C:13**
Third party property in taxpayer's possession, **13C:15**
Third persons property, **13C:31**
Transferred property, **13C:28.50**

LIENS AND PRIORITIES
Generally, **14:01 to 14:84**
Adjustment of circular priorities, **14:65, 14:66**
After-acquired property, **14:30**
Alter ego liens, **14:32.50**
Antecedent liens, **14:12**
Assessment and demand, **14:26**
Attachment liens, **14:41**
Attorneys' liens, **14:53**
Bankruptcy Act
generally, **14:17 to 14:23**
for detailed treatment, see index heading BANKRUPTCY PROCEEDINGS
Casual sale purchases, **14:49**
Charges preferred over federal claims, **14:16**
Commercial transaction financing agreements, **14:56 to 14:69**
Competing liens, **14:33, 14:34**
Conditions establishing priority, **14:05**
Disbursement agreement, **14:59, 14:60**

LIENS AND PRIORITIES—Cont'd
Discharge. Enforcement and discharge, below
Disclaimers, **14:31**
Duration of, **14:27**
Effective date of priority, **14:06 to 14:09**
Effect of actual notice, **14:44**
Enforcement and discharge
generally, **14:73 to 14:84**
administrative appeal of liens, **14:76**
collection actions unauthorized, **14:77**
discharge of property, **14:78**
failure to release lien, **14:75**
judicial remedies, **14:81, 14:82**
levy and seizure
generally, **13C:10 to 13C:40.50**
for detailed treatment, see index heading LEVY AND SEIZURE
nonattachment of lien, **14:80**
notice to taxpayers, **14:83**
receiver's appointment, **14:84**
release of lien, **14:74**
subordination of lien, **14:79**
suits for collection. See index heading COLLECTION PROCEDURES
United States, liens held by, **13C:58**
Entireties property, **14:29**
Expenses, **14:61**
Federal taxes under revised statutes, **14:01 to 14:16**
Filed tax lien, **14:57**
Foreclosure sales, **14:32**
General federal tax lien, **14:24 to 14:66**
General liens, **14:13**
Gift taxation, **14:72**
Historical development, **14:03, 14:24**
Inchoate liens, **14:13, 14:34**
Injunction to protect superior, **2:43**
Insolvency defined, **14:07**
Insurance contracts, **14:54**
Interest, **14:61**
Interrelation of priority and lien rights, **14:02**
Judgment lien creditors, **14:40, 14:41**
Jurisdiction, **6:24.50**
Levy and seizure
generally, **13C:10 to 13C:40.50**
for detailed treatment, see index heading LEVY AND SEIZURE
Mechanic's liens, **14:42, 14:52**

LIENS AND PRIORITIES—Cont'd
Mortgagees, **14:37**
Motor vehicle purchasers, **14:47**
Other adverse claimants, **14:62**
Passbook loans, **14:55**
Perfected liens, generally, **14:14, 14:34**
Personal property subject to possessory lien
generally, **14:50 to 14:55**
attorneys' liens, **14:53**
insurance contracts, **14:54**
mechanic's lien exemption, **14:52**
passbook loans, **14:55**
real property tax and special assessment liens, **14:51**
Pledgees, **14:38**
Property reached, **14:28 to 14:32**
Purchasers, **14:39, 14:47 to 14:49**
Real property construction or financing agreement, **14:58**
Real property tax and special assessment liens, **14:51**
Requirements for recording, **14:43**
Retail purchases of personal property, **14:48**
Section 3466, **14:11**
Security interest, **14:36 to 14:38, 14:46**
Spendthrift trust provisions, **14:28**
Statutory provisions, **14:04, 14:25**
Superpriorities
generally, **14:45 to 14:49**
casual sale purchases, **14:49**
motor vehicle purchasers, **14:47**
retail purchases of personal property, **14:48**
security holders, **14:46**
Sureties, **14:15, 14:63, 14:64**
Third parties, secured, **14:68**
Unrecorded tax liens, priorities over, **14:35 to 14:42**
Voluntary assignment defined, **14:08**
Withdrawal of lien, **14:66**

LIFE EXPENCTANCY TABLES
Internal Revenue Service, **1:43.75**

LIFE INSURANCE
Collection procedures, **13C:20**
Transferee liability of beneficiary, **12:47**
Unused deductions, credits for, **10:81**

LIMITATIONS PERIOD
See index heading STATUTE OF LIMITATIONS

LIMITATIONS UPON ASSESSMENT AND COLLECTION
Assessment period: general rule
transferees
generally, **12:20**
fraud of transferor, or failure to file return, **12:23**
request of transferor for prompt assessment, **12:24**
transferee's extension agreement, **12:28**
transferor's extension agreement, **12:27**
Collection period, transferee liability, **12:20, 12:33**
Prompt assessment, **12:26**
Special or extended assessment periods, extension agreement by transferee, period for claiming refund, **12:28**
Suspension of assessment period
offer in compromise as affecting transferee, **12:30**
transferee liability, limitation periods respecting, **12:20, 12:33**
Transfer liability
failure to file, **12:25**
fraud, **12:25**

LIMITED LIABILITY CORPORATIONS (LLCS)
Collection procedures, **13C:25.70**

LIVING EXPENSE ALLOWANCE
Compromise and settlement, **13E:07**

LOANS
Evidence in Tax Court, **8:47.77**
Passbook loans, priorities of, **14:55**

LOST OR STOLEN REFUND CHECKS
Generally, **10:08.50**

LOTTERY WINNINGS
Capital gain vs. ordinary income, **3:07.70**
Gross income, **3:07.25**
Valuation evidence, **8:91.70**

LOW INCOME HOUSING CREDIT
Generally, **3:07.12**

MAILING DATE
Deficiency notice, **6:35**

MALPRACTICE SUITS
Audit and settlement procedure, **3:06**

MANAGEMENT FEES
Business expense deductions, **3:07.95.50**

MANDAMUS
Abolition of writ, under Rules of Civil Procedure, **11:87**
Injunctions, **2:38.50**

MANDATE
Judicial review, **9:27, 9:53**

MARITAL PROPERTY
Community property. See index heading COMMUNITY PROPERTY
Joint returns by husband and wife, **3:20.50**
Valuation evidence, **8:91.80**

MARKET SEGMENT UNDERSTANDING PROGRAM
Internal Revenue Service, **1:37**

MARK-TO-MARKET ACCOUNTING
Generally, **3:27.92**

MARRIED COUPLES
See index heading SPOUSES

MECHANIC'S LIENS
Priorities, **14:42, 14:52**

MEDIATION PROCEDURE
Appeals Division, **4:11**

MEDICARE CONTRIBUTION TAX
Net investment income tax, **3:50.95**

MEDICARE TAX
Audit and settlement procedure, **3:23.71.02, 3:50.90**

MERGERS AND CONSOLIDATIONS
Information reporting, **3:23.71.10**
Jurisdiction, **6:59**

MILITARY
Death benefits, **3:07.45**

MINES AND MINERALS
Audit and settlement procedure, **3:07.14**
Business expense deductions, exploration expenses, **3:07.91.10**
Valuation evidence, **8:92**

MINORS
Refunds and credits, **10:44**

MISJOINDER OF PARTIES
Tax Court, **7:84**

MISSING PERSONS
FOIA, internal revenue service letter-forwarding program, **1:33.57**

MISTAKES
See index heading ERRORS AND MISTAKES

MORTGAGES
Interest statement, information reporting, **3:23.71.07**
Priorities, **14:37**

MOTIONS
Generally, **7:87 to 7:108**
Admission request sufficiency, **7:149**
Arbitration, **7:98.50**
Change place of trial, **7:104**
Compelling production of documents and things, **7:222, 7:223**
Consolidation, **7:108**
Continuance, **7:106, 7:230, 7:231**
Dismissal. See index heading DISMISSAL MOTIONS
Disposition of motion, **7:88**
Failure to state claim, **7:97**
Hearings, **7:89**
Judgment on pleadings, **7:98**
More definite statement, **7:95**
Motion practice, **7:87**
Partial summary judgment, **7:101**
Place of trial, **7:103, 7:104, 7:208**
Set case for trial, **7:105**
Severance of issues, **7:107**
Strike pleadings, **7:96**
Summary judgment, **7:99 to 7:102**
Vacate reply, **7:75**

MOTOR VEHICLES
Charitable gifts, **3:23.66**
Gross income, luxury car limit, **3:07.32**
Liens and priorities, **14:47**

NAME
Parties in Tax Court, **7:86**

NATIONAL OFFICE
Internal Revenue Service organization, **1:08 to 1:10**

NATIVE AMERICANS/INDIANS
Audit and settlement procedure, **3:07.47, 3:08.55**

NATURAL DISASTERS
Statute of limitations, **5:45.50, 5:81**

NEGLIGENCE
Penalties, **13A:18**

NET INVESTMENT INCOME TAX
Audit and settlement procedure, **3:50.95**

NET OPERATING LOSSES
Bankruptcy proceedings, **13D:18**
Refunds and credits, **10:26, 10:79, 10:80**
Statute of limitations, **5:21**

NET WORTH METHOD
Civil fraud proceedings, proof of unreported income, **15:27 to 15:29, 15:36 to 15:38**
Presumptions and burden of proof, **8:09**

NONACCRUAL-EXPERIENCE ACCOUNTING METHOD
Generally, **3:27.84**

NONRESIDENT ALIENS
Electronic filing, **3:17**
Partnerships, small partnership election, nonresident alien partner, **16:20**

NOTICE
Audit and settlement procedure, **3:64**
Collection due process hearing, **13C:11**
Collection procedures, **13C:06, 13C:07**
Interest, **13:04**
Internal Revenue Service organization, **1:43**
Judicial review. See index heading JUDICIAL REVIEW
Levy and seizure. See index heading LEVY AND SEIZURE
Payment of debts
  generally, **12:62**
  notice, **12:65**
Production of documents and things, **7:172**
Sale of seized property, **13C:36**
Tax lien, **13C:12**
Withholding tax penalties, **13A:29**

NUNC PRO TUNC
Frivolous return positions, **3:08.55**

OBJECTIONS
Admission requests in Tax Court, **7:146**
Motions to compel discovery, **7:225**
t, **7:224**

OBSTRUCTING TAX COLLECTION
Criminal prosecution, **13B:02**

OFFICE AUDIT
Generally, **3:38**

OFFICE OF CHIEF COUNSEL
Generally, **1:19 to 1:31**
Associate Chief Counsel (Litigation)
generally, **1:21**
Criminal Tax Division, **1:24**
Disclosure Litigation Division, **1:25**
General Litigation Division, **1:23**
Tax Litigation Division, **1:22**
Associate Chief Counsel (Procedure and Administration), **1:25.10**
Associate Chief Counsel (Technical)
generally, **1:26**
Corporate Tax Division, **1:27**
Employee Plans and Exempt Organizations Division, **1:31**
Individual Tax Division, **1:28**
Interpretative Division, **1:29**
Legislation and Regulations Division, **1:30**
Compromises, review of, **13E:10**
Deputy Chief Counsel, **1:20**
District Counsel advice, **1:35.50**
Field service advice, **1:35.50**
Reallocating income and expense, **3:07.84**

