Table of Laws and Rules

UNITED STATES CONSTITUTION

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

DEFICIT REDUCTION ACT OF 1984

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

IMMIGRATION AND NATIONALITY ACT

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

INTERNAL REVENUE CODE

Sec.	Sec.	Sec.	Sec.
1(f)(3) 5:7, 10:73, 16:2, 17:179, 19:28		112(c)) 7:15	
1(f)(3)(A) 19:28		151(c)(4) 5:101	
1(f)(3)(B) 5:7, 10:73, 16:2, 17:179		152 ..... 6:311	
2(a)(3)(B)(iii) 19:50		163 ..... 12:59	
Ch 11 ..... 2:197, 10:18		163(h)(3) 6:311	
Ch 12 ..... 17:181		163(k) 6:36, 10:71, 10:72, 10:74	
Ch 12 ..... 13:9, 18:41		164 ..... 8:7, 15:9	
Ch 13 ..... 19:47, 19:62, 19:64		164(a)(4) 19:12	
Ch 14 ..... 17:68, 17:162		170 ..... 16:89, 16:102, 16:120	
Ch 14 ..... 3:257, 7:2, 17:14, 17:158, 18:23, 22:37		170(b)(1)(A) 6:252	
61 ..... 5:22, 5:33, 19:80		170(b)(1)(A)(i) to (vi) 6:269	
61(a) 19:75		170(b)(1)(A)(i) 16:127	
Ch 64 ..... 2:136		170(b)(1)(A)(vi) 6:239	
Ch 66 ..... 12:15		170(c) 6:185, 6:252, 6:258, 6:260, 6:263, 6:264, 16:112, 16:119	
67(b)(7) 6:295		170(c)(2)(A) 16:89	
72(u) 14:16		170(f)(2)(A) 16:106	
79 ..... 16:25		170(f)(2)(B) 16:109	
101(a)(1) 2:45, 2:156		170(f)(3) 6:238, 16:100	
101(a)(2) 2:44, 2:46, 2:156		170(f)(3)(A) 16:99, 16:106	
101(h) 14:157		170(f)(3)(B) 6:280	
102 ..... 6:243			

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
170(f)(3)(B)(ii)	14:20, 16:99
170(f)(11)	21:2
170(g)	6:258, 6:260, 16:119
170(g)(4)	6:258, 6:260, 16:119
170(h))	5:95, 5:100, 6:315, 6:318, 6:321, 6:331
170(h)(1)	6:325, 16:102
170(h)(1)(C)	6:331
170(h)(2)	6:280, 6:325
170(h)(2)(C)	6:325
170(h)(3)	6:325
170(h)(4)	6:325
170(h)(4)(A)	6:280
170(h)(5)	6:325
170(h)(6)	6:325
203(c)(5)(D)	6:328
213	16:10
213(a)	6:91
213(c)	6:47, 6:91
213(d)(1)	16:10
262(c)	19:98
265	8:48
267(a)(1)	19:80
267(b)	17:66
267(b)(6)	19:80
280(d)(1)	17:101
280A	17:109
280A(c)(1)	17:101
280A(c)(4)	17:101
280A(d)(1)	17:101, 17:109
280A(d)(2)	17:101
301.9100	10:25
303	2:81, 2:136, 3:105, 4:1, 6:44, 6:321, 10:45, 10:46, 10:90, 10:91
303(a)	10:90, 10:91
303(b)	2:136
303(b)(1)(A)	10:90
303(b)(1)(C)	10:90
303(b)(2)(A)	10:90
303(b)(4)	10:90
316(a)	4:17
318)	2:178, 2:179, 2:180
331	4:3
336(a)	22:23, 22:27
337	3:21, 22:21
351	5:33
354	4:3
355	10:45
368(a)	3:125
368(a)(1)(D)	10:45
368(a)(1)(E)	10:45
368(a)(1)(F)	10:45
401 to 424	3:228
401(a)	2:284, 2:288, 2:289, 2:291, 2:293, 7:51, 10:8, 14:157
401(a)(9)	6:228
401(a)(11)	14:101
402(c)(9)	14:91
403(a)	7:51
403(b)	7:51
408(a)	6:215
417(b)	14:101, 16:173
457	3:228
483	3:201, 14:51, 17:137
492	6:274
501(a)	6:239, 7:51
501(c)	15:13
501(c)(3)	6:240, 6:248, 6:279, 6:294, 14:149, 16:86, 16:89, 16:90, 16:91, 16:133
501(c)(7)	14:8
504(c)	17:192, 18:41
507	16:89
507(c)	6:292, 14:43, 16:86, 16:89
507(g)	16:86
508	16:89
508(a)	6:240, 16:86
508(d)	6:242, 16:89
508(d)(2)	6:240
508(e)	16:86
509	6:279, 14:149, 16:133
509(a)	16:91
509(a)(3)	16:91
509(a)(3)(A)	16:91
509(a)(3)(C)	16:91
509(B)(ii)	16:91
511(a)(2)	19:21
511(b)(2)	19:21
512(e)	21:18
527(e)(1)	14:156
527(e)(2)	14:156
543(a)	6:313
581	17:66
591	8:48
631(a)	21:4, 22:24
642(c)(1)	16:80
642(c)(5)	6:269, 6:270, 16:127, 16:128
642(g)	6:27, 6:47, 6:48, 6:91, 6:93
643(a)(3)	6:39
643(b)	7:53
645	10:48, 19:10, 19:13, 19:105
646	19:10, 19:13
661	6:39
662	19:84
664	2:285, 6:252, 6:257, 6:259, 6:287, 6:291, 6:292, 14:43, 16:123, 16:136, 17:82, 17:160

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
664(c)	16:124
664(c)(1)	10:81
664(d)	6:259, 6:264, 16:113
664(d)(1)	6:286, 6:287
664(d)(1)(A)	6:258, 6:263, 16:119
664(d)(1)(B)	6:263, 16:119
664(d)(1)(C)	6:258, 6:263, 16:119
664(d)(1)(D)	6:258, 16:119, 16:125
664(d)(2)	6:285, 6:286, 6:291, 16:106, 16:108, 16:117
664(d)(2)(A)	6:260, 6:263, 16:112, 16:119
664(d)(2)(B)	6:263, 16:119
664(d)(2)(C)	6:260, 6:263, 16:119
664(d)(2)(D)	6:260, 6:283, 16:119, 16:125
664(d)(3)	6:261, 6:283, 6:291
664(d)(3)(A)	6:261
664(d)(3)(B)	6:261
664(e)	6:265
664(f)	6:259
664(g)(1)	6:185
664(g)(4)	6:185
671 to 679	2:155, 2:156, 2:169, 9:42, 16:109
671 to 677	14:5, 17:94
671	2:26, 2:79, 2:156, 2:244, 2:268, 9:42, 14:56, 14:108, 16:113, 17:96
672	2:154, 14:4, 14:127, 19:91
672(c)	2:42, 2:46, 2:169, 2:170, 2:183, 2:184, 2:229, 2:245, 2:253, 2:255, 2:257, 14:55, 14:56, 14:107, 14:127, 16:113, 19:71
672(e)	2:136, 2:139
672(e)(1)(A)	17:96
673 through 677	2:231, 14:25, 14:109, 16:80
673	2:15, 14:5
673(a)	17:96
673(c)	14:108
674	2:15, 14:5
674(a)	2:40, 16:113, 17:96
674(c)	16:113
675	2:15, 2:44, 14:5, 14:25, 14:108, 14:109
675(4)	2:40, 2:79, 2:156, 2:244, 9:42, 17:96
675(4)(C)	2:40, 2:44, 14:56
676	2:15, 2:136, 2:139, 2:207, 2:209, 14:5, 16:27
677	2:15, 6:235, 14:5
677(a)	2:257
678	2:15
678(a)	2:156, 2:268, 14:25, 14:109
691(a)	2:2
691(a)(1)	3:308, 6:295
691(c)	6:295
692(d)(4)	7:15
704(b)	17:40
705(a)(1)(B)	2:45
707(c)	17:20, 17:24, 17:27, 17:31
721	5:33
743(b)	22:25
754	22:25
811(a)	2:89
811(e)(2)	2:89
812(b)	6:51
861	8:46
861(a)(1)(A)	8:44
861(a)(1)(C)	8:46
861(a)(1)(D)	8:46
861(c)(1)	8:44
871(a)	8:45
871(g)(1)	8:42
871(g)(1)(B)(i)	8:42, 8:45
871(h)(1)	8:20, 8:45
871(h)(4)	8:45
871(h)(4)(D)(i)	8:45
871(h)(4)(D)(ii)	8:45
871(i)(1)	8:48, 8:49
871(i)(2)(A)	8:49
871(i)(3)	2:299, 8:48, 8:49
871(i)(3)(C)	8:49
877	8:7, 15:9
877(a)	8:5
877(a)(2)	8:6, 15:4, 15:7
877(c)	8:5, 8:6, 15:7
877(d)(2)	8:5
877(e)	8:5, 8:6
877(e)(2)	8:6
877A	8:7, 15:9
877A(g)	15:9
877A(g)(1)(B)	8:7, 15:9
884	8:30
911	1:2
954(c)(1)(B)(ii)	6:313
954(c)(1)(B)(iii)	6:313
954(c)(1)(C)	6:313
954(c)(1)(D)	6:313
954(c)(1)(E)	6:313
954(c)(1)(F)	6:313
954(c)(1)(G)	6:313
958(a)	8:8, 8:31, 15:8
958(b)	8:8, 8:31, 15:8
1001	6:292, 19:79, 19:80, 19:86
1001(a)	14:114
1001(b)	3:4
1001(c)	19:80
1001(e)	6:208
1001(e)(1)	19:84
1003(b)(1)	16:2
1003(b)(2)	16:2

INTERNAL REVENUE CODE—Continued

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

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
2014(b)	7:42
2014(b)(1)	2:250, 7:42
2014(b)(2)	7:42
2014(c)(1)	7:42
2014(c)(2)	7:42
2014(d)	7:48
2014(e)(1)	7:49
2014(e)(2)	7:49
2014(f)	7:41
2014(h)	7:41
2015	7:12, 7:47, 7:49, 8:64
2016	7:50, 8:64, 12:18
2019	16:174
2031	1:6, 2:16, 2:123, 3:1, 3:4, 4:9, 6:39, 6:196, 6:293, 19:117, 21:18
2031(a)	2:2, 2:16, 3:1, 3:4, 3:270, 3:285
2031(b)	3:4, 3:118, 3:134, 7:36, 17:139
2031(c)	6:323, 6:331
2031(c)(1)(A)	6:323, 6:331
2031(c)(2)	6:324
2031(c)(3)	6:324
2031(c)(4)	6:323
2031(c)(4)(A)	6:331
2031(c)(5)	6:328
2031(c)(5)(A)	6:328
2031(c)(5)(B)	6:328
2031(c)(5)(C)	6:328
2031(c)(6)	6:323, 6:331
2031(c)(8)	6:325
2031(c)(8)(A)(i)	1:9, 6:325
2031(c)(8)(A)(ii)	6:325
2031(c)(8)(A)(iii)	6:325
2031(c)(8)(B)	6:325
2031(c)(8)(C)	6:326
2031(c)(8)(D)	6:325
2031(c)(10)	6:326
2032	2:123, 3:1, 3:4, 3:125, 3:223, 4:1, 4:6, 4:9, 4:18, 6:161, 19:121, 21:18, 22:34
2032(a)	3:270, 4:1
2032(a)(1)	3:125
2032(a)(1)(B)	5:72
2032(a)(3)	4:20
2032(A)(e)(2)	6:325
2032(A)(e)(13)	5:90
2032(b)	4:5, 6:98, 6:293, 19:120
2032(c)	4:1, 4:6, 4:9, 9:33
2032(d)	4:6, 4:9
2032(d)(1)	4:6
2032(d)(2)	4:7, 5:72
2032A	1:6, 2:81, 2:136, 3:68, 3:76, 5:2, 5:6, 5:17, 5:18, 5:29, 5:68, 5:81, 5:82, 5:87, 5:89, 5:99, 5:113, 6:66, 6:68, 6:309, 6:312, 6:315, 6:321, 6:322, 9:18, 9:33, 10:67, 22:6
2032A(a)	5:9
2032A(a)(1)(A)	5:9
2032A(a)(1)(B)	5:70
2032A(a)(2)	5:7, 5:28
2032A(a)(3)	5:7
2032A(b)	5:9
2032A(b)(1)	2:136, 5:9, 5:49, 5:95
2032A(b)(1)(A)	5:9
2032A(b)(1)(A)(i)	5:9
2032A(b)(1)(A)(ii)	5:9
2032A(b)(1)(B)	5:9, 5:83
2032A(b)(1)(C)(i)	5:9, 5:32
2032A(b)(1)(C)(ii)	5:9, 5:32
2032A(b)(1)(D)	5:9
2032A(b)(2)	5:9, 5:20
2032A(b)(3)(A)	5:50
2032A(b)(3)(B)	5:51
2032A(b)(4)	6:312
2032A(b)(4)(A)	5:47
2032A(b)(4)(B)	5:48
2032A(b)(4)(C)	5:97
2032A(b)(5)	6:312
2032A(b)(5)(A)	5:20, 5:46, 5:97
2032A(b)(5)(B)	5:46
2032A(b)(5)(C)	5:46
2032A(c)	5:91, 9:7
2032A(c)(1)	5:91, 5:94
2032A(c)(1)(A)	5:91, 5:94
2032A(c)(1)(B)	5:95
2032A(c)(2)	5:104
2032A(c)(2)(A)	5:105
2032A(c)(2)(B)	5:105
2032A(c)(2)(D)	5:109
2032A(c)(2)(E)	5:108
2032A(c)(2)(E)(ii)	5:108
2032A(c)(3)	5:103
2032A(c)(4)	5:111
2032A(c)(5)	5:112, 6:310
2032A(c)(6)(A)	5:97
2032A(c)(6)(B)	5:97, 6:316, 6:318
2032A(c)(7)	6:312, 6:316, 6:320
2032A(c)(7)(A)	5:91
2032A(c)(7)(A)(i)	5:92
2032A(c)(7)(A)(ii)	5:92
2032A(c)(7)(B)	5:101
2032A(c)(7)(C)(i)	5:101
2032A(c)(7)(C)(ii)	5:101
2032A(c)(7)(C)(iii)	5:101
2032A(c)(7)(C)(iv)	5:101
2032A(c)(7)(D)	5:101
2032A(c)(7)(E)	5:20, 5:97

INTERNAL REVENUE CODE—Continued

Sec. **Sec.**

2032A(c)(8) 5:95, 5:100
2032A(d)..... 5:68
2032A(d)(1) 5:2, 5:68, 6:309
2032A(d)(2)..... 5:6, 5:70, 5:95
2032A(d)(3) 5:77, 5:82, 6:309
2032A(e)(1) 5:12, 6:308, 9:8
2032A(e)(2)..... 5:14, 5:95, 6:313, 9:8
2032A(e)(3)..... 5:25
2032A(e)(4)..... 5:21
2032A(e)(5)..... 5:21, 6:328
2032A(e)(6)..... 5:37, 6:308
2032A(e)(7)..... 5:24
2032A(e)(7)(A) 5:24, 5:57
2032A(e)(7)(B)..... 5:57
2032A(e)(7)(B)(ii)..... 5:59
2032A(e)(7)(C)(i)..... 5:57
2032A(e)(8) 5:24, 5:54, 5:56
2032A(e)(9)..... 5:10, 6:311
2032A(e)(10)..... 5:26
2032A(e)(11)..... 5:112
2032A(e)(13)..... 5:2
2032A(e)(13)(A)..... 5:23
2032A(e)(13)(B)..... 5:23, 5:24
2032A(e)(13)(C)..... 5:23
2032A(e)(13)(D)..... 5:23, 5:90
2032A(e)(14)..... 5:34
2032A(e)(14)(B)..... 5:34
2032A(f)..... 12:15
2032A(g) 5:11, 5:27, 5:28
2032A(h) 5:94
2032A(h)(1)..... 5:116
2032A(h)(2)(A)..... 5:119
2032A(h)(2)(B)..... 5:116
2032A(h)(2)(C)..... 5:119
2032A(h)(3)(A)..... 5:117
2032A(h)(3)(B)..... 5:118
2032A(i) 5:94, 5:100
2032A(i)(1) 5:113
2032A(i)(1)(A)..... 5:100
2032A(i)(1)(B)..... 5:100
2032A(i)(2)(A)..... 5:115
2032A(i)(2)(B)..... 5:115
2032A(i)(3) 5:100, 5:114, 5:115
2033..... 2:2, 2:6, 2:11, 2:16, 2:24, 2:32, 2:71, 2:115, 2:156, 2:286, 3:54, 8:36, 13:6, 14:84, 17:112, 19:85, 19:86, 22:31, 22:47
2033A 6:303
2034 to 2042 ..... 10:10
2034 ..... 2:19, 10:8
2035 to 2038. 2:121, 2:234, 8:30, 8:33, 17:111, 19:86
2035 through 2038..... 2:277
2035. 2:11, 7:3, 8:23, 8:34, 10:8, 10:12, 14:127, 17:9, 17:50, 17:112, 19:36, 19:37, 19:107
2035(a)..... 2:53, 2:136, 2:139, 2:143, 2:150, 2:151, 2:154, 7:3, 14:22, 14:34, 14:127, 22:47, 22:48
2035(a)(2) 2:136, 2:141
2035(b) 2:137, 2:142, 2:145, 2:146, 2:147, 2:148, 2:149, 6:147, 8:34, 10:12, 13:5, 14:34, 14:35, 17:8, 17:9
2035(b)(2) 2:136
2035(c)..... 2:142, 2:149, 7:3
2035(c)(1) 2:136, 10:12
2035(c)(2) 2:136, 10:32
2035(c)(3)..... 2:137
2035(c)(D)..... 10:74
2035(d) 2:136, 2:143, 7:3
2035(d)(2) 2:67, 2:136, 2:141
2035(d)(4) 2:136
2035(e) 2:136, 2:139, 2:207, 2:209, 16:27
2036 through 2038..... 2:230
2036 ..... 2:11, 2:40, 2:51, 2:70, 2:79, 2:122, 2:136, 2:142, 2:150, 2:153, 2:156, 2:159, 2:161, 2:164, 2:168, 2:169, 2:173, 2:175, 2:182, 2:196, 2:220, 2:222, 2:229, 2:283, 2:285, 3:54, 3:57, 6:11, 6:24, 6:198, 6:248, 6:252, 6:292, 8:23, 8:34, 10:8, 10:19, 14:5, 14:22, 14:40, 14:42, 14:117, 14:127, 16:50, 16:182, 17:112, 17:113, 19:64, 22:31, 22:39, 22:44, 22:47, 22:48
2036(a)..... 2:15, 2:72, 2:150, 2:151, 2:155, 2:165, 2:172, 2:173, 2:174, 2:194, 2:221, 2:256, 2:285, 6:151, 7:3, 10:13, 16:5, 17:112, 19:36, 22:44, 22:45, 22:46, 22:47, 22:49
2036(a)(1) .. 2:162, 2:172, 2:174, 14:42, 22:47, 22:48
2036(a)(2) 2:181, 2:187, 2:194, 14:42, 22:47
2036(a)(1),(2)..... 22:45
2036(b)(1) 2:177
2036(b)(2) 2:178, 2:180
2036(b)(3) 2:177
2036(c) 2:90, 2:150, 2:157
2037... 2:136, 2:200, 6:259, 8:23, 8:34, 10:8, 14:127, 20:15, 22:48
2037(a)..... 2:204
2037(a)(1) 2:198, 2:200
2037(a)(2) 2:198, 2:203
2037(b)..... 2:202, 2:204, 3:226
2037(b)(2) 2:201, 2:204
2038 .... 2:11, 2:70, 2:79, 2:115, 2:122, 2:136, 2:139, 2:140, 2:153, 2:156, 2:182, 2:206, 2:207, 2:208, 2:209, 2:215, 2:219, 2:220, 2:229, 2:242, 6:198, 8:23, 8:34, 10:8, 13:6, 14:38, 14:42, 14:127, 16:182, 17:112, 19:4, 19:63, 22:34, 22:44, 22:48
2038(a)..... 2:15, 2:79, 2:209, 2:217, 2:256, 16:80, 22:47
2038(a)(1) 2:120, 2:189, 2:206, 2:210
2038(a)(2) 2:210

INTERNAL REVENUE CODE—Continued

Sec. **Sec.**

2038(b) 2:210
2039 . 2:282, 2:283, 2:285, 2:294, 2:298, 6:196, 7:35, 10:8
2039(a) 2:283, 2:292
2039(b) 2:283, 2:294, 2:295
2040 ... 2:58, 2:71, 2:74, 2:75, 2:76, 2:81, 2:83, 2:84, 3:54, 3:305, 10:8, 14:82, 14:83, 14:84, 22:8, 22:9
2040(a)..... 2:74, 2:75, 2:81, 14:83, 14:84
2040(b)..... 2:83, 2:87, 6:87, 14:84, 22:9
2040(b)(1) 2:81, 6:219
2040(b)(2) 2:81
2041... 2:11, 2:15, 2:132, 2:230, 2:238, 2:239, 2:241, 2:242, 2:249, 2:260, 2:274, 6:244, 10:8, 14:17, 14:42, 14:127, 16:2, 17:112, 19:71, 19:86
2041(a)(1) .. 2:234, 2:236, 2:239, 2:277, 2:279, 2:280
2041(a)(2)... 2:79, 2:184, 2:234, 2:239, 2:240, 2:251, 2:254, 2:266, 2:268, 2:272, 2:276, 7:14, 19:83, 19:91, 19:93
2041(a)(3) 2:273
2041(b) 2:251, 7:14
2041(b)(1).. 2:237, 2:239, 2:240, 2:241, 2:251, 2:254, 2:268, 7:14, 14:129, 19:88, 19:91
2041(b)(1)(A) 2:184, 2:190, 2:241, 2:246, 2:247, 6:193, 19:91
2041(b)(1)(B) 2:263
2041(b)(1)(C) 2:264
2041(b)(1)(C)(ii)..... 14:129
2041(b)(1)(C)(iii)..... 2:264
2041(b)(2) 2:251, 2:268, 2:274, 19:72, 19:92
2041(b)(3) 2:235
2042 ..... 2:30, 2:31, 2:61, 2:70, 2:136, 3:185, 6:259, 10:8, 14:127, 22:48
2042(1)..... 2:34, 2:37, 2:47, 2:50, 17:175
2042(2)..... 2:38, 2:40, 2:44, 2:52, 2:53, 2:54, 2:156, 3:207, 3:226, 17:175
2043..... 2:121, 2:163
2043(a) 2:127, 2:168, 3:264, 22:47
2043(b) 2:131
2043(b)(1) 2:131, 6:72
2043(b)(2)..... 2:56, 2:132, 6:80
2044... 2:24, 2:82, 2:116, 6:151, 6:188, 6:199, 6:205, 6:213, 6:247, 10:18, 14:113, 16:137, 16:170, 16:174, 19:53, 22:28
2044(a), (b) 2:116
2044(b)(2)..... 2:116, 14:113, 14:114, 16:174
2044(c) 2:116, 6:199
2045..... 2:276
2046..... 6:125, 14:64
2051..... 2:1, 7:1
2052 ..... 7:36
2052(e)(4)(C)..... 16:133
2053..... 2:132, 6:2, 6:3, 6:4, 6:10, 6:20, 6:21, 6:27, 6:30, 6:52, 6:61, 6:66, 6:81, 6:133, 8:25, 8:57, 19:96
2053(a) 6:14, 6:31, 6:50, 6:61
2053(a)(1)..... 6:1
2053(a)(2)..... 3:110, 6:1, 6:17, 6:34, 6:39, 10:75
2053(a)(3)..... 2:87, 6:1, 6:53, 6:87, 6:311
2053(a)(4)..... 2:56, 2:87, 5:50, 5:51, 6:1, 6:85, 6:87, 6:311
2053(b) 2:195, 4:5, 6:11, 6:15, 6:17, 6:25, 6:31, 6:39, 16:5
2053(c)(1)(A)..... 2:56, 6:51, 6:81, 6:85, 6:90
2053(c)(1)(B) 3:308, 6:63, 6:66, 6:68, 6:71
2053(c)(1)(C)..... 6:92
2053(c)(1)(D)..... 6:36, 6:66
2053(c)(2) 6:10, 6:12, 6:50
2053(c)(D) 10:71, 10:72
2053(d) 6:300, 7:17, 7:41
2053(d)(1) 6:300
2053(d)(1)(A) 6:300
2053(d)(1)(B) 6:300
2053(d)(2) 6:300
2054..... 4:5, 6:1, 6:10, 6:27, 6:93, 6:96
2055.... 6:1, 6:30, 6:236, 6:237, 6:251, 6:252, 6:253, 6:277, 6:286, 6:289, 6:290, 6:292, 6:294, 8:7, 15:9, 19:101, 19:107
2055(a)..... 6:30, 6:233, 6:238, 6:239, 6:241, 6:245, 6:252, 6:263, 6:283, 6:287, 6:290, 16:89
2055(b) 6:244
2055(c) 6:298
2055(C)(iii)(I)..... 6:283
2055(d) 6:293
2055(e)..... 6:271, 6:277, 6:282, 6:290, 16:184
2055(e)(1) 16:89, 16:184
2055(e)(2) 6:252, 6:277
2055(e)(2)(A) 6:235, 6:252, 6:253, 6:286, 6:290
2055(e)(2)(B)..... 6:252, 6:273, 14:87, 16:109
2055(e)(3).. 6:277, 6:281, 6:287, 6:288, 6:289, 6:290, 16:107, 16:134
2055(e)(3)(A) 6:281
2055(e)(3)(B).... 6:281, 6:282, 6:287, 16:107, 16:134
2055(e)(3)(B)(i) 6:287
2055(e)(3)(C) 6:281, 6:283, 6:287
2055(e)(3)(C)(i) 6:283
2055(e)(3)(C)(ii) 6:283, 6:286, 6:288
2055(e)(3)(C)(iii)..... 6:283, 6:285
2055(e)(3)(C)(iv)..... 6:282
2055(e)(3)(D) 6:281
2055(e)(3)(E) 6:281
2055(e)(3)(F) 6:284
2055(e)(3)(G) 6:281
2055(e)(3)(I) 6:283
2055(e)(3)(J) 6:283, 16:125

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
2055(e)(4) 6:252, 6:279, 16:133	2056(d)(3)..... 6:217, 7:26, 8:64
2055(e)(4)(A)..... 16:133	2056(d)(4) 6:217
2055(e)(4)(B)..... 6:279, 16:133	2056(d)(4)(A) 2:83
2055(e)(4)(C) 6:279	2056(d)(4)(A)(i)..... 6:226
2055(e)(4)(D)..... 6:279, 16:133	2056(d)(4)(B) 2:83
2055(e)(d)(4)..... 6:279	2056(d)(5)(A)(i)..... 6:226
2055(f) 6:280, 6:323, 6:331	2056(d)(5)(A)(ii) 6:226
2055(g) 6:238	2056(d)(5)(B) 6:226
2055(g)(12) 6:238	2056A..... 6:231, 7:12, 7:26, 19:59
2056. 2:83, 6:1, 6:135, 6:184, 6:213, 6:217, 8:7, 8:53, 15:9	2056A(a)..... 6:221, 6:222, 6:228, 6:308, 6:315, 7:57
2056(a) 2:143, 6:104, 6:106, 6:131, 6:151, 14:71	2056A(a)(1)..... 7:52
2056(a)(3)..... 3:18, 6:69	2056A(a)(1)(A)..... 6:221
2056(b) 2:143	2056A(a)(1)(B)..... 6:221
2056(b)(1) 6:122, 6:152, 6:153, 6:154, 6:176	2056A(a)(2)..... 6:221
2056(b)(1)(C) 6:156	2056A(a)(3)..... 6:221
2056(b)(2) 6:157	2056A(b)(1)(A) 7:52, 7:56, 7:59
2056(b)(3) 6:164	2056A(b)(1)(B) 7:52, 7:59
2056(b)(4) 6:117, 6:137, 6:146	2056A(b)(2)(A)..... 7:59
2056(b)(4)(A) 6:135	2056A(b)(2)(B)(i)..... 7:60
2056(b)(4)(B) 6:135, 6:149	2056A(b)(2)(B)(ii)..... 7:60
2056(b)(5).. 3:135, 6:109, 6:167, 6:168, 6:176, 6:182, 6:193	2056A(b)(2)(C)..... 7:61
2056(b)(6) 6:166	2056A(b)(3)(A)..... 7:53
2056(b)(7).. 2:143, 6:116, 6:151, 6:173, 6:176, 6:188, 6:192, 6:193, 6:197, 6:201, 6:209, 6:210, 6:211, 6:212, 6:213, 14:60, 14:76, 14:112, 14:114, 16:174, 17:192	2056A(b)(3)(B)..... 7:54
2056(b)(7)(B)(i)..... 6:191	2056A(b)(4) 7:52, 7:59
2056(b)(7)(B)(ii). 6:148, 6:187, 6:191, 16:167, 16:172	2056A(b)(5)(A)..... 7:58
2056(b)(7)(B)(ii)(I)..... 6:191, 16:167	2056A(b)(5)(B)..... 7:58
2056(b)(7)(B)(ii)(II)..... 2:13, 16:167	2056A(b)(9)..... 7:52
2056(b)(7)(B)(iii)..... 6:191	2056A(b)(10)(A)..... 7:62
2056(b)(7)(B)(iv)..... 6:191	2056A(b)(11)..... 7:56
2056(b)(7)(B)(v)..... 6:150, 6:199, 6:210, 6:216, 7:27	2056A(b)(12)(A)..... 7:63
2056(b)(7)(C) 6:196, 6:203	2056A(b)(12)(B)..... 7:63
2056(b)(7)(C)(ii) 6:203	2056A(b)(12)(C) 6:231
2056(b)(8) 6:185, 6:186, 6:187, 6:289, 16:113	2056A(b)(12)(C)(i) 7:63
2056(b)(8)(A) 6:185	2056A(b)(12)(C)(ii)..... 7:63
2056(b)(8)(B)(i)..... 6:185	2056A(b)(15)..... 6:227, 7:53
2056(b)(8)(B)(ii) 6:185	2056A(c)(2) 7:53
2056(b)(8)(B)(iii)..... 6:185	2056A(c)(3) 7:52
2056(b)(9)..... 2:87, 6:87, 6:103	2056A(d) 6:218, 6:220
2056(b)(10)..... 16:169	2056A(e) 6:221
2056(c) 6:107	2057 ..... 1:9, 6:1, 6:303, 6:304, 6:305, 6:306, 6:308, 6:309, 6:311, 6:320, 6:321, 9:33
2056(d) 2:83, 6:223, 8:53	2057(a)(1) 6:303
2056(d)(1) 9:31	2057(a)(2) 6:303, 6:306, 6:321
2056(d)(1)(A)..... 6:217	2057(a)(3)(A)..... 6:303
2056(d)(1)(B)..... 2:83, 6:219, 6:229, 22:9	2057(a)(3)(B)..... 6:303
2056(d)(2) 6:217	2057(b)(1)(A)..... 6:308
2056(d)(2)(A)..... 6:221	2057(b)(1)(B)..... 6:308, 6:309
2056(d)(2)(B)..... 6:221	2057(b)(1)(C)..... 6:308, 6:311
	2057(b)(1)(D)..... 6:308, 6:312
	2057(b)(2) 6:311, 6:320
	2057(b)(2)(B)..... 6:321
	2057(b)(3) 6:311

INTERNAL REVENUE CODE—Continued

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

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
2204(d)	10:7
2205	10:14, 10:15
2206	10:15, 10:17
2207	10:16, 10:17
2207A	10:18, 10:19, 14:76, 19:53
2207A(a)(1)	19:111
2207A(a)(2)	10:18, 10:19, 19:111
2207A(b)	2:148, 14:76, 14:113
2207B(a)	2:197
2207B(a)(1)	2:197
2207B(a)(2)	2:197
2207B(b)	2:197
2207B(c)	2:197
2207B(d)	2:197
2208	8:20
2209	8:3, 8:20
2210	10:21
2423(1)	16:135
2501	14:1, 14:42, 14:72, 19:86
2501(a)	14:13, 14:16, 14:114, 15:1, 16:1
2501(a)(1)	13:2, 17:189
2501(a)(2)	8:5, 15:1, 15:2, 16:78, 18:17
2501(a)(3)	15:2, 15:10, 16:78
2501(a)(3)(A)	8:5, 15:4, 15:6
2501(a)(3)(B)	15:8, 15:10
2501(a)(5)	14:156, 18:6
2501(a)(5)(A)(ii)	15:8
2501(a)(5)(B)	15:8
2501(a)(5)(C)	15:8
2501(b)	14:14, 15:3
2501(c)	14:15, 15:3
2502	7:7
2502(a)	1:9, 13:4, 17:178, 17:190
2502(b)	7:1, 17:178, 17:181, 18:41
2502(c)	2:148, 18:31
2503	8:2, 16:71
2503(a)	16:1, 17:178
2503(b)	6:311, 8:7, 12:18, 14:8, 15:9, 15:10, 16:1, 16:2, 16:16, 16:19, 16:20, 16:29, 16:31, 16:45, 16:48, 16:52, 16:66, 16:67, 16:71, 16:79, 17:179, 19:104, 19:106
2503(b)(1)	15:10, 18:4, 18:5, 18:10
2503(b)(2)	16:2, 16:79, 17:179, 18:4, 18:10
2503(c)	16:56, 16:59, 16:61, 16:63, 16:64, 16:66, 19:105
2503(e)	14:6, 16:9, 18:7, 19:12
2503(e)(2)	15:13
2503(e)(2)(A)	16:11
2503(f)	14:101
2503(g)(1)	2:101, 14:149
2503(g)(1)(A)	2:101, 3:269, 14:149
2503(g)(1)(B)	14:149
2503(g)(2)(A)	14:149
2503(g)(2)(Q)	2:101
2504	7:23
2504(a)	17:178
2504(c)	6:209, 7:1, 7:23, 7:24, 16:186, 17:4, 17:180, 17:181, 17:182, 17:184, 18:41
2505	7:10, 14:114, 15:10, 17:189, 17:191, 18:42
2505(a)	1:9, 7:6, 7:9, 17:190
2505(b)	17:178, 17:189
2511	2:15, 6:190, 8:2, 14:17, 14:23, 14:64, 14:113, 14:114, 16:174
2511(a)	9:2, 14:114, 14:147, 15:1, 19:61
2511(b)(2)	15:5
2511(b)(2)(A)	15:6
2511(b)(2)(B)	15:6
2511(c)	14:5
2512	3:54, 14:88, 16:172, 18:27
2512(a)	3:4, 17:1, 17:136
2512(b)	14:2, 14:12, 14:39, 14:40, 14:72, 14:162, 17:1
2513	6:311, 16:185, 17:178
2513(a)	16:177, 16:182, 16:183, 19:110
2513(a)(1)	15:11, 16:177
2513(a)(2)	16:177, 16:178, 16:179, 16:185
2513(b)	18:4
2513(b)(2)	16:179
2513(b)(2)(A)	16:179
2513(b)(2)(B)	16:179
2513(c)	16:177, 16:180
2513(d)	16:181
2514	2:231, 2:251, 14:17, 14:132, 14:135, 16:2, 19:71
2514(a)	14:143, 14:145
2514(b)	2:251, 7:14, 14:127, 14:143, 14:144, 14:146
2514(b) and (e)	2:251, 16:31
2514(c)	14:126, 14:129
2514(c)(1)	14:127, 14:128, 16:182, 19:92
2514(c)(2)	14:140
2514(c)(3)	14:138, 14:139
2514(c)(3)(A)	14:25, 14:109
2514(c)(3)(B)	14:127, 14:129
2514(d)	14:141
2514(e)	2:156, 14:148, 16:46, 16:51, 19:72, 19:92
2514(f)	14:142
2515	14:82, 14:96, 16:183, 19:16, 19:110
2515(e)	2:70
2516	2:132, 6:80, 6:292, 14:42, 14:43, 14:44, 17:124
2516(1)	2:56
2517	14:100
2518	2:276, 6:115, 6:122, 6:124, 6:125, 6:248, 14:61, 14:64, 14:68, 14:70, 14:71, 14:75, 14:94, 14:112, 14:117, 17:97