OFFSETS
Joint returns, offsetting separate liability of one spouse, **3:20.60**
Jurisdiction, **6:73.20**
Refunds and credits, **10:67**

OFFSHORE CREDIT CARD ACCOUNTS
Audit and settlement procedure, **3:36.50**

OFFSHORE TRUSTS
Audit and settlement procedure, **3:07.14**

OMBUDSMAN
Internal Revenue Service, **1:10**

OPINION TESTIMONY
Expert witnesses. See index heading EXPERT WITNESSES
Lay witnesses, **8:81**

ORAL ARGUMENT
Judicial review, **9:23**

OVERASSESSMENTS
Generally, **2:33.50**
Jurisdiction, **6:71**

OVERPAYMENTS
Joint returns, offsetting separate liability of one spouse, **3:20.60**
Jurisdiction, **6:67 to 6:70**
Refunds and credits. See index heading REFUNDS AND CREDITS
Transferee liability, overpayment by transferor, **12:85**

OVERSIGHT BOARD
Internal Revenue Service organization, **1:06.60**

PAPERWORK REDUCTION ACT
Frivolous return positions, **3:08.55**

PAROL EVIDENCE RULE
Generally, **8:21 to 8:25**
Danielson rule, **8:24**
State law rule, **8:23**
Tax Court's current approach, **8:25**
Third-party rule, **8:22**

PARSONAGE EXPENSES
Petitions in Tax Court, **7:204**

PARTIAL AGREEMENTS
Audit and settlement procedure, **3:52**

PARTIES
Generally, **6:47 to 6:60.50, 7:77 to 7:86**
Affiliated corporations and consolidated returns, **6:60, 6:60.50**
Capacity, **7:82**
Corporations, **6:55.50 to 6:60.50, 7:81**
Death of petitioner, **6:55**
Deceased taxpayers, **6:51**
Discharged fiduciaries, **6:54**
Dissolved corporations, **6:56, 6:57**
Fiduciaries, **6:53 to 6:55**
Injunctions, **2:41**
Intervention, **7:82.50, 11:21.50**

PARTIES—Cont'd
Jeopardy assessment on cash holder, **6:52**
Joint returns, **7:79**
Judicial review, **9:15**
Jurisdictional requirements, **7:80**
Mergers and consolidations, **6:59**
Misjoinder, **7:84**
Name change or correction, **7:86**
Partnerships, **6:50**
Permissive joinder, **7:83**
Proper parties, **7:77**
Ratification of improper petition, **7:78**
Refunds and credits, **10:39 to 10:42**
Spouse of taxpayer joint returns, **6:48**
Substitution, **7:85**
Successor corporations, **6:58**
Survivor of joint tenancy, **6:49**

PARTNERSHIPS
Audit and settlement procedure, **3:07.70.50, 3:27.10**
Bankruptcy proceedings, **13D:15**
Classification for tax purposes, check the box regs, **3:27.13**
Collection procedures, **13C:26**
Compromise and settlement, **13E:15**
Electronic filing, **3:17.10**
Jurisdiction, **6:50, 6:88**
Married couples with joint interest in partnership, **16:04.50**
REMICs, **16:22.50**
Small partnership election, nonresident alien partner, **16:20**
Statute of limitations extension, **5:62**
Straddle positions in foreign currencies, tax shelters, **16:20**
Tax exempt use property, **3:23.94.50**
TEFRA proceedings
generally, **16:01**
administrative adjustment request
generally, **16:13**
judicial review, **16:14**
assessment of tax, **16:07**
bankruptcy, **16:15**
circular 230, **16:23, 16:24**
computational adjustments, **16:10**
cost recovery, **16:31**
credits and refunds, **16:18**
electing large partnerships, **16:25 to 16:30**

PARTNERSHIPS—Cont'd
TEFRA proceedings—Cont'd
final partnership administrative adjustment, **16:05**
FPAA, **16:05**
limitations period, **16:09, 16:30**
non-partnership items, **16:19**
notice requirements, **16:02, 16:28**
partnership items, **16:19**
penalties, **16:12**
prompt assessment, **16:08**
S corporations, **16:21, 16:22**
settlements, **16:03**
small partnerships, **16:20**
tax matters partner, **16:04**

PASSBOOK LOANS
Liens and priorities, **14:55**

PASSIVE FOREIGN INVESTMENT COMPANIES (PFICs)
Information reporting, **3:23.71.20**

PASSIVE LOSS RULES
Business expense deductions, **3:07.88**

PASSPORT APPLICATIONS
Filing of returns, **3:08.58**

PASTORAL ACCOUNTS
Gross income, **3:07.36**

PAYMENT OF TAX
Generally, **3:28 to 3:30.90**
Allocation of, **3:29**
Deposits. See index heading DEPOSITS
Government payors, **3:30.90**
Installments, **3:28, 3:30**
Restoration of income, **3:29.50**
Seized funds, **3:29.60**
Transferee's payment before notice, effect of, **12:73**
Transferor's payment, as discharging transferee's liability, **12:16**
Withholding rules. See index heading WITHHOLDING OF TAXES
Without waiver, **3:62**

PENALTIES
Generally, **13A:01 to 13A:47**
Accuracy-related penalty
generally, **13A:16 to 13A:19**

PENALTIES—Cont'd
Accuracy-related penalty—Cont'd
negligence or disregard of rules and regulations, **13A:18**
reasonable cause and good faith excuse, **13A:16**
reliance on professional advice, **13A:17.50**
understatement of tax, **13A:19**
Additions to tax generally, **13A:01**
Aiding and abetting understatement of tax liability, **13A:38**
Assessments, **2:03.50**
Bad checks, **13A:14**
Bankruptcy proceedings, **13D:29, 13D:29.50**
Burden of proof, **13A:01.50**
Business expense deductions, **3:07.91.20**
Compromise and settlement, **13E:12**
Contesting penalties, **13A:44 to 13A:47**
Deficiency assessment procedures, **13A:02**
Deposit failures, **13A:11 to 13A:13**
Double jeopardy rules, **13A:45**
Electronic deposit, **13A:13**
Erroneous advice from Federal Regulators, **13A:43**
Estimated taxes, **13A:09, 13A:10**
Failure to file return
generally, **13A:03 to 13A:07**
fraudulent failure to file, **13A:07**
information returns, **13A:15**
reasonable cause excuse, **13A:04**
reliance on professional advice, **13A:05**
reliance on voided automatic extension, **13A:06**
Fraud penalty, **13A:25**
Fraudulent failure to file, **13A:07**
Frivolous returns, **3:08.55, 3:08.57, 13A:35.50, 13A:40**
Information returns, failure to file, **13A:15**
Injunctions, **2:45**
Interest, **13:08**
Judicial review, **13A:30, 13A:41**
Jurisdiction, **6:25**
Limitations period on penalties for withholding taxes, **13A:33**
Negligence or disregard of rules and regulations, **13A:18**
Other assessable penalties, **13A:42**
Payment failure, **13A:08, 13A:08.50**
Pension liabilities overstated, **13A:24**
Presumptions and burden of proof, **8:10.55**
Reasonable cause defense, generally, **13A:47**
Reliance on professional advice, **13A:05, 13A:17.50, 13A:46**

PENALTIES—Cont'd
Reliance on voided automatic extension, **13A:06**
Return preparers
generally, **13A:34 to 13A:37**
due diligence requirement, **13A:35**
electronic filing, **3:17.11**
frivolous position, **13A:35.50**
preparer's identification, **13A:36**
signature rules, **13A:37**
Signature rules, **13A:37**
Substantial understatement of tax, **13A:20, 13A:21**
Tax shelters, **13A:39, 13A:39.50**
TEFRA, **16:12**
Understatement of tax, **13A:19**
Valuation misstatement, **13A:22**
Valuation understatement, **13A:23**
Withholding taxes
generally, **13A:26 to 13A:33**
for detailed treatment, see index heading WITHHOLDING TAXES

PENSION AND RETIREMENT PLANS
Bankruptcy proceedings, **13D:33**
Collection procedures, **13C:27.50**
Evidence in Tax Court, **8:47.82**
Examination guidelines, **3:40**
Jurisdiction, **6:61**
Penalties for overstated pension liabilities, **13A:24**
Reporting distributions, **3:23.72**

PERMISSIVE JOINDER OF PARTIES
Tax Court, **7:83**

PERPETUATION OF EVIDENCE
Generally, **7:173 to 7:185**
For detailed treatment, see index heading DEPOSITIONS IN TAX COURT

PERSONAL DEDUCTIONS
Audit and settlement procedure, generally, **3:07.71 et seq.**

PERSONAL HOLDING COMPANY DEFICIENCY DIVIDENDS
Refunds and credits, **10:33**

PERSONAL PROPERTY
Collection procedures, **13C:23**
Possessory lien
generally, **14:50 to 14:55**
for detailed treatment, see index heading LIENS AND PRIORITIES

PERSONAL SERVICE CORPORATIONS
Information reporting, **3:26.73**

PETITIONERS
Generally, **6:47 to 6:60.50**
For detailed treatment, see index heading PARTIES

PETITIONS IN TAX COURT
Generally, **7:01, 7:06 to 7:50.50**
Accumulated earnings tax, **7:20**
Accuracy related penalty, **7:197 to 7:199**
Administrative costs, **7:206**
Allegations of fact, **7:43, 7:44**
Alternative assignments of error, **7:34**
Alternative claims by commissioner, **7:22**
Amendment
generally, **7:35 to 7:40**
conform to proof, **7:39**
forms, **7:207**
jurisdictional limitations, **7:36**
new issues, **7:37**
post-trial motion, **7:40**
remand, **7:42**
timeliness requirements, **7:38**
Arbitrary determinations, **7:27 to 7:29**
Assignments of error, **7:13**
Burden of proof, **7:18 to 7:20**
Concessions in, **7:26**
Consent to new issues, **7:31**
Consistency duty, **7:19**
Contents of, **7:11 to 7:16**
Date, **7:15**
Deficiency notice, effect of, **7:21 to 7:29**
Depositions to perpetuate testimony, **7:49**
Estoppel, **7:17**
Exhaustion of administrative remedies, **7:48**
Failure to file, **7:200**
Failure to plead, **7:32**
Forms, **7:08, 7:09, 7:196 to 7:207**
Income and basis items, **7:28**
Innocent spouse, **7:201**
Intervention motions, **7:50**
Issues outside pleadings, **7:25**
Issues raised by, **7:30 to 7:34**
Jurisdictional limitations, **7:36**

PETITIONS IN TAX COURT—Cont'd
Last known address, **7:202**
New issues, **7:37**
New matters, **7:23**
Notice of deficiency as exhibit, **7:16**
Parsonage expenses, **7:204**
Post-trial motion, **7:40**
Prayer for relief, **7:14**
Prior settlement agreement, **7:203**
Rules of pleading, **7:07**
Sanctions for frivolous conduct, **7:47, 7:48**
Signature, **7:06, 7:09, 7:15, 7:45 to 7:47**
Small tax case, **7:205**
Statements of facts, **7:14**
Substantiating deductions, **7:29**
Sufficiency of pleading, **7:33**
Supplemental pleadings, **7:41**
Surprise, **7:24**
Taxes in controversy, **7:12**
Timeliness of amendment, **7:38**
Transferee liability, contents of petition, **12:77**
Withdrawal of, **7:50.50**

PHYSICIANS
Closing agreements, **3:68**
Privileged and confidential information, **8:63**

PLACE
Filing claim for refunds and credits, **10:61**
Filing of returns, **3:13**
Trial in Tax Court, **7:103, 7:104, 7:208**

PLEA AGREEMENTS
Criminal prosecution, **13B:16.50**

PLEADINGS IN TAX COURT
Answer
generally, **7:51 to 7:67**
for detailed treatment, see index heading ANSWER IN TAX COURT
Civil fraud proceedings. See index heading CIVIL FRAUD PROCEEDINGS
Electronic filing, **8:01.50**
Petitions
generally, **7:06 to 7:50.50**
for detailed treatment, see index heading PETITIONS IN TAX COURT
Reply
generally, **7:68 to 7:76**

PLEADINGS IN TAX COURT—Cont'd
Reply—Cont'd
for detailed treatment, see index heading REPLY IN TAX COURT

PLEDGEES
Liens and priorities, **14:38**

POLYGRAPH TESTS
Witnesses, **8:94**

POSSESSIONS OF UNITED STATES
Information reporting, change in possessions residency, **3:23.72.10**

POSTAUDIT REVIEW
Generally, **3:69**

POST-TRIAL PROCEDURES
Generally, **8:134 to 8:138**
Bond to stay collection, **8:156**
Briefs
generally, **8:117 to 8:121**
for detailed treatment, see index heading BRIEFS
Collateral estoppel, **8:155**
Computations for entry of decision, **8:139 to 8:141, 8:174 to 8:179**
Correction of decision, motion for, **8:180**
Correction of transcript, **8:122, 8:123, 8:162**
Entry of decision, **8:151**
Finality of decision, **8:152**
Fraud on court, **8:136**
Litigation costs
generally, **8:142 to 8:150**
for detailed treatment, see index heading COSTS OF ACTION
Motion to vacate, **8:135**
New or further trial, **8:139**
Order denying reconsideration motion, **8:172**
Petitions in Tax Court, **7:40**
Publicity of proceedings, **8:160**
Reconsideration motions, **8:137, 8:168 to 8:173**
Remand, proceedings upon, **8:157 to 8:159**
Reports and decisions, **8:130, 8:131**
Retroactive effect of decision, **8:153**
Vacate, motion, **8:180**
Withdrawal of counsel, **8:161**
Withdrawal of exhibits on remand of case, joint motion for, **8:181**

POWERS OF ATTORNEY
Judicial review, **9:40, 9:41**

POWERS OF ATTORNEY—Cont'd
Practice before IRS, **3:07**

PRACTICE BEFORE IRS
Generally, **3:02 to 3:07**
Circular 230, standards of practice, **1:45.50, 3:04**
Internal Revenue Service practice, **1:45 to 1:45.60**
Limited practice, **1:45.50**
Powers of attorney, **3:07**
Qualifications for, **3:02 to 3:07, 6:07 to 6:09, 6:09.50**
Renewal of enrollment, **1:45.50**
Requirements for enrollment, **3:03**
Sanctions, **1:45.50, 3:05**
Standards of practice, **1:45.50 to 1:45.70, 3:04**

PREFERENTIAL TRANSFERS
Bankruptcy proceedings, **13D:17**

PREPARERS
See index heading RETURN PREPARERS

PRESUMPTIONS AND BURDEN OF PROOF
Generally, **8:07 to 8:10.60, 8:11**
Cancellation of debt, **8:08**
Fraud, **8:08.50**
Limitations period, **8:08.80**
Net worth method, **8:09**
New matters, **8:10.50**
Penalties, **8:10.55, 13A:01.50**
Refund suits, **11:42**
Remand, proceedings upon, **8:159**
Theft loss deduction, **8:10**
Transferee liability, **8:10.60**
Unreported income, **8:10.70**

PRETRIAL PRACTICE IN TAX COURT
Conferences, **7:195**
Discovery
generally, **7:109 to 7:143**
for detailed treatment, see index heading DISCOVERY PRACTICE IN TAX COURT
Disqualification of counsel, **7:193**
Final status report, **7:192**
Memorandum to petitioners and counsel, court's, **7:194**
Motions
generally, **7:87 to 7:108**
for detailed treatment, see index heading MOTIONS

PRETRIAL PRACTICE IN TAX COURT—Cont'd
Subpoenas
generally, **7:163 to 7:171**
for detailed treatment, see index heading SUBPOENAS

PRIORITIES
See index heading LIENS AND PRIORITIES

PRISONERS
Gross income, **3:07.37**
Refunds, IRS review of, **11:04**

PRIVACY ISSUES
Electronic filing, **3:17.17**

PRIVATE COLLECTION AGENCIES
Collection procedures, **13C:02**

PRIVATE DELIVERY SERVICES
Petition, **6:43**

PRIVATE RULINGS
Discovery practice in Tax Court, **7:117**

PRIVILEGED AND CONFIDENTIAL INFORMATION
Generally, **8:54 to 8:76**
Accountants and other tax professionals, **8:59**
Appraisers, **8:60**
Attorney-client privilege, **8:55 to 8:57**
Cleric privilege, **8:63**
Corporate communications, **8:56**
Executive privilege, **8:66**
Husband-wife privilege, **8:61**
Improperly obtained evidence, **8:67**
Informer's identity, **8:62**
Physician privilege, **8:63**
Self-incrimination
generally, **8:68 to 8:76**
for detailed treatment, see index heading SELF-INCRIMINATION PRIVILEGE
State secrets, **8:65**
Suit for refund, **11:62**
Third party communications, **8:57.50**
Trade secrets, **8:64**
Work product of counsel, **8:58**

PRIZES
Business expense deductions, **3:07.40**

PRODUCTION OF DOCUMENTS AND THINGS
Generally, **7:129 to 7:135**
Criminal procedures, required records doctrine, **13B:14.50**
Electronic data, **7:134.50**
Enforcement action, **7:132**
Foreign holders, **7:135**
Motion to compel, **7:222, 7:223**
Notices to produce, **7:172**
Protective orders, **7:131**
Respondent's request for, **7:220**
Response to request for, **7:221**
Sanctions, **7:132**
Summons, **3:53, 3:53.50, 3:53.60, 7:133**
Supplementation of response, **7:130**
Tax preparation software, **7:134**

PROTECTIVE ORDERS
Admission requests in Tax Court, **7:152**
Depositions in Tax Court, **7:181**
Discovery practice in Tax Court, generally, **7:122**
Interrogatories in Tax Court, **7:127**
Production of documents and things, **7:131**

PUBLIC RECORDS AND REPORTS
Evidence in Tax Court, **8:35**

PUBLIC SERVICE OFFICERS/PSOs
Audit and settlement procedure, **3:07.48**

PUBLIC UTILITIES
Normalization method accounting, audits, **3:27.95.60**

PUBLIC WELFARE EXCEPTION
Gross income, **3:07.34**

PUNITIVE DAMAGES
Tax court, authority to award damages, **6:75.50**

QUALIFIED OFFER RULE
Settlement exception, litigation costs, **8:147.50**

QUALIFIED SETTLEMENT FUNDS
Audit and settlement procedure, **3:27.30**

RATIFICATION
Petition in Tax Court, **7:78**

REAL ESTATE MORTGAGE INVESTMENT CONDUIT (REMIC)
Partnership items, tax treatment of, **16:22.50**

REAL ESTATE VALUATION
Comparable sales, **8:91.25**

REALLOCATIONS
Income and expense, **3:07.84**

REAL PROPERTY
Collection procedures, **13C:21**
Installment payment of estate tax, **3:28**
Liens and priorities, **14:51, 14:58**

RECEIVABLES
Collection procedures, **13C:23**

RECEIVERS
Collection procedures, **13C:43**
Tax Court, **6:80**

RECONSIDERATION
Bankruptcy proceedings, **13D:11**

RECORD
Judicial review. See index heading JUDICIAL REVIEW

RECORDKEEPING RULES
Generally, **3:26.50**

RECOUPMENT
Condition to allowance in suits for refund, **11:25**
Credits of barred deficiencies and overpayments banned, **11:25**

REDEMPTION
Seized property, **13C:39**

REFORESTATION
Business expense deductions, **3:07.86**

REFUNDS AND CREDITS
Generally, **3:27.96, 10:01 to 10:82**
Administrative procedures, **10:62**
Affiliated corporations, **10:47**
Agents, **10:41**
Amount claimed, **11:30**
Amount of interest, **10:75**
Application of payments, **10:66**
Assignees, **10:48**
Audit and settlement procedure, **3:27.98**
Authority, **10:03**
Bad debts, **10:25**

REFUNDS AND CREDITS—Cont'd
Bankruptcy proceedings, **10:40, 13D:13, 13D:31**
Business credits, **3:27.98**
Business expense deductions, **3:27.97**
Child tax credit, **13D:01**
Credit carrybacks, **5:20, 10:27, 13:10**
Crediting of overpayments, generally, **10:68, 10:69**
Daily compounding of interest, **10:05**
Deceased taxpayers, **10:45**
Deficiency, credit against, **10:22**
Deposits distinguished from overpayment, **10:73**
Earned income credit, **10:34.50**
Employee benefit plan terminations, **10:30, 10:31**
Equitable recoupment, **10:32**
Equitable tolling of time limitations on claims, **10:10**
Erroneous refunds, **10:08**
Estate taxes, **10:36**
Estimated taxes, **10:18, 10:23, 10:77**
Evasion of tax, claiming false credits, **13B:04**
Excess assessment, **2:22.50**
Excise taxes, **10:59**
Extension agreements, **10:21, 10:58**
Finality of credit allowances, **10:69**
Financially disabled taxpayers, **10:12**
Foreign tax credits, **10:35**
Form and contents of claim, **10:50, 10:51**
Fuel excise tax credits, **10:34**
Inflation reduction act
credit transfer, **10:34.60**
Informal claims, **10:52**
Innocent spouse rule, **3:21.80**
Installment payments, **10:16**
Interest on overpayments
generally, **10:74 to 10:78**
amount of interest, **10:75**
crediting overpayments, **10:76**
estimated taxes, **10:77**
limitations on recovery of, **10:78**
rate of, **10:04, 10:05**
Joint returns, **10:43**
Jurisdiction, **6:22, 10:28**
Life insurance companies' unused deductions, **10:81**
Limitation on amount of, **10:24**
Lost or stolen refund checks, **10:08.50**