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
2518(a) 2:8, 2:276, 6:122, 14:57, 14:75, 14:84	2523(f)(5)(A) 2:116
2518(a)(2) 15:2, 16:78	2523(f)(5)(B) 2:116
2518(b) 6:195, 6:247, 14:60, 14:62, 14:65, 14:72, 14:82, 14:83, 14:84, 14:86, 19:117	2523(f)(6) 16:135
2518(b)(2) 14:64, 14:74	2523(f)(6)(A) 16:173
2518(b)(2)(B) 14:82	2523(f)(6)(B) 16:173
2518(b)(3) 14:74, 15:2, 16:78	2523(f)(6)(C) 2:116
2518(b)(4) 6:246	2523(g) 16:113, 16:138
2518(c) 2:8	2523(g)(1) 16:136
2518(c)(1) 14:150	2523(g)(2) 16:136
2518(c)(2) 2:276, 14:57, 14:81	2523(h) 16:135
2518(c)(3) 6:122, 14:59	2523(i) 15:12, 16:135
2519 ..... 2:116, 2:148, 6:151, 6:188, 6:190, 6:207, 6:208, 6:213, 10:19, 14:19, 14:20, 14:76, 14:77, 14:89, 14:112, 14:113, 14:114, 14:116, 14:117, 16:170, 16:174, 19:53	2523(i)(1) 18:4
	2523(i)(2) 16:77, 18:4
	2523(i)(3) 16:150
	2524 ..... 16:79
2519(a) 2:148, 6:190, 14:72, 14:76, 14:77, 14:112	2542(g)(1)(B) 19:35, 19:37
2521 ..... 7:9, 9:1, 17:178, 17:189	2601 ..... 19:47, 19:48, 19:63, 19:64, 19:67
2522 ..... 6:256, 8:7, 15:9, 16:106, 16:109, 16:112, 16:174, 18:11, 19:33, 19:101, 19:107	2602 ..... 19:94, 19:109
	2603(a)(2) 19:96, 19:97
	2603(a)(3) 19:97, 19:121
2522(a) 6:252, 16:79, 16:89, 16:121, 18:11	2603(b) 19:95, 19:97, 19:111
2522(a)(1) 16:83, 16:88	2604 ..... 19:112
2522(a)(2) 14:8, 16:83, 16:90, 16:92	2604(c) 7:17
2522(a)(3) 16:83, 16:93	2611(a) 19:2
2522(a)(4) 16:83, 16:94	2611(b) 19:2
2522(b) 15:10, 16:79, 16:87, 18:11	2611(b)(1) 19:12
2522(c) 16:48	2611(b)(2) 19:12
2522(c)(1) 16:86	2611(b)(2)(C) 19:12
2522(c)(2) 16:98, 16:101, 16:106	2612(a) 19:14
2522(c)(2)(B) 16:109, 16:110	2612(a)(1) 19:6
2522(c)(3) 16:133	2612(a)(2) 19:7
2522(c)(4)(A) 16:107, 16:134	2612(b) 19:11
2522(c)(4)(B) 16:107, 16:134	2612(c)(1) 19:32
2522(d) 16:92, 18:11	2612(c)(2)) 19:25, 19:48, 19:55
2523 ..... 8:7, 15:9, 15:10, 16:77, 16:135	2613(a) 19:15
2523(a) 16:135	2613(a)(2) 19:32
2523(b) 16:139, 16:144, 16:153, 18:4	2613(b) 19:15
2523(b)(1) 16:142, 16:143, 16:147	2613(b)(6) 19:64
2523(b)(2) 16:148, 16:166	2621 ..... 19:109
2523(c) 16:152	2621(a) 19:95
2523(d) 16:139, 16:149	2621(b) 19:95
2523(e) 16:139, 16:158, 16:160, 16:164	2622 ..... 19:96, 19:109
2523(f) 16:139, 18:4	2623 ..... 19:97, 19:109, 19:111
2523(f)(1) 16:165	2624(a) 19:98
2523(f)(2) 16:171	2624(b) 19:98, 19:111
2523(f)(2)(A) 16:166	2624(c) 19:121
2523(f)(2)(B) 16:166	2624(d) 19:98
2523(f)(2)(C) 16:165, 16:166	2631(a) 19:5, 19:27, 19:30, 19:44, 19:70
2523(f)(3) 16:167, 16:169, 16:172	2631(b) 19:27, 19:31
2523(f)(4) 16:171	2631(c) 1:9, 19:1, 19:5, 19:27
2523(f)(4)(A) 16:165, 16:171	2631(c)(1) 19:28
2523(f)(4)(B) 16:171	2632 ..... 19:57

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
2632(a)(1)	19:30, 19:44
2632(b)	19:30, 19:44
2632(b)(1)	19:31, 19:32, 19:98
2632(b)(2)	19:32
2632(b)(3)	19:32, 19:44
2632(b)(g)	19:43
2632(c)	1:9, 19:30, 19:33, 19:35, 19:44, 19:56, 19:57, 19:62
2632(c)(1)	19:33, 19:35, 19:98
2632(c)(3)(B)	19:33
2632(c)(5)	19:33, 19:35
2632(c)(5)(A)	19:44
2632(c)(5)(A)(i)	19:44
2632(c)(5)(A)(i)(I)	19:35
2632(c)(5)(A)(ii)	19:44
2632(d)	19:42
2632(d)(1)	1:9
2632(e)	19:29
2641	1:9
2641(a)	19:99, 19:109
2641(a)(1)	19:1
2641(b)	19:1, 19:109
2642	19:105
2642(a)	19:100
2642(a)(1)	19:109
2642(a)(2)	19:101, 19:109
2642(a)(3)	1:9, 19:51, 19:52
2642(a)(3)(A)	19:50
2642(a)(3)(B)(i)(I)	19:50
2642(a)(3)(B)(i)(II)	19:50
2642(a)(3)(B)(ii)	19:50, 19:52
2642(a)(3)(c)	19:50
2642(b)	19:103
2642(b)(1)	19:43
2642(b)(1)(A)	1:9, 19:98
2642(b)(1)(B)	1:9, 19:98
2642(b)(2)	19:43
2642(b)(2)(A)	19:98
2642(c)	19:105, 19:106
2642(c)(1)	19:104
2642(c)(2)	19:105, 19:106
2642(c)(2)(A)	19:105
2642(c)(2)(B)	19:105
2642(c)(3)	19:104, 19:105
2642(d)(1)	19:114
2642(d)(2)	19:114
2642(d)(3)	19:114
2642(d)(4)	19:114
2642(e)(1)(A)	19:108
2642(e)(1)(B)	19:108
2642(e)(2)	19:108
2642(f)	19:35, 19:45
2642(f)(1)	19:107
2642(g)	19:37, 19:43
2642(g)(1)	1:9, 19:44, 19:52
2642(g)(1)(B)	19:43
2642(g)(2)	1:9, 19:46
2651	19:69
2651(b)(1)	19:19
2651(b)(2)	19:20
2651(b)(3)(A)	19:21
2651(b)(3)(B)	19:21
2651(d)	19:21
2651(e)	19:25, 19:26
2651(e)(1)	19:25, 19:31
2651(e)(2)	19:25
2651(f)(2)	19:21
2651(f)(3)	19:21
2652	6:213, 19:58, 19:59
2652(a)	6:213
2652(a)(1)	2:94, 19:22
2652(a)(2)	16:182, 16:183, 19:29, 19:110
2652(a)(3)	19:53, 19:54, 19:58, 19:59
2652(b)	19:4, 19:10, 19:13
2652(b)(1)	19:10, 19:13
2652(c)	19:115
2652(c)(1)	19:8
2652(c)(2)	19:8
2652(c)(3)	19:9
2653	19:113
2653(a)(2)	19:115
2654(a)(1)	19:116
2654(a)(2)	19:116
2654(b)	19:1, 19:105
2654(b)(2)	19:104
2654(c)	19:117
2654(d)	19:118
2662	1:9, 19:5
2663	15:2, 16:78
2701 to 2704	7:2
2701 to 2702	17:183
2701	3:151, 7:2, 8:4, 12:18, 17:14, 17:15, 17:18, 17:37, 17:38, 17:46, 17:53, 17:62, 17:63, 17:64, 17:73, 18:3
2701(3)(A)(iii)	17:50
2701(a)(1)	17:16, 17:18
2701(a)(1)(A)	17:18
2701(a)(1)(B)	17:18
2701(a)(2)	17:41
2701(a)(2)(A)	17:39
2701(a)(2)(C)	17:41
2701(a)(3)	17:15
2701(a)(3)(A)	17:18
2701(a)(3)(B)	17:32, 17:40

INTERNAL REVENUE CODE—Continued

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

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
2704(a)(2)(A)	17:69
2704(a)(2)(B)	17:69
2704(a)(3)	17:69
2704(b)	22:4, 22:41, 22:42, 22:43
2704(b)(1)	17:65
2704(b)(1)(B)	17:65
2704(b)(2)(A)	17:65
2704(b)(2)(B)(i)	17:65
2704(b)(2)(B)(ii)	17:65
2704(b)(3)	22:42
2704(b)(3)(A)	17:66
2704(b)(3)(B)	17:67
2704(b)(4)	17:65
2704(c)(1)	17:65, 17:69
2704(c)(2)	2:130, 2:285
2704(c)(2)(A)	17:65, 17:69, 17:131
2704(c)(2)(B)	17:65, 17:69, 17:131
2704(c)(2)(C)	17:65, 17:69, 17:131
2704(c)(2)(D)	17:65, 17:69, 17:131
2704(c)(3)	17:69
2801	8:7, 15:9, 15:10
2801(a)	8:7
2801(c)	8:7, 15:9, 15:10
2801(d)	8:7, 15:9, 15:10
2801(e)(1)	15:9
2801(e)(2)	8:7, 15:9
2801(e)(3)	8:7, 15:9
2801(e)(4)(A)(i)	8:7, 15:9
2801(e)(4)(A)(ii)	8:7
2801(e)(4)(B)(i)	8:7, 15:9
2801(e)(4)(B)(ii)	8:7, 15:9
2801(e)(4)(B)(iii)	8:7, 15:9
2801(f)	8:7
2801.4	15:10
2941(a)(2)	2:260
3121(v)	3:228
3306(r)	3:228
4192(c)	8:46
4941	6:291, 6:292, 14:43, 14:117
4941(a)	6:291
4941(d)(1)	6:291
4941(d)(1)(E)	16:108
4942	21:18
4942(j)(3)	6:279, 16:133
4943	21:18
4944	6:290, 16:115
4945	6:292, 14:43
4946	16:108
4946(a)(1)	6:291
4947(a)(2)	6:274, 6:275, 6:291, 16:86, 16:115, 16:117
4947(a)(2)(A)	6:291
4947(a)(2)(B)	6:274, 6:275, 16:115, 16:117
4948	16:89
4948(c)	16:89
4948(c)(4)	6:239, 16:89
4975(e)(7)	6:185, 6:258, 6:260, 16:119
4980A	3:228, 6:66
4980A(c)(1)	7:51
4980A(d)	7:26, 7:51
4980A(d)(3)(A)	7:51
4980A(d)(3)(B)	7:51
4980A(e)(2)	7:51
4980A(f)	7:51
6001 et seq.	13:8
6001	18:1
6011(a)	18:1
6013(f)(3)	9:35
6015	12:83
6018	9:3, 9:41
6018(a)	7:13
6018(a)(1)	11:4
6018(a)(2)	9:2
6018(a)(3)	9:2
6018(b)	9:3, 9:34, 9:41
6018(b)(2)	1:9
6019	16:9, 18:12
6019(3)	18:11
6020	12:18
6020(b)	9:6
6035	9:41
6035(a)	9:40
6036	9:24, 11:3, 11:4
6039F(a)	15:13
6039F(b)	15:13
6039F(c)(1)	15:13
6039F(c)(2)	15:13
6039F(d)	15:13
6048(c)	15:13
6058	3:228
6061	9:15
6065	9:15
6071(a)	8:7
6075	6:10
6075(a)	9:18, 9:31, 12:64
6075(b)	18:42
6075(b)(1)	18:19
6075(b)(2)	18:19
6075(b)(3)	18:19
6081	6:10, 7:63, 12:64
6081(a)	8:7, 9:21, 18:23, 18:32
6091(b)(1)	18:24
6091(b)(3)	9:22
6091(b)(3)(A)	9:22

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
6091(b)(5)	9:23
6151	9:32
6151(a)	9:31, 10:22, 10:69, 10:80, 18:31
6151(c)	9:31
6159	10:80
6161	3:139, 6:35, 6:37, 7:17, 7:36, 10:26, 10:52
6161(a)	10:27
6161(a)(1)	10:27, 18:32
6161(a)(2)	10:26, 10:27, 10:53
6161(a)(2)(B)	10:27
6161(b)(1)	18:32
6161(b)(2)	10:25, 10:28
6161(b)(3)	10:25, 10:28, 18:32
6163	3:139, 6:35, 7:36
6163(a)	7:47, 7:49, 10:31
6163(b)	7:47, 7:49, 10:31
6165	10:25, 10:29, 10:64, 10:77
6166	2:81, 2:136, 3:139, 4:1, 5:27, 5:111, 6:6, 6:35, 6:36, 6:37, 6:38, 6:66, 6:142, 6:314, 7:17, 7:36, 9:33, 10:25, 10:27, 10:29, 10:32, 10:37, 10:39, 10:40, 10:41, 10:42, 10:43, 10:46, 10:47, 10:48, 10:49, 10:50, 10:52, 10:54, 10:59, 10:60, 10:61, 10:62, 10:63, 10:64, 10:65, 10:66, 10:67, 10:72, 10:74, 10:75, 10:77, 10:78, 10:79, 10:80, 10:82, 10:90, 10:91, 12:24, 12:38, 12:61, 12:69, 12:89, 20:3
6166(a) to (d)	10:77
6166(a)	10:47, 10:77, 10:78, 12:23, 12:38, 12:89
6166(a)(1)	2:136, 10:32, 10:65
6166(a)(2)	10:32
6166(a)(3)	10:32
6166(b)	10:39, 10:59
6166(b)(1)	5:27, 5:30, 5:33, 5:38, 10:34, 10:40
6166(b)(1)(B)(ii)	1:9
6166(b)(1)(C)	5:33
6166(b)(2)(A)	10:34
6166(b)(2)(B)	10:35, 10:36
6166(b)(2)(C)	10:36
6166(b)(2)(D)	10:35, 10:48
6166(b)(3)	10:33
6166(b)(4)	10:32
6166(b)(6)	10:32
6166(b)(7)(A)(i)	10:37
6166(b)(7)(A)(iii)	10:70
6166(b)(7)(B)	10:37
6166(b)(8)	10:60, 10:69
6166(b)(8)(A)(i)	10:62
6166(b)(8)(A)(ii)	10:62
6166(b)(8)(A)(iii)	10:62, 10:70
6166(b)(8)(B)	1:9, 10:62
6166(b)(8)(C)	10:62
6166(b)(8)(D)(i)	10:62
6166(b)(8)(D)(ii)	10:62
6166(b)(9)(A)	10:60
6166(b)(9)(B)(i)	10:60
6166(b)(9)(B)(ii)	10:60
6166(b)(9)(B)(iii)	10:60
6166(b)(9)(B)(iii)(I)	10:62
6166(b)(10)	1:9, 10:37, 10:41
6166(b)(10)(B)(ii)	10:41
6166(c)	10:38
6166(d)	9:33
6166(e)	10:54
6166(f)	10:70
6166(g)	10:44, 10:45
6166(g)(1)	10:45, 10:49
6166(g)(1)(A)	10:45, 10:46, 10:47, 10:91
6166(g)(1)(B)	6:321, 10:45, 10:46, 10:91
6166(g)(1)(B)(i)	10:45
6166(g)(1)(C)	10:45
6166(g)(1)(D)	10:45, 10:49
6166(g)(1)(F)	10:45
6166(g)(2)	10:48
6166(g)(2)(A)	10:51
6166(g)(2)(B)	10:51
6166(g)(2)(C)	10:51
6166(g)(3)(A)	10:48, 10:50
6166(g)(3)(B)	10:50
6166(h)	10:64, 10:67
6166(h)(1)	10:56
6166(h)(3)	10:56
6166(i)	10:43
6166A	6:142, 10:49, 10:54, 10:56
6201(a)	12:7
6211(a)	11:22
6211(b)(2)	11:22
6212	12:6
6212(a)	11:28
6212(b)	12:6
6212(b)(1)	18:44
6212(b)(3)	11:5, 11:29
6212(c)	12:29
6212(c)(1)	12:4
6213	9:20, 12:5, 12:21
6213(a)	11:28, 12:4, 12:5, 12:37
6213(b)(1)	12:4, 12:7
6213(b)(2)	12:4
6213(b)(2)(A)	12:77
6213(b)(4)	12:2
6213(d)	11:34
6213(g)(2)(A)	12:7
6213(g)(2)(B)	12:7
6214(b)	7:4, 10:13
6303(a)	12:2

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
6303(b)	12:2
6311(a)	10:23
6314(b)	18:31
6320	12:35, 12:80
6321	10:2, 12:8, 12:40, 12:46, 14:67, 18:37
6322	12:46
6323	10:3
6323(a)	12:46
6323(f)	10:59
6323(h)(6)	12:49
6324	10:2, 12:8
6324(a)	12:39, 12:42, 12:43, 12:45
6324(a)(2)	10:8, 10:9, 10:10, 10:12, 10:26, 12:19, 12:23, 12:38, 12:49, 12:80, 14:34, 18:38
6324(a)(3)	12:48
6324(b)	18:37, 18:38
6324A	10:57, 10:64, 10:77
6324A(a)	10:58
6324A(b)	10:59
6324A(b)(1)	10:57
6324A(b)(2)	10:57, 10:64
6324A(b)(3)	10:57
6324A(c)	10:58, 10:59
6324A(d)(1)	10:57
6324A(d)(2)	10:57
6324A(d)(3)	10:57
6324A(d)(5)	10:57
6324A(e)(1)	10:57
6324A(e)(2)	10:57, 10:64
6324A(e)(4)	10:57
6324B	5:3, 6:319, 10:58
6325(c)	12:50
6330	10:27, 12:35
6330(a)	12:80
6330(d)(1)	12:35
6330(f)	12:80
6331(a)	12:34
6331(b)	12:33, 12:34
6331(c)	12:34
6331(i)	12:35
6331(k)	11:39
6335(a)	12:36
6335(b)	12:36
6335(d)	12:36
6342(a)	12:36
6342(b)	12:36
6343	12:24
6401(a)	12:60
6402(a)	12:59
6402(j)	20:6
6403	6:37, 10:76, 12:61
6404(b)	12:76

Sec.	Sec.
6501	6:11, 7:1, 12:18, 16:185, 16:186, 17:181, 18:41
6501(a)	6:11, 7:1, 12:15, 12:22, 17:187, 18:42
6501(b)(1)	12:15
6501(b)(3)	12:18
6501(c)(1)	12:18
6501(c)(3)	7:1, 9:33, 12:18, 18:25, 18:42
6501(c)(4)(A)	12:18, 18:41
6501(c)(4)(B)	12:18
6501(c)(5)	12:18
6501(c)(9)	7:24, 12:18, 17:4, 17:183, 17:184, 17:187, 18:38
6501(d)	12:15, 18:41
6501(e)(2)	12:18
6502	12:25, 18:37
6502(a)	12:18, 12:22, 12:23, 12:38
6503(a)(1)	18:41
6503(b)	12:25
6503(c)	12:25
6503(d)	12:38
6503(f)	12:25
6511	6:6, 6:37, 7:17, 7:36, 10:76, 12:64, 12:74, 12:75
6511(a)	6:3, 6:4, 6:37, 6:100, 6:205, 10:76, 12:63, 12:64
6511(b)(2)	12:69, 12:71
6511(b)(2)(A)	12:64
6511(b)(2)(B)	6:37, 10:76, 12:69
6511(c)	12:20, 12:71
6511(h)(1)	12:63
6511(h)(2)(A)	16:122
6512	7:17
6512(a)	12:4, 12:68
6512(a)(3)	12:75
6512(b)(1)	12:71
6512(b)(3)	12:71
6513(a)	12:63
6514(a)	12:63
6532	20:5
6532(a)(1)	10:77, 12:89, 20:1
6532(a)(3)	7:17
6601	6:35, 6:38, 6:66, 10:9, 10:87, 18:42
6601(a)	10:11, 10:72, 10:80, 18:42
6601(b)(1)	10:80
6601(b)(3)	10:80
6601(c)	10:80, 11:34, 18:42
6601(e)(1)	10:80
6601(e)(2)	10:80, 18:42
6601(e)(3)	10:80, 18:42
6601(j)	6:35, 6:36, 10:48, 10:64, 10:71, 10:72
6601(j)(1)	10:72
6601(j)(2)	10:71, 10:72
6601(j)(3)	10:71, 10:73

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
6601(j)(4)	10:72
6603	10:87
6603(a)	10:87
6603(b)	10:87
6603(c)	10:87
6603(d)	10:87
6603(d)(2)	10:89
6603(d)(3)	10:89
6611(a)	12:70
6611(b)(1)	12:70
6611(b)(2)	12:70
6611(b)(3)	12:70
6621	6:320, 10:63, 10:64, 18:42
6621(a)	10:48
6621(a)(2)	10:80
6621(b)(3)	10:80
6622(a)	10:70, 10:80
6635(e)	12:36
6635(f)	12:36
6636	12:36
6651	9:32, 19:119
6651(a)	9:32, 10:81, 18:25, 18:26
6651(a)(1)	9:25, 9:30, 9:31, 9:32
6651(a)(2)	9:30, 10:81, 10:82, 10:83, 18:32
6651(b)(1)	9:31, 9:32
6651(f)	18:26
6660	17:1
6662	3:285, 9:40, 16:105, 19:119, 22:44
6662(a)	3:126, 4:10, 10:81, 11:4
6662(b)	10:81
6662(b)(1)	10:81
6662(b)(5)	4:10, 10:81
6662(d)(2)(B)(ii)(I)	12:95
6662(g)	10:81, 19:119
6662(g)(1)	3:126, 4:10, 10:81
6662(g)(2)	4:10, 10:81
6662(h)(1)	3:126, 10:81
6662(h)(2)(C)	3:126, 10:81
6662(h)(2)(ii)(1)	10:81
6663(a)	10:81
6664(b)	10:81
6664(c)(1)	3:126, 3:285, 10:81
6664(d)	10:81
6665(a)	10:81
6665(b)	10:81
6694	12:95
6694(a)	12:95
6694(a)(1)	12:95
6694(a)(2)(A)	12:95
6694(a)(2)(B)	12:95
6694(a)(2)(C)	12:95
6694(b)	12:95
6694(b)(2)	12:95
6716	1:9
6716(a)	1:9
6716(b)	1:9
6716(c)	1:9
6716(d)	1:9
6724(d)	9:41
6751(b)(1)	10:81
6861	12:27
6861(a)	12:26, 12:72
6861(b)	12:27
6861(c)	12:29, 12:78
6861(d)	12:29
6861(e)	12:27
6861(f)	12:12
6861(g)	12:78
6863(a)	12:31
6863(b)(1)	12:31
6863(b)(2)	12:31
6863(b)(3)	12:32
6863(b)(3)(B)	12:32
6901	10:12, 10:26, 12:38, 18:37
6901(a)	10:10, 10:11, 10:12, 12:38
6901(a)(1)(A)	10:11
6901(a)(1)(A)(ii)	10:8
6901(a)(1)(B)	10:4, 12:9
6901(c)	12:19
6901(c)(2)	10:11
6901(d)	12:20
6901(e)	12:19
6901(f)	12:21
6901(h)	12:19, 12:38
6902(a)	10:11, 12:8
6902(b)	12:10
6903	11:4
6903(a)	11:5
6905	10:20, 18:39
7101	12:14
7102	12:14
7121	10:86, 11:12
7121(a)	11:35
7121(b)	6:100, 11:35
7122	10:26, 12:59
7122(a)	11:37
7122(b)	11:37
7122(c)(1)(A)	11:38
7122(c)(1)(B)	11:38
7122(c)(2)(B)	11:38
7122(d)(3)(A)	10:26, 11:37
7122(d)(3)(C)	11:38
7122(f)	11:38
7201	12:54

INTERNAL REVENUE CODE—Continued

Sec.	Sec.
7202	12:55
7203	9:24, 12:56
7206	12:57
7207	12:58
7269	9:12, 9:24
7403(c)	12:33
7404	12:37
7421(b)	12:11
7422	20:1
7422(a)	12:64, 12:65, 20:4, 20:12
7422(b)	20:7
7422(f)	20:11
7422(j)	10:50, 20:3
7426	12:39
7426(c)	12:39
7429(a)(1)	12:28
7430	12:87, 20:27
7430(a)	12:86, 12:88
7430(b)	20:27
7430(b)(1)	20:27
7430(b)(2)	20:27
7430(c)(1)	12:88
7430(c)(2)	20:28
7430(c)(3)	12:88, 20:28
7430(c)(4)	20:29
7430(c)(4)(B)	12:86, 12:88
7430(f)	20:27
7454	10:81
7477	7:24, 17:3, 17:4, 17:184, 18:35
7477(a)	17:3, 18:35
7477(b)	17:4
7477(b)(1)	17:3, 18:35
7477(b)(2)	17:3, 18:35
7477(b)(3)	17:3, 18:35
7479	10:66, 10:77, 12:89
7479(a)	10:77, 12:89
7479(b)(1)	10:77, 12:89
7479(b)(2)	10:77, 12:89
7479(b)(3)	10:77, 12:89
7479(c)	10:77, 12:89
7481(a)	12:5
7485	12:13
7485(a)(2)	12:5
7491	3:126
7491(a)	3:2, 12:8
7491(a)(1)	3:126, 22:10
7491(a)(2)(B)	3:2
7502	9:18
7502(a)	9:18, 9:20, 18:21
7502(c)	9:18
7502(f)	9:20, 18:22
7503	9:18, 11:30
7508(a)	9:35
7508(c)	9:35
7508(d)	9:35
7508(f)	9:35
7508(g)	9:35
7517(a)	3:33, 17:2
7517(b)	17:2
7517(c)	3:33, 17:2
7520	2:26, 2:150, 2:285, 3:215, 3:216, 3:218, 3:220, 3:223, 3:225, 3:226, 3:227, 3:228, 3:232, 3:235, 3:240, 3:241, 3:243, 3:244, 3:245, 3:247, 3:248, 3:252, 3:253, 3:257, 3:310, 4:22, 6:196, 6:197, 6:227, 6:258, 6:260, 6:294, 14:89, 16:74, 16:110, 16:111, 16:119, 16:125, 16:174, 17:9, 17:82, 17:84, 17:88, 17:94, 17:96, 17:102, 17:109, 17:110, 17:116, 17:125, 17:126, 17:127, 17:128, 17:145, 17:146, 17:151, 17:158, 17:159, 17:161, 17:162, 19:68, 19:80
7520(a)	3:212, 3:215, 3:232, 3:236, 3:237, 17:145, 17:147
7520(c)(1)	3:215, 17:145
7520(c)(2)	3:218
7520(c)(3)	3:217
7520(d)	3:221, 17:147
7522	12:7
7522(a)	12:7
7525	12:90
7602	7:10, 7:12
7604	9:12
7605(b)	7:10, 7:12
7701(a)(6)	12:9
7701(a)(9)	8:13, 8:26
7701(a)(36)	12:95
7871	6:238, 16:88
7871(a)(1)(B)	8:54
7872	3:201, 3:228, 10:18, 14:76, 14:113
7872(a)(2)	14:48
7872(c)(2)	14:49
7872(c)(2)(B)	14:49
7872(d)(2)	14:48
7872(e)(1)	14:48
7872(e)(2)(B)	14:48
7872(f)(1)	14:48
7872(f)(2)(A)	14:48
7872(f)(2)(B)	14:48
7872(f)(3)	14:48
7872(f)(5)	14:48
7872(f)(6)	14:48
7872(f)(7)	14:48
7872(f)(8)	14:51
7872(f)(12)	14:51
7872(h)(1)(C)	14:50
7872(h)(2)	14:48

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
22017A(b)	14:113	70701(a)(6)	10:4

REVENUE ACT OF 1962

Sec.	Sec.
18	2:16

TAX EQUITY AND FISCAL RESPONSIBILITY ACT

Sec.	Sec.
245	2:298

TAX REFORM ACT OF 1986

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

UNITED STATES CODE ANNOTATED

U.S.C.A. Sec.	Sec.
173	20:9

2 U.S.C.A. Sec.	Sec.
161	16:88

8 U.S.C.A. Sec.	Sec.
1184(e)(2)	8:16
1427	8:20
1481	15:4

11 U.S.C.A. Sec.	Sec.
548	12:41

18 U.S.C.A. Sec.	Sec.
207	11:9

26 U.S.C.A. Sec.	Sec.
4942(h)	4:6
6159	11:38

28 U.S.C.A. Sec.	Sec.
173	20:9
174(a)	20:9
1291	20:9, 20:32
1295(a)(3)	20:9, 20:41

28 U.S.C.A. Sec.	Sec.
1346(a)(1)	20:8, 20:33
1402	20:11, 20:14
1402(a)(1)	20:9
1402(a)(2)	20:9
1491	20:33
1915	20:14
1920	20:27
2006	20:30
2402	20:9
2412	20:32
2412(b)	20:27
2508	20:40

31 U.S.C.A. Sec.	Sec.
192	12:38
3713	10:3, 10:4, 10:21, 12:9, 12:11, 18:31
3713(b)	10:3, 10:4, 12:9, 12:38, 18:31
3727	20:10

38 U.S.C.A. Sec.	Sec.
Ch 13	2:290

42 U.S.C.A. Sec.	Sec.
402(e)	2:290
402(i)	2:97

UNITED STATES CODE ANNOTATED—Continued

42 U.S.C.A. Sec.	Sec.
3796	2:113

UNITED STATES PUBLIC LAWS

Pub. L. No.	Sec.
58	2:228, 2:267, 2:273
87-834	2:16
88-209 (Sept. 29, 1965)	6:238
88-611 (Oct. 2, 1964)	6:238
89-209	16:88
90-209 (Dec. 18, 1967)	6:238, 16:88
90-542	16:88
91-160	16:88
91-172 (Dec. 30, 1969)	6:257, 8:48
91-172, § 201(g)(4)(A)	6:255
91-172, § 201(g)(4)(B)	6:255
91-609 (Dec. 31, 1970)	6:238
91-614 (Dec. 30, 1970)	18:39
91-614, § 101(f)	18:39
92-5, § 4 (March 17, 1971)	10:24
92-526 (Oct. 2, 1972)	16:88
93-438 (Oct. 11, 1974)	6:238
94-455 (Oct. 4, 1976)	5:25, 5:27, 5:36, 5:91, 5:94, 5:103, 6:122, 7:6, 7:36, 12:4, 13:1, 17:190
94-455, § 2001(b)(1)	13:4
94-455, § 2001(b)(3)	9:1, 17:178
94-455, § 2009(a)	2:177
94-455, § 2009(b)(4)(B)	6:245
94-455, § 2124(e)(4)	6:238
95-526 (Oct. 21, 1972)	6:238
95-600	10:35
95-600, § 702(i) (November 6, 1978)	2:177
95-616 (Nov. 8, 1978)	16:88
96-600	10:35
97-34	2:81, 2:89, 2:136, 2:141, 5:10, 5:11, 5:20, 5:23, 5:24, 5:59, 5:68, 5:92, 5:93, 5:97, 5:101, 5:110, 6:207, 10:45, 14:82, 16:3, 16:10, 16:11, 16:137, 16:165, 16:175
97-34, § 421(c)(1)(A) (Aug. 13, 1981)	5:91
97-34, § 426(a) (August 13, 1981)	14:59
97-34, § 442(a)(1)	13:2
97-248	2:298
97-248, § 245(c)	2:298
97-248, § 344(b)(1) (Sept. 3, 1982)	10:80, 18:42
97-448	16:175
98-4	5:22, 5:33, 10:33
98-4, § 3(a)(1) (Mar. 11, 1983)	5:22, 5:33
98-4, § 3(b)(1) (Mar. 11, 1983)	5:22, 5:33
98-4, § 5(a)(1)(A)(ii) (Mar. 11, 1983)	5:22
98-4, § 5(a)(2) (Mar. 11, 1983)	5:22
98-369 (Jul. 18, 1984)	5:77, 5:78, 6:92, 6:191, 6:281, 6:283, 6:284, 10:18, 10:45, 10:60, 10:62, 10:63, 10:69, 14:49
98-369, § 127(g)(2) (Jul. 18, 1984)	8:46
98-369, § 525	2:298
98-369, § 525(b)(2)	2:298
98-369, § 525(b)(3)	2:298
98-369, § 525(b)(4) (July 18, 1984)	2:298
98-369, § 641(a) (July 18, 1984)	2:22
98-369, § 641(b)(1)	2:22
98-369, § 641(b)(2)	2:22
98-369, § 641(b)(3)	2:22
98-369, § 1021(e)(2) (July 18, 1984)	10:63
98-369, § 1061 (Mar. 11, 1983)	5:22
99-514.	2:107, 2:298, 7:51, 10:43, 10:80, 19:1, 19:41, 19:47, 19:48, 19:53, 19:120
99-514, § 1232(a) (Oct. 22, 1986)	1:2
99-514, § 1421	5:81, 5:82
99-514, § 1421(a) (Oct. 22, 1986)	5:81
99-514, § 1421(b) (Oct. 22, 1986)	5:81
99-514, § 1421(c) (Oct. 22, 1986)	5:82
99-514, § 1433(a)	19:3, 19:64
99-514, § 1433(b)(1)	19:3
99-514, § 1433(b)(2)(A)	19:88
99-514, § 1433(b)(2)(C)	19:4
99-514, § 1433(b)(3) (Oct. 22, 1986)	19:48
99-514, § 1810(b)(5) (October 22, 1986)	14:51
99-514, § 1852(e)(3) (October 22, 1986)	2:298
100-647.	2:83, 2:101, 3:228, 3:233, 3:269, 5:82, 8:60, 16:150, 16:173, 19:48
100-647, § 1014(g)(17)(A) (Nov. 10, 1988)	19:105
100-647, § 1014(g)(17)(C) (Nov. 10, 1988)	19:105
100-647, § 1014(h)(3) (Nov. 10, 1988)	19:47, 19:48
100-647, § 5032(b)(1) (Nov. 10, 1988)	8:60, 8:61
100-647, § 5032(b)(2) (Nov. 10, 1988)	8:62
100-647, § 5032(d)	8:60, 8:61, 8:62
100-647, § 5033(c) (Nov. 10, 1988)	8:53
100-647, § 5033(d)(1) (Nov. 10, 1988)	2:83, 6:217, 8:53
101-239 .	2:83, 6:1, 7:31, 7:56, 7:60, 7:61, 8:53, 8:64, 10:81
101-239, § 7815(d)(1)(A) (Dec. 19, 1989)	16:77
101-239, § 7815(d)(1)(B) (Dec. 19, 1989)	16:77
101-239, § 7815(d)(14) (Dec. 19, 1989)	6:217, 8:53, 16:135
101-239, § 7815(d)(16) (Dec. 19, 1989)	2:83