REFUNDS AND CREDITS—Cont'd
Minors, **10:44**
Mitigation of time limitations on claims, **10:20**
Net operating loss or capital loss carrybacks, **10:26, 10:79, 10:80**
Offsets and adverse considerations, **10:67**
Overpayment defined, **10:72, 10:73**
Parties, **10:39 to 10:42**
Payment defined, **10:15**
Personal credits, **3:27.97**
Personal holding company deficiency dividends, **10:33**
Place of filing claim, **10:61**
Protective claims, time limitations, **10:18.55, 10:18.60**
Rate of interest on overpayments, **10:04, 10:05**
Rejection of claim, **10:10.50, 10:64, 10:65**
Reopening of rejected claims, **10:65**
Return defined, **10:14**
Return preparers, **10:41, 10:49**
Review by joint congressional committee, **10:63**
Self-employment tax, **10:29**
Setoff against barred deficiencies, **10:70, 10:71**
Statement of grounds for refund
generally, **10:54 to 10:60**
amendments after limitations period, **10:60**
excise taxes, **10:59**
extension agreements, **10:58**
statement of facts, **10:56**
variance between claim and suit, **10:55**
waiver of defects, **10:57**
Statement of overpayment, **10:53**
Statute of limitations. Time limitations on claims, below
Statutes applicable, **10:02**
Substituting joint return for separate returns, **10:37**
Successor corporations, **10:46**
Suits for refund. See index heading SUITS FOR REFUND
Tentative carryback and refund adjustments, **10:06**
Tentative refund of tax under claim of right adjustment, **10:07**
Time limitations on claims
generally, **10:09 to 10:19**
amended claim vs. new claim, **10:09.50**
dates of filing return and payment of tax, **10:13 to 10:18, 10:18.50**
equitable tolling, **10:10**
estate tax deductions, protective claims regarding, **10:18.60**
estimated taxes, **10:18**
financially disabled taxpayers, **10:12**

REFUNDS AND CREDITS—Cont'd
Time limitations on claims—Cont'd
installment payments, **10:16**
miscellaneous limitation periods, **10:19**
mitigation of, **10:20**
new claim vs. amended claim, **10:09.50**
payment defined, **10:15**
protective claims, **10:18.55, 10:18.60**
rejection of refund claim, **10:10.50**
return defined, **10:14**
statutory exceptions, **10:11, 10:12**
time payment made, **10:17**
withheld taxes, **10:18.50**
Time of filing claim, **10:61**
Treaty provisions, **10:38**
Variance between claim and suit, **10:55**
Waiver of defects, **10:57**
Windfall profit tax, **10:82**
Withheld taxes, **10:18.50**
Withholding agents, **10:42**
Worthless securities, **10:25**

REGIONAL COMMISSIONERS
Internal Revenue Service, **1:13 to 1:15**

REGIONAL COUNSEL
Internal Revenue Service, **1:32**

REGULATIONS
Appeals Division, **4:22**
Internal Revenue Service, **1:40**
Penalties for negligence or disregard of, **13A:18**

REHEARING
Judicial review, **9:26, 9:52**

RELEASE
Levy, **13C:33**

RELIGIOUS FREEDOM
Assessment procedures, **2:01.50**
Exempt organizations, **3:27.04**

REOPENING CASES
Generally, **3:68.50**

REORGANIZATIONS
Internal Revenue Service organization
generally, **1:03 to 1:06.50**
for detailed treatment, see index heading INTERNAL REVENUE SERVICE

REPATRIATION OF FOREIGN-EARNED INCOME
Audits, **3:23.71.02.60**

REPLY IN TAX COURT
Generally, **7:68 to 7:76**
Content of, **7:69**
Declaratory judgment actions, **7:71**
Disclosure actions, **7:72**
Effect of, **7:73**
Examples, **7:214, 7:215**
Failure to reply, **7:74**
Form of, **7:69**
Joinder of issue, **7:76**
Motions to vacate, **7:75**
New material, **7:70**
Time, **7:68**

REPORTING INCOME
See index heading INFORMATION REPORTING

REQUESTS FOR ADMISSION
Generally, **7:144 to 7:152**
For detailed treatment, see index heading ADMISSION REQUESTS IN TAX COURT

REQUIRED RECORDS DOCTRINE
Criminal proceedings, **13B:14.50**

RESCISSION
Deficiency assessment, **2:07.60**

RES JUDICATA
Collection officer, effect of judgment against, **11:28**
Estate tax cases, application of principle, **11:28**
Estoppel by judgment distinguished, **11:28**
Income tax cases, conditions for application in, **11:28**
Innocent spouse relief, **6:87.50**
Innocent spouse rule, **3:21.80**
Restrictions upon doctrine in tax cases, generally, **11:28**
Transferee liability, extensions of assessment period for lack of return, **12:23**

RESTAURANTS
Audits, restaurant examinations, **3:41.50**

RESTITUTION
Assessment procedures, criminal restitution recoveries, **2:03.60**

RESTORATION OF INCOME
Payment of tax, **3:29.50**
Prior receipts of gross income, **3:07.39**

RETAIL SHOPS
Audits, **3:41.60**

RETIREMENT PLANS
See index heading PENSION AND RETIREMENT PLANS

RETURN OF SEIZED PROPERTY
Generally, **13C:33.50**

RETURN PREPARERS
Filing of returns, **3:17.20**
Penalties
generally, **13A:34 to 13A:37**
for detailed treatment, see index heading PENALTIES
Refunds and credits, **10:41, 10:49**

REVENUE AGENTS' REPORTS
Admissions, **8:46**
Discovery practice in Tax Court, **7:115**

REVENUE PROCEDURES
Generally, **1:41**

REVENUE RULINGS
Generally, **1:42**

REVOCABLE TRUST INTERESTS
Collection procedures, **13C:28**

REWARDS
Business expense deductions, **3:07.40**
Collection procedures, **13C:05**

ROTH IRAs
Generally, **3:07.40.10**

ROYALTIES
Information reporting, **3:23.73**

RULES
Large and Midsize Business (LMSB) Division, rules of engagement, **1:12.30**
Tax Court, **6:10, 6:65, 6:65.10**

SAFE DEPOSIT BOXES
Collection procedures, **13C:45**

SALARIES
See index heading WAGES AND COMPENSATION

SALES
Bargain sale, employer's property, **3:07.17.50**
Information reporting, real property sales, **3:23.72.20**
Lottery winnings, **3:07.70**
Real estate valuation, comparable sales, **8:91.25**
Resellers, accounting methods, **3:27.95.50**
Residence, **5:34, 13D:21**
Seized property, **6:87**
Short sales of stock, **3:07.44**
Small business stock sales, **3:07.40.50**

SANCTIONS
Admission requests in Tax Court, **7:151**
Answer in Tax Court, **7:53**
Depositions in Tax Court, **7:182**
Discovery practice in Tax Court, generally, **7:123**
Exempt organizations, **3:27.03**
Frivolous petitions in Tax Court, **7:47, 7:48**
Interrogatories in Tax Court, **7:128**
Practice before IRS, **3:05**
Production of documents and things, **7:132**

SCHOOL ADMINISTRATORS
Employment taxes, **3:50.80**

S CORPORATIONS
Audit and settlement procedure, **3:26.65**
Internal Revenue Service organization, **1:34.50**

SEARCHES
Collection procedures, **13C:46**
Levy and seizure, **13C:34.50**

SECONDARY EVIDENCE
Generally, **8:19, 8:20**

SECTION 367 TRANSFERS
Jurisdiction, **6:64**

SECTION 527 POLITICAL ORGANIZATIONS
Information reporting, **3:23.75**

SECURITY INTERESTS
Liens and priorities, **14:36 to 14:38, 14:46**

SEIZURE
See index heading LEVY AND SEIZURE

SELF-CREATED PROPERTY
Audits, **3:07.57**

SELF-EMPLOYMENT TAXES
Joint returns by husband and wife, **3:19.50**
Refunds and credits, **10:29**

SELF-INCRIMINATION PRIVILEGE
Generally, **8:68 to 8:76**
Blanket privilege, **8:74**
Criminal cases, **8:76, 13B:14**
Interrogation statements, **8:70**
Negative inference from claiming privilege, **8:72**
Related evidence, **8:71**
Tax returns, **8:73**
Third-party document holders, **8:69**
Waiver, **8:75**

SENTENCING
Criminal prosecution, **13B:19 to 13B:21**

SEPARATION AND DIVORCE
Joint returns by husband and wife, **3:20, 3:20.50**

SERVICE CENTERS
Internal Revenue Service organization, **1:14**

SERVICE OF PROCESS
Appeal brief, **9:22**
Subpoenas, **7:165**

SETOFFS
Bankruptcy proceedings, **13D:28**
Interest, **13:16**
Refunds and credits, **10:70, 10:71**

SETTLEMENT
See index heading COMPROMISE AND SETTLEMENT

SEVERANCE OF ISSUES
Motions, **7:107**

SEX CHANGE OPERATIONS
Personal deductions, **3:07.74**

SIGNATURES
Discovery practice in Tax Court, **7:119**
Electronic filing, **3:17.15**
Filing of returns, **3:08.70**
Penalties, **13A:37**
Petitions in Tax Court, **7:06, 7:09, 7:15, 7:45 to 7:47**

SIMULTANEOUS DEATH LIFE ESTATES
Valuation evidence, **8:92.50**

SLAVERY REPARATIONS
Frivolous return positions, **3:08.55**

SMALL BUSINESS AND SELF-EMPLOYED DIVISION
Generally, **1:12.50**

SMALL BUSINESS STOCK SALES
Gross income, **3:07.40.50**

SMALL ORGANIZATIONS
Exempt organizations, **3:27.02.10**

SMALL TAX CASES
Generally, **8:107 to 8:116**
Decisions, **8:114**
Defined, **8:108**
Discontinuance of proceedings, **8:110**
Election of small tax case procedure, **8:109**
Jurisdiction, **6:11**
Number of copies of papers, **8:116**
Petitions in Tax Court, **7:205**
Pleadings, **8:111**
Preliminary hearings, **8:112**
Representation, **8:116**
Special trial judges, **8:115, 8:127**
Transcripts of proceedings, **8:116**
Trials, **8:113 to 8:116**