UNITED STATES PUBLIC LAWS—Continued

Pub. L. No.	Sec.
101-508 (November 5, 1990)	2:157, 3:157, 3:161, 7:53, 16:77, 17:19, 17:22, 17:23, 17:32, 17:34, 17:36, 17:37, 17:40, 17:41, 17:48, 17:50, 17:56, 17:60, 17:65, 17:69, 17:125, 19:105
101-508, § 11602(a)(1)(A)(iii) (Nov. 5, 1990)	17:65
101-508, § 11602(e)(1)(A)(i) (Nov. 5, 1990)	17:16, 17:78
101-508, § 11602(e)(1)(A)(ii)	3:154
101-508, § 11602(e)(1)(A)(ii)(I) (Nov. 5, 1990)	3:152
101-508, § 11602(e)(1)(A)(ii)(II) (Nov. 5, 1990)	3:152
101-508, § 11603(e)(1)(A)(iii) (Nov. 5, 1990)	17:69
101-508, § 11801(a)(29) (Nov. 5, 1990)	8:46
101-508, § 11821(a) (Nov. 5, 1990)	8:46
101-508, § 11821(b) (Nov. 5, 1990)	8:46
102-486, § 1941(c)(2) (Oct. 24, 1992)	16:169
103-66	8:45
103-66, § 13237(d) (Aug. 10, 1993)	8:45
103-182, § 341(b)(2) (Dec. 8, 1993)	8:16
104-188 (August 20, 1996)	17:20, 17:31, 17:32, 17:48, 17:50
104-188, § 1702(f)(1)(A) (August 20, 1996)	17:18
104-188, § 1702(f)(5) (August 20, 1996)	17:15
104-188, § 1905(a) (Aug. 20, 1996)	15:13
104-191 (Aug. 21, 1996)	15:4
105-34	6:308, 6:311, 6:312, 6:313, 6:315, 6:320, 6:322, 7:1, 7:51
105-34, § 501 (Aug. 5, 1997)	7:9
105-34, § 501(b) (Aug. 5, 1997)	5:7
105-34, § 501(c) (Aug. 5, 1997)	16:2, 17:179
105-34, § 501(e) (Aug. 5, 1997)	10:72
105-34, § 502 (Aug. 5, 1997)	6:303
105-34, § 503(a) (Aug. 5, 1997)	10:62, 10:72
105-34, § 503(b)(1) (Aug. 5, 1997)	6:66
105-34, § 503(c)(2) (Aug. 5, 1997)	10:72
105-34, § 503(c)(3) (Aug. 5, 1997)	10:72
105-34, § 504(a) (Aug. 5, 1997)	5:97
105-34, § 504(b) (Aug. 5, 1997)	5:20, 5:97
105-34, § 505(a) (Aug. 5, 1997)	10:77, 12:89
105-34, § 506(b) (Aug. 5, 1997)	12:18
105-34, § 506(c) (Aug. 5, 1997)	17:3, 18:35
105-34, § 506(d) (Aug. 5, 1997)	7:1, 17:180, 17:181, 17:184, 18:41
105-34, § 506(e)(1) (Aug. 5, 1997)	7:1, 17:181
105-34, § 508(a) (1997)	6:323
105-34, § 508(c) (Oct. 5, 1997)	5:95
105-34, § 511(a) (Aug. 5, 1997)	19:25
105-34, § 1073 (Aug. 5, 1997)	7:51
105-34, § 1073(b)(3) (Aug. 5, 1997)	6:66
105-34, § 1089(a)(1) (Aug. 5, 1997)	6:258, 6:260, 16:119
105-34, § 1089(b) (Aug. 5, 1997)	6:258, 6:260, 16:119
105-34, § 1089(b)(3) (Aug. 5, 1997)	16:125
105-34, § 1301(a) (Aug. 5, 1997)	18:11
105-34, § 1302(b) (Aug. 5, 1997)	2:197
105-34, § 1304(a) (Aug. 5, 1997)	8:42
105-34, § 1305(b) (Aug. 5, 1997)	19:10, 19:13
105-34, § 1310(a) (Aug. 5, 1997)	2:136, 2:137, 2:139, 2:141, 2:142, 2:149
105-34, § 1310(c) (Aug. 5, 1997)	2:136, 2:139
105-34, § 1312(a) (Aug. 5, 1997)	7:52
105-34, § 1314(a) (Aug. 5, 1997)	6:221
105-34, § 1402(a)	14:157
105-34, § 1530(c)(8) (Aug. 5, 1997)	6:185
105-206, § 3001(a)	3:2
105-206, § 3104	10:77, 12:89
105-206, § 3104(b) (July 22, 1998)	10:77, 12:89
105-206, § 6007(b) (July 22, 1998)	6:303
105-206, § 6007(c)(2) (Jul. 22, 1998)	10:62
105-206, § 6007(d) (July 22, 1998)	10:77, 12:89
105-206, § 6007(e)(2)(A) (Jul. 22, 1998)	7:1, 12:18
105-206, § 6007(e)(2)(B) (Jul. 22, 1998)	7:1, 17:180, 17:181, 17:184, 18:41
105-206, § 6013(a)(4)(A) (July 22, 1998)	19:10, 19:13
105-206, § 6013(a)(4)(B)	19:105
105-206, § 6024 (July 22, 1998)	6:303
107-16	1:7, 1:9, 6:300, 6:302, 7:6, 7:7, 7:11, 10:23, 14:58, 17:189, 19:1, 19:33, 19:51
107-16, § 501(a)	7:7
107-16, § 532(c)(2)	7:37, 7:42
107-16, § 551(a) (2001)	6:325
107-16, § 901	7:7, 10:62
107-134	1:11
107-296	16:96
108-357 (Oct. 22, 2004)	8:5, 8:6, 10:81, 10:87, 15:4, 15:5, 15:6, 15:7
109-222	11:38
109-222, § 509(d)	11:38
109-280	10:81
109-280, § 858(a)	10:13
110-28	12:95
110-28, § 8246(c)	12:95
110-245	8:7, 15:9
110-245, § 301	15:9
110-343	12:95
111-312	1:7, 6:300, 7:6, 7:7, 7:10, 14:58, 17:189, 17:191, 19:1
111-312, § 101	6:300
111-312, § 301	1:9, 19:5
111-312, § 301(a)	1:9
111-312, § 301(c)	1:9, 7:8, 10:23
111-312, § 301(d)	1:9, 9:18, 14:58

UNITED STATES PUBLIC LAWS—Continued

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

TREASURY REGULATIONS

Reg.	Sec.
1.61-22(d)(3)	17:175
1.72-6	3:216
1.170A-1(c)(2)	3:7
1.170A-1(e)	6:259, 16:100
1.170A-1(h)(1)	16:104
1.170A-1(h)(2)	16:104
1.170A-6(a)(2)	16:106
1.170A-6(c)	16:109
1.170A-6(c)(2)	16:109
1.170A-6(c)(2)(i)(A)	16:111
1.170A-6(c)(4)	14:4
1.170A-7(a)(2)(i)	14:20, 16:99, 16:101, 16:106
1.170A-13(c)	3:134
1.170A-13(c)(2)(A)	16:104
1.170A-13(c)(3)(ii)	16:104
1.170A-13(c)(5)	3:279
1.170A-13(c)(7)(xi)(C)(1)	22:16
1.170A-14	6:331
1.170A-14(a)	16:102
1.170A-14(g)(2)	16:103
1.170A-14(g)(6)(ii)	16:103
1.170A-14(h)	3:74, 3:75
1.170A-14(h)(3)(i)	16:104, 16:105
1.213-1(d)	6:91
1.401(a)(9)-4	14:92
1.402(c)-2	14:91
1.509(a)-4(d)(2)(b)	16:91
1.509(a)-4(d)(2)(i)	16:91
1.611-2(d)(1)	3:92, 3:93
1.611-2(d)(2)	3:92
1.611-2(d)(2)(i)	3:96
1.611-2(d)(2)(ii)	3:96
1.641(b)-3(a)	10:79
1.642(c)-6	6:270, 16:128
1.642(c)-6(e)	6:270, 16:128
1.642(g)-1	6:47, 6:48, 6:93
1.642(g)-2	6:27, 6:48
1.643(b)-1	19:79
1.643(b)-1	6:202, 6:215, 14:114, 16:168, 19:66
1.661(a)-2(f)	6:127
1.664-1	16:126
1.664-1(a)(4)	16:113
1.664-1(a)(5)	6:263
1.664-2	16:126
1.664-2(a)(1)(iii)	17:84
1.664-2(a)(1)(iv)	17:84
1.664-2(c)	6:265
1.664-3	16:126
1.664-3(a)(1)(i)	6:262
1.664-3(a)(1)(i)(c)	6:262, 16:126
1.664-3(a)(1)(iii)	17:93
1.664-3(a)(1)(v)	17:93
1.664-3(a)(2)	6:262
1.664-3(a)(3)	6:262
1.664-3(a)(3)(ii)	16:113
1.664-3(a)(4)	16:113
1.664-3(a)(5)	16:112
1.664-3(a)(5)(i)	6:287
1.664-4	9:31
1.664-4(e)(3)	2:285
1.664-4(e)(6)	2:285
1.675-1(b)(4)(iii)	2:156
1.1001-1	3:216
1.1001-1(a)	3:32, 6:292
1.1001-1(c)(2)	19:84
1.1001-1(h)	19:51, 19:78
1.1001-1(h)(1)	14:113
1.1001-2(a)	17:90
1.1001-2(c)	17:90
1.1011-1	6:39
1.1012-1(a)	19:80
1.1014-1(a)	9:42
1.1014-4(a)(3)	6:127
1.1014-5(b)	19:84
1.1014-5(c)(5)	19:84
1.1015-2(b)	14:115
1.1374-4	22:28
1.6012-1(a)(5)	11:9
1.6035-1(b)(1)	9:41
1.6035-1(c)(1)	9:41
1.6035-1(c)(3)(ii)	9:41
1.6081-1(a)	18:23
1.6662-2(a)	10:81
1.6664-4	10:81

TREASURY REGULATIONS—Continued

Reg.	Sec.
1.6664-4(b)(1)	10:81
1.6664-4(c)	10:81
1.7520-1(b)(1)(i)	3:215, 17:145
1.7520-1(c)	3:231, 17:148
1.7520-1T(b)(2)	3:225
1.7520-2(a)(2)	3:232, 3:235
1.7520-2(b)(2)	3:237
1.7520-3(a)(1)	3:228
1.7520-3(a)(4)	3:228
1.7520-3(a)(5)	3:228
1.7520-3(a)(6)	3:228
1.7520-3(a)(7)	3:228
1.7520-3(a)(8)	3:228
1.7520-3(a)(9)	3:228
1.7520-3(b)(2)	16:119
1.7872-7(a)(1)(i)	14:48
20.0-1(b)(1)	2:16, 8:13, 8:14, 8:26
20.0-1(b)(2)	8:13
20.0-2(a)	1:2, 2:105
20.0-2(c)	8:2
20.0256(b)-8(b)	6:186
20.2002-1	10:3, 10:6
20.2010-(3)(d)	7:10, 7:12
20.2010-2(a)	7:12
20.2010-2(a)(1)	7:12, 7:13
20.2010-2(a)(3)	7:12
20.2010-2(a)(6)	7:12, 7:13
20.2010-2(a)(7)	7:12, 7:13
20.2010-2(b)	7:12
20.2010-2(c)(2)	7:12
20.2010-2(c)(4)	7:12
20.2010-2(c)(5)	7:12
20.2010-2(c)(1) and (2)	7:12
20.2010-2(c)(4) and (5)	7:12
20.2010-2T(d)	7:10, 7:12
20.2010-3(c)(3)	7:12
20.2010-3(d)	7:10, 7:12
20.2011-1(a)	7:16
20.2012-1	7:18
20.2012-1(a)	7:18
20.2012-1(b)	7:19
20.2012-1(c)	7:20
20.2012-1(d)(1)	7:21
20.2012-1(d)(2)	7:21
20.2013-1(a)	7:26
20.2013-1(b)	7:27
20.2013-1(c)	7:40
20.2013-2(a)	7:36
20.2013-2(b)	7:36
20.2013-2(c)	7:36
20.2013-3	7:37
20.2013-3(a)	7:37
20.2013-3(b)	7:37
20.2013-3(c)	7:38
20.2013-4(a)	7:33, 7:34
20.2013-4(b)(1)	7:31
20.2013-4(b)(2)	7:31
20.2013-4(b)(3)	7:31
20.2013-4(b)(3)(iii)	7:32
20.2013-5(a)	7:28
20.2013-5(b)	7:29
20.2013-5(c)	7:29
20.2014-1(a)	7:41
20.2014-1(a)(1)	7:41
20.2014-1(a)(2)	7:41, 7:46
20.2014-1(a)(3)	7:41
20.2014-1(b)	7:42
20.2014-1(c)	7:41
20.2014-1(c)(2)	7:41
20.2014-2(a)	7:42
20.2014-3(a)	7:42
20.2014-3(b)	7:42
20.2014-3(d)	7:43
20.2014-4(a)(1)	7:44
20.2014-4(a)(2)	7:44
20.2014-4(b)	7:45
20.2014-4(c)	7:46
20.2014-5	9:13
20.2014-5(a)	7:48
20.2014-5(b)	7:48
20.2014-5(c)	7:48
20.2014-6	7:49
20.2015-1(b)	7:47
20.2016-1	7:50
20.2031-1	2:204, 2:265
20.2031-1(a)	2:16
20.2031-1(a)(2)	2:122
20.2031-1(b)	1:6, 3:4, 3:7, 3:13, 3:35, 3:47, 3:54, 3:121, 3:270, 3:271, 3:291, 3:309, 4:1, 9:40, 14:88, 21:3, 21:8, 21:18
20.2031-1(b)(2)	3:99
20.2031-2(a)	3:98
20.2031-2(b)	3:98
20.2031-2(c)	3:99
20.2031-2(d)	3:100
20.2031-2(e)	3:102, 3:104, 3:109, 17:142
20.2031-2(f)	2:57, 3:127, 3:134, 3:141
20.2031-2(g)	3:116
20.2031-2(h)	3:141, 3:158, 3:167, 3:168, 3:177, 3:178, 3:179, 7:31
20.2031-2(i)	3:103
20.2031-3	3:141, 3:168
20.2031-3(a)	2:104
20.2031-3(c)	3:144

TREASURY REGULATIONS—Continued

Reg.	Sec.
20.2031-4	2:26, 3:194, 3:195, 3:199, 3:201, 22:35
20.2031-5	2:2, 2:27
20.2031-6(a)	3:266
20.2031-6(b)	3:267
20.2031-6(c)	3:269
20.2031-6(d)	3:268, 3:271
20.2031-7	2:204, 2:265, 2:285, 3:207, 3:310, 7:33, 7:34, 14:42
20.2031-7(a)	3:213
20.2031-7(d)	3:220, 16:110, 17:147
20.2031-7(d)(2)(iv)(C)	3:249
20.2031-7(d)(4)	17:148
20.2031-7A	2:204, 2:285, 3:225, 7:33
20.2031-7T(d)(2)(iii)	3:253
20.2031-7T(d)(2)(iv)	3:253
20.2031-7T(d)(2)(iv)(A)	3:245
20.2031-7T(d)(2)(iv)(B)	3:247
20.2031-7T(d)(2)(iv)(C)	3:250
20.2031-7T(d)(3)	3:229
20.2031-7T(d)(4)	3:230, 3:231
20.2031-7T(d)(5)	3:243, 3:244, 3:252, 3:253
20.2031-8	3:207, 3:310, 6:274
20.2031-8(a)(1)	3:208, 3:210
20.2031-8(a)(2)	3:207, 3:208, 17:175
20.2031-8(a)(3)	3:208, 3:210
20.2031-8(b)	3:103, 3:136
20.2031-10	6:274
20.2031-11(b)	3:5
20.2032-1(4)	4:18
20.2032-1(b)	4:9
20.2032-1(b)(1)	4:6, 4:9
20.2032-1(b)(2)	4:1, 4:9
20.2032-1(c)(1)	3:125, 4:3, 4:4
20.2032-1(c)(2)	4:3, 4:4
20.2032-1(c)(3)	3:1, 3:98, 4:3, 4:4
20.2032-1(d)	4:12, 4:13, 4:18
20.2032-1(d)(1)	4:14
20.2032-1(d)(2)	4:16
20.2032-1(d)(3)	4:15
20.2032-1(d)(4)	4:17
20.2032-1(f)	4:20, 4:21
20.2032-1(f)(2)	4:20
20.2032-1(g)	4:5
20.2032-1(h)	4:9
20.2032A-3	6:312
20.2032A-3(a)	5:2, 5:5, 5:37
20.2032A-3(b)(1)	5:20, 5:27, 5:31
20.2032A-3(b)(2)	5:25
20.2032A-3(c)	5:35, 5:36, 5:45
20.2032A-3(d)	5:32, 5:33
20.2032A-3(e)(1)	5:38, 5:41
20.2032A-3(e)(2)	5:38, 5:40
20.2032A-3(f)(1)	5:42, 5:43
20.2032A-3(f)(2)	5:38, 5:44, 5:45
20.2032A-3(g)	5:39, 5:44
20.2032A-4(b)(1)	5:58
20.2032A-4(b)(2)	5:24
20.2032A-4(b)(2)(i)	5:62
20.2032A-4(b)(2)(ii)	5:60
20.2032A-4(b)(2)(iii)	5:58
20.2032A-4(b)(2)(iv)	5:58
20.2032A-4(b)(2)(v)	5:58
20.2032A-4(c)	5:63
20.2032A-4(d)	5:61
20.2032A-4(e)	5:67
20.2032A-8(a)(1)	5:68
20.2032A-8(a)(2)	5:16, 5:17, 5:83, 5:85
20.2032A-8(a)(3)	5:24, 5:68, 5:69
20.2032A-8(b)	5:86, 5:87, 5:88
20.2032A-8(c)(1)	5:70
20.2032A-8(c)(2)	5:73
20.2032A-8(c)(3)	5:71
20.2032A-8(c)(4)	5:75
20.2033-1(a)	2:2, 2:6, 2:16, 2:20, 2:21, 2:22
20.2033-1(b)	2:16, 2:23, 2:24, 2:92
20.2034-1	2:19
20.2035-1(b)	2:122
20.2036-(1)(b)(1)(i)	2:150
20.2036-1(a)	2:150, 2:158, 2:159
20.2036-1(a)(ii)	2:181
20.2036-1(b)(1)(ii)	2:150, 2:158
20.2036-1(b)(2)	2:165, 22:47
20.2036-1(b)(3)	2:122, 2:150, 2:153, 2:154, 2:181
20.2036-1(c)(1)(i)	2:285, 6:252
20.2036-1(c)(1)(ii)	2:285
20.2036-1(c)(2)	2:285
20.2036-1(c)(2)(i)	2:285, 14:40
20.2036-1(c)(2)(ii)	2:285
20.2036-1(c)(2)(iii)	2:285
20.2036-1(c)(2)(iii)(B)(3)	2:285
20.2036-1(c)(2)(iii)(C)	2:285
20.2036-1(c)(2)(iv)	2:285
20.2036-1(c)(3)	2:285
20.2037-1(a) to (c)	2:204
20.2037-1(b)	2:200, 2:201
20.2037-1(c)(2)	2:202
20.2037-1(c)(3)	2:204
20.2037-1(c)(4)	2:204
20.2037-1(d)	2:204
20.2037-1(e)	2:200, 2:201
20.2037-1(f)(1)	2:203
20.2038-1(a)	2:206, 2:211, 2:213, 2:214, 2:217, 2:226, 19:91
20.2038-1(a)(2)	2:153

TREASURY REGULATIONS—Continued

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

TREASURY REGULATIONS—Continued

Reg.	Sec.
20.2053-4(d)(6)(ii)	6:3
20.2053-4(d)(6)(iii)	6:3
20.2053-5	6:90
20.2053-6(a)	6:62
20.2053-6(b)	6:63
20.2053-6(c)	6:66
20.2053-6(d)	6:67
20.2053-6(e)	6:40
20.2053-6(f)	6:68, 6:69, 6:70
20.2053-6(g)	6:3
20.2053-7	2:75, 2:87, 3:76, 6:85, 6:86, 6:87, 8:25, 8:57
20.2053-8	6:11, 6:22
20.2053-8(a)	6:11, 6:26
20.2053-8(b)	6:11, 6:15, 6:26
20.2053-8(c)	6:11
20.2053-8(d)	6:11, 6:15, 6:22
20.2053-9(b)(1)	6:300
20.2053-9(c)	6:300
20.2054-1	6:93
20.2055-1(a)	6:232, 6:233, 6:238, 6:239, 6:293, 16:89
20.2055-1(a)(4)	6:239
20.2055-1(c)	6:234
20.2055-2(2)(iv)	6:274
20.2055-2(b)	6:251, 21:18
20.2055-2(b)(1)	6:251, 6:259, 16:119
20.2055-2(c)	6:245
20.2055-2(c)(1)(i)	6:248
20.2055-2(c)(2)	6:244
20.2055-2(d)	6:249
20.2055-2(e)	6:252
20.2055-2(e)(1)	6:236, 6:252, 6:256
20.2055-2(e)(2)	6:278, 16:109
20.2055-2(e)(2)(i)	6:278
20.2055-2(e)(2)(ii)	6:271
20.2055-2(e)(2)(iii)	6:271
20.2055-2(e)(2)(v)	6:239, 6:263, 6:269
20.2055-2(e)(2)(vi)	16:109
20.2055-2(e)(2)(vi)(a)	6:274, 6:275, 16:111
20.2055-2(e)(2)(vi)(b)	6:274, 6:275
20.2055-2(e)(2)(vi)(c)	6:274, 6:275
20.2055-2(e)(2)(vi)(d)	6:274, 6:275, 16:110
20.2055-2(e)(2)(vi)(e)	6:274
20.2055-2(e)(2)(vi)(f)	6:274
20.2055-2(e)(2)(vi)(g)	6:274
20.2055-2(e)(2)(vi)(h)	6:265, 6:274
20.2055-2(e)(3)	6:252, 6:255
20.2055-2(e)(vi)	6:273
20.2055-2(e)(vi)(a)	6:274
20.2055-2(f)(1)	6:265, 6:270, 6:272, 6:274
20.2055-2(f)(2)	6:265
20.2055-2(f)(2)(iii)	6:270
20.2055-2(f)(2)(iv)	6:274, 6:275, 16:110
20.2055-2(f)(2)(v)	6:274
20.2055-2(f)(2)(vi)	6:275
20.2055-2(f)(4)	6:272
20.2055-3(a)	6:298
20.2055-3(b)	6:132, 6:133, 6:297, 6:299
20.2055-3(b)(1)(i)	6:133
20.2055-3(b)(1)(ii)	6:133
20.2055-5(a)	6:242
20.2055-5(b)	6:242
20.2055-5(b)(1)	6:240
20.2055-5(c)	6:239
20.2056(d)(1)	6:122
20.2056A-1 to 20.2056A-13	6:221
20.2056A-1(c)	6:221
20.2056A-2(d)	7:57
20.2056A-2(d)(1)(B)	7:57
20.2056A-2(d)(1)(C)	7:57
20.2056A-2(d)(1)(i)(B)(4)	6:224
20.2056A-2(d)(1)(i)(C)(5)	6:224
20.2056A-2(d)(1)(iv)	6:223, 6:224, 7:57
20.2056A-2(d)(1)(iv)(A)	6:223
20.2056A-2(d)(1)(iv)(B)	6:223
20.2056A-2(d)(3)	6:225
20.2056A-2(d)(3)(i)	6:225
20.2056A-2(d)(3)(iii)	6:225
20.2056A-3(c)	6:221
20.2056A-4	6:226
20.2056A-4(b)	6:227
20.2056A-4(b)(1)	6:229
20.2056A-4(b)(6)	6:219
20.2056A-4(b)(7)(iii)	6:229
20.2056A-4(c)	6:229
20.2056A-4(c)(1)	6:229
20.2056A-4(c)(2)	6:227
20.2056A-4(c)(3)	6:227, 6:229
20.2056A-4(c)(4)	6:229
20.2056A-4(d)	6:227
20.2056A-5(c)	6:221
20.2056A-5(c)(1)	7:54
20.2056A-5(c)(2)	7:53
20.2056A-5(c)(3)(i)	7:55
20.2056A-5(c)(3)(ii)	7:55
20.2056A-5(c)(3)(iii)	7:55
20.2056A-5(c)(3)(iv)	7:55
20.2056A-6(c)(4)	7:62
20.2056A-6(c)(5)(i)	7:62
20.2056A-7(a)(1)	7:36
20.2056A-10(a)	6:231
20.2056A-10(a)(2)	7:63
20.2056(a)-1(a)	6:102, 6:151, 6:217

TREASURY REGULATIONS—Continued

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

TREASURY REGULATIONS—Continued

Reg.	Sec.
20.2106-1(a)(2)(ii)	8:54
20.2106-1(b)	8:56, 8:58
20.2106-2(a)(1)	8:54
20.2106-2(a)(2)	8:52
20.2106-2(b)	8:59
20.2106-2(c)	8:52
20.2107-1(a)	8:2, 8:5
20.2107-1(b)(1)	8:32
20.2107-1(b)(1)(i)	8:5
20.2107-1(b)(1)(ii)	8:31
20.2107-1(b)(1)(iii)(a)	8:31
20.2107-1(b)(1)(iii)(b)	8:31
20.2107-1(b)(1)(iii)(d)	8:33
20.2107-1(b)(2)	8:31
20.2107-1(d)(1)(ii)	8:5
20.2132A-8(a)(2)	2:136
20.2203-1	10:1
20.2204-1	10:20
20.2204-1(a)	10:20
20.2204-2	10:21
20.2204-3	10:21
20.2205-1	10:14, 10:15, 10:16
20.2207-1	10:16
20.2207A-1(a)(1)	10:18
20.2207A-1(a)(2)	10:18
20.2207A-1(a)(3)	10:18
20.2207A-1(b)	10:18, 14:76
20.2207A-1(c)	10:18
20.2208-1	8:20
20.2209-1	8:20
20.2402-1(c)(2)	2:54
20.6001-1(a)	9:11
20.6001-1(b)	9:11, 9:12
20.6001-1(c)	9:14
20.6001-1(d)	9:14
20.6011-1(b)	9:3
20.6018-1(a)	9:1
20.6018-1(b)	9:2
20.6018-2	9:3, 9:5, 9:34
20.6018-3(c)(6)	4:6
20.6018-3(c)(7)	2:124
20.6018-4	9:13
20.6018-4(d)	2:124
20.6018-4(e)	4:1, 4:6
20.6018-4(f)	2:124
20.6036-2	11:4
20.6061-1	9:15
20.6065-1(a)	9:15
20.6065-1(b)	9:15
20.6075-1	9:18
20.6081-1	9:21
20.6081-1(a)	9:21
20.6081-1(b)	9:21, 9:31, 12:64
20.6081-1(c)	9:21, 10:25, 12:64
20.6081-1(d)	9:31, 9:36
20.6091-1(a)	9:22
20.6151-1	10:22
20.6151-1(c)	10:24
20.6161-1(a)	10:27
20.6161-1(a)(1)	10:27
20.6161-1(a)(2)	10:26, 10:27
20.6161-1(b)	10:29, 10:52, 10:53, 10:83
20.6161-1(c)(1)	10:25
20.6161-1(c)(2)	10:25
20.6161-1(c)(3)	10:25
20.6161-1(c)(4)	10:25
20.6163-1(a)	10:31
20.6163-1(b)	10:31
20.6163-1(c)	10:31
20.6165-1(a)	10:29
20.6165-1(b)	10:31
20.6166-1(a)	10:64, 10:67
20.6166-1(b)	10:64, 10:67
20.6166-1(b)(5)	10:64
20.6166-1(b)(6)	10:64
20.6166-1(c)	10:64, 10:67
20.6166-1(c)(1)	10:56
20.6166-1(c)(2)	10:54
20.6166-1(c)(3)	10:54, 10:56
20.6166-1(d)	10:68
20.6166-1(e)(1)	10:56
20.6166-1(e)(2)	10:32
20.6166-1(f)	10:70, 10:71
20.6166A-3(f)	10:45
20.6314-1	10:23
20.6324A-1(a)	10:64
20.6324A-1(b)(1)	10:64
20.6324A-1(e)	10:64
20.6325-1(a)	12:92, 12:93
20.6325-1(b)(1)	12:93
20.6325-1(b)(3)	12:93
20.6325-1(c)	12:94
20.7520-1	3:220
20.7520-1(a)(1)	3:213
20.7520-1(b)(1)(i)	3:215, 17:145
20.7520-1(b)(1)(ii)	3:222
20.7520-1(b)(2)	17:147
20.7520-1T(b)(2)	3:225
20.7520-2(a)(2)	3:223, 3:232, 3:235
20.7520-2(a)(3)	3:236, 3:237
20.7520-2(a)(4)(i)	3:240, 17:151
20.7520-2(a)(4)(ii)	3:240, 17:151
20.7520-2(a)(4)(iii)	3:240, 17:151
20.7520-2(a)(4)(iv)	3:240, 17:151

TREASURY REGULATIONS—Continued

Reg.	Sec.
20.7520-2(a)(4)(v)	3:240, 17:151
20.7520-2(b)(1)	3:238
20.7520-2(b)(2)	3:237
20.7520-2(b)(3)	3:239
20.7520-2(c)	3:239
20.7520-3	3:220
20.7520-3(a)(1)	3:228
20.7520-3(a)(4)	3:228
20.7520-3(a)(5)	3:228
20.7520-3(a)(6)	3:228
20.7520-3(a)(7)	3:228
20.7520-3(a)(8)	3:228
20.7520-3(a)(9)	3:228
20.7520-3(b)	2:204
20.7520-3(b)(1)(c)	3:220
20.7520-3(b)(1)(ii)	3:220
20.7520-3(b)(2)	2:285, 16:119
20.7520-3(b)(2)(v)	3:220
20.7520-3(b)(3)	2:150, 6:266
20.7520-3(b)(3)(i)	3:207, 3:225, 3:226
20.7520-3(b)(3)(ii)	2:54, 2:204, 3:226
20.7520-3(b)(3)(iii)	7:26
20.7520-3(b)(4)	3:220, 3:226
20.7520-3(b)(c)	3:220
20.7520-3(b)(ii)	3:220
20.7520-3(c)	3:226
20.20552(e)(2)(vi)	6:288
22.0(a)	5:90
22.0(a)(1)	5:90
22.0(b)	5:68
25.0-1(b)	13:1, 13:2, 14:16
25.23(a)-1(e)	16:141
25.27-2-3(d)(2)	17:93
25.2207A-1(b)(1)	14:113
25.2501 et seq.	13:9
25.2501-1(a)	14:13
25.2501-1(a)(3)(i)	15:4
25.2501-1(a)(3)(i)(a)	15:4
25.2501-1(a)(3)(ii)	15:4
25.2501-1(a)(5)	14:156
25.2501-1(b)	14:14, 15:3
25.2501-1(c)	14:14
25.2501-1(d)	14:15, 15:3
25.2502-2	18:31
25.2503-1	16:16, 18:5
25.2503-2	14:16
25.2503-2(a)	18:38
25.2503-2(f)(2)	18:4
25.2503-3	14:7, 16:55, 18:5
25.2503-3(a)	16:16, 16:19, 16:20, 16:22
25.2503-3(b)	14:7, 16:16, 16:19, 16:20, 16:50
25.2503-3(c)	16:16, 16:23, 16:30, 16:52
25.2503-4(b)	16:57, 16:60
25.2503-4(b)(1)	16:61
25.2503-4(b)(2)	16:58
25.2503-4(c)	16:64, 16:66
25.2503-6(c)	16:13
25.2504-1(a)(1)	17:179
25.2504-1(b)	17:178
25.2504-1(d)	6:209, 17:180, 17:192
25.2504-2(a)	6:209, 17:180, 17:192
25.2504-2b	16:186
25.2505-2(b)	7:12
25.2505-2(c)(1)	7:12
25.2505-2(c)(2)	7:12
25.2505-2(d)(3)	7:12
25.2511-1(a)	14:2, 14:7, 14:18, 14:151, 16:55
25.2511-1(c)	14:2, 14:70, 14:94
25.2511-1(c)(2)	14:94
25.2511-1(d)	14:153
25.2511-1(e)	17:156
25.2511-1(g)(1)	14:9, 14:12, 14:18, 14:110
25.2511-1(g)(2)	2:254, 2:261, 14:110, 14:119
25.2511-1(h)	14:2
25.2511-1(h)(1)	13:2, 14:7, 14:8, 14:16, 16:55, 18:38, 21:10
25.2511-1(h)(4)	14:84, 14:155
25.2511-1(h)(8)	14:98
25.2511-1(h)(9)	14:99
25.2511-1(h)(10)	14:100
25.2511-2(a)	13:1, 14:21
25.2511-2(b)	2:170, 14:4, 14:22, 14:24, 14:25, 14:55, 14:56, 14:105, 14:107, 14:109, 14:160, 17:138
25.2511-2(c)	14:21, 14:22, 14:23, 14:25, 14:56, 14:102, 14:109, 16:80, 16:106, 16:120, 17:138
25.2511-2(d)	14:105, 17:138
25.2511-2(e)	14:25, 14:105, 14:109, 14:118, 17:138
25.2511-2(f)	13:1, 14:3, 14:5, 14:16, 14:105, 14:121, 14:122, 16:120, 17:138
25.2511-2(g)	14:105
25.2511-2(h)	14:30
25.2511-2(j)	14:122, 18:20, 18:27
25.2511-3(b)	15:5
25.2511-3(b)(1)	15:5
25.2511-3(b)(2)	15:5, 15:6
25.2511-3(b)(3)	15:5
25.2511-3(b)(3)(i)	15:6
25.2511-3(b)(4)(i)	15:5, 15:6
25.2511-3(b)(4)(ii)	15:5
25.2511-3(b)(4)(iv)	15:5
25.2512-1	3:4, 3:5, 3:7, 3:13, 3:47, 17:1, 17:103, 17:176, 21:3, 22:34
25.2512-2(a)	17:138
25.2512-2(b)(1)	2:257, 17:96

TREASURY REGULATIONS—Continued

Reg.	Sec.
25.2512-2(c)	3:99
25.2512-2(d)	3:100
25.2512-2(e)	3:102, 3:104, 3:109, 17:142, 22:13
25.2512-2(f)	3:127, 3:141, 17:139
25.2512-2(h)	3:141
25.2512-3	3:141, 17:143
25.2512-4	2:26, 3:194, 3:195, 3:199, 3:201, 17:144
25.2512-5	17:153, 17:154
25.2512-5(a)	17:145
25.2512-5(a)(2)	17:166
25.2512-5(d)	3:227
25.2512-5(d)(1)	17:145
25.2512-5(d)(2)	16:54, 17:153
25.2512-5(d)(2)(v)(A)	17:158
25.2512-5(d)(4)	3:227, 17:148
25.2512-5(d)(v)(B)	17:162
25.2512-5(f)	17:154
25.2512-5T(d)(2)(iii)	3:253
25.2512-5T(d)(2)(iv)(A)	3:245
25.2512-5T(d)(2)(iv)(C)	3:249, 3:250
25.2512-5T(d)(4)	3:231
25.2512-6	17:170, 17:173
25.2512-6(a)	2:156, 17:169, 17:170, 17:171
25.2512-6(b)	3:136, 17:138
25.2512-7	17:5
25.2512-8	14:12, 14:39, 14:40, 14:41, 14:46, 14:162, 17:1, 18:38
25.2513-1	16:184
25.2513-1(b)	16:177
25.2513-1(b)(1)	16:177
25.2513-1(b)(3)	16:177
25.2513-1(b)(4)	16:177, 16:185, 19:29
25.2513-1(b)(5)	16:177
25.2513-1(c)	16:177, 18:18
25.2513-2	18:4
25.2513-2(a)(1)	16:179
25.2513-2(b)(1)(i)	16:28
25.2513-2(c)	16:179
25.2513-3	16:180
25.2513-4	16:181
25.2514-1(b)(1)	14:124, 14:125
25.2514-1(b)(2)	14:124, 14:147
25.2514-1(b)(3)	14:125
25.2514-1(c)	14:126, 14:128
25.2514-1(c)(1)	2:260, 14:126
25.2514-1(c)(2)	2:230, 2:260, 14:128, 16:182
25.2514-1(d)	14:126, 14:143
25.2514-1(e)	2:231, 14:142
25.2514-2	14:145
25.2514-2(c)	14:145
25.2514-3	14:146
25.2514-3(b)	14:138, 14:139
25.2514-3(b)(2)	2:231, 14:5, 14:25, 14:109, 14:127, 14:129, 14:139
25.2514-3(c)(1)	14:148
25.2514-3(c)(4)	14:146, 14:148, 16:46
25.2514-3(c)(5)	14:121
25.2514-3(c)(7)	14:121
25.2514-3(d)	14:141
25.2515-1(a)(3)	14:96
25.2516-1(a)	14:42
25.2516-2	14:42
25.2518(e)(5)	14:72
25.2518-1(b)	14:79
25.2518-1(c)(1)	14:61
25.2518-1(c)(2)	14:67
25.2518-1(c)(3)	14:61
25.2518-2(2)(c)(i)	14:82
25.2518-2(c)(2)	14:63
25.2518-2(c)(3)	14:81
25.2518-2(c)(3)(i)	14:63
25.2518-2(c)(4)	2:78
25.2518-2(c)(4)(i)	2:85, 14:82
25.2518-2(c)(4)(ii)	2:85
25.2518-2(c)(4)(iii)	2:85, 14:84, 14:85, 14:86
25.2518-2(c)(5)	2:85, 14:82, 14:83, 14:84
25.2518-2(d)(1)	14:65, 14:74, 14:86
25.2518-2(d)(2)	14:78, 14:85
25.2518-2(d)(3)	14:70, 14:94
25.2518-2(d)(4)	14:70, 14:85
25.2518-2(e)(2)	14:72, 14:85
25.2518-2(e)(3)	14:60
25.2518-2(e)(3)(ii)	6:246
25.2518-2(e)(5)	14:79
25.2518-3	14:92
25.2518-3(a)(1)	14:150
25.2518-3(a)(1)(i)	14:85
25.2518-3(a)(1)(ii)	6:246, 14:86
25.2518-3(a)(1)(iii)	2:276
25.2518-3(a)(2)	14:87
25.2518-3(b)	2:8, 6:246, 14:150
25.2518-3(c)	14:86, 14:90
25.2518-3(d)	2:276, 14:79, 14:86, 14:87
25.2518-3(a)-(1)(i)	14:87
25.2519-1(a)	16:174
25.2519-1(b)	16:175
25.2519-1(c)(1)	14:113, 16:175
25.2519-1(c)(1)(g)	14:76
25.2519-1(c)(4)	14:76
25.2519-1(g)	6:115, 6:190, 14:19, 14:113, 16:174
25.2521-1(b)	17:178
25.2522(a)(4)	6:239
25.2522(c)-3(c)(2)(vi)	16:109
25.2522(a)-1(a)	16:79, 16:89, 16:90, 16:93

TREASURY REGULATIONS—Continued

Reg.	Sec.
25.2522(a)-1(b)(4)	16:83
25.2522(b)-1(a)(1)	16:87
25.2522(b)-1(a)(2)	16:87
25.2522(c)-2	16:86
25.2522(c)-3(b)(1)	6:259, 16:48, 16:97, 16:119
25.2522(c)-3(b)(2)	16:97
25.2522(c)-3(c)	16:101, 16:106, 16:109
25.2522(c)-3(c)(1)	16:118
25.2522(c)-3(c)(2)	16:98
25.2522(c)-3(c)(2)(i)	16:131
25.2522(c)-3(c)(2)(ii)	16:132
25.2522(c)-3(c)(2)(iii)	16:132
25.2522(c)-3(c)(2)(v)	16:124, 16:127
25.2522(c)-3(c)(2)(vi)	16:109
25.2522(c)-3(c)(2)(vi)(a)	16:110
25.2522(c)-3(c)(2)(vi)(b)	16:114
25.2522(c)-3(c)(2)(vi)(c)	16:114
25.2522(c)-3(c)(2)(vi)(d)	16:115
25.2522(c)-3(c)(2)(vi)(e)	16:115
25.2522(c)-3(c)(2)(vi)(f)	16:115
25.2522(c)-3(c)(2)(vii)	17:93
25.2522(c)-3(c)(2)(vii)(a)	16:117
25.2522(c)-3(c)(2)(vii)(b)	16:117
25.2522(c)-3(c)(2)(vii)(c)	16:117
25.2522(c)-3(c)(2)(vii)(d)	16:117
25.2522(c)-3(c)(2)(vii)(e)	16:117
25.2522(c)-3(c)(2)(vi) and (vii)	16:111
25.2522(c)-3(d)(2)(iv)	16:116
25.2522(c)-3(d)(2)(v)	16:98, 16:106, 16:117
25.2522(c)-3(d)(1) and (2)	16:124, 16:128
25.2522(c)-3(d)(1) and (3)	16:132
25.2522(c)-3(d)(iii)	16:128
25.2522(c)3-(c)(1) and (2)	16:98
25.2523(a)-1	16:135
25.2523(a)-1(d)	16:141, 17:155
25.2523(b)-1	16:139, 18:4
25.2523(b)-1(b)(1)	16:143
25.2523(b)-1(b)(2)	16:143
25.2523(b)-1(b)(3)	16:154
25.2523(b)-1(b)(5)	16:144
25.2523(b)-1(b)(6)	16:146
25.2523(b)-1(b)(6)(i), (ii)	16:143
25.2523(b)-1(b)(6)(vi)	16:140
25.2523(b)-1(c)	16:147
25.2523(b)-1(d)(2)	16:148
25.2523(b)-1(d)(3)	16:148
25.2523(c)-1	16:152
25.2523(d)-1	16:149
25.2523(e)-1	16:158
25.2523(e)-1(a)	16:157
25.2523(e)-1(a)(1)	16:158
25.2523(e)-1(a)(2)	16:158
25.2523(e)-1(a)(4)	16:164
25.2523(e)-1(b)	16:159
25.2523(e)-1(e)	16:161
25.2523(e)-1(f)(1)	16:162
25.2523(e)-1(f)(2)	16:162
25.2523(e)-1(f)(3)	16:162, 16:163
25.2523(e)-1(f)(4)	16:162, 16:163
25.2523(e)-1(f)(7)	16:162
25.2523(e)-1(g)	16:164
25.2523(e)-1(g)(1)(i)	16:164
25.2523(e)-1(g)(1)(ii)	16:164
25.2523(e)-1(g)(1)(iii)	16:164
25.2523(e)-1(g)(2)	16:164
25.2523(e)-1(g)(4)	16:60
25.2523(e)-1(g)(5)	16:164
25.2523(f)-1(a)(1)	16:166
25.2523(f)-1(b)(2)	16:169
25.2523(f)-1(b)(3)(i)	16:170
25.2523(f)-1(c)(1)(i)	16:167
25.2523(f)-1(c)(1)(ii)	16:167
25.2523(f)-1(c)(1)(iii)	16:167
25.2523(f)-1(c)(1)(iv)	16:167
25.2523(f)-1(c)(2)	16:167
25.2523(f)-1(c)(3)(i)	16:172
25.2523(f)-1(c)(3)(ii)	16:172
25.2523(f)-1(c)(3)(iii)	16:172
25.2523(f)-1(e)	16:167
25.2523(f)-1(f)	2:116
25.2523(g)-1(a)(1)	16:136
25.2523(g)-1(a)(2)	16:136
25.2523(g)-1(a)(3)	16:136
25.2523(g)-1(a)(4)	16:136
25.2523(g)-1(b)	16:138
25.2523(i)-1(g)(1)(i)	16:164
25.2701	17:35
25.2701-c(c)(3)	17:37
25.2701-1(a)(2)(iii)	17:18
25.2701-1(a)(3)	17:18
25.2701-1(b)(1)	17:16
25.2701-1(b)(2)(i)	17:60
25.2701-1(b)(2)(i)(B)(1)	17:60
25.2701-1(b)(2)(i)(B)(2)	17:60
25.2701-1(b)(2)(i)(B)(3)	17:60
25.2701-1(b)(2)(i)(c)(1)	17:60
25.2701-1(b)(2)(i)(c)(2)	17:60
25.2701-1(b)(2)(ii)(A)	17:60
25.2701-1(b)(2)(ii)(B)	17:60
25.2701-1(b)(2)(ii)(C)	17:60
25.2701-1(b)(2)(ii)(D)	17:60
25.2701-1(b)(2)(ii)(E)	17:60
25.2701-1(b)(3)(ii)	17:60
25.2701-1(b)(3)(iii)	17:60

TREASURY REGULATIONS—Continued

Reg.	Sec.
25.2701-1(b)(4)	17:24
25.2701-1(c)(3)	3:151, 17:40, 17:41
25.2701-1(c)(4)	17:42
25.2701-1(d)(2)	3:156
25.2701-2(a)(3)	17:32
25.2701-2(a)(4)	17:33, 17:43
25.2701-2(a)(5)	17:32
25.2701-2(b)	17:65
25.2701-2(b)(2)	17:21
25.2701-2(b)(3)(i)(A)	17:60
25.2701-2(b)(4)(2)(B)	17:26
25.2701-2(b)(4)(I)	17:25
25.2701-2(b)(4)(ii)(A)	17:26
25.2701-2(b)(4)(iii)	17:27
25.2701-2(b)(4)(iv)(A)	17:28
25.2701-2(b)(4)(iv)(B)	17:29
25.2701-2(b)(5)	3:156
25.2701-2(b)(5)(i)	17:43, 17:75
25.2701-2(b)(5)(ii)	3:159
25.2701-2(b)(5)(ii)(B)	17:31
25.2701-2(b)(5)(iii)	17:31
25.2701-2(c)(1)	17:36
25.2701-2(c)(2)	17:37, 17:38
25.2701-2(c)(2)(i)	17:37
25.2701-2(c)(2)(ii)	17:37
25.2701-2(c)(4)	17:38
25.2701-2(c)(5)	17:36, 17:37
25.2701-2(c)(5)(i)	17:36, 17:38
25.2701-2(c)(5)(ii)	17:36, 17:38
25.2701-2(c)(5)(iii)	17:36, 17:38
25.2701-2(c)(5)(iv)	17:36, 17:38
25.2701-2(c)(5)(v)	17:36, 17:38
25.2701-2(c)(5)(vi)(A)	17:38
25.2701-2(c)(5)(vi)(B)(1)	17:38
25.2701-2(c)(5)(vi)(B)(2)	17:38
25.2701-2(d)	17:21, 17:33, 17:37
25.2701-3(a)(1)	17:43
25.2701-3(a)(1)(iii)	17:69
25.2701-3(a)(2)(i)	17:43, 17:69
25.2701-3(a)(2)(ii)	17:43
25.2701-3(a)(2)(iii)	17:43
25.2701-3(b)(1)(i)	17:43
25.2701-3(b)(1)(ii)	17:43
25.2701-3(b)(2)	17:62
25.2701-3(b)(2)(i)(A)	17:43
25.2701-3(b)(2)(i)(B)	17:43
25.2701-3(b)(2)(ii)	17:43
25.2701-3(b)(3)	17:43, 17:62
25.2701-3(b)(4)	17:43
25.2701-3(b)(4)(ii)(A)	17:45
25.2701-3(b)(4)(ii)(B)	17:45
25.2701-3(b)(4)(iii)	17:46
25.2701-3(b)(5)(i)	17:44
25.2701-3(b)(5)(ii)(A)	17:44
25.2701-3(b)(5)(ii)(B)	17:44
25.2701-3(c)(2)	17:48
25.2701-3(c)(3)	17:36
25.2701-3(c)(3)(i)(A)	17:48
25.2701-3(c)(3)(i)(B)	17:48
25.2701-3(c)(3)(i)(C)	17:48
25.2701-3(c)(3)(ii)	17:48
25.2701-3(c)(4)(iv)	17:47
25.2701-3(d)	17:43, 17:44, 17:45, 17:47
25.2701-4	12:18
25.2701-4(b)(1)	17:50, 17:54
25.2701-4(b)(1)(i)	17:50
25.2701-4(b)(1)(ii)	17:50
25.2701-4(b)(2)	17:50
25.2701-4(b)(2)(i)	17:50
25.2701-4(b)(2)(ii)	17:50
25.2701-4(b)(3)(i)	17:54
25.2701-4(b)(3)(ii)(A)	17:51
25.2701-4(b)(3)(ii)(B)(1)	17:51
25.2701-4(b)(3)(ii)(B)(2)	17:51
25.2701-4(b)(3)(ii)(C)	17:51
25.2701-4(b)(3)(ii)(C)(1)	17:51
25.2701-4(b)(3)(ii)(C)(2)	17:51
25.2701-4(c)	17:38
25.2701-4(c)(1)(i)(A)	17:55
25.2701-4(c)(1)(ii)(A)	17:55
25.2701-4(c)(1)(ii)(B)	17:55
25.2701-4(c)(1)(ii)(C)(1)	17:55
25.2701-4(c)(1)(ii)(C)(2)	17:55
25.2701-4(c)(1)(ii)(C)(3)	17:55
25.2701-4(c)(3)	17:55
25.2701-4(c)(4)	17:55
25.2701-4(c)(5)	17:55
25.2701-4(c)(6)(i)(A)(2)	17:56
25.2701-4(c)(6)(i)(A)(i)	17:56
25.2701-4(c)(6)(ii)	17:56
25.2701-4(c)(6)(iii)	17:56
25.2701-4(d)	17:53
25.2701-4(d)(1)	17:52
25.2701-4(d)(2)	17:52
25.2701-4(d)(3)(i)	17:53
25.2701-4(d)(3)(ii)	17:53
25.2701-4(d)(3)(ii)(A)	17:53
25.2701-4(d)(3)(ii)(B)	17:53
25.2701-4(d)(3)(iii)(A)	17:53
25.2701-4(d)(3)(iii)(B)	17:53
25.2701-4(d)(3)(iii)(C)	17:53
25.2701-4(d)(3)(iii)(D)	17:53
25.2701-4(d)(3)(iii)(E)	17:53
25.2701-4(d)(4)	17:52

TREASURY REGULATIONS—Continued

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

TREASURY REGULATIONS—Continued

Reg.	Sec.
25.2702-5(c)(1)	17:105
25.2702-5(c)(2)	17:101
25.2702-5(c)(2)(i)(A)	17:101
25.2702-5(c)(2)(i)(B)	17:101
25.2702-5(c)(2)(ii)	17:101
25.2702-5(c)(2)(iii)	17:101, 17:111
25.2702-5(c)(2)(iv)	17:102
25.2702-5(c)(3)	17:105
25.2702-5(c)(4)	17:105
25.2702-5(c)(5)	17:102
25.2702-5(c)(5)(i)	17:105
25.2702-5(c)(5)(ii)(A)(1), item (i)	17:114
25.2702-5(c)(5)(ii)(A)(1), item (ii)	17:114
25.2702-5(c)(5)(ii)(A)(1), item (iii)	17:114
25.2702-5(c)(5)(ii)(A)(1), item (iv)	17:114
25.2702-5(c)(5)(ii)(A)(2)	17:114
25.2702-5(c)(5)(ii)(B)	17:114
25.2702-5(c)(5)(ii)(C)	17:114
25.2702-5(c)(5)(ii)(D)	17:114
25.2702-5(c)(6)	17:105
25.2702-5(c)(7)	17:105
25.2702-5(c)(7)(i)	17:105, 17:115
25.2702-5(c)(7)(ii)	17:115
25.2702-5(c)(7)(ii)(A)	17:115
25.2702-5(c)(7)(ii)(B)	17:115
25.2702-5(c)(7)(ii)(C)	17:115
25.2702-5(c)(7)(iii)(A)(1)	17:115
25.2702-5(c)(7)(iii)(A)(2)	17:115
25.2702-5(c)(8)	17:106, 17:128
25.2702-5(c)(8)(i)(A)	17:105
25.2702-5(c)(8)(i)(B)	17:105
25.2702-5(c)(8)(i)(C)	17:105
25.2702-5(c)(8)(ii)(A)	17:105
25.2702-5(c)(8)(ii)(B)	17:115, 17:116
25.2702-5(c)(8)(ii)(C)(1)	17:117
25.2702-5(c)(8)(ii)(C)(2), item (i)	17:117
25.2702-5(c)(8)(ii)(C)(2), item (ii)	17:117
25.2702-5(c)(8)(ii)(C)(2)	17:117
25.2702-5(c)(8)(ii)(C)(3)	17:117
25.2702-5(d)	17:101, 17:115, 17:116, 17:117, 17:125
25.2702-5(d)(8)	17:128
25.2702-7	17:85, 17:93, 17:104, 17:105
25.2703-1	3:148
25.2703-1(a)(1)	3:150, 3:152
25.2703-1(a)(2)	3:153
25.2703-1(a)(3)	3:162
25.2703-1(a)(4)	3:163
25.2703-1(b)	22:38
25.2703-1(b)(1)(ii)	3:156
25.2703-1(b)(1)(iii)	3:156
25.2703-1(b)(2)	3:156
25.2703-1(b)(3)	3:156, 3:159
25.2703-1(b)(4)(i)	3:157
25.2703-1(b)(4)(ii)	3:157
25.2703-1(b)(5)	3:160
25.2703-1(c)(1)	3:154, 3:158
25.2703-1(c)(2)(i)	3:154
25.2703-1(c)(2)(ii)	3:154
25.2703-1(c)(2)(iii)	3:154
25.2703-1(c)(2)(iv)	3:154
25.2703-1(d)	3:154
25.2703-1(d)(3)	3:154
25.2703-2	3:148, 3:154
25.2703-2(d)(4)	17:84
25.2704	17:35
25.2704-1	17:69
25.2704-1(a)(1)	17:69
25.2704-1(a)(2)(iii)	17:72
25.2704-1(a)(2)(iv)	17:70
25.2704-1(a)(2)(v)	17:71
25.2704-1(a)(2)(vi)	17:69
25.2704-1(a)(3)	17:69
25.2704-1(a)(4)	17:69
25.2704-1(b)	17:69
25.2704-1(c)(1)	17:69
25.2704-1(c)(2)(i)(A)	17:72
25.2704-1(c)(2)(i)(B)	17:72
25.2704-1(c)(2)(ii)	17:73
25.2704-1(c)(2)(iii)	17:74
25.2704-1(d)(2)	17:69
25.2704-1(f)	17:69, 17:72, 17:73
25.2704-2(b)	17:65, 17:66, 17:68
25.2704-2(c)	17:65
25.2704-2(d)	17:65, 17:66
25.2704-3	17:35, 17:65
25.2704-3(b)(1)(i)	17:84
25.6001-1(a)	18:29
25.6001-1(b)	18:29
25.6011-1(b)	18:27
25.6019-1(a)	18:12, 18:27
25.6019-1(d)	16:179
25.6019-1(g)	18:14
25.6019-1(h)	18:16
25.6019-2	16:177, 16:179, 18:18
25.6019-3(a)	17:187, 18:27
25.6019-3(b)	14:42, 18:29
25.6075-1(d)	18:19
25.6081-1	18:23, 18:32
25.6091-1	18:24
25.6161-1	18:32
25.6161-1(b)	18:32
25.6161-1(c)	18:32
25.6165-1	18:32
25.7520-1(a)	17:145

TREASURY REGULATIONS—Continued

Reg.	Sec.
25.7520-1(b)	3:220, 3:227
25.7520-1(b)(1)(i)	3:215, 17:145
25.7520-1(b)(1)(ii)	17:147
25.7520-1(b)(2)	17:147
25.7520-1(c)	3:231, 17:148
25.7520-1T(b)(2)	3:225
25.7520-2(a)(2)	3:235
25.7520-2(a)(3)	17:149
25.7520-2(a)(4)(i)	3:240, 17:151
25.7520-2(a)(4)(ii)	3:240, 17:151
25.7520-2(a)(4)(iii)	3:240, 17:151
25.7520-2(a)(4)(iv)	3:240, 17:151
25.7520-2(a)(4)(v)	3:240, 17:151
25.7520-2(b)(1)	17:150
25.7520-2(b)(2)	3:232, 3:237
25.7520-2(b)(3)	17:150
25.7520-2(c)	3:239
25.7520-3(a)(1)	3:228
25.7520-3(a)(4)	3:228
25.7520-3(a)(5)	3:228
25.7520-3(a)(6)	3:228
25.7520-3(a)(7)	3:228
25.7520-3(a)(8)	3:228
25.7520-3(a)(9)	3:228
25.7520-3(b)(2)	16:119
25.7520-3(b)(2)(v)	16:119
25.7520-3(b)(3)	3:227, 17:126
25.7520-3(b)(4)	3:227
26.2601-1(a)(2)	19:63, 19:64
26.2601-1(a)(3)	19:63, 19:64
26.2601-1(b)(1)(i)	2:15, 16:123, 19:63, 19:80, 19:81, 19:88, 19:89, 19:90, 19:117
26.2601-1(b)(1)(ii)(B)	19:4
26.2601-1(b)(1)(ii)(C)	19:4
26.2601-1(b)(1)(iv)	19:63
26.2601-1(b)(1)(iv)(A)	19:91
26.2601-1(b)(1)(v)(A)	14:88, 19:83
26.2601-1(b)(1)(v)(B)	19:90, 19:91
26.2601-1(b)(1)(v)(C)	19:65
26.2601-1(b)(1)(v)(D)	19:83, 19:89
26.2601-1(b)(2)	19:4
26.2601-1(b)(2)(iv)	19:4
26.2601-1(b)(2)(v)	19:4
26.2601-1(b)(2)(vi)	19:4
26.2601-1(b)(3)	19:4
26.2601-1(b)(3)(i)	19:4
26.2601-1(b)(4)	19:51, 19:66, 19:79
26.2601-1(b)(4)(B)	19:66
26.2601-1(b)(4)(C)	19:66
26.2601-1(b)(4)(D)	19:66
26.2601-1(b)(4)(D)(2)	19:66
26.2601-1(b)(4)(E)	19:79
26.2601-1(b)(4)(i)	14:113
26.2601-1(b)(4)(i)(A)	19:67
26.2601-1(b)(4)(i)(A)(2)	19:90
26.2601-1(b)(4)(i)(B)	19:4, 19:74, 19:75, 19:85, 19:86, 19:87
26.2601-1(b)(4)(i)(C)	19:64, 19:75, 19:85, 19:87
26.2601-1(b)(4)(i)(D)	2:153, 19:64, 19:68, 19:80, 19:85, 19:87, 19:93
26.2601-1(b)(4)(i)(D)(1)	14:113, 16:123, 19:64, 19:69, 19:70, 19:72, 19:79
26.2601-1(b)(4)(i)(D)(2)	19:72, 19:79
26.2601-1(b)(4)(i)(D), and (E)	19:78
26.2601-1(b)(4)(i)(E)	14:113, 14:132, 14:161, 19:64, 19:69, 19:70, 19:75, 19:78
26.2601-1(b)(v)(A)	19:91
26.2601-1(d)(1)	19:48
26.2612-1(a)(1)	19:17
26.2612-1(b)(1)(i)	19:10
26.2612-1(c)	19:13
26.2612-1(d)	19:115
26.2612-1(f)	16:46, 19:10, 19:15
26.2631-1(f)	19:35
26.2632(c)(2)(i)(B)	19:37
26.2632(d)(2)	19:39
26.2632-1(a)	19:30
26.2632-1(b)(1)	19:32
26.2632-1(b)(1)(i)	19:32
26.2632-1(b)(1)(ii)	19:32, 19:45
26.2632-1(b)(1)(iii)	19:32
26.2632-1(b)(2)	19:35
26.2632-1(b)(2)(i)	19:33, 19:35
26.2632-1(b)(2)(ii)	19:35
26.2632-1(b)(2)(iii)	19:35, 19:45
26.2632-1(b)(2)(iii)(B)	19:45
26.2632-1(b)(2)(iii)(C)	19:45
26.2632-1(b)(2)(iii)(E)	19:45
26.2632-1(b)(3)	19:35
26.2632-1(b)(4)	19:35, 19:45
26.2632-1(b)(4)(i)	19:31, 19:34
26.2632-1(b)(4)(ii)	19:34
26.2632-1(b)(4)(iii)	19:34, 19:35
26.2632-1(c)	19:36
26.2632-1(c)(1)	19:35
26.2632-1(c)(1)(i)	19:35
26.2632-1(c)(2)	19:36
26.2632-1(c)(2)(i)	19:35
26.2632-1(c)(3)	19:37
26.2632-1(c)(4)	19:37
26.2632-1(c)(5)	19:35, 19:36
26.2632-1(d)(1)	19:38
26.2632-1(d)(2)	19:39, 19:40, 19:56
26.2642-1(b)(2)(i)	19:107

TREASURY REGULATIONS—Continued

Reg.	Sec.
26.2642-1(c)(1)	19:107
26.2642-1(c)(3)	19:104
26.2642-1(d)	19:109
26.2642-6	19:51, 19:53
26.2642-6(b)	19:51
26.2642-6(d)(3)	19:51
26.2642-6(d)(4)	19:51
26.2642-6(d)(5)	19:51
26.2642-6(d)(5)(ii)	19:51
26.2642-6(d)(5)(iii)	19:51
26.2642-6(d)(7)	19:51
26.2642-6(d)(7)(ii)	19:51
26.2642-6(e)	19:51
26.2642-6(f)	19:51
26.2642-6(g)	19:51
26.2642-6(h)	19:51
26.2642-6(j)	19:51
26.2642-7	19:44
26.2642-7(c)(1)	19:44
26.2642-7(c)(2)(i) to (v)	19:44
26.2642-7(d)(3)(i) to (iv)	19:44
26.2642-7(e)(2)(ii)(A) to (C)	19:44
26.2642-7(e)(1) to (5)	19:44
26.2642-7(g)	19:44
26.2651-1	19:26
26.2651-1(2)(iii)	19:24
26.2651-1(a)	19:31
26.2651-1(a)(1)	19:24
26.2651-1(a)(3)	19:26
26.2651-1(b)	19:26
26.2651-1(c)	19:31
26.2651-2	19:26
26.2651-2(b)	19:26
26.2651-2(c)(1)	19:26
26.2651-3	19:26
26.2652-1(a)	19:18
26.2652-1(a)(2)	19:60, 19:117
26.2652-1(a)(3)	19:22, 19:53
26.2652-1(a)(4)	16:182, 16:186
26.2652-1(a)(5)	16:183, 19:110
26.2652-1(a)(6)	19:18
26.2652-1(b)(1)	19:24
26.2652-2	19:56
26.2652-2(a)	19:56
26.2652-2(b)	19:56
26.2652-2(c)	19:54
26.2652-2(d)	19:54
26.2654-1	19:51, 19:53
26.2654-1(a)(3)	19:51
26.2654-1(b)	19:51
26.2654-1(b)(1)	19:57, 19:58
26.2654-1(b)(1)(ii)	19:50
26.2654-1(b)(1)(ii)(C)(1)	19:57
26.2662	19:122
26.2662-1(c)(1)	19:121
26.2662-1(c)(2)	19:130
26.2662-1(d)(1)	19:121
26.2662-1(d)(2)	19:121
26.2663-2	19:60, 19:62
26.2663-2(b)(1)	15:2, 16:78, 19:60, 19:61
26.2663-2(b)(2)	19:60, 19:61
26.2663-2(c)	19:60
26.2663-2(d)	19:60
26.2663-2(e)	19:62
28.2801-1	15:9
28.2801-2(e)	8:7
28.2801-2(h)	8:7
28.6011-1(a)	8:7, 15:9
28.6011-1(c)	8:7
28.6071-1	15:9
28.6071-1(a)(1)	8:7
28.6071-1(a)(1)(i)	8:7
28.6071-1(a)(1)(ii)	8:7
28.6071-1(a)(2)	8:7
28.6071-1(d)	8:7
28.6081-1(a)	8:7
28.6081-1(b)	8:7
28.6081-1(c)	8:7
53.4944-1(a)(2)	6:290
53.4947-1(e)(2)	6:276
53.4948-1(b)	16:89
54.4981A-1T(d-2)	7:51
79	13:9
81.36	6:51
108	13:9
170A-6	16:109
300.13	11:12
301.6114-1	8:11
301.6203-1	12:2, 12:7
301.6211-1(a)	11:22
301.6311-1	10:23
301.6314-1	10:23
301.6314-1(b)	10:23
301.6324-1(a)	12:43
301.6324-1(a)(2)	12:45
301.6324-1(b)	18:37
301.6324-1(d)	12:47
301.6324A-1(a)	10:57
301.6324A-1(b)(1)	10:58
301.6324A-1(b)(2)	10:58
301.6324A-1(b)(3)	10:58
301.6324A-1(b)(4)	10:58
301.6324A-1(d)	10:57
301.6325-1(c)(1)	12:50

TREASURY REGULATIONS—Continued

Reg.	Sec.
301.6325-1(c)(2)	12:51, 12:52
301.6331-1(a)(1)	12:40
301.6402-2(a)(1)	12:63
301.6402-2(a)(2)(b)(1)	12:66
301.6402-2(d)	12:66
301.6402-2(e)	6:4, 12:66
301.6402-4	12:62
301.6404-1(b)	12:76
301.6501(c)-1(e)	17:183
301.6501(c)-1(e)(2)	12:18
301.6501(c)-1(f)	7:25, 17:4, 17:185, 18:38
301.6501(c)-1(f)(3)	7:25, 17:185
301.6501(c)-1(f)(5)	17:186
301.6501(c)-1(f)(7)	7:25, 17:186
301.6501(c)-1(f)(2) and (3)	17:185, 21:2
301.6502-1(b)(1)	12:24
301.6502-1(b)(2)	12:24
301.6502-1(c)	12:25
301.6502-1(d)	12:25
301.6512-1(a)	12:68
301.6512-1(b)	12:71
301.6512-1(c)	12:72
301.6512-1(d)	12:73
301.6512-1(e)	12:74
301.6512-1(f)	12:75
301.6601-1(a)	10:80
301.6601-1(a)(1)	18:42
301.6611-1(g)	12:70
301.6611-1(h)(2)	12:70
301.6651-1(a)(1)	9:25
301.6651-1(c)	9:26, 9:27
301.6651-1(c)(1)	9:29, 9:30, 10:83
301.6651-1(d)(1)	9:25
301.6659-1(c)	10:81
301.6861-1(a)	12:26
301.6861-1(b)	12:29
301.6861-1(c)	12:27, 12:29
301.6861-1(d)	12:12
301.6861-1(e)	12:78
301.6861-1(f)(1)	12:78
301.6861-1(f)(2)	12:78
301.6861-1(f)(3)	12:78
301.6863-1(a)(1)	12:30
301.6863-1(a)(2)	12:30
301.6863-1(a)(3)	12:31
301.6863-1(b)	12:31
301.6863-2(b)	12:32
301.6901-1(a)(3)	12:38
301.6901-1(b)	10:8
301.6903-1(a)	11:3, 11:5
301.6903-1(b)	11:6
301.7121-1(a)	11:36
301.7122-1	11:37
301.7122-1(c)	11:40
301.7269-1	9:24
301.7404-1	12:37
301.7477-1	17:4
301.7477-1(a)	17:4
301.7477-1(d)(2)	17:4
301.7477-1(d)(3)	17:4
301.7477-1(d)(4)	17:4
301.7477-1(d)(4)(iv)	17:4
301.7477-1(d)(4)(v)	17:4
301.7477-1(f)	17:4
301.7502-1(c)(1)(iii)(B)(1)	9:18
301.7502-1(e)(2)	9:18
301.7517-1	3:33, 17:2
301.7701-3(a)	21:16
301.7701-3(b)(1)(ii)	21:16
301.7701-18	6:100
301.9100(b)(1)(iii)	19:54
301.9100-1 through 301.9100-3	4:8
301.9100-1	19:58
301.9100-1(c)	4:6, 5:68, 5:89, 6:194, 6:201, 6:204, 6:219, 19:57
301.9100-2(b)	4:8
301.9100-3	5:68, 6:68, 6:100, 6:199, 6:219, 6:220, 6:229, 6:231, 7:8, 7:12, 7:13, 7:63, 10:67, 19:32, 19:33, 19:34, 19:35, 19:37, 19:45, 19:52, 19:57, 19:58
301.9100-3(a)	19:54, 19:57, 19:58
301.9100-3(b)	19:58
301.9100-3(b)(1)	5:89, 6:231
301.9100-3(b)(1)(iii)	19:54
301.9100-3(b)(1)(ii, v)	6:201
301.9100-3(b)(1)(v)	4:6, 4:8, 5:68, 7:63, 19:32, 19:34, 19:35, 19:37, 19:43, 19:57, 19:58
301.9100-3(b)(3)(iii)	7:13
301.9100-3(c)(1)(i)	6:201
301.9100-3(e)	6:201
301.9100-6T(l)	10:63, 10:69
301.9100-8(a)(1)	3:234, 3:237, 3:238, 6:218, 17:150
301.9100-8(a)(2)(i)(B)	6:218
301.9100-8(k)	3:234
301.63224-1(d)	18:37
301.910003	6:68
601.103(a)	11:1
601.103(c)	11:27, 20:1
601.105(a)(1)(ii)	11:16
601.105(b)(1)	11:15
601.105(b)(3)	11:17
601.105(b)(4)	11:18
601.105(c)(1)(i)	11:15
601.105(c)(2)(i)	11:18

TREASURY REGULATIONS—Continued

Reg.	Sec.
601.105(d)	11:20
601.105(d)(1)(iv)	11:24
601.105(d)(2)	11:24
601.106(a)(1)(iii)	11:24
601.106(c)	11:27
601.106(d)(1)	11:27
601.106(d)(2)(i)	11:27
601.106(d)(2)(ii)	11:27
601.106(f)(5)	11:25
601.502(b)(5)	12:67
601.502(c)(1)(2)	12:67
811(d)	2:216
Art. 19, § 79	17:142

TEMPORARY TREASURY REGULATIONS

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

PROPOSED TREASURY REGULATIONS

Reg.	Sec.
1.7872-6(b)(1)	14:48
1.7872-8(b)(2)	14:49
1.7872-8(b)(5)	14:49
1.7872-11(c)	14:48
20.2031-1(c)(1)(ii)	4:2
20.2031-1(c)(5)	4:2
20.2032-1(c)(i)(H)	4:2
20.2036-2(a)	2:180
20.2036-2(c)	2:180
20.2036-2(d)(2)(i)	2:180
20.2036-2(d)(2)(ii)	2:180
20.2036-2(e)(1)	2:180
20.2036-2(e)(2)	2:180
20.2036-2(e)(3)	2:180
20.2053-1(d)(6)	6:3
20.2053-3(d)	6:29
20.2053-4(d)(5)	6:3
20.2056(b)-8	6:187
25.2523(e)-1(c)	16:169
25.2701-1	17:18, 17:42
25.2701-2	17:38
25.2701-3(b)	17:43
25.2701-3(b)(5)(i)	17:43
25.2701-4	17:52
25.2701-7	17:19
25.2702-1	17:79, 17:120
25.2702-2	17:80
25.2702-3(b)(1)(ii)(B)	17:85
25.2702-3(c)(1)(i)	17:88
25.2702-3(c)(1)(ii)	17:93
25.2702-3(d)(1)	17:93
25.2702-3(d)(3)	17:85, 17:93
25.2703-1	3:152
25.2703-3(d)(6)(ii)	17:88
25.2704-1	17:72
25.2704-3	17:35

CODE OF FEDERAL REGULATIONS

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

FEDERAL RULES OF APPELLATE PROCEDURE

Rule	Sec.
39(a)	20:32

FEDERAL RULES OF CIVIL PROCEDURE

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

FEDERAL RULES OF EVIDENCE

Rule	Sec.
408	2:35

INTERNAL REVENUE MANUAL

Sec.	Sec.	Sec.	Sec.
4.25.1.4.9(1)	10:64	5.1.9.3.2.1(6)	11:24
4.48.2.1(3)	3:273	5.1.9.3.3.1	12:82
4.48.2.1.1(1)	3:272	5.1.9.3.2(6)	12:81
4.48.2.1.1(2)	3:272	5.1.9.4(4), (5)	12:84
4.48.2.1.1(3)	3:272	5.1.9.4(1)	12:84
4.48.2.2(1)	3:272	5.1.9.4.1(2)	12:84
4.48.2.2(2)	3:272	5.1.9.4.2(1)	12:84
5.1.9.3.2.3	12:83	2160	5:5
5.1.9.3.2.1(4)	12:81		

INTERNAL REVENUE SERVICE ANNOUNCEMENTS

	Sec.
73-61	9:21
79-143	5:5
83-43	5:21, 5:38, 5:102, 10:45
91-58	7:52, 7:54
93-132	9:2
2003-18	10:85

INTERNAL REVENUE SERVICE CHIEF COUNSEL ADVISORY

Rule	Sec.	Rule	Sec.
2006	6:235, 12:40	200937028	2:79
2009	2:79	201003013	2:299
2010	8:34	201020009	8:34
200027046	10:25	201033030	7:4
200141015	10:46	201208026	16:29
200149033	6:319	201212020	18:31
200248007	6:211	201328030	2:47
200614006	12:40	201330033	2:26
200627023	10:25	201416007	6:121
200628026	6:235	201643020	17:187
200628042	10:25	201723018	12:9
200747019	10:59	201745012	14:40
200803016	10:59	201926013	4:6
200830001	10:3	202045011	14:21, 14:62
200909044	10:64	202118008	16:174
200909047	10:67	202352018	14:153

INTERNAL REVENUE SERVICE FORM

Form	Sec.
8939	1:9, 7:8

INTERNAL REVENUE SERVICE NEWS RELEASE

	Sec.
IR-2007-127	2:231

INTERNAL REVENUE SERVICE NOTICES

Notice	Sec.	Notice	Sec.
98-34	8:5	2002-40	10:85
99-31	6:262	2002-40	10:85
2001-10	17:175	2003-60	10:3, 18:31
2001-50	19:33, 19:35, 19:43	2003-72	17:160, 17:161
2001-61	10:85	2006-15	6:264
2001-61	10:85	2007-54	12:95
2001-68	10:85	2007-90	10:66
2001-68	10:85	2007-90	10:66

INTERNAL REVENUE SERVICE NOTICES—Continued

Notice	Sec.
2008-11	12:95
2008-13	12:95
2008-63	2:15
2008-63	2:15
2009-11	12:95
2009-84	6:3, 6:4
2009-84	6:3, 6:4
2011-66	7:8
2011-66	7:8, 9:18, 19:5
2011-76	7:8, 9:18
2011-82	7:10
2011-82	7:10
2011-101	1:12
2011-101	1:12
2015-86	6:100
2016-30	9:19
2017-15	6:100

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS

Ruling	Sec.
201440008 through 201440012	14:25, 14:108, 14:109, 14:121, 16:31, 19:43, 19:45
003	7:13
007	7:13
009	7:13
014	7:13
016	7:13
023	19:90
025	7:13
029	7:13
032	7:13
035	7:13
785008	14:17
7734001	3:105
7744005	6:241
7744007	6:241
7802002	2:205
7807101	6:271
7808032	6:12
7816001	2:2, 2:27, 6:90
7826050	16:68
7835006	7:40
7836008	2:247
7851010	2:289
7902020	6:153
7905090	14:46
7910001	3:6
7922107	16:69
7924010	3:114
7934002	6:12
7934060	3:138, 3:139
7935115	14:16
7936016	17:135, 17:136
7939061	16:68, 16:69, 16:70
7941003	3:145
7947066	16:68
7949011	6:47
8004172	16:68
8005011	2:289
8006048	16:68, 16:70
8006109	16:37
8007080	16:68, 16:70
8008040	16:70
8011009	6:29
8015014	14:150
8018008	6:29
8019038	16:69, 16:70
8020002	3:91
8022023	10:74
8022048	16:70
8034005	3:54
8046012	5:25, 5:41, 5:61
8105006	6:158
8108179	5:27
8109073	5:95
8112022	5:95
8115015	5:52
8118009	3:194
8120127	5:94, 5:95
8121069	16:37
8124055	6:241
8147100	5:20
8203009	10:32
8203011	5:11
8207050	5:100, 5:115
8213155	5:94, 5:95
8218002	6:241
8223004	5:11
8229001	3:194
8230038	2:68
8249014	5:95
8308004	5:105
8346006	5:16
8346040	2:81