SOCIAL CLUBS
Business expense deductions, **3:07.41**
Member income, **13C:26.50**

SOCIAL SECURITY BENEFITS
Business expense deductions, **3:07.42**
Collection procedures, **13C:26.50**
Inclusion in income, **3:07.42**

SPECIAL AGENT'S REPORT
Discovery practice in Tax Court, **7:114**

SPECIAL TRIAL JUDGES
Generally, **8:125 to 8:129**
Background, **8:125**
Cases applicable, **8:126**
Declaratory judgments, **8:128**
More than $50,000, cases involving, **8:129**
Small tax cases, **8:127**

SPENDTHRIFT TRUSTS
Collection procedures, **13C:27**
Liens and priorities, **14:28**

SPOUSES
Community property. See index heading COMMUNITY PROPERTY
Husband-wife privilege, **8:61**
Improperly obtained evidence, **8:67**
Joint returns
generally, **3:19 to 3:21.90**
for detailed treatment, see index heading JOINT RETURNS
Marital property. See index heading MARITAL PROPERTY
Partnership, married couples with joint interest in partnership, **16:04.50**
Self-incrimination
generally, **8:68 to 8:76**
for detailed treatment, see index heading SELF-INCRIMINATION PRIVILEGE

STATE AND LOCAL TAX INCENTIVES
Audits, **3:07.96.70**

STATE SECRETS
Privileged and confidential information, **8:65**

STATUTE OF LIMITATIONS
Generally, **5:01 to 5:74**
Accounting period wrong, **5:72**
Advice of counsel defense, **5:13**
Affirmative pleading of, **5:05**
Ambiguities as extending, **5:57**
Amended returns, **5:26, 5:71**
Assessments, reinstatement of erroneous assessments, **2:06.50**
Background, **5:01**
Bankruptcy proceedings, **5:46, 13D:05**
Bond, effect of giving, **5:80**
Bribes or kickbacks, disallowed deduction of, **5:30**
Burden of proof, **5:06, 5:07, 5:23**

STATUTE OF LIMITATIONS—Cont'd
Civil fraud proceedings, **15:37 to 15:39, 15:45**
Collections
generally, **5:75 to 5:80**
for detailed treatment, see index heading COLLECTIONS
Commencement of limitations period
generally, **5:67 to 5:74**
accounting period or basis wrong, **5:72**
amended returns, **5:71**
defectively executed returns, **5:73**
mitigation, **5:74**
passthrough entities, **5:69**
tentative returns, **5:70**
terminating extension agreement, **5:67**
Construction reserve funds, **5:33**
Constructive dividends, **5:29**
Corporations, extending limitations period for, **5:64 to 5:66**
Court proceedings, effect of, **5:79**
Credit carrybacks, **5:20**
Defects as extending limitations period, **5:57**
Deficiency dividend deductions, **5:47**
Dissolved corporations, **5:65**
Duress as extending limitations period, **5:53**
Election to delay for-profit determination/section 183(e), **5:77.50**
Enemy alien interests, **5:49**
Equitable tolling of limitations period, **5:49.50**
Estate tax credits adjustment, **5:37**
Estate taxes, **5:03**
Examinations, **5:40.50**
Exceptions to, **5:07**
Executor's discharge application, **5:19**
Extension agreement, **5:67**
Extension for audit and settlement procedure, **3:54**
Extension of limitations period
generally, **5:50 to 5:66**
ambiguities, **5:57**
collections, **5:77, 5:77.50**
conditions, **5:52**
corporations, **5:64 to 5:66**
defects, **5:57**
dissolved corporations, **5:65**
duress, **5:53**
execution of, **5:60 to 5:66**
fiduciaries, **5:63**

STATUTE OF LIMITATIONS—Cont'd
Extension of limitations period—Cont'd
form of waiver, **5:54**
joint returns, **5:61**
partnership returns, **5:62**
statutory provisions, **5:50**
successive waivers, **5:58**
successor corporations, **5:66**
timeliness of execution, **5:55**
timely joinder by Commissioner, **5:56**
unlimited waiver, **5:59**
waiver, generally, **5:51**
Failure to file return, **5:11 to 5:14**
False or fraudulent returns, **5:08**
Fiduciaries, **5:48, 5:63**
Foreign tax credits adjustments, **5:36**
General rule, **5:02, 5:03**
Gifts made in prior years, valuation of, **5:04**
Inconsistent positions under section 1311 of the code, **5:38**
Involuntary conversions, **5:32 to 5:34**
IRS rulings and advice, reliance on, **5:14**
Joint returns, extending limitations period, **5:61**
Levy and seizure, **13C:34**
Mitigation, **5:77.60**
Natural disasters, **5:45.50, 5:81**
Net operating loss or capital loss carrybacks, **5:21**
Omissions in excess of 25 percent
generally, **5:22 to 5:28**
adequate disclosure, **5:25**
amended return, **5:26**
burden of proof, **5:23**
gross income, **5:24, 5:27, 5:28**
Partnership returns, extending limitations period, **5:62**
Passthrough entities, assessment of, **5:69**
Penalties as to withholding taxes, **13A:33**
Presumptions and burden of proof, **8:08.80**
Reasonable cause defense, **5:12, 5:13**
Recaptured estate tax under special use election, **5:03**
Refunds and credits
generally, **10:09 to 10:19**
for detailed treatment, see index heading REFUNDS AND CREDITS
Request for prompt assessment, **5:15 to 5:18**
Sale of residence, **5:34**
Substitution of joint return, **5:31**

STATUTE OF LIMITATIONS—Cont'd
Suspension of limitations period
generally, **5:40 to 5:49.50**
after mailing of the deficiency notice, **5:40**
bankruptcy and receivership, **5:46**
bribes or kickbacks, disallowed deduction of, **5:30**
collections, **5:78**
conditions for, **5:41**
deficiency dividend deductions, **5:47**
enemy alien interests, **5:49**
equitable tolling, **5:49.50**
examinations, **5:40.50**
natural disasters, **5:45.50**
period of, **5:42**
transferees and fiduciaries, **5:48**
waiver of restrictions by taxpayer, **5:43, 5:44**
war, **5:45**
Termination of private foundation status, **5:09, 5:10**
Transferee liability, **5:39**
War as suspending limitations period, **5:45**

STAY
Collection, **13E:06**
Sale of seized property, **2:21, 13C:38**

STIPULATIONS
Trial in Tax Court
generally, **7:153 to 7:160**
for detailed treatment, see index heading TRIAL IN TAX COURT

STOCK AND STOCKHOLDERS
Affiliated corporations and consolidated returns, **6:60.50**
Brokers, information reporting, **3:23.57**
Information reporting, corporate activity affecting stock basis, **3:23.67.03**
Injunctions in stockholders' suits, **2:44**
Options
gross income, **3:07.43, 3:07.43.10**
reporting, **3:26.40**
Redemption distributions, statute of limitations, **5:35**
Short sales of stock, **3:07.44**
Small business stock sales, **3:07.40.50**
Valuation evidence, **8:89 to 8:92**

STRIKING PLEADINGS
Motions, **7:96**

SUBPOENAS
Generally, **7:163 to 7:171**
Attendance fees for witnesses, **7:166**
Costs for compliance, **7:167**
Enforcement, **7:171**
Financial institutions, **7:170**
Motion to quash subpoena duces tecum, **7:226, 7:227**
Particular items, **7:164**
Release of return information, **7:169**
Return information, **7:168, 7:169**
Service, **7:165**

SUBSIDIES
Farming, agricultural subsidies, **3:07.19**

SUBSTITUTED DEBT
Information reporting, **3:23.65**

SUBSTITUTE RETURN
By IRS, **3:18**
Refunds and credits, **10:37**
Statute of limitations, **5:31**

SUBSTITUTION OF PARTIES
Tax Court, **7:85**

SUCCESSOR CORPORATIONS
Extending limitations period, **5:66**
Jurisdiction, **6:58**
Refunds and credits, **10:46**

SUITS FOR REFUND
Generally, **11:01 to 11:91**
Abolition of suits against district director, **11:33**
Account stated, conditions precedent for suit upon, **11:18**
Agreement suspending period for suit, **11:10**
Amount claimed, **11:30**
Appeals, **11:71**
Attorney's fee, recoverable, **11:68, 11:84**
Bankruptcy court, lack of, jurisdiction, **11:02**
Barred by filing of Tax Court petition, **11:29**
Burden of proof
generally, **11:42**
government
generally, **11:45**
pleading of defenses, as affecting, **11:43, 11:45**
Child support, **11:23**

SUITS FOR REFUND—Cont'd
Choice of forum for suit, **11:01**
Claim for refund
generally, **11:03**
filing of, as condition to right to bring suit, **11:02, 11:04**
payment of tax, **11:06**
restriction of action to grounds stated in claim, **11:30**
six months' waiting period after filing claim, **11:05**
variance, what constitutes ground not presented in claim, **11:30**
Collateral estoppel, **11:26**
Complaint
amendments liberally allowed, **11:39**
court of claims, **11:75**
essential allegations of, in suit for refund, **11:38**
filing of, as institution of suit, **11:10, 11:16**
form of, generally, **11:88**
form of, in district court suit, **11:38**
Rules of Civil Procedure, application of, **11:37, 11:41**
verification of, **11:38**
Conditions for maintenance of suit, **11:02, 11:03**
Costs
generally, **11:68**
litigation, **11:68**
recovery of, **11:68**
Counterclaims
generally, **11:66**
pleading requirements for, **11:45**
Court of Claims
generally, **11:01, 11:73**
attorney's fee, **11:84**
briefs, filing period and required contents, **11:81**
certiorari to review judgments of, **11:82**
complaint, **11:75**
counterclaims, pleading of, **11:76**
findings and judgments, **11:82**
jurisdiction
generally, **11:74**
lack of jurisdiction may be raised at any stage of proceedings, **11:76**
Tax Court petition filed, effect upon, **11:29**
motions, **11:79**
petition, filing of, as commencement of suit, essential allegations of, **11:75**
pleading of defenses, **11:76**