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
8349008	5:16
8352112	5:73
8403001	5:107
8412014	5:15
8416007	5:74
8418005	6:199
8420057	5:97
8421005	5:88
8422008	5:71
8422011	6:131
8427004	6:199
8427007	6:199
8428088	10:37
8433006	5:53
8433092	10:45
8435008	5:32
8441006	5:16
8444003	6:29
8445004	16:33
8447005	7:1
8501030	14:87
8505006	2:89
8508081	5:20, 5:97
8509001	6:131
8512003	10:64
8515001	2:149
8520006	5:73
8523004	5:73, 5:80
8526007	9:10
8527003	10:32
8528003	5:79
8536004	5:73
8540003	5:79
8541005	3:168, 3:182
8601003.	2:247
8603030	2:276
8606002	2:224, 2:225
8609005	2:140
8613031	9:1
8623004	2:212
8624014	17:166
8650024	17:154
8651001	2:16
8652005	5:97, 5:111
8652016	14:87
8706006	5:88
8710004	2:57, 3:172
8711003	5:79
8714010	6:142
8717006	3:201
8717051	17:153, 17:154
8719014	14:87
8727003	16:47
8730004	6:186, 6:187
8819001	2:43, 2:138, 2:141
8823029	17:154
8838010	5:82
8902002	6:32, 6:66
8917017	19:4
8921022	2:261
8922002	5:78
8939031	5:97
8943006	2:288
9002001	6:29
9005002	6:197
9009036	6:37, 10:74
9010001	6:107
9015001	2:140
9015017	14:80
9016002	2:140
9017002	2:140
9021037	6:217
9026041	6:88
9030005	16:40, 16:42, 16:47
9032014	6:221
9035007	5:94
9037012	2:58
9038002	5:73
9040029	6:197
9043070	6:221, 6:226
9044072	6:221
9045002	16:47
9050004	6:136
9050022	19:54
9104025	16:2
9105003	9:15
9106005	6:29
9113008	6:122
9117006	5:69
9121002	6:15, 6:42, 6:92
9122004	5:97
9122005	2:237
9125002	2:270
9126028	6:233
9127005	16:167
9127007	2:138
9127047	6:242
9128005	2:161, 2:164
9128008	2:54, 2:67
9130001	6:35
9132003	6:14
9132021	10:18
9133001	2:129, 2:150
9135003	8:55

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
9135032	6:283
9139002	2:140
9141008	16:47
9141014	8:29
9143018	6:136
9144046	2:298
9146002	2:171
9147065	6:197
9149005	6:241
9150001	3:127
9151002	6:199
9151045	3:154
9151046	17:101
9152005	2:117, 3:15
9203047	2:192, 2:248
9207004	2:117, 6:97
9210014	14:110
9211041	2:298
9212001	10:33
9214022	14:73
9217004	14:9
9218002	6:168
9218040	19:105
9218074	3:154
9220006	5:27
9222041	14:80
9223006	2:24
9223051	14:66, 14:70
9226051	3:154
9226059	6:168
9228004	6:122
9232006	6:68
9233006	2:44
9235003	3:138
9235005	3:11, 6:39
9236003	6:243
9237007	6:197
9239015	17:159
9240003	3:198
9241002	6:37
9241014	17:16
9244012	6:122
9244019	19:4
9244020	6:197, 6:251
9245011	2:276
9246007	19:49
9246008	6:8, 6:17, 6:24
9246009	19:25
9248016	17:86, 17:159
9249014	17:99, 17:105
9250022	10:60
9251004	16:39
9301004	2:140
9301014	10:36
9308002	2:79
9309003	2:140, 2:209, 2:211
9309021	2:45
9315010	17:108
9321045	6:199
9323028	2:260
9328040	17:101
9332006	2:170, 14:55, 14:56, 14:107
9333002	5:94
9333004	6:32
9336002	3:57
9339010	2:142
9343034	17:101
9352004	17:87
9352007	17:87
9409005	6:196
9413002	2:140
9415007	2:120, 16:19, 16:50
9422001	8:45
9431004	2:230
9433016	2:175
9434028	2:49
9451053	2:51, 2:52
9501036	14:87
9509027	2:138
9510065	2:274
9511009	2:35, 2:141
9511046	2:58
9513001	2:133
9518002	2:134
9524023	14:111
9546006	2:187
9546007	2:187
9550026	16:124
9604002	6:32
9604005	17:88
9604018	5:100
9606003	17:101
9606008	16:156
9607008	2:229
9609015	17:101
9610005	14:87
9619047	14:111
9622035	2:94
9623018	22:16
9623024	2:45
9623043	14:126
9626041	2:175, 17:104, 17:105
9628004	16:47
9629009	14:121

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
9637006	4:22
9639056	14:121
9639064	17:101
9644053	14:121, 17:69
9645010	17:101
9646021	2:159
9652010	3:154
9707027	17:87
9709015	19:23
9710021	17:65
9714017	16:132
9725007	2:44
9729015	6:197
9735023	2:253
9745008	14:87
9745010	16:49
9746049	6:227
9748029	2:51, 2:52
9751003	2:120
9801009	5:27
9804012	2:230
9804047	16:51
9805025	2:245
9809032	2:48
9809037	14:133
9811044	14:88
9812006	16:49
9815023	2:150
9816003	17:101
9818009	6:295
9818014	17:101
9819034	14:131
9821030	6:256
9822031	6:196
9828021	14:131
9829002	17:101
9832009	5:27, 10:39
9832039	2:42
9834004	16:40
9835005	14:91
9837007	2:170, 14:54, 14:55, 14:106, 14:107
9838017	17:92
9839018	2:207, 16:27
9840020	2:230, 2:232, 14:136, 14:137
9841017	17:101
9842060	19:117
9843024	2:44
9848004	17:91
9848006	17:18
19992013	19:63
20162001	19:35
20435010-011	19:43
199610018	6:115
199903025	2:177
199906014	17:111
199908022	14:130
199908033	6:115, 6:207
199909001	3:242
199912016	16:68
199915052	6:190
199917022	19:63
199919039	16:117
199920004	19:67
199922044	19:63
199922062	2:155
199924015	3:154
199926019	14:112
199927007	19:111
199929025	10:42
199932043	19:57
199933027	19:63
199933033	14:16
199938005	2:177
199939010	19:67
199942006	19:71
199942016	19:63
199942030	19:63
199942031	19:63
199942032	19:63
199942033	19:63
199944003	14:7
199945022	19:63
199945033	19:56
199945066	5:113
199946021	19:63
199947022	6:242
199948014	19:63
199951031	17:91
199951032	17:91
199952012	14:3
199952023	3:68
200001012	14:64
200006027	19:71
200006052	6:122
200010037	19:67
200013012	2:261, 14:128
200013014	19:67
200013015	14:89
200014009	19:70
200015012	3:154
200016010	8:5
200018036	19:56
200019011	6:239
200020010	19:70

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
200020011	10:75
200022031	14:72
200023020	17:102
200025021	19:71
200026001	19:25
200027009	19:34
200027016	14:154
200028008	2:254, 14:134
200031008	19:73
200033015	14:9
200034015	19:117
200036008	19:75
200036019	19:70
200036020	19:77
200038014	19:67
200039031	17:102
200040011	2:237
200040014	14:72
200042019	19:71
200043030	10:45, 10:60
200043031	7:36, 10:45, 10:60
200043036	2:250
200045004	6:119
200046002	19:67
200046003	19:67
200046004	19:67
200047027	14:94
200049011	19:67
200101021	2:79
200108011	19:50, 19:81
200108012	16:99
200108035	16:112
200114004	17:30
200114005	10:42
200114026	19:106
200118031	17:102
200118037	19:57
200122025	14:20
200123034	2:256
200126026	17:109
200127007	6:247
200127042	2:70
200129018	10:45
200130030	16:182
200137022	14:112, 14:113
200140027	16:112, 16:120
200141024	19:39, 19:67
200147039	2:50
200148034	19:72
200150016	19:72, 19:79
200150020	14:129
200202032	6:251
200206045	2:273, 19:89
200209020	16:100
200211036	17:110
200213013	2:255
200214019	19:79
200214028	2:45
200223047	14:112, 14:113
200226031	10:79
200227017	19:43
200230017	6:208
200234004	6:309
200235013	19:43
200236004	19:43
200236016	19:43
200236019	19:43
200236020	19:43
200241012	6:228
200242025	6:321
200242031	19:90
200247037	2:153
200248020	14:70
200252084	6:321
200306010	19:67
200308046	14:23
200314009	2:154
200314012	6:199
200318064	14:114
200319002	17:6
200321006	10:47
200321010	16:81
200324018	14:17
200327016	6:321
200328030	16:80
200333023	14:70
200334020	6:209, 17:192
200335015	14:144
200336003	19:39
200339018	16:109
200339021	14:75
200340022	16:120
200341006	19:57
200341011	19:71
200341013	19:39
200341016	19:39
200343019	19:102
200345006	19:71
200345009	19:75
200346008	19:69
200347011	19:72
200348010	4:8
200348011	14:70
200352005	6:219, 6:229

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
200402012	6:287
200403094	6:198, 14:36
200404013	2:51
200406004	6:198
200406038	14:78
200407016	6:212
200408014	16:177, 19:52
200411024	19:76
200413011	6:198
200414011	6:285, 16:125
200417030	6:116
200418003	19:75
200418005	6:331
200426008	2:196
200439036	19:57, 19:59
200442019	19:71
200442020	19:71
200443023	19:71
200443027	19:57
200443030	14:79
200447002	19:79
200448006	5:29
200449024	19:57
200449031	6:44
200450004	6:216
200450027	6:309
200450033	2:251
200452010	10:19
200502014	14:5
200503024	14:85
200508001	19:53
200511014	18:27
200516004	14:70
200518005	2:52
200518011	6:314, 10:42
200518047	10:42
200529006	10:48
200532024	16:54
200533001	14:8
200534004	6:309
200534014	14:33
200534015	14:160
200535009	19:91
200536011	19:82
200536013	16:110
200536015	6:200
200537020	14:4
200537044	2:119
200540004	19:83
200541038	6:289
200544017	19:69
200547010	19:67
200551009	19:29
200551013	3:227, 17:148
200601003	16:108
200602002	16:12
200602031	14:117
200603002	16:28
200603004	6:213
200603040	2:257
200604003	6:125
200604006	14:76
200604028	6:198, 14:37
200605001	6:288
200606006	2:257
200608011	14:8
200608012	5:99
200609003	19:79
200612001	6:194
200612002	2:231, 14:5
200613020	10:49
200615025	2:2, 2:154
200616022	16:184, 18:26
200617002	17:119
200617008	2:53
200618017	14:84
200618018	6:201
200626043	17:106, 17:107
200632013	6:287
200633015	16:59
200634004	19:74
200637021	2:274
200647001	14:5
200648016	19:84
200648017	19:84
200702013	19:79
200702018	6:213
200705025	19:79
200708001	19:52, 19:57
200709014	14:44
200710001	19:34, 19:43
200712008	19:91
200712010	6:220
200714009	19:84
200717016	14:77
200719002	6:231
200721006	10:67
200726008	19:67
200728015	17:175
200728018	17:126
200728033	19:74
200729004	17:106
200729025	2:231
200729028	6:213

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
200730015	2:11
200733007	16:109
200740008	19:34, 19:43
200740009	4:8
200747002	2:46
200747015	19:85
200751019	19:47
200752016	8:20
200801009	14:113
200802010	6:248
200802024	16:106
200805005	19:33
200810019	19:79
200814003	6:292, 14:43
200814011	17:113
200814016	19:115
200816025	17:113
200821003	4:8
200821013	2:274
200821030	6:229
200822008	2:169
200822011	17:112
200823015	14:43
200825004	17:112
200825011	17:175
200832011	6:216
200832015	2:234
200832017	16:113
200832018	14:86
200834014	19:67
200838026	14:94
200840018	5:100
200840023	14:71
200840038	17:126
200842007	2:257
200842013	8:49
200842018	6:220
200844010	14:112
200845023	10:61
200846001	17:96
200846003	14:60
200847014	16:82
200848007	17:113
200848009	6:127
200902008	19:87
200902009	19:87
200902010	19:87
200905015	6:239, 16:89
200910002	17:175
200910019	6:220
200917004	14:161, 19:85, 19:92
200917015	19:92
200918014	6:213
200919002	17:126
200922013	16:123, 19:84
200923012	19:70
200923013	19:70
200923014	19:70
200923015	19:70
200923016	19:70
200932020	6:252
200935004	17:113
200935005	17:113
200939003	10:43
200944002	2:170, 14:56
200947006	2:46
200948001	2:46
200949004	2:46
200949009	6:231, 7:63
201004006	14:70
201011002	19:70
201011008	19:70
201013024	10:91
201013033	6:295
201014044	17:113
201015003	9:29, 9:33
201019006	17:113
201019007	17:113
201019012	17:113
201021003	19:74
201022001	6:294
201023001	19:67
201023002	19:67
201023003	19:67
201023004	19:67
201023005	19:67
201023006	19:67
201023050	19:67
201025021	16:171
201025030	19:79
201026005	6:291
201026014	19:80
201029002	14:43
201030015	6:291
201032002	6:248
201033023	4:6
201038004	2:243, 2:268
201042012	6:291
201046004	6:116
201048031	6:291
201104001	19:86
201109012	16:171
201109014	4:6
201112001	6:213

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
201113040	6:291
201116006	2:132, 14:42
201118007	14:112
201119004	14:113
201121002	19:85
201125009	14:92
201129016	5:95
201129018	5:95
201129019	5:95
201129020	5:95
201129021	19:70
201132017	7:14
201136011	19:80
201148001	6:202, 16:168
201208005	7:8, 19:5
201209003	2:184
201210002	19:64
201210008	2:251
201214022	2:251, 7:14
201216005	2:72
201216010	19:70
201220017	6:231
201229005	2:240
201235006	2:156
201236002	4:8
201236022	6:237
201238011	7:8
201238012	7:8
201238016	7:8
201242002	19:57
201244014	17:99
201245004	14:92
201249002	16:98
201250001	15:2, 16:78
201250005	7:8
201302008	7:8
201303003	14:112
201303004	7:8
201306011	7:8
201311004	19:61
201313001	3:154
201313003	19:34
201314014	19:34
201316004	6:293, 19:4
201320009	19:79
201321012	16:80, 16:120
201322025	19:64
201323007	14:4, 16:109
201330015	19:32
201333006	6:287
201334001	14:94
201340012	6:291
201342001	14:72, 19:75
201343004	10:37, 10:41
201345001	7:8
201345004	19:71
201345005	14:72
201345006	6:213
201349002	19:67
201351007	19:34
201352001	7:8
201352003	7:8
201352008	14:94
201403012	10:45
201406003	6:231
201407009	14:70, 14:94
201410011	6:154
201410014	7:8
201417001	19:64
201417002	19:64
201418001	19:64
201418002	7:8
201418005	19:91
201418011	6:68
201418032	19:78
201419001	14:111
201419004	19:35
201422005	19:75
201422007	19:104
201423014	19:46
201426014	14:108
201426016	14:114, 14:115
201427015	2:259
201429009	2:12
201431017	4:8
201435007	14:132
201436036	2:251
201440007	14:94
201447008	6:206, 19:50
201447014	19:54
201447026	19:37
201450003	6:283
201511002	19:75
201521002	19:73, 19:75
201523003	16:185
201523004	16:185
201527032	19:79
201528029	19:79
201536009	3:154
201536010	14:112, 14:113
201536012	19:31
201540006	14:94
201544005	14:22
201603004	6:213

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
201604001	14:113, 19:64
201613007	14:108
201615004	6:213
201615005	19:43
201624015	19:57
201633001	5:68
201636022	19:58
201640006	6:220
201640013	19:45
201641020	14:127
201642019	14:108
201644001	19:35
201644002	19:35
201647001	2:169, 2:229
201648007	6:292
201650005	14:108
201653001	14:18, 14:102, 14:112, 14:113
201702004	16:89
201702016	2:229
201707007	14:42
201707008	14:42
201714003	6:235
201719008	19:68
201723002	14:22
201723003	14:22
201731005	19:45
201731006	19:57
201731010	19:45
201735005	19:65
201737001	2:250
201737008	2:250
201743013	5:91
201744006	14:25
201744007	14:25
201744008	14:25
201808001	17:78
201811002	16:186
201811003	16:186
201814002	19:75
201814004	5:68
201814005	19:64
201817002	2:274, 14:136, 19:71
201817003	2:274, 14:136, 19:71
201818005	19:78
201820007	19:64
201820008	19:64
201820015	19:57
201825003	14:23
201825007	19:64
201825023	19:50
201826001	19:35
201826006	19:35
201829005	19:64, 19:71
201831003	14:94
201832003	6:206
201836004	19:31
201836007	19:31
201837005	2:251, 19:30
201839001	19:43
201839003	19:35
201839012	19:35
201839014	19:35
201840001	6:206, 19:100
201843005	14:135
201843006	14:135
201843007	2:274, 14:135
201843008	14:135
201845014	16:121
201845029	14:135
201901003	14:44
201908018	5:89
201919002	2:52
201919003	2:52
201920003	2:251
201921001	19:33
201921004	19:32
201921008	7:12, 7:13
201921012	19:32
201923001	7:12
201923004	6:201
201923013	7:12
201923022	19:43
201924001	19:33
201924002	19:33
201924009	8:20
201924015	19:33
201924016	19:33
201925001	19:33
201925013	19:33
201927013	19:43
201927014	19:33
201928003	17:148
201928004	19:64
201928009	6:231
201929003	19:33
201929010	19:33
201929014	7:12
201930017	6:274, 6:276
201936001	19:46
201937009	19:45
201938002	4:8
201938004	19:63
201942001	19:43
201942002	7:12

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
201942006	7:12
201942008	6:201, 19:59
201943006	7:12
201943007	6:213, 19:57
201943010	6:204
201946009	2:116, 14:77
201947007	6:287
201947013	7:12
202001012	6:201
202002001	7:13
202005003	19:43
202005016	6:201
202006002	14:25
202007010	14:21, 14:25
202009012	2:250
202009102	6:199
202016002	16:174
202017018	14:21, 14:25
202017021	7:12
202018002	7:12
202019015	4:8
202019022	7:12
202021003	6:201
202021008	7:12
202107001	19:45
202107002	19:45
202107003	7:13, 19:45
202108007	7:13
202115001	7:13
202115002	6:201
202116005	7:13
202116006	19:43
202117001	19:43
202120001	19:43
202120002	7:13
202120003	2:229, 19:90
202120004	6:231
202120007	7:13
202121003	7:13
202133005	19:78
202133006	19:43
202134004	19:78
202134005	19:43
202145026	6:283
202146008	6:219, 6:222
202152006	2:251
202202006	6:231
202202007	19:57
202206008	19:93
202209006	19:43
202210010	19:34
202210011	19:43
202215015	19:70
202216001-06	19:74
202217005	2:259
202224008	19:67
202228003–012	19:90
202229001	7:13
202229010	19:90
202229028	6:201
202230002	7:13
202230007	6:201, 19:57
202231012	7:13
202232002	7:13
202233002	19:43
202234002	6:201
202234006	7:13
202236009	7:13
202237001	7:13
202238001	7:13
202238008	6:201
202239003–004	19:75
202240013	7:13
202241001	7:13
202242002	6:201, 19:57
202242003	7:13
202243006	7:13
202244003	19:39
202244005	6:220
202244007	6:201
202246004	7:13
202247007	19:43
202248001	19:45
202248003	7:13
202249006	6:201
202250009	7:13
202301001	19:69
202309006	19:45
202310009	7:13
202313004	19:43
202315009	7:13
202316003	7:13
202317013	7:13
202323002	7:13
202326005	19:45
202327002	7:13
202327013	7:13
202329001	4:8
202332002	7:13
202332013	6:219
202336003	7:13
202337002	6:201
202338004	7:13
202338006	6:231

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
202339005	7:13
202339006	7:13
202341004	6:201, 19:57
202341010	7:13
202342008	19:45
202343005–021	19:73
202343027	7:13
202343029	19:57
202343030	19:43
202343033	7:13
202346006	19:43
202350011	7:13
202351004–005	19:43
202351010	7:13
202352016	19:57
202403011	6:201
202406001	14:39
202407004	19:54
202409015	7:13
202410006	4:8
202413005	7:13
202413010	7:13
202413011	7:13
202414003	7:13
202417007	7:13
202420001	7:13
202420009	7:13
202420016	19:43
202421006	7:13
202423006	7:13
202424015	7:13
202424016	6:201, 19:57
202425010	7:13
202425011	7:13
202425012	4:8
202428002	19:45
202428004	19:45
202429004	7:13
202429009	7:13
202432012-013	19:75
202432016	19:75
202435009	7:13
202435010-011	19:75
202439005	19:43
202439006	7:13
202439009	19:43
202439012	7:13
202440002	19:45
202440003	19:45
202440006	7:13
202442004	7:13
202442005	7:13
202443002	7:13
202443009	7:13
202443011	7:13
202445014	19:57
202447003	19:45
202448008	7:13
202449009	7:13
202450001	19:45
202451010-011	19:45
202451016	7:13
202452011	7:13
202501004	19:45
202503007	6:201
202504002	6:201
202504004	6:201
202504007	14:114
202504011	7:13
202507003	19:43
202507004	7:13
202507005	19:43
202507008	19:52
202507010	6:231
202509010	19:68
202509014	7:13
202513003	4:8
202518006	7:13
202518008	19:93
202520007	19:43
202521013	19:43
202521018	7:13
202521020	7:13
202522006	7:13
202523002	7:13
202524009	6:201
202525002	7:13
202525007	7:13
202528001	7:13
202528006	19:64
202528010	7:13
202531010	7:13
202531012	7:13
202532003	6:201, 19:57
202532007-008	19:43
202536001	7:13
202536002	7:13
202538003	7:13
202538006	7:13
202538016	19:67
202538019	6:201
202539003	19:43
202539004	7:13
202539006	7:13

INTERNAL REVENUE SERVICE PRIVATE LETTER RULINGS—Continued

Ruling	Sec.
202539007	7:13
202539008	7:13
202540004	7:13
202547004	7:13
202547012	6:201
202549004	7:13
202549009	7:13
202549012	7:13
202550024	7:13
202550027	7:13
202609001	7:13
202609006	7:13
202610004	19:44
202610006	7:13
202610007	7:13
202610011	7:13
202611006	7:13
202614010	6:201
202616005	7:13
202618003	19:43
202619009	6:201, 19:57
202620004	7:13
202622002	19:75
202622003	19:45
2011447026	19:37
9809004 to 9809009	16:49
9810006 to 9810008	16:49
200923012 to 200923016	19:64
201310002 to 201310006	14:25
201436009 to 201436032	2:231, 14:109
201444002 to 201444006	2:240
201817002 to 201817003	2:274
201837006 to 201837009	2:251, 19:30
201920001 to 201920003	14:135
201925005 to 201925010	14:5
201932001 to 201932010	19:68
201941008 to 201941023	2:251, 16:31
201947001 to 201947006	2:153, 19:63
202005001 to 202015002	7:12
202011001 to 202011005	19:63
202013001 to 202013005	19:63
202014001 to 202014005	14:21, 14:25
202014006 to 202014010	3:154
202015004 to 202015013	3:154
202016003 to 202016006	16:174
202017001 to 202017006	3:154
202017011 to 202017014	3:154
202020003 to 202020004	7:12
202020008 to 202020010	2:274, 19:71
202108001 to 202108006	19:64, 19:78, 19:90
202116002 to 202116004	19:75
202403008 to 202403009	19:45
202420007 to 202420008	19:45
202425004 to 202425005	19:45
202452006 to 202452007	19:73
202520004 to 202520006	19:45
202017009 to 2020019011	19:45

INTERNAL REVENUE SERVICE REVENUE PROCEDURES

Rev. Proc.	Sec.
64-19	6:128
64-19	6:127, 6:128
64-19	6:129
64-19 § 4.01	6:128
65-19	3:14, 3:26
69-18	10:24
70-10	10:20
78-21	3:230, 3:231, 17:148
79-24	3:78
81-14	5:71, 5:72
81-27	6:37, 10:74, 10:76
81-27	6:6, 6:37, 10:74
83-7	10:70
84-58	10:87, 10:88
92-85	17:36, 17:38, 18:23
92-85 § 10	17:36, 17:38
92-85	17:36, 17:38
93-28 § 3.01	17:36, 17:38
94-44	14:136, 19:71
94-44	2:274, 14:136, 19:71
95-17	10:70
96-54	6:222, 7:57
97-3	14:88
99-42 § 3.17(2)	16:77
2000-34	17:188
2001-38	6:150, 6:210, 6:212, 6:213, 7:12
2001-38	6:150, 6:210
2002-26	12:59
2003-42	17:107, 17:113, J
2003-42	17:106, 17:107, 17:113
2003-42 § 4	17:107
2003-42 § 6	17:107
2004-46	19:43
2004-46	19:34, 19:43, 19:44
2004-47	19:59
2004-47	19:59

INTERNAL REVENUE SERVICE REVENUE PROCEDURES—Continued

Rev. Proc.	Sec.
2004-47 § 4.02	19:59
2004-47 § 4.03	19:59
2005-18	10:88
2005-18	10:87
2005-18	10:88
2005-18 § 4.01(2)	10:88
2005-18 § 4.04(1)	10:88
2005-18 § 7.02	10:88
2005-24	6:264
2005-24	6:264
2005-32	11:12
2005-33	10:78
2005-33	10:66, 10:78
2005-55	16:113
2006-26	12:59
2006-44	11:27
2006-44	11:27
2006-44 § 3	11:27
2007-3	17:106
2007-3	17:106
2007-45	16:110
2007-45 § 5.02(2)	16:110
2008-3 § 4.01(36)	16:113
2008-3 § 4.01(52)	17:113
2008-3 § 4.02(1)	10:61
2010-16	9:22, 9:23, 18:24
2010-16	9:22, 9:23, 18:24
2011-41	1:10
2011-41	1:10, 7:8, 9:18
2011-48	6:4
2011-48	6:4
2011-48 § 4.06(3)	6:4
2011-48 § 5.01	6:4
2011-48 § 5.03(1)	6:4
2015-44	11:27
2016-42	6:259
2016-42	6:259
2016-42 § 2.02(4)	6:259
2016-49	6:150, 6:210, 6:212, 7:12
2016-49	6:150, 6:210, 6:212
2016-49 § 2.02(4)	6:150
2016-49 § 3.02	6:212, 7:12
2016-49 § 3.02(4)	6:210
2017-34	7:12
2020-3	1:12, 9:42
2022-32	7:13

INTERNAL REVENUE SERVICE PUBLICATIONS

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

INTERNAL REVENUE SERVICE REVENUE RULINGS

Rev. Rul.	Sec.
48	2:65
65	3:90
73-97	4:3
77	6:8
83	6:160
157	3:167, 3:175
187	8:28
189	3:124, 3:168, 17:134
232	2:65
243	2:233
260	2:213
279	6:120
293	6:24
54-6	16:179
54-19	2:93
54-35	9:13
54-59	2:278
54-76	3:166
54-97	5:6
54-97	3:129, 5:6
54-114	8:48
54-153	2:253, 2:260
54-220	16:84
54-246	7:3

INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

Rev. Rul.	Sec.
54-246	2:126
54-252	16:177, 18:18
54-285	16:184
54-382	2:99, 6:70
54-399	2:23, 3:103
54-400	16:66
54-410	16:151
54-444	4:4
54-446	6:154
54-470	16:141
54-537	14:23, 14:33
54-553	6:166
54-623	8:48
55-71	17:5
55-87	6:12
55-160	12:93
55-163	8:47
55-210	12:40
55-241	16:177
55-277	2:262
55-278	3:140, 3:309
55-278	3:140, 3:309
55-334	6:67
55-379	4:19
55-394	6:182
55-408	16:22, 16:66
55-419	6:107
55-438	2:109, 2:110
55-461	2:89
55-506	16:177
55-518	6:168, 6:193
55-519	6:241
55-524	6:41
55-581	2:113
55-605	2:89
55-609	2:113
55-678	16:7
55-679	16:7
55-683	2:206, 2:214
55-701	8:41
55-759	6:233
55-760	6:233, 6:243
56-6	6:68
56-26	6:152
56-52	8:50
56-86	16:65
56-290	6:70
56-397	3:185
56-421	8:48
56-437	14:113
56-437	6:292, 14:113, 14:114, 19:78
56-439	16:185, 19:29
56-471	18:27
56-472	14:152
56-604	6:14
56-637	2:97, 2:113
57-78	6:70
57-305	12:5
57-366	2:220
57-446	2:114
57-495	4:3
57-530	6:12
57-574	6:240, 16:85, 16:92
58-13	17:135
58-372	16:100
58-390	18:16
58-402	3:28, 3:32
58-576	4:19
59-32	6:48
59-60	3:134, 21:3, 22:18, 22:19
59-60	3:122, 3:130, 3:131, 3:134, 3:144, 3:167, 17:134, 17:139
59-78	16:66
59-123	6:99
59-152	6:238, 16:85
59-195	17:169
59-357	2:222
59-357	16:65
59-357	2:220
60-25	3:206
60-70	2:113, 2:290, 2:296
60-124	3:103, 4:17
60-160	6:72, 6:75
60-218	16:58
60-367	6:240
61-59	6:11, 6:24
61-66	16:95
61-123	2:66
61-128	4:6
61-208	7:37
62-66	16:88
62-137	3:251
62-137	3:251
62-148	2:214, 2:223
63-52	4:19
64-225	14:152
64-310	6:166
64-314	6:128
65-144	6:195, 17:10
65-186	10:20
65-193	3:122, 3:130, 3:134, 3:144, 3:145, 3:167, 17:134
65-217	2:24
65-222	2:31

INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

Rev. Rul.	Sec.
65-274	6:64
65-300	6:12
66-20	2:102
66-21	6:13, 6:41
66-38	2:262
66-39	7:28
66-39	6:174
66-62	10:45, 10:47
66-85	1:3, 9:18
66-86	2:106
66-139	6:120
66-139	6:114, 6:115, 6:116
66-167	14:152
66-211	6:64
66-234	6:12
66-283	2:176
66-286	9:9
66-307	2:204
66-307	2:150, 2:204, 3:207
67-53	7:34
67-54	3:130
67-55	16:179
67-66	3:278
67-110	7:39
67-170	6:241, 16:92
67-228	2:64
67-230	17:1
67-270	16:61
67-276	3:203
67-277	2:33, 2:97
67-280	14:1
67-370	2:231, 3:261
67-370	2:108, 2:231, 3:261, 14:88
67-383	2:89
67-396	14:28, 14:32
68-69	3:24
68-88	2:93
68-124	2:24
68-154	4:3
68-155	16:92
68-269	14:155
68-271	6:107, 6:154
68-334	2:68
68-379	2:131, 6:72, 14:41, 14:45
68-459	6:233, 6:243
68-538	2:210
68-554	6:152
68-609	3:145
68-610	3:103
68-611	6:26
68-670	16:64
69-8	2:93, 14:160
69-54	2:59, 2:68
69-56	6:175, 16:162, 16:163
69-193	6:13, 6:41
69-341	4:22
69-342	2:247, 6:24
69-345	16:62
69-346	14:27
69-347	14:27
69-402	6:29
69-411	6:94
69-486	14:115, 19:68
69-486	6:292, 14:115
69-489	3:138
69-489	3:138
69-505	16:177
69-505	14:39, 17:163
69-551	6:24
69-577	6:24
69-596	8:48
69-616	2:270
70-155	17:112
70-237	14:152
70-348	2:222
70-348	2:220
70-400	6:165
70-450	16:184, 19:29
70-452	6:259
70-452	6:251, 6:259
70-600	6:67
71-5	4:3
71-51	2:72, 6:159
71-51	2:72
71-67	6:73, 6:79
71-168	6:13
71-317	3:96
71-355	7:16
71-396	4:3
71-443	16:55
71-443	14:16, 16:155
72-7	6:107, 6:114, 6:150
72-8	6:107, 6:150
72-42	6:147
72-153	6:160
72-154	6:183
72-243	19:68
72-243	6:208, 19:84
72-283	6:167
72-283	6:167
72-307	2:59, 2:68
72-443	8:36
72-552	6:248, 14:117
72-552	6:248, 14:117

INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

Rev. Rul.	Sec.
72-571	17:156
73-21	2:181
73-47	7:38
73-61	14:46
73-97	4:3
73-142	2:181
73-143	2:255
73-143	2:192, 2:256
73-207	14:98, 16:177
73-287	16:65
73-311	10:31
73-316	2:113, 2:290
73-339	3:74
73-366	6:233
73-405	16:69
73-405	16:68
73-612	14:17
74-19	6:263
74-25	8:20
74-43	16:59
74-43	16:58, 16:59
74-260	4:1
74-284	2:89
74-345	16:16
74-363	7:18
74-365	2:199, 2:207, 14:26, 14:33
74-424	1:3, 3:1
74-492	2:5
74-499	10:52
74-509	6:24
74-523	16:89
74-523	6:239, 16:89
74-556	2:126, 2:222
75-15	2:93
75-63	7:16
75-70	2:43
75-71	14:40
75-72	14:113
75-72	14:76, 14:113, 17:6, 17:9
75-73	2:132
75-73	2:132
75-100	3:209
75-126	2:93
75-127	2:93
75-239	10:74
75-260	14:120
75-350	2:271, 6:168, 6:193
75-351	2:271
75-357	8:12, 14:14
75-365	10:40
75-365	10:39, 10:40
75-366	10:40

Rev. Rul.	Sec.
75-366	10:40
75-367	10:40
75-367	10:39, 10:40
75-395	6:76
75-415	16:17
75-415	16:36
75-439	7:42
75-440	6:195
75-440	6:195
75-504	2:176
75-505	2:290, 2:294, 2:296
75-533	6:90
75-551	14:97
76-8	16:113
76-8	6:252, 16:80
76-23	10:48, 10:79
76-102	2:33, 2:113, 2:290
76-103	2:170, 14:55, 14:56, 14:107
76-112	3:204
76-113	2:55
76-114	10:20
76-156	14:79
76-165	6:271
76-166	6:160
76-178	2:204
76-179	16:16
76-234	4:17
76-272	17:166
76-274	2:57
76-275	17:157
76-303	2:88, 6:105
76-367	10:24
76-368	2:258
76-369	6:12
76-376	3:74
76-380	2:291
76-421	2:59
76-446	6:178
76-473	3:265, 17:168
76-490	14:98, 16:25
76-498	6:23
76-501	2:290
76-503	2:231
76-503	2:231
76-543	6:271
77-48	14:98
77-60	2:249
77-95	2:283
77-97	6:278
77-99	17:157
77-130	6:152
77-156	7:28

INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

Rev. Rul.	Sec.
77-158	2:231
77-158	2:231
77-169	6:271
77-170	6:152
77-180	4:1
77-181	3:207, 3:211
77-182	2:167
77-182	2:167
77-183	2:287, 2:291, 2:298
77-194	2:249
77-221	4:3
77-232	16:85
77-232	6:238, 16:88
77-274	6:12
77-275	16:80, 16:120
77-287	22:16
77-287	3:111, 3:112, 3:113, 3:122, 3:130, 3:134, 3:144, 3:167, 17:134
77-299	16:28
77-300	16:124
77-313	6:139
77-314	14:45
77-327	16:115
77-346	6:167
77-357	6:91
77-372	14:2
77-374	6:259
77-374	6:259, 16:119
77-378	14:56
77-378	2:170, 14:55, 14:107
77-385	6:263
77-402	17:90
77-404	6:152
77-444	6:169
77-454	17:159
77-454	17:159
77-460	2:242
77-460	2:242
77-461	6:29
78-14	2:105
78-15	2:205
78-26	2:159
78-27	16:179
78-58	7:31
78-74	2:12
78-74	2:12, 2:159
78-101	16:124
78-105	6:263
78-125	6:35, 10:74
78-129	16:88
78-129	6:238
78-137	3:208
78-152	6:254
78-166	2:73
78-167	2:73
78-168	16:16
78-214	2:6
78-242	6:13
78-255	6:251
78-271	6:51
78-272	16:16
78-283	6:268
78-292	2:2
78-323	6:11, 6:24
78-360	2:29, 3:269, 3:294
78-366	6:243
78-367	3:124
78-378	4:3
78-398	2:261
78-409	2:171
78-445	6:296
79-14	6:138
79-46	2:47
79-47	16:25
79-54	16:16
79-61	6:269
79-63	2:264
79-86	6:169
79-94	2:150, 2:163
79-109	2:160, 2:174
79-118	14:44, 14:45
79-129	2:47, 17:175
79-154	2:262
79-159	6:238
79-160	6:110
79-211	7:28
79-219	12:70
79-224	6:152
79-238	17:6
79-295	16:131
79-302	2:80, 2:87, 6:86, 6:87
79-310	10:6
79-312	14:41
79-317	7:36
79-327	14:147
79-340	2:92, 3:98
79-353	2:182
79-353	2:167, 2:182, 2:229
79-373	2:274
79-383	6:106
79-384	14:27
79-397	2:113, 2:290
79-398	14:113, 16:174
79-421	17:156

INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

Rev. Rul.	Sec.
79-429	17:175
80-32	10:55
80-69	3:286
80-104	6:263
80-111	17:7
80-111	14:113, 17:6
80-112	10:6
80-159	6:142
80-159	6:142
80-159	6:142
80-185	7:21
80-186	14:21
80-196	14:39
80-213	3:122, 3:130, 3:134, 3:144, 3:167, 17:134
80-224	16:179
80-233	3:24
80-241	2:71
80-242	2:63
80-250	6:35, 10:74
80-255	2:186, 2:206
80-260	6:46, 6:82
80-271	16:95
80-289	2:138
80-319	3:76, 6:61
80-329	3:10
80-346	2:177
80-347	9:10
80-363	8:18
81-7	16:29, 16:32
81-15	3:130
81-20	6:107
81-43	16:91
81-51	2:167, 2:229
81-63	2:20
81-85	7:3
81-110	16:79
81-118	7:33
81-128	2:59
81-154	6:29, 6:39
81-179	5:14
81-182	2:290
81-183	6:86
81-184	6:86
81-198	17:175
81-220	5:16
81-221	2:176
81-223	14:76, 14:113, 17:6
81-228	3:139
81-229	2:142
81-236	5:15
81-237	18:26
81-253	3:132
81-253	3:132
81-256	6:29, 6:35
81-264	14:46
81-282	16:99
81-285	5:34
81-294	10:54
81-294	10:54, 10:55
81-302	6:67, 7:16
82-5	2:42, 2:44, 2:96
82-13	2:138
82-23	6:161
82-23	6:161
82-35	5:106
82-36	19:98
82-63	2:247
82-82	7:41
82-85	2:57
82-98	16:10
82-128	6:263
82-140	5:19
82-141	2:57, 2:136, 2:141
82-143	16:11
82-145	2:57
82-145	2:57
82-156	2:265
82-184	6:153
82-184	6:154
82-189	9:9, 9:10
82-193	2:299
82-193	2:299, 8:48
82-198	7:3
83-15	7:36
83-20	21:3
83-24	6:29
83-26	6:188
83-30	3:110
83-30	3:110, 6:39
83-31	5:4
83-32	5:41
83-44	2:32
83-45	6:252
83-54	6:61
83-75	16:110
83-81	3:76, 5:8, 6:85
83-96	5:26
83-103	10:31
83-107	6:114
83-107	6:107, 6:150
83-108	16:32
83-115	5:55
83-120	3:122, 3:130, 3:134, 3:144, 3:167, 17:134
83-147	2:45

INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

Rev. Rul.	Sec.
83-147	2:44, 2:45
83-148	2:44
83-158	6:271
84-11	17:182
84-25	14:29
84-42	6:84
84-75	6:44
84-75	6:6, 6:29, 6:33, 6:44
84-97	6:271
84-130	2:59, 2:68
84-179	2:40, 2:49, 2:52, 2:53
84-179	2:40, 2:49, 2:51, 2:52, 2:53
85-13	2:257
85-13	2:156, 9:42, 17:90, 17:94, 17:96
85-23	6:251, 6:282
85-24	16:5, 16:29
85-35	6:173
85-35	6:182
85-35	6:173
85-43	10:45
85-49	16:110
85-66	5:73, 5:97
85-73	5:10, 5:28
85-84	5:77
85-88	14:148
85-99	3:72
85-100	6:107
85-111	7:35
85-148	5:73, 5:80
85-168	5:53
86-41	17:10
86-54	10:46
86-60	16:106
86-60	16:98
86-60	16:106
86-99	3:62, 5:57
87-37	3:54
87-122	2:136, 5:52
88-27	16:114
88-78	5:99
88-78	5:96
88-89	5:4
88-90	6:155
89-3	14:18, 19:2
89-4	5:94, 10:45
89-20	16:125
89-21	16:125
89-22	5:94
89-30	5:56
89-31	6:290, 6:293, 6:294
89-31	6:249, 6:253, 6:290, 6:294
89-32	10:50
89-89	6:214
89-89	6:197
90-2	7:37
90-3	6:107
90-8	6:32, 6:39
90-21	2:57, 2:136, 2:138, 2:141
90-30	16:125
90-31	16:125
90-32	16:125
90-45	14:73
92-22	2:298
92-26	6:199
92-26	19:17, 19:55
92-47	6:295
92-57	6:263
92-107	6:269
92-109	15:4
93-12	3:132, 21:3, 21:5, 21:6, 21:7
93-12	3:132
93-48	6:142
93-48	19:111
93-48	6:142
94-69	2:37, 2:62, 2:65
95-58	2:167, 2:183, 2:184, 2:229, 2:230, 2:253, 2:255
95-58	2:182, 2:229
95-58	2:42, 2:48, 2:167, 2:184, 2:219, 14:127
96-3	2:204
96-3	2:204, 3:207
96-23	5:57
96-56	14:32
96-56	14:29
96-56	14:32
98-8	6:190
98-8	6:115, 6:207, 14:19
98-8	16:174
2000-2	6:197, 6:214
2000-2	6:214
2002-20	6:287
2002-20	16:122
2002-62	19:67
2002-62	19:67
2003-40	2:62
2003-40	2:62
2003-61	6:321
2003-105	17:175
2004-27	17:87
2004-64	2:169, 17:87
2004-64	2:169, 2:170, 9:42, 14:56, 14:103
2005-36	14:92
2005-36	14:92
2006-26	6:215

INTERNAL REVENUE SERVICE REVENUE RULINGS—Continued

Rev. Rul.	Sec.
2006-26	6:214, 6:215
2006-34	10:40, 10:41
2006-34	10:40
2006-78	10:48
2007-13	2:156
2008-16	14:56
2008-16	2:170
2008-22	2:40, 2:79, 2:155, 2:244, 2:257
2008-22	2:40, 2:79, 2:156, 2:170, 2:244, 2:257, 9:42, 14:56
2008-35	22:17
2011-28	2:40, 2:155
2011-28	2:40, 2:156
2013-17	6:100
2013-17	6:100
2017-13	10:72
2022-32	7:13

INTERNAL REVENUE SERVICE TECHNICAL ADVICE MEMORANDA

	Sec.		Sec.
7946007	16:70	199933002	3:151
8014021	6:70	199940005	5:106
8119002	6:39	199941013	16:12
8512003	10:67	199943003	3:57
8535004	2:275	199944046	2:207
8901004	16:46	200010010	17:90
9220006	5:28	200011005	17:90
9336002	22:7	200014002	2:260
9342002	6:39	200104008	2:87, 6:87
9417002	14:62	200131001	6:149
9436005	21:7, 21:8	200147021	16:183, 19:110
9504003	2:252	200150003	19:21
9509003	14:62	200223020	6:150
9532001	16:38	200234017	6:195
9651004	2:41, 2:67	200245053	17:10
9717008	17:94	200247001	3:308
9718004	22:7	200303010	3:140, 3:309
9719001	22:13	200306002	6:236
9719006	22:44, 22:47	200319001	17:91
9723009	22:44, 22:47	200337012	17:10
9725002	22:44, 22:47	200339003	6:168, 6:197
9729005	2:149	200341002	16:48
9730004	22:44, 22:47	200343002	4:18
9731004	16:46	200352003	6:321, 6:322
9736001	17:6	200407018	6:111
9736004	22:44, 22:47	200430030	6:322
9751003	16:19, 16:50	200432015	2:143
9822001	19:111	200432016	6:147
9826002	2:132	200444021	3:308, 6:71
9828002	6:37, 10:76, 12:69	200444023	6:168, 6:193, 6:197
9841005	3:156	200505022	6:193
199610004	6:115	200513028	6:34
199917066	7:31	200532049	6:24
199925043	8:55	200602033	14:116
199930002	6:110	200648028	22:31
199932001	6:188	200840008	6:290
199933001	3:129	200847015	2:252

INTERNAL REVENUE SERVICE TECHNICAL ADVICE MEMORANDA—Continued

	Sec.
200907025	2:239
201004022	6:250
201126030	6:141

INTERNAL REVENUE SERVICE TREASURY DECISIONS

	Sec.
3138	2:89
6501	2:181
6582	2:236
7710	5:5, 5:86
8395	3:156, 17:45, 17:81, 17:127
8522	6:187, 6:217, 16:138, 16:141, 16:172
8536	17:84, 17:93
8630	3:220
8680	17:36, 17:38
8743	17:100, 17:104, 17:105
8779	6:205
8791	16:126
8846	6:132, 6:297
8899	17:88, 17:89
8912	19:66
8923	16:111
8957	9:21
9007	11:37
9068	16:109
9092	17:175
9102	19:66
9172	4:9
9181	17:161
9208	19:35
9214	19:26
9348	19:51
9414	2:285
9421	19:51
9460	17:4
9468	6:3
9540	3:218, 3:219
9543	9:18
9555	2:285
9725	7:12
9811	1:10, 7:8

SEC RULE

Rule	Sec.
144	3:115, 3:127, 22:16, 22:22

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

Ruling	Sec.
200036012	2:285
200118002	7:4
200119013	3:133

FEDERAL REGISTER

Fed. Reg.	Sec.
38,331	6:3, 6:29
38,331, 38,338	6:3
61 Fed. Reg.	**Sec.**
33365	17:36, 17:38
70 Fed. Reg.	**Sec.**
9222-01	17:161
73 Fed. Reg.	**Sec.**
22300-02	4:2

FEDERAL REGISTER—Continued

74 Fed. Reg.	Sec.
21438-01	3:218

76 Fed. Reg.	Sec.
71491-01	3:125, 4:2

80 Fed. Reg.	Sec.
34279-01	7:12

CONGRESSIONAL RECORD

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

HOUSE OF REPRESENTATIVES BILLS

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

HOUSE REPORTS

No.	Sec.
94-1380	5:100
95-1286	10:35
97-29	5:101
97-201	2:81, 2:136, 5:10, 5:11, 5:59, 5:68, 5:93, 10:45, 16:10, 16:11, 16:137, 16:165, 16:175
97-794	16:175
98-14	5:22, 5:33, 10:33
99-426	10:43, 19:41, 19:47, 19:53
100-795	2:83, 5:82, 16:150, 16:173, 19:48
101-247	2:83, 7:31, 7:56, 7:61, 8:53, 8:64, 10:81
101-894	7:53, 16:77, 19:105
105-148	10:19

SENATE REPORTS

No.	Sec.
91-1444	10:27
95-745	5:26, 5:112
96-1007 to 15	16:104
97-144	5:23, 5:24, 5:95, 5:110
98-169	10:45, 10:60
99-313	2:298
99-426	10:80
100-445	2:101, 3:269
101-508	17:55
105-174	6:303, 6:304, 6:305, 6:311, 6:313, 17:181
1622	2:294, 2:295

CALIFORNIA PROBATE CODE

Sec.	Sec.
21522(a)	6:176

FLORIDA STATUTES

Sec.	Sec.
737.402(4)	2:274

INDIANA CODE

Sec.	Sec.
701(a)	2:113

MARYLAND CODE, ESTATES AND TRUSTS

Sec.	Sec.
7-602(c)	6:21

MISSOURI STATUTES

Sec.	Sec.
456.540.4	2:260

NEW YORK ESTATES, POWERS AND TRUSTS LAW

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

OHIO REVISED CODE

Sec.	Sec.	Sec.	Sec.
1340.22(A)	2:260	1340.22(B)	2:260

RESTATEMENT SECOND, PROPERTY (DONATIVE TRANSFERS)

Sec.	Sec.
12.2	2:239

Table of Cases

A

A. & A. Tool & Supply Co. v. C.I.R., 182 F.2d 300, 50-1 U.S. Tax Cas. (CCH) ¶ 9309, 39 A.F.T.R. (P-H) ¶ 517 (10th Cir. 1950)—§ 3:198

Aagaard v. Commissioner of Internal Revenue, 56 T.C. 191, 1971 WL 2483 (1971)—§ 3:52

Abbett v. C. I. R., 17 T.C. 1293, 1952 WL 224 (T.C. 1952)—§ 6:24

Abraham, Estate of v. C.I.R., T.C. Memo. 2004-39, T.C.M. (RIA) ¶ 2004-039, 87 T.C.M. (CCH) 975 (2004)—§ 22:47

Abrams, T.C.M. (P-H) P 45132, 1945 WL 7372 (T.C. 1945)—§ 3:124

Abruzzino, Estate of v. Commissioner of Internal Revenue, 61 T.C. 306, 1973 WL 2539 (1973)—§ 6:158

Acord, Estate of v. C.I.R., 946 F.2d 1473, 91-2 U.S. Tax Cas. (CCH) ¶ 60090, 68 A.F.T.R.2d 91-6071 (9th Cir. 1991)—§§ 2:3, 2:200

Acord, Estate of v. C.I.R., 93 T.C. 1, Tax Ct. Rep. (CCH) 45813, Tax Ct. Rep. Dec. (P-H) 93.1, 1989 WL 72963 (1989)—§ 2:89

Adams v. C. I. R., T.C. Memo. 1985-268, T.C.M. (P-H) ¶ 85268, 50 T.C.M. (CCH) 48, 1985 WL 14896 (1985)—§ 3:24

Adams v. Commissioner of Internal Revenue, 110 F.2d 578, 40-1 U.S. Tax Cas. (CCH) ¶ 9350, 24 A.F.T.R. (P-H) ¶ 530 (C.C.A. 8th Cir. 1940)—§§ 6:16, 6:43

Adams v. U.S., 218 F.3d 383, 2000-2 U.S. Tax Cas. (CCH) ¶ 60379, 86 A.F.T.R.2d 2000-5366 (5th Cir. 2000)—§ 22:41

Adams, Estate of v. C. I. R., T.C. Memo. 1973-113, T.C.M. (P-H) ¶ 73113, 32 T.C.M. (CCH) 503, 1973 WL 2312 (1973)—§ 3:275

Adams, Estate of v. C. I. R., T.C. Memo. 1957-246, T.C.M. (P-H) ¶ 57246, 16 T.C.M. (CCH) 1130, 1957 WL 875 (T.C. 1957)—§ 2:106

Adell, Estate of v. C.I.R., T.C. Memo. 2014-89, T.C.M. (RIA) ¶ 2014-089, 107 T.C.M. (CCH) 1463 (2014)—§ 12:61

Adler, Estate of v. C.I.R., T.C. Memo. 2011-28, T.C.M. (RIA) ¶ 2011-028, 101 T.C.M. (CCH) 1118 (2011)—§§ 3:54, 22:31

Adolphson v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60048, 71A A.F.T.R.2d 93-5107, 1990 WL 300361 (C.D. Ill. 1990)—§ 2:215

Adriance v. Higgins, 113 F.2d 1013, 40-2 U.S. Tax Cas. (CCH) ¶ 9627, 25 A.F.T.R. (P-H) ¶ 570 (C.C.A. 2d Cir. 1940)—§§ 2:110, 6:72

Affelder v. C. I. R., 7 T.C. 1190, 1946 WL 119 (T.C. 1946)—§ 17:6

A. G. & S. Min. Co. v. C.I.R., 8 B.T.A. 1260, 1927 WL 491 (B.T.A. 1927)—§ 3:95

Agnew, Estate of v. C.I.R., T.C. Memo. 1975-173, T.C.M. (P-H) ¶ 75173, 34 T.C.M. (CCH) 758, 1975 WL 2797 (1975)—§ 6:16

Ahmanson Foundation v. U.S., 674 F.2d 761, 81-2 U.S. Tax Cas. (CCH) ¶ 13438, 48 A.F.T.R.2d 81-6317 (9th Cir. 1981)—§§ 3:130, 3:133, 6:114, 6:116, 6:134, 6:237, 6:250, 6:293, 17:119, 19:66, 19:86, 21:8, 21:15

Albright v. U.S., 308 F.2d 739, 62-2 U.S. Tax Cas. (CCH) ¶ 12104, 10 A.F.T.R.2d 6282 (5th Cir. 1962)—§ 16:67

Aldrich, Estate of v. C.I.R., T.C. Memo. 1983-543, T.C.M. (P-H) ¶ 83543, 46 T.C.M. (CCH) 1295, 1983 WL 14523 (1983)—§ 2:92

Aldrich's Estate v. C. I. R., 425 F.2d 1395, 70-1 U.S. Tax Cas. (CCH) ¶ 12682, 25 A.F.T.R.2d 70-1611 (5th Cir. 1970)—§ 6:299

Alegria v. U.S., 945 F.2d 1523, 91-2 U.S. Tax Cas. (CCH) ¶ 50544, 68 A.F.T.R.2d 91-5876 (11th Cir. 1991)—§ 20:11

Alexander v. U. S., 226 Ct. Cl. 233, 640 F.2d 1250, 81-1 U.S. Tax Cas. (CCH) ¶ 13392, 47 A.F.T.R.2d 81-1600 (1981)—§ 17:135

Alexander, Estate of v. C. I. R., 25 T.C. 600, 1955 WL 526 (T.C. 1955)—§ 6:79

Alexander, Estate of v. Commissioner of Internal Revenue, 82 T.C. 34, Tax Ct. Rep. (CCH) 40913, 1984 WL 15517 (1984)—§ 6:170

Alford v. C.I.R., 800 F.2d 987, 86-2 U.S. Tax Cas. (CCH) ¶ 9648, 58 A.F.T.R.2d 86-5687 (10th Cir. 1986)—§ 11:28

Alioto v. C.I.R., T.C. Memo. 1980-360, T.C.M.

(P-H) ¶ 80360, 40 T.C.M. (CCH) 1147, 1980 WL 4197 (1980)—§ 3:36
All v. McCobb, 321 F.2d 633, 63-2 U.S. Tax Cas. (CCH) ¶ 12173, 12 A.F.T.R.2d 6250 (2d Cir. 1963)—§ 2:292
Allen v. C. I. R., 3 T.C. 1224, 1944 WL 173 (T.C. 1944)—§§ 3:109, 13:6, 17:142, 17:152
Allen v. Henggeler, 1929-2 C.B. 387, 32 F.2d 69, 7 A.F.T.R. (P-H) ¶ 8680 (C.C.A. 8th Cir. 1929)—§ 2:19
Allen v. U.S., 250 F. Supp. 155, 65-2 U.S. Tax Cas. (CCH) ¶ 12358, 17 A.F.T.R.2d 1348 (E.D. Mo. 1965)—§ 6:169
Allen, Estate of v. C. I. R., T.C. Memo. 1990-514, T.C.M. (P-H) ¶ 90514, 60 T.C.M. (CCH) 904, 1990 WL 138925 (1990)—§§ 6:107, 14:61
Allen, Estate of v. C.I.R., T.C. Memo. 1989-111, T.C.M. (P-H) ¶ 89111, 56 T.C.M. (CCH) 1494, 1989 WL 23688 (1989)—§ 14:80
Allen, Estate of v. C. I. R., 39 T.C. 817, 1963 WL 1468 (T.C. 1963)—§ 2:294
Allen Logging & Veneer Co. v. U.S., 73-2 U.S. Tax Cas. (CCH) ¶ 9691, 32 A.F.T.R.2d 73-5310, 1973 WL 619 (W.D. Wash. 1973)—§ 3:95
Allentown Nat. Bank v. C.I.R., 37 B.T.A. 750, 1938 WL 360 (B.T.A. 1938)—§ 3:207
Alma Piston Co. v. C.I.R., T.C. Memo. 1976-107, T.C.M. (P-H) ¶ 76107, 35 T.C.M. (CCH) 464, 1976 WL 3302 (1976)—§ 3:14
Alperstein v. C. I. R., 613 F.2d 1213, 80-1 U.S. Tax Cas. (CCH) ¶ 13326, 45 A.F.T.R.2d 80-1708 (2d Cir. 1979)—§ 2:271
Alschuler v. Department of Housing and Urban Development, 686 F.2d 472 (7th Cir. 1982)—§ 3:102
Alston v. U.S., 349 F.2d 87, 65-2 U.S. Tax Cas. (CCH) ¶ 12339, 16 A.F.T.R.2d 6143 (5th Cir. 1965)—§ 6:296
Alves v. U.S., 69-1 U.S. Tax Cas. (CCH) ¶ 12601, 23 A.F.T.R.2d 69-1932, 1969 WL 18231 (W.D. Mo. 1969)—§ 3:190
Ambrose v. C. I. R., T.C. Memo. 1956-125, T.C.M. (P-H) ¶ 56125, 15 T.C.M. (CCH) 643, 1956 WL 384 (T.C. 1956)—§ 3:141
Ameel v. U.S., 426 F.2d 1270, 70-1 U.S. Tax Cas. (CCH) ¶ 12689, 25 A.F.T.R.2d 70-1619 (6th Cir. 1970)—§ 12:63
American Nat. Bank & Trust Co. v. U. S., 594 F.2d 1141, 79-1 U.S. Tax Cas. (CCH) ¶ 13284, 43 A.F.T.R.2d 79-1297 (7th Cir. 1979)—§§ 3:207, 9:25, 12:66
American Sec. & Trust Co. v. C.I.R., 24 B.T.A. 334, 1931 WL 612 (B.T.A. 1931)—§ 2:91
Ames v. C. I. R., T.C. Memo. 1990-87, T.C.M. (P-H) ¶ 90087, 58 T.C.M. (CCH) 1470, 1990 WL 16353 (1990)—§ 3:56
Amlie v. C.I.R., T.C. Memo. 2006-76, T.C.M. (RIA) ¶ 2006-076, 91 T.C.M. (CCH) 1017 (2006)—§§ 3:2, 3:61, 3:158
Amos v. C. I. R., 47 T.C. 65, 1966 WL 1102 (T.C. 1966)—§ 12:59
Anderson v. C.I.R., 250 F.2d 242, 58-1 U.S. Tax Cas. (CCH) ¶ 9117, 52 A.F.T.R. (P-H) ¶ 1037 (5th Cir. 1957)—§ 3:199
Anderson, Estate of v. C.I.R., T.C. Memo. 1989-643, T.C.M. (P-H) ¶ 89643, 58 T.C.M. (CCH) 840, 1989 WL 146841 (1989)—§ 2:71
Anderson, Estate of v. C.I.R., T.C. Memo. 1988-423, T.C.M. (P-H) ¶ 88423, 56 T.C.M. (CCH) 78, 1988 WL 92153 (1988)—§ 3:57
Anderson, Estate of v. C.I.R., T.C. Memo. 1977-237, T.C.M. (P-H) ¶ 77237, 36 T.C.M. (CCH) 972, 1977 WL 3529 (1977)—§ 3:165
Anderson, Estate of v. C.I.R., 8 T.C. 706, 1947 WL 203 (T.C. 1947)—§ 14:39
Andrews v. Commissioner of Internal Revenue, 135 F.2d 314, 43-1 U.S. Tax Cas. (CCH) ¶ 9362, 30 A.F.T.R. (P-H) ¶ 1437 (C.C.A. 2d Cir. 1943)—§ 3:4
Andrews v. Commissioner of Internal Revenue, 38 F.2d 55, 2 U.S. Tax Cas. (CCH) ¶ 470, 8 A.F.T.R. (P-H) ¶ 10112 (C.C.A. 2d Cir. 1930)—§ 3:77
Andrews, Estate of v. Commissioner of Internal Revenue, 79 T.C. 938, Tax Ct. Rep. (CCH) 39523, 1982 WL 11197 (1982)—§§ 3:131, 3:134
Anenberg, Estate of v. Commissioner of Internal Revenue, Tax Ct. Rep. Dec. (RIA) 162.9, 2024 WL 2270786 (T.C. 2024)—§ 16:174
Anita Mccormick Blaine, Deceased, Anne Blaine Harrison and Richard Bentley, Executors, Petitioners, Estate of v. Commissioner of Internal Revenue, Respondent, 22 T.C. 1195, 1954 WL 21 (T.C. 1954)—§ 16:85
Anonymous v. C.I.R., T.C. Memo. 2010-87, T.C.M. (RIA) ¶ 2010-087, 99 T.C.M. (CCH) 1359 (2010)—§ 16:89
Anselmo v. C.I.R., 757 F.2d 1208, 85-1 U.S. Tax Cas. (CCH) ¶ 9335, 55 A.F.T.R.2d 85-1357 (11th Cir. 1985)—§ 3:287

Anselmo v. Commissioner of Internal Revenue, 80 T.C. 872, Tax Ct. Rep. (CCH) 40105, 1983 WL 14829 (1983)—§§ 3:4, 3:7

Anthony v. U.S., 520 F.3d 374, 2008-1 U.S. Tax Cas. (CCH) ¶ 60558, 101 A.F.T.R.2d 2008-983 (5th Cir. 2008)—§ 3:220

Anthony P. Miller, Inc. v. C. I. R., 7 T.C. 729, 1946 WL 75 (T.C. 1946)—§ 3:32

Ariel Realty Co v. C I R, 115 F.2d 659, 40-2 U.S. Tax Cas. (CCH) ¶ 9753, 25 A.F.T.R. (P-H) ¶ 1041 (C.C.A. 2d Cir. 1940)—§ 3:50

Armata v. U. S., 204 Ct. Cl. 179, 494 F.2d 1371, 74-1 U.S. Tax Cas. (CCH) ¶ 12998, 33 A.F.T.R.2d 74-1490 (1974)—§ 2:212

Armstrong v. C.I.R., 114 T.C. 94, Tax Ct. Rep. Dec. (RIA) 114.5, 2000 WL 222818 (2000)—§§ 10:12, 14:34

Armstrong, Estate of v. C.I.R., 119 T.C. 220, Tax Ct. Rep. (CCH) 54921, 2002 WL 31422615 (2002)—§ 2:147

Armstrong, Estate of v. U.S., 277 F.3d 490, 2002-1 U.S. Tax Cas. (CCH) ¶ 60427, 89 A.F.T.R.2d 2002-513 (4th Cir. 2002)—§§ 2:147, 10:12, 17:8, 17:9

Armstrong's Estate v. C.I.R., 146 F.2d 457, 45-1 U.S. Tax Cas. (CCH) ¶ 10162, 33 A.F.T.R. (P-H) ¶ 401 (C.C.A. 7th Cir. 1944)—§ 3:193

Aronson, Estate of v. C.I.R., T.C. Memo. 2003-189, T.C.M. (RIA) ¶ 2003-189, 85 T.C.M. (CCH) 1561 (2003)—§ 6:177

Artall, Estate of v. C.I.R., 595 F.3d 605, 2010-1 U.S. Tax Cas. (CCH) ¶ 60586, 105 A.F.T.R.2d 2010-774 (5th Cir. 2010)—§ 6:311

Ashcraft v. Allen, 90 F. Supp. 543, 50-1 U.S. Tax Cas. (CCH) ¶ 10765, 39 A.F.T.R. (P-H) ¶ 698 (M.D. Ga. 1950)—§§ 13:6, 16:16, 16:21, 16:67

Ashforth v. C.I.R., 30 B.T.A. 1306, 1934 WL 382 (B.T.A. 1934)—§ 6:85

Astleford v. C.I.R., T.C. Memo. 2008-128, T.C.M. (RIA) ¶ 2008-128, 95 T.C.M. (CCH) 1497 (2008)—§ 22:14

Atkinson v. C.I.R., T.C. Memo. 2007-89, T.C.M. (RIA) ¶ 2007-089, 93 T.C.M. (CCH) 1108 (2007)—§ 12:35

Atkinson v. U.S., 231 F. Supp. 933, 64-2 U.S. Tax Cas. (CCH) ¶ 12260, 14 A.F.T.R.2d 6185 (E.D. S.C. 1964)—§ 2:163

Atkinson, Estate of v. C.I.R., 309 F.3d 1290, 2002-2 U.S. Tax Cas. (CCH) ¶ 60449, 90 A.F.T.R.2d 2002-6845 (11th Cir. 2002)—§§ 6:235, 22:46

Atlee v. Commissioner of Internal Revenue, 67 T.C. 395, 1976 WL 3632 (1976)—§ 3:203

Audenried, Estate of v. C. I. R., 26 T.C. 120, 1956 WL 625 (T.C. 1956)—§ 6:241

Aufiero v. C.I.R., T.C.M. (P-H) ¶ 54061, 13 T.C.M. (CCH) 182, 1954 WL 491 (T.C. 1954)—§§ 3:124, 17:139

August Grill, Inc. v. C.I.R., 9 B.T.A. 381, 1927 WL 86 (B.T.A. 1927)—§ 3:82

Auker v. C.I.R., T.C. Memo. 1998-185, T.C.M. (RIA) ¶ 98185, 75 T.C.M. (CCH) 2321 (1998)—§§ 3:53, 22:14

Avery v. C. I. R., 3 T.C. 963, 1944 WL 141 (T.C. 1944)—§ 3:109

Awtry's Estate v. C.I.R., 221 F.2d 749, 55-1 U.S. Tax Cas. (CCH) ¶ 11533, 47 A.F.T.R. (P-H) ¶ 757 (8th Cir. 1955)—§§ 6:107, 6:159

Ayrton Metal Co. v. C.I.R., 299 F.2d 741, 62-1 U.S. Tax Cas. (CCH) ¶ 9244, 9 A.F.T.R.2d 606 (2d Cir. 1962)—§ 3:30

B

Babcock's Estate v. C.I.R., 234 F.2d 837, 56-2 U.S. Tax Cas. (CCH) ¶ 11623, 49 A.F.T.R. (P-H) ¶ 1532 (3d Cir. 1956)—§ 6:139

Baccei v. U.S., 632 F.3d 1140, 2011-1 U.S. Tax Cas. (CCH) ¶ 60612, 107 A.F.T.R.2d 2011-898 (9th Cir. 2011)—§§ 9:30, 10:82, 10:83, 12:64

Baccei v. U.S., 2008-2 U.S. Tax Cas. (CCH) ¶ 60562, 101 A.F.T.R.2d 2008-2717, 2008 WL 2561876 (N.D. Cal. 2008)—§ 10:83

Bacchus v. U.S., 86-1 U.S. Tax Cas. (CCH) ¶ 13669, 57 A.F.T.R.2d 86-1519, 1985 WL 5183 (D.N.J. 1985)—§§ 2:29, 14:28

Bach v. McGinnes, 333 F.2d 979, 64-2 U.S. Tax Cas. (CCH) ¶ 12243, 14 A.F.T.R.2d 6141 (3d Cir. 1964)—§ 6:251

Bachler v. U.S., 281 F.3d 1078, 2002-1 U.S. Tax Cas. (CCH) ¶ 60430, 89 A.F.T.R.2d 2002-1267 (9th Cir. 2002)—§ 19:88

Bachner v. Commissioner of Internal Revenue, 109 T.C. 125, Tax Ct. Rep. (CCH) 52268, Tax Ct. Rep. Dec. (RIA) 109.7, 1997 WL 589910 (1997)—§ 12:16

Bader v. U.S., 172 F. Supp. 833, 59-1 U.S. Tax Cas. (CCH) ¶ 9431, 59-1 U.S. Tax Cas. (CCH) ¶ 11865, 3 A.F.T.R.2d 1824 (S.D. Ill. 1959)—§§ 3:123, 3:134

Badgett, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2015-226, T.C.M.

(RIA) ¶ 2015-226, 110 T.C.M. (CCH) 489 (2015)—§ 2:100
Badgley v. United States, 957 F.3d 969, 2020 U.S. Tax Cas. (CCH) ¶ 60724, 125 A.F.T.R.2d 2020-1909 (9th Cir. 2020)—§ 2:163
Badgley v. United States, 2018-1 U.S. Tax Cas. (CCH) P 60705, 121 A.F.T.R.2d 2018-1816, 2018 WL 2267566 (N.D. Cal. 2018)—§ 2:285
Baer v. Milbourne, 13 F. Supp. 998, 36-1 U.S. Tax Cas. (CCH) ¶ 9164, 17 A.F.T.R. (P-H) ¶ 509 (D. Md. 1936)—§ 6:50
Baer, Appeal of, 3 B.T.A. 881, 1920 WL 7 (B.T.A. 1926)—§ 3:54
Baggett, Estate of v. C. I. R., T.C. Memo. 1991-362, T.C.M. ¶ 91362, 62 T.C.M. (CCH) 333, 1991 WL 145134 (1991)—§§ 2:163, 22:7
Bagley, Estate of v. U.S., 443 F.2d 1266, 71-1 U.S. Tax Cas. (CCH) ¶ 12785, 27 A.F.T.R.2d 71-1852 (5th Cir. 1971)—§ 2:269
Bahen's Estate v. U.S., 158 Ct. Cl. 141, 305 F.2d 827, 62-2 U.S. Tax Cas. (CCH) ¶ 12091, 10 A.F.T.R.2d 6195 (1962)—§ 2:289
Bahr, Estate of v. Commissioner of Internal Revenue, 68 T.C. 74, 1977 WL 3655 (1977)—§§ 6:35, 10:74, 10:76
Bailly, Estate of v. Commissioner of Internal Revenue, 81 T.C. 246, Tax Ct. Rep. (CCH) 40426, 1983 WL 14862 (1983)—§§ 6:6, 6:35
Baird v. C.I.R., T.C. Memo. 2006-140, T.C.M. (RIA) ¶ 2006-140, 92 T.C.M. (CCH) 4 (2006)—§ 12:88
Baird v. C.I.R., T.C. Memo. 2001-258, T.C.M. (RIA) ¶ 2001-258, 82 T.C.M. (CCH) 666 (2001)—§§ 12:88, 22:12
Baird, Estate of v. C.I.R., 416 F.3d 442, 2005-2 U.S. Tax Cas. (CCH) ¶ 60505, 96 A.F.T.R.2d 2005-5097 (5th Cir. 2005)—§ 12:88
Baird, Estate of v. C.I.R., T.C. Memo. 2002-299, T.C.M. (RIA) ¶ 2002-299, 84 T.C.M. (CCH) 620 (2002)—§ 12:88
Baird, Estate of v. C.I.R., T.C. Memo. 1997-55, T.C.M. (RIA) ¶ 97055, 73 T.C.M. (CCH) 1883 (1997)—§ 6:24
Baldwin, Estate of v. Commissioner of Internal Revenue, 59 T.C. 654, 1973 WL 2558 (1973)—§ 6:24
Ballance v. U.S., 347 F.2d 419, 65-2 U.S. Tax Cas. (CCH) ¶ 12331, 15 A.F.T.R.2d 1452 (7th Cir. 1965)—§§ 6:29, 6:39, 10:74
Ballard v. C.I.R., 854 F.2d 185, 88-2 U.S. Tax Cas. (CCH) ¶ 13779, 62 A.F.T.R.2d 88-5988 (7th Cir. 1988)—§§ 3:201, 18:26
Ballard v. Helburn, 9 F. Supp. 812, 15 A.F.T.R. (P-H) ¶ 91 (W.D. Ky. 1933)—§ 2:43
Ballard, Estate of v. C.I.R., 85 T.C. 300, Tax Ct. Rep. (CCH) 42325, 1985 WL 15383 (1985)—§ 7:41
Ballas, Estate of v. C.I.R., T.C. Memo. 1975-103, T.C.M. (P-H) ¶ 75103, 34 T.C.M. (CCH) 506, 1975 WL 2736 (1975)—§§ 3:21, 3:83
Baltimore Nat. Bank v. U.S., 136 F. Supp. 642, 56-1 U.S. Tax Cas. (CCH) ¶ 11576, 48 A.F.T.R. (P-H) ¶ 1060 (D. Md. 1955)—§ 17:139
B. Altman & Co. v. U.S., 1930-2 C.B. 286, 69 Ct. Cl. 721, 40 F.2d 781, 8 A.F.T.R. (P-H) ¶ 10805 (1930)—§ 20:5
Banac, Estate of v. C. I. R., 17 T.C. 748, 1951 WL 261 (T.C. 1951)—§§ 8:48, 8:50
Bankers Trust Co. v. U.S., 284 F.2d 537, 61-1 U.S. Tax Cas. (CCH) ¶ 11985, 7 A.F.T.R.2d 1691 (2d Cir. 1960)—§§ 3:4, 3:138
Bank of California v. U.S., 672 F.2d 758, 82-1 U.S. Tax Cas. (CCH) ¶ 13464, 49 A.F.T.R.2d 82-1512 (9th Cir. 1982)—§ 6:266
Bank of California, National Ass'n v. Commissioner of Internal Revenue, 133 F.2d 428, 43-1 U.S. Tax Cas. (CCH) ¶ 10012, 30 A.F.T.R. (P-H) ¶ 913 (C.C.A. 9th Cir. 1943)—§§ 2:24, 2:90, 2:98, 3:102, 3:124
Bank of Carthage v. U.S., 304 F. Supp. 77, 69-1 U.S. Tax Cas. (CCH) ¶ 12599, 24 A.F.T.R.2d 69-6049 (W.D. Mo. 1969)—§ 6:241
Bank of New York v. U.S., 526 F.2d 1012, 75-2 U.S. Tax Cas. (CCH) ¶ 13109, 37 A.F.T.R.2d 76-1488 (3d Cir. 1975)—§ 6:52
Bank of New York v. US, 141 F. Supp. 364, 56-2 U.S. Tax Cas. (CCH) ¶ 11617, 49 A.F.T.R. (P-H) ¶ 1399 (S.D. N.Y. 1956)—§ 11:35
Bank of New York v. U.S., 115 F. Supp. 375, 53-2 U.S. Tax Cas. (CCH) ¶ 10910, 44 A.F.T.R. (P-H) ¶ 632 (S.D. N.Y. 1953)—§ 6:76
Bank of West v. C.I.R., 93 T.C. 462, Tax Ct. Rep. (CCH) 46084, Tax Ct. Rep. Dec. (P-H) 93.37, 1989 WL 118700 (1989)—§ 3:54
Baptiste v. C.I.R., 29 F.3d 1533, 94-2 U.S. Tax Cas. (CCH) ¶ 60178, 74 A.F.T.R.2d 94-7477 (11th Cir. 1994)—§§ 10:9, 10:10, 18:38