SUITS FOR REFUND—Cont'd
Court of Claims—Cont'd
rehearings; amendments of judgments; new trials; relief from judgment, **11:83**
requests for findings of fact, where required, **11:82**
trials, **11:80**
Damage claims, **11:35**
Defenses
amendment of, **11:76**
counterclaims, time limitations upon, pleading of, **11:43, 11:45, 11:76**
estoppel, instances where allowable as defense
generally, **11:26**
plead and prove as affirmative defense, **11:18**
pleaded as affirmative defense, **11:18**
fraudulent claim, **11:32**
jurisdictional objections always timely, **11:02, 11:46**
motions, **11:76, 11:77**
no overpayment of tax, **11:24**
pleading of defenses, **11:43, 11:45**
recoupment, conditions for allowance, **11:25**
relation-back of amendments, **11:43**
res judicata, **11:28**
setoff, **11:31**
Tax Court petition filed, **11:29**
time limitations upon new defense, subject to discretion of court, factors considered, **11:46**
variance from claim, **11:30**
waiver of limitations not permitted, **11:02**
Discovery, **11:48**
District Courts
aliens, suits for refund by, **11:35**
claim for refund, requirement for filing is jurisdictional, **11:35**
complaint
generally, **11:38**
amendments, **11:39**
defenses, pleading of, under Rules of Civil Procedure, **11:43, 11:45**
discovery of Government's evidence, when permitted, **11:48**
historical developments, **11:34**
jurisdictional limitations, **11:35**
jury demand, **11:40**
jury trial allowable under 1954 amendment, **11:34**
monetary limitations upon, removed in 1954, **11:34**
Rules of Civil Procedure, application in, **11:37, 11:41**
service of process, **11:41**

SUITS FOR REFUND—Cont'd
District Courts—Cont'd
venue, suit against United States, **11:36**
District director, suit against, **11:33**
''Divisible taxes'' defined, regarding payment of tax, **11:06**
Duress, effect of payment under, **11:08**
Equitable recoupment, **11:25**
Estoppel, **11:26**
Evidence, **11:60**
Excise taxes, **11:09**
Findings, **11:67**
Fraudulent claim, **11:32**
Freedom of Information Act, **11:54**
''Full payment rule,'' **11:06**
Intervention, **11:21.50**
Judgment
generally, **11:70**
Court of Claims, entry by, **11:82**
enforcement of, **11:85**
General Accounting Office, control over payment of, **11:85**
interest upon, computation, **11:86**
Judicial estoppel, **11:27**
Jury demand, district court, **11:40**
Jury trials
factors involved in decision to request, **11:40**
requirement of proper and timely demand, **11:40**
Mandamus, **11:87**
Motions, **11:61**
Objections, **11:61**
Overpayment, defense to, **11:24**
Parties
generally, **11:20**
third, **11:21**
Payment of tax in full not a condition precedent to suit, **11:06**
Pretrial conference, **11:55**
Pre-trial procedures, stipulation of facts, **11:47**
Privileged communications, **11:62**
Protest, payment under, not required, **11:08**
Reduction, child support, **11:23**
Refund, tender of after suit commenced, **11:22**
Res judicata, **11:28**
Service of process, requirements under Rules of Civil Procedure, **11:41**
Setoff, **11:31**
Settlement, **11:56**

SUITS FOR REFUND—Cont'd
Stipulations, **11:47**
Successive claims, as extending period for suit, **11:14**
Summary judgment, when permissible, **11:46**
Third parties, **11:21**
Time limitations
account stated, suit upon, **11:18**
computation of period, **11:10**
jurisdiction, time limitation is restriction upon, **11:10**
notice of disallowance, as beginning limitation period
what constitutes, **11:10**
persons other than taxpayers, **11:12**
reconsideration of claim, effect of, **11:14**
six-months waiting period, **11:05**
waiver of defense, **11:10**
Transferee, by, **12:86**
Trials, **11:60, 11:63**

SUMMARIES
Evidence in Tax Court, **8:32**

SUMMARY ASSESSMENT
Generally, **2:10 to 2:11.50**
For detailed treatment, see index heading ASSESSMENT

SUMMARY JUDGMENT
Judicial review, **9:13.50**
Motions, **7:99 to 7:102**
Suits for refund, **11:46**

SUMMONS
Coordinated examination program, **5:40.50**
Production of documents, **3:53, 3:53.50, 3:53.60, 7:133**
Third persons, **3:46, 3:46.50, 3:46.60, 3:47, 3:47.50**

SUPERPRIORITIES
Generally, **14:45 to 14:49**
For detailed treatment, see index heading LIENS AND PRIORITIES

SUPPLEMENTAL PLEADINGS
Interrogatories in Tax Court, **7:126**
Petitions in Tax Court, **7:41**

SUPPLIES
Business expense deductions, **3:07.101**

SURETIES
Liens and priorities, **14:15, 14:63, 14:64**

SURPRISE
Petitions in Tax Court, **7:24**

SUSPENSION
Limitations period
generally, **5:40 to 5:49.50**
for detailed treatment, see index heading STATUTE OF LIMITATIONS

TAKING OF PROPERTY
Assessment procedures, **2:01.30**

TAX COURT
Generally, **6:01 to 6:93**
Abatement of interest, **6:25.50**
Administrative policies and procedures, **6:23, 6:75**
Affiliated corporations and consolidated returns, **6:60, 6:60.50**
Affirmative defenses, **6:65.10, 7:59**
Answer
generally, **7:51 to 7:67**
for detailed treatment, see index heading ANSWER IN TAX COURT
Appeal to, **4:21**
Appearance, **7:04**
Arbitration, motion for, **7:98.50**
Bankruptcy, **6:37, 6:77 to 6:79**
Board of Tax Appeals, **6:01**
Burden of proof
generally, **12:79**
civil fraud, **15:13, 15:15**
Commissioner's burden, discussion of, **12:79**
reply, effect of failure to, **12:80**
transferee liability
generally, **12:83**
Commissioner's burden
generally, **12:81**
shifting of burden to petitioner, **12:82**
Certiorari, **9:31**
Civil fraud proceedings. See index heading CIVIL FRAUD PROCEEDINGS
Closing agreements, **6:85.50**
Collateral estoppel, **6:87.50**
Collection due process hearings, **6:25.52, 6:73.50**
Collection procedures, Tax Court review, **13C:12.60**
Commissioner's discretion, **6:24, 6:75**
Compliance program, large corporate, **6:55.60**
Concession by parties, **6:85**
Contempt powers, **6:09**

TAX COURT—Cont'd
Corporations, **6:55.50 to 6:60.50**
Credits and refunds, **6:72**
Criminal proceedings, **6:25.80**
Damages, **6:75.50**
Death of petitioner, **6:55**
Deceased taxpayers, **6:51**
Declaratory judgments
generally, **6:61 to 6:66.50**
exempt organizations, **6:62**
gift valuation, **6:63.60**
governmental obligations, status of, **6:63**
retirement plans, **6:61**
worker classification challenges, **6:63.50**
Deficiency jurisdiction
generally, **6:13 to 6:34**
abatement of interest, **6:25.50**
administrative policies and procedures, **6:23, 6:75**
collection due process hearings, **6:25.52**
criminal proceedings, **6:25.80**
elements of statutory deficiency, **6:20**
equitable recoupment, **6:25.55**
grand jury materials, improper use of, **6:27**
increases in deficiency, **6:76**
innocent spouse status, **6:25.57, 6:25.59, 6:66.40**
interest, **6:25, 6:25.50**
liens and levy, **6:24.50**
misdirected notice, **6:29 to 6:32**
notice of deficiency, **6:26 to 6:34**
payment after petition, **6:19**
penalties, **6:25**
refund claims, **6:22**
refund suit, deficiency notice during, **6:84**
statutory deficiencies, determinations not involving, **6:24.10**
statutory provisions, **6:14**
waiver and assessment, effect of, **6:15 to 6:18**
whistleblower awards, **6:22.50**
worker classification, **6:25.60, 6:25.70**
Discharged fiduciaries, **6:54**
Disciplinary actions, **6:09.50**
Disclosure of information by IRS, **6:66**
Disclosure of letter rulings, **6:24.10**
Dissolved corporations, **6:56, 6:57**
Equitable recoupment, **6:25.55**

TAX COURT—Cont'd
Evidence
generally, **8:05 to 8:106**
for detailed treatment, see index heading EVIDENCE IN TAX COURT
Excess profits tax abnormalities, **6:89 to 6:93**
Exempt organizations, **6:62**
Fees, **6:08, 6:46**
Fiduciaries, **6:53 to 6:55**
Form and style of papers, **7:03**
Governmental obligations, status of, **6:63**
Hearings, **6:12, 7:89**
Independent agency, **6:03**
Innocent spouse status, **6:25.57, 6:25.59, 6:66.40**
Installment payment of estate tax, **6:66.50**
Interest, **6:25, 6:73**
Jeopardy assessments, **6:52, 6:81 to 6:83**
Joint returns, **6:48**
Jurisdiction
generally, **6:13 to 6:93, 12:72**
administrative policies and procedures, **6:23, 6:75**
bankruptcy, **6:77 to 6:79**
closing agreements, **6:85.50**
collateral estoppel, **6:87.50**
collection due process hearing, **6:73.50**
Commissioner's discretion, **6:24, 6:75**
concession by parties, **6:85**
credits and refunds, **6:72**
criminal proceedings, **6:25.80**
damages, **6:75.50**
deficiency jurisdiction. Deficiency jurisdiction, above
disclosure of information by IRS, **6:66**
excess profits tax abnormalities, **6:89 to 6:93**
innocent spouse status, **6:25.57, 6:25.59, 6:66.40**
installment payments of estate tax, **6:66.50**
interest, **6:25, 6:73**
interest liabilities, no jurisdiction of, exception in transferee cases, **12:72**
jeopardy assessments, **6:52, 6:81 to 6:83**
liens and levy, **6:24.50**
offsets, **6:73.20**
other taxable years, **6:70**
overassessment in related taxes, **6:71**
overpayments, **6:67 to 6:69**
partnerships, **6:88**
penalties, **6:25**

TAX COURT—Cont'd
Jurisdiction—Cont'd
petitioners, **6:47 to 6:60.50, 7:80**
petitions, **7:36**
prerequisites for existence of, **12:72**
receivership proceedings, **6:80**
refund claims, **6:22, 10:28**
res judicata, **6:87.50**
rules of Tax Court, **6:65, 6:65.10**
sales of seized property, **6:87**
tax motivated transactions, **6:74**
taxpayer bill of rights, **6:86**
timely filing of petition. Timely filing of petition, below
underpayment, substantial, **6:74**
whistleblower awards, **6:22.50**
Large corporate compliance program, **6:55.60**
Mailing date of deficiency notice, **6:35**
Membership, **6:04**
Mergers and consolidations, **6:59**
Notice of deficiency, **6:26 to 6:34**
Offsets, **6:73.20**
Organization, **6:01 to 6:12**
Other taxable years, **6:70**
Overassessment in related taxes, **6:71**
Overpayments, **6:67 to 6:70**
Partnerships, **6:50, 6:88**
Penalties, **6:25**
Petitions
generally, **7:06 to 7:50.50, 7:18 to 7:20**
for detailed treatment, see index heading PETITIONS IN TAX COURT
Pleadings
generally, **7:06 to 7:76**
for detailed treatment, see index heading PLEADINGS IN TAX COURT
Postmark date, **6:39**
Precedential problems, **6:06**
Pretrial practice. See index heading PRETRIAL PRACTICE IN TAX COURT
Private delivery services, **6:43**
Privately metered mail, **6:40**
Qualifications for practice, **6:07 to 6:09, 6:09.50**
Receivership proceedings, **6:80**
Refund claims, **6:22**
Reply
generally, **7:68 to 7:76**
for detailed treatment, see index heading REPLY IN TAX COURT

TAX COURT—Cont'd
Reply—Cont'd
transferee cases, importance of, **12:80**
Representation, **7:04**
Rescission of deficiency notice, **6:34**
Res judicata, **6:87.50**
Retirement plans, **6:61**
Review of Appeals Division opinions, **8:132, 8:133**
Review of decision of
generally, **9:20 to 9:22**
for detailed treatment, see index heading JUDICIAL REVIEW
Rules of practice, **6:10, 6:65, 6:65.10**
Section 367 transfers, **6:64**
Service and filing of papers, **7:02**
Small tax cases, **6:11**
Statute of limitations, **5:06, 5:07, 5:23, 5:79**
Statutory deficiencies, determinations not involving, **6:24.10**
Successor corporations, **6:58**
Survivor of joint tenancy, **6:49**
Tax motivated transactions, **6:74**
Taxpayer bill of rights, **6:86**
Timely filing of petition
150-day filing period, **6:36**
generally, **6:38 to 6:45**
address proper, **6:41**
delivery, **6:42**
each deficiency, filing required for, **6:45**
fees, **6:46**
mailing date of deficiency notice, **6:35**
postmark date, **6:39**
prior law, **6:44**
private delivery services, **6:43**
privately metered mail, **6:40**
requirements, **6:46**
suspension in bankruptcy cases, **6:37**
Trial. See index heading TRIAL IN TAX COURT
Underlying tax liability, proof, **8:47.86**
Underpayment, substantial, **6:74**
Unlimited waiver, **5:59**
Vacating decision, **8:154**
Wages, proof, **8:47.95**
Worker classification, **6:25.60, 6:25.70, 6:63.50**

TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION (TE/GE)
Generally, **1:11**

TAX MATTERS PARTNER
TEFRA, **16:04**

TAXPAYER ADVOCATE
Generally, **1:10**

TAXPAYER COMPLIANCE (TCMP) AUDITS
Generally, **3:43**

TAXPAYER IDENTIFICATION (TIN)
Audit and settlement procedure, **3:30.85**
Filing of returns, **3:08.60**
Information reporting, **3:25**

TAXPAYER RIGHTS
Generally, **6:86**
Information reporting, **3:24**

TAX PREPARATION SOFTWARE
Production of documents and things, **7:134**

TAX RETURNS
Amended returns. See index heading AMENDED RETURNS
Evidence in Tax Court, **8:36, 8:45**
False or fraudulent returns. See index heading FALSE OR FRAUDULENT RETURNS
Filing of
generally, **3:08 to 3:17.30**
for detailed treatment, see index heading FILING OF RETURNS
Frivolous returns. See index heading FRIVOLOUS POSITIONS
Joint returns. See index heading JOINT RETURNS
Preparers. See index heading RETURN PREPARERS

TAX SHELTERS
Amended returns, **3:42.60**
Attorney practice standards, **1:45.60**
Audit and settlement procedure, **3:06, 3:27.25, 3:27.27, 3:42.50 et seq.**
Exempt organizations, **3:27.05**
Information reporting, **3:23.80**
Internal Revenue Service organization, **1:45.60**
Internal Revenue Service procedures, **3:42.55**
Penalties, **13A:39, 13A:39.50**
Settlements, **3:06, 3:27.25, 3:27.27, 3:42.50**
Tax accrual workpapers, **3:42.80**
Tolling of limitations period, **5:49.50**

TAX YEAR ACCOUNTING METHODS
Generally, **3:27.95**

TEACHERS
Employment taxes, **3:50.80**

TECHNICAL ADVICE FROM IRS
Generally, **1:39**
Discovery practice in Tax Court, **7:117**
Examiner, **3:55**

TELEPHONE COMPANIES
Gross income, telecommunications universal service fees, **3:07.44.10**

TELEPHONE FILING
Generally, **3:16**

TENANTS BY ENTIRETIES
Liens and priorities, **14:29**

THEFT
Deductions, theft loss deduction, **8:10**
Identity theft, **13B:04.60**

THIRD PERSONS
Business expense deductions, **3:07.83**
Civil actions by, **13C:53**
Collection remedies
generally, **13C:52 to 13C:58**
civil actions by, **13C:53**
contesting levy, **13C:31**
discharge of liens held by United States, **13C:58**
injunctive relief, **13C:52**
interpleader, **13C:54**
property holders, **13C:47**
reporting contacts, **13C:07.50**
superior lien, action to foreclose, **13C:55 to 13C:57**
Contesting levy, **13C:31**
Discharge of liens held by United States, **13C:58**
Discovery practice in Tax Court, **7:112.50, 7:113**
Injunctive relief, **2:42, 2:43, 13C:52**
Interpleader, **13C:54**
Levy and seizure of property, **13C:13, 13C:15**
Liens and priorities, **14:68**
Privileged and confidential information, **8:57.50**
Property holders, **13C:47**
Reporting contacts, **13C:07.50**

THIRD PERSONS—Cont'd
Self-incrimination privilege, **8:69**
Summons, **3:46, 3:46.50, 3:46.60, 3:47, 3:47.50**
Superior lien, action to foreclose, **13C:55 to 13C:57**
Withholding tax penalties, **13A:31**

TIME
Amendment of petition in Tax Court, **7:38**
Answer in Tax Court, **7:51**
Filing of returns, **3:09, 3:10**
Judicial review. See index heading JUDICIAL REVIEW
Notice of assessment, **2:16**
Petition
for detailed treatment, see index heading TAX COURT
Petition in Tax Court
generally, **6:38 to 6:45**
Reply in Tax Court, **7:68**

TIN
See index heading TAXPAYER IDENTIFICATION (TIN)

TIP INCOME
Audit and settlement procedure, **3:45**
Information reporting, **3:25.50**
IRS
special enforcement programs, **1:46**

TRADE SECRETS
Privileged and confidential information, **8:64**

TRANSCRIPTS
Evidence in Tax Court, **8:32**
Judicial review, **9:43**

TRANSFEREE LIABILITY
Generally, **12:01 to 12:55**
Affiliated corporations, several liability of, **12:40**
Annuity contract beneficiaries, **12:48**
Answer in Tax Court, **7:62**
Assessment, prompt, **12:26**
Assessment, statutory provision for, **12:03, 12:04**
Bankruptcy or receivership of transferee, immediate assessment of liability, **12:76**
Burden of proof
generally, **12:83**
Commissioner's burden is statutory, **12:79**

TRANSFEREE LIABILITY—Cont'd
Burden of proof—Cont'd
insolvency of transferor, degree of proof required
generally, **12:79, 12:82**
date of insolvency, proof of, **12:81**
prima facie showing by Commissioner shifts burden to petitioner, **12:82**
rebuttal evidence, must be clear, precise and credible, **12:82**
reply, **12:80**
statute of limitations, elements transferee must show to make out prima facie case of expiration, **12:82**
Code provisions, **12:03**
Collection of assessed liability, **12:33, 12:69**
Commissioner's burden of proof, insolvency of transferor, difficulty in proving, **12:81**
Community property, survivor of community not transferee, **12:53**
Consideration, **12:15**
Consolidation of deficiency and transferee proceedings, **12:83**
Constitutionality of transferee assessment procedure, **12:08**
Creditors, not transferees, **12:51**
Date of transfer, **12:13**
Deficiency, correctly determined, **12:18**
Distributees
insolvency of estate as creating liability, **12:44**
liability for estate tax where estate is solvent and undistributed, **12:44**
Donees
gift tax, personal liability for, **12:45**
income tax, statutory definition of transferee as including donees, **12:03, 12:45**
transfers between spouses, subject to special scrutiny, **12:46**
Employees, liability upon receipt of unreasonable compensation, **12:42**
Equitable adjustments, **12:33.50**
Equity
conditions for establishment of liability, **12:07, 12:11**
necessity of transfer of property, **12:12**
Estate tax, provisions for personal liability
estates and trusts, **12:43**
life insurance beneficiaries, **12:47**
personal liability of executor, and as transferee, one deficiency notice, **12:43**
procedure in the case of transferred assets, method of collection, **12:43**
Exemptions under state laws, effect
generally, **12:04, 12:35**
life insurance beneficiaries, **12:47**

TRANSFEREE LIABILITY—Cont'd
Extension agreements
by taxpayer, as extending period for assessment of transferee, **12:27**
by transferee, **12:28**
Failure to file, **12:25**
Fiduciaries, **12:58**
Fiduciary liability
generally, **12:57, 12:61**
notice of fiduciary relationship under code section 6903, effect of, **12:32**
Fraud, **12:25**
Gift tax, personal liability of donee, **12:06, 12:43, 12:45**
Historical development, **12:02**
Homestead exemptions, **12:06.50**
Injunctions
right of person charged to establish payment of consideration, **12:70**
statutory prohibition against, for determining transferee status of donee or distributee, **12:70**
Insolvency of transferor
generally, **12:16**
degree of proof required, **12:81**
liability at law, need not be proved, **12:81**
partial distributions disregarded unless pursuant to plan of liquidation, **12:81**
stockholder-distributees, **12:36**
Insurers
exemption from estate tax liability, **12:55**
no liability, general rule, **12:55**
Interest
liability extends to include deficiency interest, **12:04**
transfer to avoid taxes, **12:04**
Jeopardy assessments against transferees, **12:75**
Joint tenancy survivors
liability for income tax of deceased tenant, status of, **12:52**
statutory liability for estate tax, **12:52**
Liability, time of transfer, **12:17**
Liability at law
assumption agreements, terms construed, **12:06**
contractual nature of liability, **12:06**
homestead exemptions, **12:06.50**
limitation period not subject to ''armed forces in designated areas'' exception, **12:20**
state statutes as defining
generally, **12:06**
limitation period, if greater, **12:20**