Baptiste v. C.I.R., 29 F.3d 433, 94-2 U.S. Tax Cas. (CCH) ¶ 60173, 74 A.F.T.R.2d 94-7455 (8th Cir. 1994)—§§ 10:9, 10:10, 18:38

Barad, Estate of v. C.I.R., T.C.M. (P-H) ¶ 54082, 13 T.C.M. (CCH) 223, 1954 WL 504 (T.C. 1954)—§ 2:163

Barber v. C.I.R., T.C. Memo. 1963-206, T.C.M. (P-H) ¶ 63206, 22 T.C.M. (CCH) 1025, 1963 WL 555 (T.C. 1963)—§ 17:143

Bardahl v. C.I.R., T.C. Memo. 1965-158, T.C.M. (P-H) ¶ 65158, 24 T.C.M. (CCH) 841, 1965 WL 950 (T.C. 1965)—§ 22:18

Bardahl Mfg. Corp. v. C.I.R., T.C. Memo. 1965-200, T.C.M. (P-H) ¶ 65200, 24 T.C.M. (CCH) 1030, 1965 WL 1121 (T.C. 1965)—§ 6:313

Barlow, Estate of v. Commissioner of Internal Revenue, 55 T.C. 666, 1971 WL 2512 (1971)—§§ 2:171, 2:172, 2:173, 17:112

Barneson, Estate of, T.C.M. (P-H) ¶ 45129, 4 T.C.M. (CCH) 427 (T.C. 1945)—§§ 2:24, 2:98, 3:300

Barr, Estate of v. C. I. R., 40 T.C. 227, 1963 WL 1355 (T.C. 1963)—§ 2:113

Barrett, Estate of v. Commissioner of Internal Revenue, 56 T.C. 1312, 1971 WL 2513 (1971)—§ 6:76

Barringer v. C. I. R., T.C. Memo. 1972-234, T.C.M. (P-H) ¶ 72234, 31 T.C.M. (CCH) 1149, 1972 WL 2350 (1972)—§ 3:284

Barry, Estate of v. C. I. R., 34 T.C. 160, 1960 WL 1302 (T.C. 1960)—§ 6:233

Barry's Estate v. C.I.R., 311 F.2d 681, 63-1 U.S. Tax Cas. (CCH) ¶ 12122, 11 A.F.T.R.2d 1761 (9th Cir. 1962)—§ 6:243

Bartlett v. C.I.R., 937 F.2d 316, 91-2 U.S. Tax Cas. (CCH) ¶ 60078, 68 A.F.T.R.2d 91-6015 (7th Cir. 1991)—§ 5:68

Bartlett, Estate of v. C.I.R., 54 T.C. 1590, 1970 WL 2411 (1970)—§ 2:47

Bartman, Estate of v. C.I.R., 10 T.C. 1073, 1948 WL 219 (T.C. 1948)—§ 17:135

Bartol v. McGinnes, 185 F. Supp. 659, 60-2 U.S. Tax Cas. (CCH) ¶ 11962, 6 A.F.T.R.2d 6123 (E.D. Pa. 1960)—§ 3:109

Barton, Estate of v. C.I.R., T.C. Memo. 1993-583, T.C.M. (RIA) ¶ 93583, 66 T.C.M. (CCH) 1547 (1993)—§ 2:140

Barton Theatre Co. v. C.I.R., T.C. Memo. 1980-128, T.C.M. (P-H) ¶ 80128, 40 T.C.M. (CCH) 198, 1980 WL 3974 (1980)—§ 3:84

Barudin, Estate of v. C.I.R., T.C. Memo. 1996-395, T.C.M. (RIA) ¶ 96395, 72 T.C.M. (CCH) 488 (1996)—§ 22:2

Bary's Estate v. C. I. R., 368 F.2d 844, 66-2 U.S. Tax Cas. (CCH) ¶ 9757, 18 A.F.T.R.2d 5996 (2d Cir. 1966)—§ 2:24

Bass v. Commissioner, T.C.M. (P-H) ¶ 48156, 7 T.C.M. (CCH) 586, 1948 WL 7055 (T.C. 1948)—§ 3:198

Bates, Estate of v. C.I.R., T.C. Memo. 2012-314, T.C.M. (RIA) ¶ 2012-314, 104 T.C.M. (CCH) 561 (2012)—§§ 6:53, 10:81

Baumberger's Estate v. C. I. R., 551 F.2d 90, 77-1 U.S. Tax Cas. (CCH) ¶ 13189, 39 A.F.T.R.2d 77-1665 (5th Cir. 1977)—§ 6:298

Baumer v. U.S., 685 F.2d 1318, 82-2 U.S. Tax Cas. (CCH) ¶ 9583, 50 A.F.T.R.2d 82-5767 (11th Cir. 1982)—§ 3:30

Baumer v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 9329, 37 A.F.T.R.2d 76-1295, 1976 WL 997 (N.D. Ga. 1976)—§ 3:30

Baur v. C I R, 145 F.2d 338, 44-2 U.S. Tax Cas. (CCH) ¶ 10146, 32 A.F.T.R. (P-H) ¶ 1472, 156 A.L.R. 560 (C.C.A. 3d Cir. 1944)—§ 18:37

Baur v. C. I. R., 2 T.C. 1016, 1943 WL 188 (T.C. 1943)—§ 18:37

Beachy, Estate of v. C. I. R., 15 T.C. 136, 1950 WL 38 (T.C. 1950)—§ 2:202

Beal, Estate of v. C. I. R., 47 T.C. 269, 1966 WL 1120 (T.C. 1966)—§§ 2:283, 2:289, 2:294

Beaty v. U.S., 937 F.2d 288, 91-2 U.S. Tax Cas. (CCH) ¶ 60077, 68 A.F.T.R.2d 91-6002 (6th Cir. 1991)—§ 12:45

Beauregard, Estate of v. Commissioner of Internal Revenue, 74 T.C. 603, 1980 WL 4460 (1980)—§ 2:42

Beck v. C.I.R., 194 F.2d 537, 52-1 U.S. Tax Cas. (CCH) ¶ 9219, 41 A.F.T.R. (P-H) ¶ 845 (2d Cir. 1952)—§ 3:93

Beck v. C. I. R., 15 T.C. 642, 1950 WL 252 (T.C. 1950)—§ 3:21

Becker, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2024-89, T.C.M. (RIA) ¶ 2024-089 (2024)—§ 2:48

Becklenberg, Estate of v. C. I. R., 31 T.C. 402, 1958 WL 928 (T.C. 1958)—§ 2:159

Bedford v. C. I. R., 5 T.C. 726, 1945 WL 66 (T.C. 1945)—§ 13:6

Beeler v. Motter, 33 F.2d 788, 7 A.F.T.R. (P-H) ¶ 9222 (D. Kan. 1928)—§ 2:17

Beggs v. U.S., 89 Ct. Cl. 39, 27 F. Supp. 599, 39-2 U.S. Tax Cas. (CCH) ¶ 9532, 23 A.F.T.R. (P-H) ¶ 499 (1939)—§ 6:238

Beggs by Merger and Consolidation to Union Trust Co. of Pittsburgh, Estate of v. C.I.R., 13 T.C. 131, 1949 WL 26 (T.C. 1949)—§ 2:24

Behrend v. C. I. R., T.C. Memo. 1961-64, T.C.M. (P-H) ¶ 61064, 20 T.C.M. (CCH) 327, 1961 WL 373 (T.C. 1961)—§ 3:29

Belcher, Estate of v. Commissioner, 1989 WL 593253 (EO AOD 1989)—§§ 2:28, 2:29

Belcher, Toulmin, Roob, Estate of v. Commissioner of Internal Revenue, 83 T.C. 227, Tax Ct. Rep. (CCH) 41433, 1984 WL 15603 (1984)—§ 2:28

Belk v. C.I.R., 774 F.3d 221, 2015-1 U.S. Tax Cas. (CCH) ¶ 50107, 114 A.F.T.R.2d 2014-6952 (4th Cir. 2014)—§ 16:102

Belknap, Estate of v. Commissioner, T.C.M. (P-H) ¶ 51243, 10 T.C.M. (CCH) 769, 1951 WL 8895 (T.C. 1951)—§ 2:127

Bell, Appeal of, 3 B.T.A. 1172, 1926 WL 934 (B.T.A. 1926)—§ 6:24

Bell, Estate of v. C.I.R., 92 T.C. 714, Tax Ct. Rep. (CCH) 9240, Tax Ct. Rep. (CCH) 45575, 1989 WL 28331 (1989)—§ 12:61

Bell, Estate of v. C.I.R., T.C. Memo. 1987-576, T.C.M. (P-H) ¶ 87576, 54 T.C.M. (CCH) 1123, 1987 WL 49174 (1987)—§ 3:134

Bell, Estate of v. Commissioner of Internal Revenue, 66 T.C. 729, 1976 WL 3647 (1976)—§§ 2:12, 2:225, 2:226

Bell, Estate of v. U.S., 80-2 U.S. Tax Cas. (CCH) ¶ 13356, 46 A.F.T.R.2d 80-6148, 1980 WL 1700 (E.D. Wash. 1980)—§ 2:294

Belser v. Edwards, 54-1 U.S. Tax Cas. (CCH) ¶ 10942, 48 A.F.T.R. (P-H) ¶ 1567, 1954 WL 8080 (M.D. Ga. 1954)—§ 3:176

Beltzer v. U.S., 495 F.2d 211, 74-1 U.S. Tax Cas. (CCH) ¶ 9373, 33 A.F.T.R.2d 74-1173 (8th Cir. 1974)—§ 6:111

Beltzhoover v. C. I. R., T.C. Memo. 1991-493, T.C.M. ¶ 91493, 62 T.C.M. (CCH) 905, 1991 WL 191535 (1991)—§ 3:4

Belzer, Estate of v. Commissioner, T.C.M. (P-H) ¶ 43060, 1 T.C.M. (CCH) 539, 1943 WL 8147 (T.C. 1943)—§ 6:24

Bender, Estate of v. C.I.R., 827 F.2d 884, 87-2 U.S. Tax Cas. (CCH) ¶ 13730, 60 A.F.T.R.2d 87-6123 (3d Cir. 1987)—§§ 2:99, 2:100

Bendet, Estate of, T.C.M. (P-H) P 46098, 1946 WL 7159 (T.C. 1946)—§ 2:104

Bennett v. U.S., 231 F.2d 465, 56-1 U.S. Tax Cas. (CCH) ¶ 11600, 49 A.F.T.R. (P-H) ¶ 452 (7th Cir. 1956)—§ 11:35

Bennett, Estate of, 100 T.C. 42, Tax Ct. Rep. (CCH) 48838, Tax Ct. Rep. Dec. (RIA) 100.5, 1993 WL 19583 (1993)—§ 6:199

Bennett, Estate of, T.C. Memo. 1993-34, T.C.M. (RIA) ¶ 93034, 65 T.C.M. (CCH) 1816 (1993)—§§ 3:35, 3:86, 3:124, 3:183

Bennett, Estate of v. C.I.R., T.C. Memo. 1989-681, T.C.M. (P-H) ¶ 89681, 58 T.C.M. (CCH) 1056, 1989 WL 155486 (1989)—§ 3:85

Bensel v. C.I.R., 36 B.T.A. 246, 1937 WL 325 (B.T.A. 1937)—§§ 6:17, 6:24

Benton v. C.I.R., T.C. Memo. 1968-61, T.C.M. (P-H) ¶ 68061, 27 T.C.M. (CCH) 332, 1968 WL 1179 (T.C. 1968)—§ 16:67

Berg, Estate of v. C.I.R., 976 F.2d 1163, 92-2 U.S. Tax Cas. (CCH) ¶ 60117, 70 A.F.T.R.2d 92-6259 (8th Cir. 1992)—§§ 3:124, 3:134

Berg, Estate of v. C. I. R., T.C. Memo. 1991-279, T.C.M. ¶ 91279, 61 T.C.M. (CCH) 2949, 1991 WL 106271 (1991)—§ 3:54

Bergan, Estate of v. C. I. R., 1 T.C. 543, 1943 WL 127 (T.C. 1943)—§§ 2:127, 17:164

Berger v. U.S., 487 F. Supp. 49, 46 A.F.T.R.2d 80-6146 (W.D. Pa. 1980)—§ 14:95

Bergman v. Commissioner of Internal Revenue, 66 T.C. 887, 1976 WL 3649 (1976)—§§ 2:60, 2:62

Berkman, Estate of v. C.I.R., T.C. Memo. 1979-46, T.C.M. (P-H) ¶ 79046, 38 T.C.M. (CCH) 183, 1979 WL 3143 (1979)—§§ 3:201, 6:12, 6:45

Bernstein, Appeal of, 3 B.T.A. 1280, 1926 WL 962 (B.T.A. 1926)—§ 3:34

Berzon v. C. I. R., 534 F.2d 528, 76-1 U.S. Tax Cas. (CCH) ¶ 13140, 37 A.F.T.R.2d 76-1601 (2d Cir. 1976)—§ 16:7

Berzon v. Commissioner of Internal Revenue, 63 T.C. 601, 1975 WL 3068 (1975)—§§ 16:8, 17:134

Bettencourt, Estate of v. C.I.R., T.C. Memo. 1987-313, T.C.M. (P-H) ¶ 87313, 53 T.C.M. (CCH) 1219, 1987 WL 40365 (1987)—§ 3:16

Bettin, Estate of, 543 F.2d 1269, 76-2 U.S. Tax Cas. (CCH) ¶ 13159, 38 A.F.T.R.2d 76-6313 (9th Cir. 1976)—§ 14:17

Beugler's Trust v. C. I. R., 2 T.C. 1052, 1943 WL 210 (T.C. 1943)—§§ 2:211, 2:213, 2:214

Beyer, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2016-183, T.C.M. (RIA) ¶ 2016-183, 112 T.C.M. (CCH) 356 (2016)—§ 22:47

Bickford-Smith v. U.S., 112 Ct. Cl. 144, 80 F. Supp. 660, 48-2 U.S. Tax Cas. (CCH) ¶ 10639, 37 A.F.T.R. (P-H) ¶ 438 (1948)—§ 8:40

Biel, Estate of v. Commissioner, T.C.M. (P-H) ¶ 52322, 11 T.C.M. (CCH) 1092, 1952 WL 9824 (T.C. 1952)—§ 6:52

Bies v. C.I.R., T.C. Memo. 2000-338, T.C.M. (RIA) ¶ 2000-338, 80 T.C.M. (CCH) 628 (2000)—§ 16:6

Bigelow v. C.I.R., T.C. Memo. 2005-65, T.C.M. (RIA) ¶ 2005-065 (2005)—§ 22:47

Binkley's Estate v. U.S., 358 F.2d 639, 66-1 U.S. Tax Cas. (CCH) ¶ 12389, 17 A.F.T.R.2d 1392 (3d Cir. 1966)—§ 2:171

Bintliff v. U.S., 462 F.2d 403, 72-2 U.S. Tax Cas. (CCH) ¶ 12858, 30 A.F.T.R.2d 72-5835 (5th Cir. 1972)—§ 2:37

Bischoff, Estate of v. Commissioner of Internal Revenue, 69 T.C. 32, 1977 WL 3667 (1977)—§§ 3:168, 3:171

Black v. C.I.R., T.C. Memo. 1968-247, T.C.M. (P-H) ¶ 68247, 27 T.C.M. (CCH) 1308, 1968 WL 1335 (T.C. 1968)—§§ 3:82, 17:135

Black v. U.S., 68 F. Supp. 74, 46-2 U.S. Tax Cas. (CCH) ¶ 10507, 35 A.F.T.R. (P-H) ¶ 433 (N.D. Ohio 1946)—§ 2:127

Black, Estate of v. C.I.R., 133 T.C. 340, Tax Ct. Rep. (CCH) 58018, Tax Ct. Rep. Dec. (RIA) 133.15, 2009 WL 4796690 (2009)—§§ 6:24, 6:25, 6:28, 6:151, 6:189, 22:47

Blackburn v. C.I.R., 20 T.C. 204, 1953 WL 229 (T.C. 1953)—§§ 3:201, 17:144

Blackford, Estate of v. Commissioner of Internal Revenue, 77 T.C. 1246, 1981 WL 11306 (1981)—§ 6:271

Blacksher v. C.I.R., 38 B.T.A. 998, 1938 WL 126 (B.T.A. 1938)—§ 3:207

Blake v. C.I.R., T.C. Memo. 1981-579, T.C.M. (P-H) ¶ 81579, 42 T.C.M. (CCH) 1336, 1981 WL 11142 (1981)—§ 3:278

Blanchard v. U.S., 291 F. Supp. 348, 68-2 U.S. Tax Cas. (CCH) ¶ 12567, 23 A.F.T.R.2d 69-1803 (S.D. Iowa 1968)—§§ 3:131, 17:139

Blankenbeckler, Estate of v. C.I.R., T.C. Memo. 1983-294, T.C.M. (P-H) ¶ 83294, 46 T.C.M. (CCH) 245, 1983 WL 14274 (1983)—§ 3:79

Blasdel v. C. I. R., 478 F.2d 226, 73-1 U.S. Tax Cas. (CCH) ¶ 12929, 32 A.F.T.R.2d 73-6194 (5th Cir. 1973)—§§ 16:16, 16:35

Bloch, Estate of v. Commissioner of Internal Revenue, 78 T.C. 850, Tax Ct. Rep. (CCH) 39048, 1982 WL 11096 (1982)—§ 2:49

Blodget v. Delaney, 201 F.2d 589, 53-1 U.S. Tax Cas. (CCH) ¶ 10887, 43 A.F.T.R. (P-H) ¶ 198 (1st Cir. 1953)—§ 2:241

Blodgett v. Holden, 11 F.2d 180, 5 A.F.T.R. (P-H) ¶ 5820 (W.D. Mich. 1926)—§ 13:1

Blodgett v. Silberman, 277 U.S. 1, 48 S. Ct. 410, 72 L. Ed. 749, 8 A.F.T.R. (P-H) ¶ 10243 (1928)—§ 2:102

Blom v. U.S., 2006-1 U.S. Tax Cas. (CCH) ¶ 60527, 97 A.F.T.R.2d 2006-2777, 2006 WL 1517393 (E.D. Pa. 2006)—§ 12:63

Blom v. U.S., 2006-2 U.S. Tax Cas. (CCH) P 60533, 98 A.F.T.R.2d 2006-7900, 2006 WL 3354146 (E.D. Pa. 2006)—§ 10:87

Blom v. U.S., 2006-1 U.S. Tax Cas. (CCH) P 60527, 97 A.F.T.R.2d 2006-2777, 2006 WL 1517393 (E.D. Pa. 2006)—§ 10:88

Blossom, Estate of v. C.I.R., 45 B.T.A. 691, 1941 WL 214 (B.T.A. 1941)—§ 3:98

Bluestein, Estate of v. C. I. R., 15 T.C. 770, 1950 WL 89 (T.C. 1950)—§ 3:146

Blumberg v. Smith, 138 F.2d 956, 43-2 U.S. Tax Cas. (CCH) ¶ 10076, 31 A.F.T.R. (P-H) ¶ 872 (C.C.A. 7th Cir. 1943)—§ 14:121

Board v. C.I.R., 14 T.C. 322, 1950 WL 137 (T.C. 1950)—§ 14:95

Boatmen's First Nat. Bank of Kansas City v. U.S., 705 F. Supp. 1407, 89-1 U.S. Tax Cas. (CCH) ¶ 13795, 63 A.F.T.R.2d 89-1510 (W.D. Mo. 1988)—§§ 7:1, 7:23

Boeshore, Estate of v. Commissioner of Internal Revenue, 78 T.C. 523, Tax Ct. Rep. (CCH) 38902, 1982 WL 11169 (1982)—§ 16:109

Boeving v. U.S., 650 F.2d 493, 81-2 U.S. Tax Cas. (CCH) ¶ 13415, 48 A.F.T.R.2d 81-6248 (8th Cir. 1981)—§ 2:271

Bogley's Estate v. U. S., 206 Ct. Cl. 695, 514 F.2d 1027, 75-1 U.S. Tax Cas. (CCH) ¶ 13068, 35 A.F.T.R.2d 75-1646 (1975)—§§ 2:115, 2:205

Bograd v. I.R.S., 887 F.2d 1084, 64 A.F.T.R.2d 89-5936 (5th Cir. 1989)—§ 6:43

Bograd, Estate of v. C.I.R., T.C. Memo. 1988-34, T.C.M. (P-H) ¶ 88034, 55 T.C.M. (CCH) 11, 1988 WL 5425 (1988)—§§ 2:4, 6:15

Bolles, Estate of v. Commissioner, T.C.M. (RIA) 2020-71 (T.C. 2020)—§ 14:46

Boltar, L.L.C. v. C.I.R., 136 T.C. 326, Tax Ct. Rep. (CCH) 4038, Tax Ct. Rep. Dec. (RIA) 136.14, 2011 WL 1314445 (2011)—§ 16:105

Bolton v. C. I. R., 1 T.C. 717, 1943 WL 141 (T.C. 1943)—§§ 16:24, 16:85, 16:95

Bomash's Estate, In re, 432 F.2d 308, 70-2 U.S. Tax Cas. (CCH) ¶ 12716, 26 A.F.T.R.2d 70-6063 (9th Cir. 1970)—§ 2:176

Bond, Estate of v. C.I.R., T.C. Memo. 1966-21, T.C.M. (P-H) ¶ 66021, 25 T.C.M. (CCH) 115, 1966 WL 1267 (T.C. 1966)—§§ 3:21, 3:34

Bone v. U.S., 238 F. Supp. 97, 65-1 U.S. Tax Cas. (CCH) ¶ 12295, 15 A.F.T.R.2d 1323 (W.D. Ark. 1965)—§ 6:184

Bongard, Estate of v. C.I.R., 124 T.C. 95, Tax Ct. Rep. Dec. (RIA) 124.8, 2005 WL 590670 (2005)—§§ 2:151, 22:45, 22:47, 22:48

Bonnell, Estate of v. C.I.R., T.C. Memo. 1971-263, T.C.M. (P-H) ¶ 71263, 30 T.C.M. (CCH) 1127, 1971 WL 2330 (1971)—§ 3:201

Bonner, Estate of v. U.S., 84 F.3d 196, 96-2 U.S. Tax Cas. (CCH) ¶ 60237, 77 A.F.T.R.2d 96-2369 (5th Cir. 1996)—§§ 3:57, 22:7, 22:8, 22:31

Bonwit Teller & Co. v. Commissioner of Internal Revenue, 53 F.2d 381, 2 U.S. Tax Cas. (CCH) ¶ 797, 5 U.S. Tax Cas. (CCH) ¶ 1536, 10 A.F.T.R. (P-H) ¶ 656, 82 A.L.R. 325 (C.C.A. 2d Cir. 1931)—§ 3:91

Bookwalter v. Lamar, 323 F.2d 664, 63-2 U.S. Tax Cas. (CCH) ¶ 12187, 12 A.F.T.R.2d 6312 (8th Cir. 1963)—§ 6:165

Bordes, Estate of v. C.I.R., 19 T.C. 1093, 1953 WL 157 (T.C. 1953)—§§ 8:36, 8:52

Borland, Estate of v. C.I.R., 38 B.T.A. 598, 1938 WL 81 (B.T.A. 1938)—§ 3:116

Boston Safe Deposit & Trust Co. v. C.I.R., 345 F.2d 625, 65-1 U.S. Tax Cas. (CCH) ¶ 12310, 15 A.F.T.R.2d 1394 (1st Cir. 1965)—§ 6:137

Boston Safe Deposit and Trust Co. v. C.I.R., 30 B.T.A. 679, 1934 WL 290 (B.T.A. 1934)—§§ 3:186, 6:240

Botany Worsted Mills v. U.S., 1929-1 C.B. 279, 278 U.S. 282, 49 S. Ct. 129, 73 L. Ed. 379, 1 U.S. Tax Cas. (CCH) ¶ 348, 7 A.F.T.R. (P-H) ¶ 8847 (1929)—§ 11:35

Botchford v. Commissioner of Internal Revenue, 1936-2 C.B. 190, 81 F.2d 914, 36-1 U.S. Tax Cas. (CCH) ¶ 9149, 17 A.F.T.R. (P-H) ¶ 438, 110 A.L.R. 281 (C.C.A. 9th Cir. 1936)—§ 14:2

Boudreau v. C I R, 134 F.2d 360, 43-1 U.S. Tax Cas. (CCH) ¶ 9327, 30 A.F.T.R. (P-H) ¶ 1132 (C.C.A. 5th Cir. 1943)—§ 3:32

Bowers, Estate of v. C. I. R., 23 T.C. 911, 1955 WL 697 (T.C. 1955)—§§ 2:42, 2:47, 6:76

Bowgren, Estate of v. C.I.R., 105 F.3d 1156, 97-1 U.S. Tax Cas. (CCH) ¶ 60257, 79 A.F.T.R.2d 97-660 (7th Cir. 1997)—§§ 2:120, 2:189

Bowgren, Estate of v. C.I.R., T.C. Memo. 1995-447, T.C.M. (RIA) ¶ 95447, 70 T.C.M. (CCH) 748 (1995)—§ 2:189

Bowling, Estate of v. C. I. R., 93 T.C. 286, Tax Ct. Rep. (CCH) 45988, Tax Ct. Rep. Dec. (P-H) 93.26, 1989 WL 99847 (1989)—§§ 6:196, 6:197

Boyce, Estate of v. C. I. R., T.C. Memo. 1972-204, T.C.M. (P-H) ¶ 72204, 31 T.C.M. (CCH) 1017, 1972 WL 2322 (1972)—§ 6:56

Boyd v. U.S., 762 F.2d 1369, 85-2 U.S. Tax Cas. (CCH) ¶ 9458, 56 A.F.T.R.2d 85-5266 (9th Cir. 1985)—§ 20:6

Boyd, Estate of v. C.I.R., T.C. Memo. 1983-316, T.C.M. (P-H) ¶ 83316, 46 T.C.M. (CCH) 328, 1983 WL 14302 (1983)—§ 10:67

Bragg v. C.I.R., T.C. Memo. 1993-479, T.C.M. (RIA) ¶ 93479, 66 T.C.M. (CCH) 1047 (1993)—§ 3:278

Brandes, Estate of v. C.I.R., 87 T.C. 592, Tax Ct. Rep. (CCH) 43330, 1986 WL 22018 (1986)—§ 5:9

Brandon, Estate of v. C.I.R., 91 T.C. 829, Tax Ct. Rep. (CCH) 45146, Tax Ct. Rep. Dec. (P-H) 91.53, 1988 WL 114261 (1988)—§ 6:120

Brandt v. Commissioner, T.C.M. (P-H) ¶ 49226, 8 T.C.M. (CCH) 820, 1949 WL 7390 (T.C. 1949)—§ 2:104

Brandt, Estate of, T.C.M. (P-H) ¶ 48074, 1948 WL 7386 (T.C. 1948)—§ 11:29

Branson, Estate of v. C.I.R., 264 F.3d 904, 2001-2 U.S. Tax Cas. (CCH) ¶ 50622, 2001-2 U.S. Tax Cas. (CCH) ¶ 60419, 88 A.F.T.R.2d 2001-5726 (9th Cir. 2001)—§ 10:13

Brant v. C.I.R., 13 T.C. 712, 1949 WL 90 (T.C. 1949)—§ 3:30

Brantingham v. U.S., 631 F.2d 542, 80-2 U.S. Tax Cas. (CCH) ¶ 13373, 46 A.F.T.R.2d 80-6223 (7th Cir. 1980)—§ 2:247

Braun v. Lewellyn, 1930-2 C.B. 433, 38 F.2d 477, 2 U.S. Tax Cas. (CCH) ¶ 468, 8 A.F.T.R. (P-H) ¶ 10218 (W.D. Pa. 1930)—§ 6:24

Bretzfelder v. Commissioner of Internal Revenue, 1937-1 C.B. 300, 86 F.2d 713, 36-2 U.S. Tax Cas. (CCH) ¶ 9548, 18 A.F.T.R. (P-H) ¶ 653 (C.C.A. 2d Cir. 1936)—§ 6:240

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

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

C

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

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

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

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

113, 65 S. Ct. 511, 89 L. Ed. 786, 45-1 U.S. Tax Cas. (CCH) ¶ 10169, 33 A.F.T.R. (P-H) ¶ 312, 159 A.L.R. 230 (1945)—§ 2:120

C I R v. Gardner, 127 F.2d 929, 42-1 U.S. Tax Cas. (CCH) ¶ 10140, 29 A.F.T.R. (P-H) ¶ 442 (C.C.A. 7th Cir. 1942)—§§ 16:16, 16:30

C I R v. Glos, 123 F.2d 548, 41-2 U.S. Tax Cas. (CCH) ¶ 10106, 28 A.F.T.R. (P-H) ¶ 353 (C.C.A. 7th Cir. 1941)—§ 16:16

C.I.R. v. Hager's Estate, 173 F.2d 613, 49-1 U.S. Tax Cas. (CCH) ¶ 10710, 37 A.F.T.R. (P-H) ¶ 1179 (3d Cir. 1949)—§ 2:214

C.I.R. v. Herr, 303 F.2d 780, 62-2 U.S. Tax Cas. (CCH) ¶ 12079, 9 A.F.T.R.2d 1963 (3d Cir. 1962)—§ 16:64

C.I.R. v. Estate of Hinds, 180 F.2d 930, 50-1 U.S. Tax Cas. (CCH) ¶ 10755, 39 A.F.T.R. (P-H) ¶ 159 (5th Cir. 1950)—§ 2:176

C.I.R. v. Hogle, 165 F.2d 352, 48-1 U.S. Tax Cas. (CCH) ¶ 10592, 36 A.F.T.R. (P-H) ¶ 539 (C.C.A. 10th Cir. 1947)—§ 13:3

C.I.R. v. Karagheusian's Estate, 233 F.2d 197, 56-1 U.S. Tax Cas. (CCH) ¶ 11605, 49 A.F.T.R. (P-H) ¶ 1197 (2d Cir. 1956)—§ 2:42

C.I.R. v. Kempner, 126 F.2d 853, 42-1 U.S. Tax Cas. (CCH) ¶ 10146, 28 A.F.T.R. (P-H) ¶ 1524 (C.C.A. 5th Cir. 1942)—§§ 16:29, 16:67

C I R v. Lowden, 131 F.2d 127, 42-2 U.S. Tax Cas. (CCH) ¶ 10218, 30 A.F.T.R. (P-H) ¶ 229 (C.C.A. 7th Cir. 1942)—§§ 16:16, 16:29, 16:67

C.I.R. v. Lundy, 1996-2 C.B. 181, 516 U.S. 235, 116 S. Ct. 647, 133 L. Ed. 2d 611, 96-1 U.S. Tax Cas. (CCH) ¶ 50035, 77 A.F.T.R.2d 96-406 (1996)—§ 12:64

C.I.R. v. Maresi, 156 F.2d 929, 46-1 U.S. Tax Cas. (CCH) ¶ 10276, 35 A.F.T.R. (P-H) ¶ 58 (C.C.A. 2d Cir. 1946)—§§ 2:131, 6:76, 6:79

C.I.R. v. McCann, 146 F.2d 385, 45-1 U.S. Tax Cas. (CCH) ¶ 10160, 33 A.F.T.R. (P-H) ¶ 384 (C.C.A. 2d Cir. 1944)—§ 17:134

C.I.R. v. McLean, 127 F.2d 942, 42-1 U.S. Tax Cas. (CCH) ¶ 10170, 29 A.F.T.R. (P-H) ¶ 448 (C.C.A. 5th Cir. 1942)—§ 14:46

C.I.R. v. Nathan's Estate, 159 F.2d 546, 47-1 U.S. Tax Cas. (CCH) ¶ 10541, 35 A.F.T.R. (P-H) ¶ 813 (C.C.A. 7th Cir. 1947)—§ 2:158

C I R v. Newport Industries, 121 F.2d 655, 41-2 U.S. Tax Cas. (CCH) ¶ 9574, 27 A.F.T.R. (P-H) ¶ 717 (C.C.A. 7th Cir. 1941)—§ 12:16

C.I.R. v. Noel's Estate, 1965-2 C.B. 371, 380 U.S. 678, 85 S. Ct. 1238, 14 L. Ed. 2d 159, 65-1 U.S. Tax Cas. (CCH) ¶ 12311, 15 A.F.T.R.2d 1397 (1965)—§§ 2:31, 2:47, 2:66, 16:28

C.I.R. v. Pearson, 188 F.2d 72, 51-1 U.S. Tax Cas. (CCH) ¶ 9236, 40 A.F.T.R. (P-H) ¶ 354 (5th Cir. 1951)—§ 3:89

C.I.R. v. Sharp, 153 F.2d 163, 46-1 U.S. Tax Cas. (CCH) ¶ 10252, 34 A.F.T.R. (P-H) ¶ 833 (C.C.A. 9th Cir. 1946)—§§ 16:7, 16:16

C.I.R. v. Shively's Estate, 276 F.2d 372, 60-1 U.S. Tax Cas. (CCH) ¶ 11940, 5 A.F.T.R.2d 1894 (2d Cir. 1960)—§ 6:79

C.I.R. v. Siegel, 250 F.2d 339, 57-2 U.S. Tax Cas. (CCH) ¶ 11731, 52 A.F.T.R. (P-H) ¶ 1063 (9th Cir. 1957)—§ 14:97

C.I.R. v. Simmons, 646 F.3d 6, 2011-1 U.S. Tax Cas. (CCH) ¶ 50469, 107 A.F.T.R.2d 2011-2632 (D.C. Cir. 2011)—§ 16:103

C.I.R. v. Stern, 1958-2 C.B. 937, 357 U.S. 39, 78 S. Ct. 1047, 2 L. Ed. 2d 1126, 58-2 U.S. Tax Cas. (CCH) ¶ 9594, 1 A.F.T.R.2d 1899 (1958)—§ 10:11

C.I.R. v. Sternberger's Estate, 1955-1 C.B. 450, 348 U.S. 187, 75 S. Ct. 229, 99 L. Ed. 246, 55-1 U.S. Tax Cas. (CCH) ¶ 11504, 46 A.F.T.R. (P-H) ¶ 976 (1955)—§ 6:251

C.I.R. v. Stewart's Estate, 153 F.2d 17, 46-1 U.S. Tax Cas. (CCH) ¶ 10248, 34 A.F.T.R. (P-H) ¶ 820 (C.C.A. 3d Cir. 1946)—§ 13:3

C.I.R. v. Estate of Swink, 155 F.2d 723, 46-2 U.S. Tax Cas. (CCH) ¶ 10504, 34 A.F.T.R. (P-H) ¶ 1406 (C.C.A. 4th Cir. 1946)—§ 6:52

C. I. R. v. Tellier, 1966-1 C.B. 32, 383 U.S. 687, 86 S. Ct. 1118, 16 L. Ed. 2d 185, 66-1 U.S. Tax Cas. (CCH) ¶ 9319, 17 A.F.T.R.2d 633 (1966)—§ 17:10

C.I.R. v. Treganowan, 183 F.2d 288, 50-1 U.S. Tax Cas. (CCH) ¶ 10770, 39 A.F.T.R. (P-H) ¶ 672 (2d Cir. 1950)—§ 2:31

C.I.R. v. Walston, 168 F.2d 211, 48-1 U.S. Tax Cas. (CCH) ¶ 10619, 36 A.F.T.R. (P-H) ¶ 1020 (C.C.A. 4th Cir. 1948)—§§ 13:3, 14:142

C.I.R. v. Watson's Estate, 216 F.2d 941, 54-2 U.S. Tax Cas. (CCH) ¶ 10973, 46 A.F.T.R. (P-H) ¶ 1115 (2d Cir. 1954)—§ 6:76

C I R v. Wells, 132 F.2d 405, 42-2 U.S. Tax Cas. (CCH) ¶ 9797, 42-2 U.S. Tax Cas. (CCH) ¶ 10223, 30 A.F.T.R. (P-H) ¶ 609 (C.C.A. 6th Cir. 1942)—§ 16:16

C.I.R. v. Wemyss, 1945 C.B. 416, 324 U.S. 303,

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

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

Commissioner of Internal Revenue v. Prouty, 115 F.2d 331, 40-2 U.S. Tax Cas. (CCH) ¶ 9734, 25 A.F.T.R. (P-H) ¶ 986, 133 A.L.R. 977 (C.C.A. 1st Cir. 1940)—§§ 14:118, 14:121

Commissioner of Internal Revenue v. Schwarz, 1935-1 C.B. 383, 74 F.2d 712, 35-1 U.S. Tax Cas. (CCH) ¶ 9053, 14 A.F.T.R. (P-H) ¶ 901 (C.C.A. 2d Cir. 1935)—§ 2:204