TRANSFEREE LIABILITY—Cont'd
Life insurance beneficiaries
increment in policy over cash value, question as to transfer, **12:47**
lien, creation of, as affecting, **12:47**
state exemption laws not determinative of liability, **12:35**
taxpayer's retention of right to change beneficiaries, effect of, **12:47**
Limitations, exhaustion of remedies, **12:22**
Limitations period, **12:25**
Mergers and consolidations, **12:39**
Nature of liability
generally, **12:04, 12:34**
creditor status, claim of recipient for, **12:51**
Offer in compromise, **12:30**
Overpayment by transferor, **12:85**
Partnership distributions, **12:41**
Payment of liability before statutory notice, effect of, **12:73**
Payment of tax, **12:19**
Pleading, requirements and allegations of Tax Court petition, concessions, effect of, upon Commissioner's burden of proof, **12:77**
Prompt assessment, **12:26**
Purchasers of assets
no liability if consideration is adequate, **12:49**
payment made directly to third parties as constructive fraud upon creditors, **12:49**
substance over form doctrine, **12:49**
Records, examination of, **12:78**
Reorganized and successor corporations
liability at law, **12:38, 12:39**
liability in equity, **12:38**
Reply, **12:80**
Retransfer of assets does not eliminate accrued liability, **12:45**
Right to contribution, **12:09**
Several liability, not joint, **12:08**
Spouses, transfers between subject to special scrutiny, **12:46**
State statutes, as defining transferee liability at law
generally, **12:35**
applicable state law, where transfer occurred, **12:06**
homestead exemptions, **12:06.50**
transferee liability in equity, not controlled by, **12:04**
Statutes, **12:03**
Stock, sale of, as creating liability, **12:54**
Stockholders
direct payments to, **12:37**
liability where proceeds are received by, from third parties, **12:54**

TRANSFEREE LIABILITY—Cont'd
Stockholders—Cont'd
necessity of transfer of property, **12:36**
Successive transferees, **12:10**
Suit for refund, **12:86**
Suits against transferee
generally, **12:33**
alternative to direct assessment, **12:69**
venue, **12:69**
Tax Court
advance payment by transferee as affecting jurisdiction, **12:73**
bankruptcy or receivership of transferee, **12:76**
deficiency and liability notice requirements, **12:74**
jurisdiction of
generally, **12:04**
extends to determination of liability for interest and penalties respecting deficiency, **12:72**
Taxpayer
determination of merits in deficiency proceeding, **12:71**
right of transferee to examination of records, **12:78**
stipulated settlement by transferor, effect of, **12:71**
Time limitations
generally, **12:22**
additional year for assessment runs from end of limitation period respecting taxpayer
generally, **12:24**
assessment period unaffected by death or termination of existence of transferor, **12:20**
statutory provisions, **12:20**
collection of assessed liability, **12:33**
extension of limitation period
agreements by taxpayer, effect of, **12:27**
agreements by transferee, provision for, **12:28**
estoppel to prevent repudiation of agreement, **12:27**
suspension of limitation period
docketing of Tax Court petition creates, **12:29, 12:32**
jeopardy assessment of transferor, **12:31**
notice of fiduciary relationship under code section 6903, effect on, **12:32**
transferee of transferee
generally, **12:10**
separate entities must be respected for time limitation purposes, **12:29**
unlimited period for transferor's assessment, **12:23**
Time of transfer, **12:17**

TRANSFEREE LIABILITY—Cont'd
Transferee of transferee
generally, **12:10**
successive transferees are all chargeable, subject to time limitations, **12:20, 12:29**
time limitation upon assessment, **12:20**
Transferees
generally, **12:34**
who is not, **12:50**
Transfer of property
generally, **12:13**
beneficial, not legal title, must pass, **12:12**
cancellation of indebtedness as constituting, **12:12**
joint tenancy termination, **12:12**
necessity for, to establish liability in equity, **12:06, 12:12**
Venue for review of liability, **12:84**

TRANSFEREES
Liability. See index heading TRANSFEREE LIABILITY
Statute of limitations, **5:39**
Suspension of limitations period, **5:48**

TRAVEL AND ENTERTAINMENT EXPENSES
Business expense deductions, **3:07.97**
Evidence in Tax Court, **8:47.80**

TRIAL IN TAX COURT
Briefs
generally, **8:117 to 8:121**
for detailed treatment, see index heading BRIEFS
Calendar call, **8:01, 8:02**
Continuance motions, **7:230, 7:231**
Costs of action
generally, **8:142 to 8:150**
for detailed treatment, see index heading COSTS OF ACTION
Electronic filing, **8:01.50**
Evidence
generally, **8:05 to 8:106**
for detailed treatment, see index heading EVIDENCE
Examinations during litigation, additional, **7:161**
Golden parachutes, **8:47.64**
Joint motion to continue trial, **7:231**
Jury, **8:04.50**
Notice setting case for trial, **7:228**
Opening statement, **8:03**

TRIAL IN TAX COURT—Cont'd
Order of proof, **8:04**
Post-trial procedure
generally, **8:134 to 8:138**
for detailed treatment, see index heading POST-TRIAL PROCEDURE
Pretrial order, **7:229**
Security for court, **8:01**
Show cause motions, **7:233**
Stipulations for
generally, **7:153 to 7:160**
conclusions of law, **7:155**
contents, **7:154**
decision in related case, **7:156**
effect of, **7:160**
facts, **7:232**
filing executed stipulations, **7:157**
formal requirements, **7:154**
motion for deemed admission, **7:159**
noncompliance, **7:158, 7:159**
relief from stipulation, **7:160.50**
Submission without trial, **7:162**

TRUSTS
Audit and settlement procedure, **3:25.70, 3:27.15**
Collection procedures, revocable trust interests, **13C:28**
Information reporting, **3:25.70, 3:26.15**
Offshore trusts, audit and settlement procedure, **3:07.14**
Penalties, failure to pay over trust fund taxes, **13A:08.50**
Spendthrift. See index heading SPENDTHRIFT TRUSTS
Unitrust income calculation, **3:27.15**

UNDERPAYMENTS
Equitable recoupment and setoff, underpayment interest, **13:16**
Jurisdiction, **6:74, 16:06**

UNDERSTATEMENTS
Penalties, **13A:19**

UNITED STATES REAL PROPERTY (FIRPTA) SALES
Audit and settlement procedure, **3:30.80**

USER FEES
Compromise and settlement, **13E:13.50**

VACATING OR SETTING ASIDE
Post-trial procedures, **8:135, 8:138**
Reply in tax court, motions to vacate, **7:75**

VACATING OR SETTING ASIDE—Cont'd
Tax court decision, **8:154**

VACATION PAY
Personal deductions, **3:07.73**

VALUE OR VALUATION
Generally, **8:88 to 8:93**
Art works, **8:91.22**
Capitalized income, **8:91.30**
Charitable contributions, **8:91.40**
Claims against estate, **8:91.50**
Closely held companies, **8:91**
Control block of stock, **8:90**
Estate taxes, **14:71**
Evidence
generally, **8:88 to 8:93**
capitalized income, **8:91.30**
charitable contributions, **8:91.40**
claims against estate, **8:91.50**
closely held companies, **8:91**
control block of stock, **8:90**
family partnerships, **8:91.60**
IRAs, **8:91.65**
lottery payments, **8:91.70**
marital joint property, **8:91.80**
minerals in place, **8:92**
portfolio discount, **8:91.20**
real property, **8:91.25**
rules of evidence, **8:91.55**
settlement of valuation cases, **8:93**
simultaneous death life estates, **8:92.50**
stock, **8:89 to 8:92**
Family partnerships, **8:91.60**
IRAs, **8:91.65**
Lottery payments, **8:91.70**
Marital joint property, **8:91.80**
Minerals in place, **8:92**
Penalties, **13A:22, 13A:23**
Portfolio discount, **8:91.20**
Real property, **8:91.25**
Settlement of valuation cases, **8:93**
Simultaneous death life estates, **8:92.50**
Stock, **8:89 to 8:92**
Transferee proceedings, proof in, **12:79, 12:81**

VALUE OR VALUATION—Cont'd
Works of art, **8:91.22**

VARIABLE PREPAID FORWARD CONTRACTS (VPFCs)
Evidence in tax court, **8:47.56.50**

VENUE
Criminal prosecution, **13B:09.60**
Judicial review, **9:14, 9:42**
Motion for change, **7:104**

VICTIM'S COMPENSATION
Gross income, victim's recovery from human trafficking, **3:07.28**

VIDEOTAPES
Depositions in Tax Court, **7:178**

WAGES AND COMPENSATION
Business expense deductions, **3:07.98**
Collection procedures, **13C:22**
Deferred compensation. See index heading DEFERRED COMPENSATION
Individual Wage and Investment Income Division, **1:12.60**
Information reporting, **3:26.30, 3:26.40**
Nonprofits excess executive compensation, **3:27.02.30**
Tax court, problems of proof, **8:47.95**
Transferee liability in respect of, **12:42**

WAIVER
Payment of tax without, **3:62**
Self-incrimination privilege, **8:75**
Statute of limitations, **5:43, 5:44, 5:51**

WARRANT FOR DISTRAINT
Prior law, **13C:03**

WARRANTY OBLIGATIONS
Business expense deductions, **3:07.99**

WHISTLEBLOWER AWARDS
Collection procedures, **13C:05.50, 13C:05.60, 13C:05.70**
Deficiency jurisdiction, tax court, **6:22.50**

WILLFULNESS
Withholding tax penalties, **13A:27**

WITHDRAWAL
Liens, **14:66**
Petitions in Tax Court, **7:50.50**

WITHHOLDING OF TAXES
Generally, **3:30.50 to 3:30.80**
After-acquired funds, **13A:28**
Alien students, **3:30.60**
Cooperative distributions, **3:30.67**
Foreign baseball players, **3:30.65**
Interest free adjustments, **3:30.70**
Judicial review, **13A:30**
Limitations period, **13A:33**
Notice to taxpayer, **13A:29**
Options and purchase agreements, **3:30.69**
Penalties
generally, **13A:26 to 13A:33**
after-acquired funds, **13A:28**
judicial review, **13A:30**
limitations period, **13A:33**
notice to taxpayer, **13A:29**
reasonable cause excuse, **13A:32**
third party payors, **13A:31**
willfulness, **13A:27**
Reasonable cause excuse, **13A:32**
Recoveries, **3:27.70**
Taxpayer identification number (TIN), **3:30.85**
Third party payors, **13A:31**
United States real property (FIRPTA) sales, **3:30.80**
Voluntary withholding agreements, **3:50.85**
Willfulness, **13A:27**

WITNESSES
Generally, **8:77 to 8:87**
Cross-examination, **8:98**
Examining witnesses, **8:95 to 8:98**
Exclusion of proposed witnesses, **8:78, 8:79**
Expert witnesses
generally, **8:82 to 8:87**
for detailed treatment, see index heading EXPERT WITNESSES
Failure to testify or produce evidence, **8:80**
Hostile witnesses, **8:96**
Leading questions, **8:96**
Opinion testimony by lay witnesses, **8:81**
Order of examination, **8:97**
Polygraph tests, **8:94**

WORK PRODUCT
Discovery practice in Tax Court, **7:111**

WORK PRODUCT—Cont'd
Privileged and confidential information, **8:58, 11:62**

WRITTEN QUESTIONS
Depositions in Tax Court, **7:140, 7:185**

"ZERO" RETURNS
Frivolous return positions, **3:08.55**