Commissioner of Internal Revenue v. Shattuck, 97 F.2d 790, 38-2 U.S. Tax Cas. (CCH) ¶ 9411, 21 A.F.T.R. (P-H) ¶ 586 (C.C.A. 7th Cir. 1938)—§ 17:142

Commissioner of Internal Revenue v. Solomon, 124 F.2d 86, 41-2 U.S. Tax Cas. (CCH) ¶ 10111, 28 A.F.T.R. (P-H) ¶ 602 (C.C.A. 3d Cir. 1941)—§ 14:142

Commissioner of Internal Revenue v. State Street Trust Co., 128 F.2d 618, 42-2 U.S. Tax Cas. (CCH) ¶ 10190, 29 A.F.T.R. (P-H) ¶ 682, 142 A.L.R. 943 (C.C.A. 1st Cir. 1942)—§ 6:76

Commissioner of Internal Revenue v. Warner, 127 F.2d 913, 42-1 U.S. Tax Cas. (CCH) ¶ 10177, 29 A.F.T.R. (P-H) ¶ 438 (C.C.A. 9th Cir. 1942)—§§ 14:21, 14:105, 14:121, 16:16, 16:24

Commissioner of Internal Revenue v. Weiser, 113 F.2d 486, 40-2 U.S. Tax Cas. (CCH) ¶ 9555, 25 A.F.T.R. (P-H) ¶ 402 (C.C.A. 10th Cir. 1940)—§ 6:59

Commissioner of Internal Revenue v. Wragg, 141 F.2d 638, 44-1 U.S. Tax Cas. (CCH) ¶ 10098, 32 A.F.T.R. (P-H) ¶ 453 (C.C.A. 1st Cir. 1944)—§ 6:84

Com. Trust Co of Pittsburgh v. Driscoll, 50 F. Supp. 949, 31 A.F.T.R. (P-H) ¶ 528 (W.D. Pa. 1943)—§§ 2:215, 7:16

Concert Staging Services, Inc. v. C.I.R., T.C. Memo. 2011-231, T.C.M. (RIA) ¶ 2011-231, 102 T.C.M. (CCH) 315 (2011)—§ 12:59

Concordia v. C.I.R., T.C. Memo. 2002-216, T.C.M. (RIA) ¶ 2002-216, 84 T.C.M. (CCH) 254 (2002)—§ 2:76

Cone, Estate of v. C. I. R., T.C. Memo. 1990-359, T.C.M. (P-H) ¶ 90359, 60 T.C.M. (CCH) 137, 1990 WL 96986 (1990)—§§ 2:107, 5:15

Connecticut Bank & Trust Co. v. U. S., 465 F.2d 760, 72-2 U.S. Tax Cas. (CCH) ¶ 12875, 30 A.F.T.R.2d 72-5879 (2d Cir. 1972)—§§ 2:93, 14:160

Connecticut Nat. Bank v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 13132, 37 A.F.T.R.2d 76-1571, 1976 WL 1043 (D. Conn. 1976)—§ 6:160

Connell, Estate of v. C.I.R., 20 T.C. 917, 1953 WL 113 (T.C. 1953)—§§ 6:52, 6:57

Connelly v. Department of Treasury, Internal Revenue Service, 2021-2 U.S. Tax Cas. (CCH) P 60729, 128 A.F.T.R.2d 2021-5955, 2021 WL 4281288 (E.D. Mo. 2021)—§ 3:155

Connelly v. United States, 602 U.S. 257, 144 S. Ct. 1406, 219 L. Ed. 2d 31, 133 A.F.T.R.2d 2024-1680 (2024)—§ 3:155

Connelly's Estate v. U. S., 551 F.2d 545, 1 Employee Benefits Cas. (BNA) 1209, 77-1 U.S. Tax Cas. (CCH) ¶ 13179, 39 A.F.T.R.2d 77-1618 (3d Cir. 1977)—§ 2:59

Continental Accounting & Audit Co., Appeal of, 2 B.T.A. 761, 1925 WL 406 (B.T.A. 1925)—§ 12:3

Converse v. C. I. R., 5 T.C. 1014, 1945 WL 92 (T.C. 1945)—§ 2:131

Conway v. Glenn, 193 F.2d 965, 52-1 U.S. Tax Cas. (CCH) ¶ 10838, 41 A.F.T.R. (P-H) ¶ 664 (6th Cir. 1952)—§ 2:67

Cook v. C.I.R., 115 T.C. 15, Tax Ct. Rep. Dec. (RIA) 115.2, 2000 WL 1016950 (2000)—§ 17:91

Cook v. Commissioner of Internal Revenue, 66 F.2d 995, 12 A.F.T.R. (P-H) ¶ 1330 (C.C.A. 3d Cir. 1933)—§ 2:214

Cook v. Commissioner of I.R.S., 269 F.3d 854, 2001-2 U.S. Tax Cas. (CCH) ¶ 60422, 88 A.F.T.R.2d 2001-6485 (7th Cir. 2001)—§§ 17:91, 17:161

Cook, Appeal of, 2 B.T.A. 126, 1925 WL 144 (B.T.A. 1925)—§ 3:57

Cook, Estate of v. C.I.R., T.C. Memo. 2001-170, T.C.M. (RIA) ¶ 2001-170, 82 T.C.M. (CCH) 154 (2001)—§ 3:220

Cooley v. C. I. R., 33 T.C. 223, 1959 WL 1230 (T.C. 1959)—§ 3:6

Coon, Estate of v. Commissioner of Internal Revenue, 81 T.C. 602, Tax Ct. Rep. (CCH) 40478, 1983 WL 14876 (1983)—§ 5:40

Cooper v. U.S., 429 F. Supp. 535, 74-2 U.S. Tax Cas. (CCH) ¶ 13030, 34 A.F.T.R.2d 74-6324 (W.D. La. 1974)—§ 2:89

Cooper, Estate of v. C.I.R., 74 T.C. 1373, 1980 WL 4488 (1980)—§ 2:163

Corbett v. C.I.R., T.C. Memo. 1996-255, T.C.M. (RIA) ¶ 96255, 71 T.C.M. (CCH) 3139 (1996)—§ 14:2

Corbett, Estate of v. C.I.R., 12 T.C. 163, 1949 WL 145 (T.C. 1949)—§ 2:204

Cornwell, Estate of v. C. I. R., 37 T.C. 688, 1962 WL 1185 (T.C. 1962)—§ 6:166
Costanza, Estate of v. C.I.R., 320 F.3d 595, 2003-1 U.S. Tax Cas. (CCH) ¶ 50268, 2003-1 U.S. Tax Cas. (CCH) ¶ 60458, 91 A.F.T.R.2d 2003-988, 2003 Fed. App. 0055P (6th Cir. 2003)—§§ 2:25, 2:26
Costanza, Estate of v. C.I.R., T.C. Memo. 2001-128, T.C.M. (RIA) ¶ 2001-128, 81 T.C.M. (CCH) 1693 (2001)—§§ 14:52, 22:11
Costas, In re, 555 F.3d 790, 61 Collier Bankr. Cas. 2d (MB) 52, Bankr. L. Rep. (CCH) ¶ 81413 (9th Cir. 2009)—§ 12:41
Costello v. C.I.R., T.C. Memo. 2015-87, T.C.M. (RIA) ¶ 2015-087, 109 T.C.M. (CCH) 1441 (2015)—§ 16:104
Cottage Sav Ass'n v. C.I.R., 499 U.S. 554, 111 S. Ct. 1519, 113 L. Ed. 2d 589, 91-1 U.S. Tax Cas. (CCH) ¶ 50187 (1991)—§§ 14:114, 16:123, 19:79
Cottage Sav. Ass'n v. C.I.R., 1991-2 C.B. 34, 499 U.S. 554, 111 S. Ct. 1503, 113 L. Ed. 2d 589, 67 A.F.T.R.2d 91-808 (1991)—§§ 14:43, 14:117, 19:80, 19:86
Cotton v. C.I.R., 165 F.2d 987, 48-1 U.S. Tax Cas. (CCH) ¶ 10611, 36 A.F.T.R. (P-H) ¶ 723 (C.C.A. 9th Cir. 1948)—§ 3:124
Cottrell v. C. I. R., 628 F.2d 1127, 80-2 U.S. Tax Cas. (CCH) ¶ 13369, 46 A.F.T.R.2d 80-6207 (8th Cir. 1980)—§ 14:94
Coulter, Estate of v. C. I. R., 7 T.C. 1280, 1946 WL 127 (T.C. 1946)—§ 2:214
Council v. U.S., 302 F. Supp. 1315, 69-2 U.S. Tax Cas. (CCH) ¶ 12633, 24 A.F.T.R.2d 69-6114 (N.D. Miss. 1969)—§ 2:133
Courtney's Estate v. Commissioner of Internal Revenue, 62 T.C. 317, 1974 WL 2633 (1974)—§§ 3:76, 6:85
Couzens v. C.I.R., 11 B.T.A. 1040, 1928 WL 967 (B.T.A. 1928)—§ 3:21
Cowser, Estate of v. Commissioner of Internal Revenue, 80 T.C. 783, Tax Ct. Rep. (CCH) 40054, 1983 WL 14822 (1983)—§ 5:15
Cox v. U.S., 421 F.2d 576, 70-1 U.S. Tax Cas. (CCH) ¶ 12648, 25 A.F.T.R.2d 70-1478 (5th Cir. 1970)—§ 6:120
Cox v. U.S., 286 F. Supp. 761, 68-1 U.S. Tax Cas. (CCH) ¶ 12535, 22 A.F.T.R.2d 6005 (W.D. La. 1968)—§ 14:99
Cox, Estate of v. C.I.R., T.C. Memo. 1960-260, T.C.M. (P-H) ¶ 60260, 19 T.C.M. (CCH) 1470, 1960 WL 989 (T.C. 1960)—§ 6:243
Cox Estate v. Commissioner of Internal Revenue, 59 T.C. 825, 1973 WL 2517 (1973)—§ 2:258
Craddock, In re, 149 F.3d 1249, Bankr. L. Rep. (CCH) ¶ 77753, 98-2 U.S. Tax Cas. (CCH) ¶ 50618, 82 A.F.T.R.2d 98-5439, 168 A.L.R. Fed. 757 (10th Cir. 1998)—§ 9:31
Craft, Estate of v. Commissioner of Internal Revenue, 68 T.C. 249, 1977 WL 3769 (1977)—§ 6:19
Craig v. Commissioner, T.C.M. (P-H) ¶ 49276, 8 T.C.M. (CCH) 1019, 1949 WL 7405 (T.C. 1949)—§ 3:96
Crane v. C. I. R., T.C. Memo. 1957-3, T.C.M. (P-H) ¶ 57003, 16 T.C.M. (CCH) 12, 1957 WL 647 (T.C. 1957)—§ 16:46
Crane v. Commissioner of Internal Revenue, 49 T.C. 85, 1967 WL 1280 (T.C. 1967)—§§ 3:37, 14:97
Cranor, Estate of v. C.I.R., T.C. Memo. 2001-27, T.C.M. (RIA) ¶ 2001-027, 81 T.C.M. (CCH) 1111 (2001)—§ 9:20
Crawley, Estate of v. Commissioner, T.C.M. (P-H) ¶ 50081, 9 T.C.M. (CCH) 286, 1950 WL 7550 (T.C. 1950)—§ 14:16
Crellin v. C.I.R., 46 B.T.A. 1152, 1942 WL 300 (B.T.A. 1942)—§ 16:85
Cristofani, Estate of v. C. I. R., 97 T.C. 74, Tax Ct. Rep. (CCH) 47491, Tax Ct. Rep. Dec. (P-H) 97.5, 1991 WL 137858 (1991)—§§ 16:29, 16:42, 16:44, 16:46
Critchfield, Estate of v. C.I.R., 32 T.C. 844, 1959 WL 1048 (T.C. 1959)—§ 6:106
Crock v. C.I.R., T.C. Memo. 1983-351, T.C.M. (P-H) ¶ 83351, 46 T.C.M. (CCH) 464, 1983 WL 14337 (1983)—§ 3:84
Crocker v. Helvering, 76 F.2d 974, 35-1 U.S. Tax Cas. (CCH) ¶ 9165, 15 A.F.T.R. (P-H) ¶ 1306 (App. D.C. 1935)—§ 8:40
Crocker Nat'l Bank v. U.S., 39 A.F.T.R.2d 77-779, 1976 WL 41316 (C.D. Cal. 1976)—§ 3:274
Cronin's Estate v. C.I.R., 164 F.2d 561, 47-2 U.S. Tax Cas. (CCH) ¶ 10587, 36 A.F.T.R. (P-H) ¶ 437 (C.C.A. 6th Cir. 1947)—§ 3:34
Cross v. C.I.R., 5 B.T.A. 621, 1926 WL 171 (B.T.A. 1926)—§§ 3:198, 6:8
Crossmore, Estate of v. C.I.R., T.C. Memo. 1988-494, T.C.M. (P-H) ¶ 88494, 56 T.C.M. (CCH) 483, 1988 WL 104631 (1988)—§ 3:302
Crouse v. U.S., 711 F.2d 102, 83-2 U.S. Tax Cas. (CCH) ¶ 13531, 52 A.F.T.R.2d 83-6425 (8th Cir. 1983)—§ 9:28

Crummey v. C.I.R., 397 F.2d 82, 68-2 U.S. Tax Cas. (CCH) ¶ 12541, 22 A.F.T.R.2d 6023 (9th Cir. 1968)—§§ 16:31, 16:44, 16:46, 16:48, 16:49, 16:68, 16:71

CTUW Georgia Ketteman Hollingsworth v. C.I.R., 86 T.C. 91, Tax Ct. Rep. (CCH) 42842, 1986 WL 22078 (1986)—§ 3:61

Cullers v. C.I.R., 237 F.2d 611, 56-2 U.S. Tax Cas. (CCH) ¶ 11647, 51 A.F.T.R. (P-H) ¶ 359 (8th Cir. 1956)—§ 3:77

Cullers v. C. I. R., T.C. Memo. 1955-228, T.C.M. (P-H) ¶ 55228, 14 T.C.M. (CCH) 925, 1955 WL 359 (T.C. 1955)—§ 17:135

Cullis v. U.S. C.I.R., 85-2 U.S. Tax Cas. (CCH) ¶ 13645, 57 A.F.T.R.2d 86-1510, 1985 WL 5285 (N.D. Ohio 1985)—§§ 2:29, 14:28

Cullison, Estate of v. C.I.R., 221 F.3d 1347, 2000-1 U.S. Tax Cas. (CCH) ¶ 60376, 85 A.F.T.R.2d 2000-1908 (9th Cir. 2000)—§ 17:146

Cunha's Estate v. C.I.R., 279 F.2d 292, 60-2 U.S. Tax Cas. (CCH) ¶ 11951, 5 A.F.T.R.2d 1944 (9th Cir. 1960)—§ 6:160

Cunningham v. C.I.R., T.C. Memo. 1987-298, T.C.M. (P-H) ¶ 87298, 53 T.C.M. (CCH) 1133, 1987 WL 40354 (1987)—§ 3:286

Curie, Estate of v. C. I. R., 4 T.C. 1175, 1945 WL 190 (T.C. 1945)—§§ 2:159, 9:25

Curry, Estate of v. Commissioner of Internal Revenue, 74 T.C. 540, 1980 WL 4454 (1980)—§§ 2:92, 3:301

Curry's Estate v. U.S., 706 F.2d 1424, 83-1 U.S. Tax Cas. (CCH) ¶ 13518, 51 A.F.T.R.2d 83-1232 (7th Cir. 1983)—§§ 3:130, 3:182

Cutter, Estate of v. Commissioner of Internal Revenue, 62 T.C. 351, 1974 WL 2632 (1974)—§ 2:185

D

Dailey v. Commissioner of I.R.S., T.C. Memo. 2001-263, T.C.M. (RIA) ¶ 2001-263, 82 T.C.M. (CCH) 710 (2001)—§§ 12:87, 21:2

Dailey, Estate of v. C.I.R., T.C. Memo. 2002-301, T.C.M. (RIA) ¶ 2002-301, 84 T.C.M. (CCH) 633 (2002)—§ 12:87

Dalehite v. U.S., 346 U.S. 15, 73 S. Ct. 956, 97 L. Ed. 1427, 1953 A.M.C. 1175 (1953)—§ 20:2

Daley v. U.S., 480 F. Supp. 808, 80-1 U.S. Tax Cas. (CCH) ¶ 13328, 45 A.F.T.R.2d 80-1717 (D.N.D. 1979)—§ 9:28

Dallas v. C.I.R., T.C. Memo. 2006-212, T.C.M. (RIA) ¶ 2006-212, 92 T.C.M. (CCH) 313 (2006)—§§ 2:25, 14:52, 22:30

Dallas v. C.I.R., T.C. Memo. 2006-212, (2006)—§ 2:25

D'Ambrosio, Estate of v. C.I.R., 101 F.3d 309, 96-2 U.S. Tax Cas. (CCH) ¶ 60252, 78 A.F.T.R.2d 96-7347 (3d Cir. 1996)—§ 2:129

Dancy, Estate of v. C.I.R., 872 F.2d 84, 89-1 U.S. Tax Cas. (CCH) ¶ 13800, 63 A.F.T.R.2d 89-1560 (4th Cir. 1989)—§ 2:78

Daniels v. Commissioner, T.C.M. (P-H) ¶ 51044, 10 T.C.M. (CCH) 147, 1951 WL 8702 (T.C. 1951)—§ 16:66

Darby's Estate v. Wiseman, 323 F.2d 792, 63-2 U.S. Tax Cas. (CCH) ¶ 12186, 12 A.F.T.R.2d 6308 (10th Cir. 1963)—§ 6:160

Darlington's Estate v. C.I.R., 302 F.2d 693, 62-1 U.S. Tax Cas. (CCH) ¶ 12075, 9 A.F.T.R.2d 1933 (3d Cir. 1962)—§ 6:300

Dattel v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 13119, 37 A.F.T.R.2d 76-1525, 1975 WL 798 (N.D. Miss. 1975)—§ 3:57

Davenport v. C.I.R., T.C. Memo. 2006-215, T.C.M. (RIA) ¶ 2006-215, 92 T.C.M. (CCH) 324 (2006)—§§ 3:310, 6:45

Davenport, Estate of v. C.I.R., 184 F.3d 1176, 99-2 U.S. Tax Cas. (CCH) ¶ 60348, 84 A.F.T.R.2d 99-5144 (10th Cir. 1999)—§ 14:2

Davenport, Estate of v. C.I.R., T.C. Memo. 1997-390, T.C.M. (RIA) ¶ 97390, 74 T.C.M. (CCH) 405 (1997)—§ 18:38

Davies v. C. I. R., 40 T.C. 525, 1963 WL 1389 (T.C. 1963)—§ 15:5

Davis v. C.I.R., 394 F.3d 1294, 2005-1 U.S. Tax Cas. (CCH) ¶ 60497, 95 A.F.T.R.2d 2005-667 (9th Cir. 2005)—§ 6:192

Davis v. C.I.R., T.C. Memo. 2003-55, T.C.M. (RIA) ¶ 2003-055, 85 T.C.M. (CCH) 944 (2003)—§ 6:176

Davis v. C.I.R., 110 T.C. 530, Tax Ct. Rep. (CCH) 52764, Tax Ct. Rep. Dec. (RIA) 110.35, 1998 WL 345523 (1998)—§§ 3:127, 22:21, 22:22, 22:25

Davis v. C.I.R., T.C. Memo. 1993-155, T.C.M. (RIA) ¶ 93155, 65 T.C.M. (CCH) 2365 (1993)—§ 3:304

Davis v. U.S., 60-1 U.S. Tax Cas. (CCH) ¶ 11943, 5 A.F.T.R.2d 1902, 1960 WL 12607 (D. Utah 1960)—§ 3:170

Davis, Estate of v. C.I.R., 86 T.C. 1156, Tax Ct. Rep. (CCH) 43105, 1986 WL 22138 (1986)—§ 5:17

Davis, Estate of v. C.I.R., T.C. Memo. 1978-69, T.C.M. (P-H) ¶ 78069, 37 T.C.M. (CCH) 341, 1978 WL 2776 (1978)—§ 3:180

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

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

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

E

Eagan v. C. I. R., 43 F.2d 881, 9 A.F.T.R. (P-H) ¶ 193, 71 A.L.R. 863 (C.C.A. 5th Cir. 1930)—§ 6:240
Earle, Estate of v. C. I. R., 5 T.C. 991, 1945 WL 233 (T.C. 1945)—§ 2:107
Eckel v. U.S., 259 F. Supp. 184, 66-2 U.S. Tax Cas. (CCH) ¶ 12421, 18 A.F.T.R.2d 6256 (S.D. N.Y. 1966)—§ 6:153
Eckhart v. C.I.R., 33 B.T.A. 426, 1935 WL 71 (B.T.A. 1935)—§ 6:84
Eddy, Estate of v. C.I.R., 115 T.C. 135, Tax Ct. Rep. Dec. (RIA) 115.10, 2000 WL 1157222 (2000)—§ 4:7
Edelman, Estate of v. C.I.R., 38 T.C. 972, 1962 WL 1174 (T.C. 1962)—§ 2:237
Edinburg v. U. S., 223 Ct. Cl. 1, 617 F.2d 206, 80-1 U.S. Tax Cas. (CCH) ¶ 13344, 45 A.F.T.R.2d 80-1772 (1980)—§ 12:70
Edmonds v. Commissioner of Internal Revenue, 72 T.C. 970, 1979 WL 3702 (1979)—§ 6:153
Edson v. Lucas, 40 F.2d 398, 8 A.F.T.R. (P-H) ¶ 10743 (C.C.A. 8th Cir. 1930)—§ 14:2
Edwards v. C.I.R., T.C. Memo. 1959-154, T.C.M. (P-H) ¶ 59154, 18 T.C.M. (CCH) 667, 1959 WL 823 (T.C. 1959)—§ 3:96
Edwards v. C.I.R., 46 B.T.A. 815, 1942 WL 267 (B.T.A. 1942)—§ 17:170
Edwards v. Slocum, 264 U.S. 61, 44 S. Ct. 293, 68 L. Ed. 564, 1 U.S. Tax Cas. (CCH) ¶ 90, 4 A.F.T.R. (P-H) ¶ 3807 (1924)—§ 1:2
Eggleston v. Dudley, 257 F.2d 398, 58-2 U.S. Tax Cas. (CCH) ¶ 11807, 2 A.F.T.R.2d 6309 (3d Cir. 1958)—§ 6:165
Eggleston, Estate of v. Commissioner, T.C.M. (P-H) ¶ 47093, 1943 WL 8772 (T.C. 1947)—§ 3:54

Eichstedt v. U.S., 354 F. Supp. 484, 72-2 U.S. Tax Cas. (CCH) ¶ 12891, 30 A.F.T.R.2d 72-5912 (N.D. Cal. 1972)—§§ 2:220, 2:223, 2:286, 2:291

Eisenberg v. C.I.R., 155 F.3d 50, 98-2 U.S. Tax Cas. (CCH) ¶ 60322, 82 A.F.T.R.2d 98-5757 (2d Cir. 1998)—§§ 3:127, 22:21, 22:23, 22:25

Elkins, Estate of v. C.I.R., 767 F.3d 443, 114 A.F.T.R.2d 2014-5985 (5th Cir. 2014)—§§ 3:307, 22:10

Elkins, Estate of v. C.I.R., 140 T.C. 86, Tax Ct. Rep. (CCH) 59471, Tax Ct. Rep. Dec. (RIA) 140.5, 2013 WL 892399 (2013)—§ 3:154

Elkins' Estate v. U. S., 457 F. Supp. 870, 79-1 U.S. Tax Cas. (CCH) ¶ 13286, 42 A.F.T.R.2d 78-6532 (S.D. Tex. 1978)—§ 6:51

Ellingson, Estate of v. C.I.R., 964 F.2d 959, 92-1 U.S. Tax Cas. (CCH) ¶ 60101, 69 A.F.T.R.2d 92-1475 (9th Cir. 1992)—§ 6:197

Elliott v. C.I.R., 23 B.T.A. 354, 1931 WL 60 (B.T.A. 1931)—§§ 2:16, 2:111

Ellis v. Commissioner of Internal Revenue, 51 T.C. 182, 1968 WL 1410 (T.C. 1968)—§ 14:41

Ellis First Nat. Bank of Bradenton v. U. S., 213 Ct. Cl. 44, 550 F.2d 9, 77-1 U.S. Tax Cas. (CCH) ¶ 13178, 39 A.F.T.R.2d 77-1626, 46 A.L.R. Fed. 233 (1977)—§ 6:271

Ellman, Estate of v. Commissioner of Internal Revenue, 59 T.C. 367, 1972 WL 2419 (1972)—§ 6:72

Elmira Bank & Trust Co. v. McGowan, 54-2 U.S. Tax Cas. (CCH) ¶ 10959, 48 A.F.T.R. (P-H) ¶ 1592, 1954 WL 8260 (W.D. N.Y. 1954)—§ 6:240

Emmertz v. Cherry, 271 Ga. 458, 520 S.E.2d 219 (1999)—§ 10:15

Emmet v. C. I. R., 11 T.C. 90, 1948 WL 22 (T.C. 1948)—§§ 3:47, 3:77

Empire Trust Co. v. Commissioner of Internal Revenue, 94 F.2d 307, 38-1 U.S. Tax Cas. (CCH) ¶ 9039, 20 A.F.T.R. (P-H) ¶ 933 (C.C.A. 4th Cir. 1938)—§ 2:19

Empire Trust Co. v. U.S., 214 F. Supp. 731, 63-2 U.S. Tax Cas. (CCH) ¶ 12151, 11 A.F.T.R.2d 1871 (D. Conn. 1963)—§ 12:68

Engelman, Estate of v. C.I.R., 121 T.C. 54, Tax Ct. Rep. (CCH) 55242, Tax Ct. Rep. Dec. (RIA) 121.4, 2003 WL 21710529 (2003)—§ 14:74

Englert v. C.I.R., 32 T.C. 1008, 1959 WL 1067 (T.C. 1959)—§ 10:8

English v. C.I.R., T.C. Memo. 1985-549, T.C.M. (P-H) ¶ 85549, 50 T.C.M. (CCH) 1362, 1985 WL 15172 (1985)—§ 3:60

E. Norman Peterson Marital Trust v. C.I.R., 102 T.C. 790, Tax Ct. Rep. (CCH) 49935, Tax Ct. Rep. Dec. (RIA) 102.38, 1994 WL 284075 (1994)—§§ 19:88, 19:97, 19:111

Environmental Preservation Co. v. C.I.R., T.C. Memo. 1992-100, T.C.M. ¶ 92100, 63 T.C.M. (CCH) 2117, 1992 WL 27457 (1992)—§§ 3:38, 3:41, 3:47

Epstein v. Commissioner of Internal Revenue, 53 T.C. 459, 1969 WL 1561 (T.C. 1969)—§§ 3:9, 3:58

Erickson v. Smyth, 108 F. Supp. 412, 52-2 U.S. Tax Cas. (CCH) ¶ 10875, 42 A.F.T.R. (P-H) ¶ 1067 (N.D. Cal. 1952)—§ 6:8

Erickson, Estate of v. C.I.R., T.C. Memo. 2007-107, T.C.M. (RIA) ¶ 2007-107, 93 T.C.M. (CCH) 1175 (2007)—§ 22:47

Ernest and Mary Hayward Weir Foundation v. U.S., 362 F. Supp. 928, 73-2 U.S. Tax Cas. (CCH) ¶ 9625, 32 A.F.T.R.2d 73-5649 (S.D. N.Y. 1973)—§ 2:3

Estate of Barbara Galli v. Commissioner, No. 7003-20, 2025 BL 71065 (T.C. Mar. 05, 2025)—§ 14:11

Estate of Costanza v. C.I.R., T.C. Memo. 2001-128 (2001), judgment rev'd, 320 F.3d 595 (6th Cir. 2003)—§ 2:25

Estate of Dillon, Appeal of, 3 B.T.A. 1139, 1926 WL 923 (B.T.A. 1926)—§ 3:34

Estate of Moore v. Commissioner, T.C.M. (RIA) 2020-40 (T.C. 2020)—§§ 6:24, 6:251

Estate Of Murphy v. U.S., 2009-2 U.S. Tax Cas. (CCH) ¶ 60583, 104 A.F.T.R.2d 2009-7703, 2009 WL 3366099 (W.D. Ark. 2009)—§ 22:47

Estate of Ruben A. Meyers v. C.I.R., T.C. Memo. 2017-11—§ 12:43

Evans v. Commissioner, T.C.M. (P-H) ¶ 45057, 1945 WL 7312 (T.C. 1945)—§ 18:37

Evans v. U.S., 719 F.2d 201, 83-2 U.S. Tax Cas. (CCH) ¶ 13542, 52 A.F.T.R.2d 83-6459 (6th Cir. 1983)—§ 6:106

Evanson v. U.S., 30 F.3d 960, 94-2 U.S. Tax Cas. (CCH) ¶ 60174, 129 O.G.R. 642, 74 A.F.T.R.2d 94-7459 (8th Cir. 1994)—§§ 7:1, 7:23

Evers, Estate of v. C. I. R., T.C. Memo. 1989-292, T.C.M. (P-H) ¶ 89292, 57 T.C.M. (CCH) 718, 1989 WL 63156 (1989)—§ 6:191

Evilsizor, Estate of v. C.I.R., 27 T.C. 710, 1957 WL 1148 (T.C. 1957)—§ 6:182
Ewing v. Rountree, 346 F.2d 471, 65-2 U.S. Tax Cas. (CCH) ¶ 12323, 15 A.F.T.R.2d 1434 (6th Cir. 1965)—§ 2:267
Exchange Bank and Trust Co. of Florida v. U.S., 694 F.2d 1261, 82-2 U.S. Tax Cas. (CCH) ¶ 13505, 51 A.F.T.R.2d 83-1317 (Fed. Cir. 1982)—§§ 2:194, 2:221

F

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

Finlay v. U.S., 752 F.2d 246, 85-1 U.S. Tax Cas. (CCH) ¶ 13604, 55 A.F.T.R.2d 85-1546 (6th Cir. 1985)—§§ 2:249, 2:260, 2:271

Fiorito v. C. I. R., 33 T.C. 440, 1959 WL 958 (T.C. 1959)—§ 3:167

First American Title Ins. Co. v. U.S., 520 F.3d 1051, 2008-1 U.S. Tax Cas. (CCH) ¶ 60560, 101 A.F.T.R.2d 2008-1456 (9th Cir. 2008)—§ 12:39

First-Mechanics Nat. Bank of Trenton v. Commissioner of Internal Revenue, 117 F.2d 127, 41-1 U.S. Tax Cas. (CCH) ¶ 10004, 26 A.F.T.R. (P-H) ¶ 361, 132 A.L.R. 1459 (C.C.A. 3d Cir. 1940)—§§ 6:2, 6:8, 6:50, 6:61

First Nat. Bank and Trust Co. of Tulsa v. U.S., 787 F.2d 1393, 86-1 U.S. Tax Cas. (CCH) ¶ 13663, 57 A.F.T.R.2d 86-1559 (10th Cir. 1986)—§ 6:67

First Nat. Bank of Birmingham, Ala. v. U.S., 358 F.2d 625, 66-1 U.S. Tax Cas. (CCH) ¶ 12399, 17 A.F.T.R.2d 1397 (5th Cir. 1966)—§ 3:185

First Nat. Bank of Fayetteville, Ark. v. U.S., 727 F.2d 741, 84-1 U.S. Tax Cas. (CCH) ¶ 13558, 53 A.F.T.R.2d 84-1594 (8th Cir. 1984)—§§ 20:4, 20:6

First Nat. Bank of Fort Smith v. U.S., 610 F. Supp. 933, 85-2 U.S. Tax Cas. (CCH) ¶ 13627, 56 A.F.T.R.2d 85-6534 (W.D. Ark. 1985)—§ 3:4

First Nat. Bank of Kansas City v. Nee, 190 F.2d 61, 51-1 U.S. Tax Cas. (CCH) ¶ 9342, 40 A.F.T.R. (P-H) ¶ 829, 40 A.L.R.2d 423 (8th Cir. 1951)—§ 3:89

First Nat. Bank of Kenosha v. U.S., 763 F.2d 891, 85-2 U.S. Tax Cas. (CCH) ¶ 13620, 18 Fed. R. Evid. Serv. 290, 56 A.F.T.R.2d 85-6492 (7th Cir. 1985)—§§ 3:16, 3:22, 17:12

First Nat Bank of Memphis v. C I R, 125 F.2d 157, 42-1 U.S. Tax Cas. (CCH) ¶ 10130, 28 A.F.T.R. (P-H) ¶ 926 (C.C.A. 6th Cir. 1942)—§ 3:34

First Nat. Bank of Montgomery v. U.S., 211 F. Supp. 403, 63-1 U.S. Tax Cas. (CCH) ¶ 12134, 11 A.F.T.R.2d 1751 (M.D. Ala. 1962)—§ 2:165

First Nat. Bank of Montgomery v. U.S., 150 Ct. Cl. 798, 280 F.2d 818, 60-2 U.S. Tax Cas. (CCH) ¶ 11959, 6 A.F.T.R.2d 6120 (1960)—§ 12:63

First Nat. Bank of Omaha v. U.S., 681 F.2d 534, 82-2 U.S. Tax Cas. (CCH) ¶ 13474, 50 A.F.T.R.2d 82-6140 (8th Cir. 1982)—§ 6:240

First Nat. Bank of Omaha v. U.S., 532 F. Supp. 251, 81-2 U.S. Tax Cas. (CCH) ¶ 13432, 48 A.F.T.R.2d 81-6307 (D. Neb. 1981)—§ 6:240

First Nat. Bank of Oregon v. U.S., 352 F. Supp. 1157, 72-2 U.S. Tax Cas. (CCH) ¶ 12884, 30 A.F.T.R.2d 72-5907 (D. Or. 1972)—§ 2:125

First Nat. Bank of Pennsylvania v. U.S., 398 F. Supp. 100, 75-2 U.S. Tax Cas. (CCH) ¶ 13086, 36 A.F.T.R.2d 75-6470 (W.D. Pa. 1975)—§ 6:84

First Nat. Bank of Shreveport v. U.S., 342 F.2d 415, 65-1 U.S. Tax Cas. (CCH) ¶ 12293, 15 A.F.T.R.2d 1317 (5th Cir. 1965)—§ 2:163

First Nat. Bank of Topeka, Kan. v. U.S., 233 F. Supp. 19, 64-2 U.S. Tax Cas. (CCH) ¶ 12261, 14 A.F.T.R.2d 6216 (D. Kan. 1964)—§§ 6:24, 6:146

First Nat. Exchange Bank of Roanoke v. U.S., 335 F.2d 91, 64-2 U.S. Tax Cas. (CCH) ¶ 12253, 14 A.F.T.R.2d 6182 (4th Cir. 1964)—§ 6:120

First Northwestern Trust Co. of South Dakota v. Internal Revenue Service, 622 F.2d 387, 6 Bankr. Ct. Dec. (CRR) 502, 23 C.B.C. 257, Bankr. L. Rep. (CCH) ¶ 67465 (8th Cir. 1980)—§ 12:40

First RepublicBank of Midland, N.A. v. U.S., 88-2 U.S. Tax Cas. (CCH) ¶ 13786, 62 A.F.T.R.2d 88-6015, 1988 WL 159147 (W.D. Tex. 1988)—§ 3:42

First Trust Co. of Montana v. U.S., 89-1 U.S. Tax Cas. (CCH) ¶ 13805, 64 A.F.T.R.2d 89-5904, 1989 WL 109092 (D. Mont. 1989)—§ 6:155

First Virginia Bank v. U.S., 490 F.2d 532, 74-1 U.S. Tax Cas. (CCH) ¶ 12968, 33 A.F.T.R.2d 74-1436 (4th Cir. 1974)—§ 2:247

First Wisconsin Trust Co. v. U.S., 553 F. Supp. 26, 82-2 U.S. Tax Cas. (CCH) ¶ 13492, 50 A.F.T.R.2d 82-6234 (E.D. Wis. 1982)—§ 14:21

Fish v. U.S., 432 F.2d 1278, 70-2 U.S. Tax Cas. (CCH) ¶ 12718, 26 A.F.T.R.2d 70-6070 (9th Cir. 1970)—§§ 2:271, 2:274

Fish v. U.S., 291 F. Supp. 59, 68-2 U.S. Tax Cas. (CCH) ¶ 12560, 22 A.F.T.R.2d 6113 (D. Or. 1968)—§ 14:148

Fisher v. C.I.R., T.C. Memo. 1993-139, T.C.M.

(RIA) ¶ 93139, 65 T.C.M. (CCH) 2284 (1993)—§ 5:97
Fisher v. C I R, 132 F.2d 383, 30 A.F.T.R. (P-H) ¶ 602 (C.C.A. 9th Cir. 1942)—§ 16:67
Fisher, Appeal of, 3 B.T.A. 679, 1926 WL 799 (B.T.A. 1926)—§§ 3:35, 3:48, 3:88
Fiske v. C.I.R., T.C. Memo. 1984-494, T.C.M. (P-H) ¶ 84494, 48 T.C.M. (CCH) 1128, 1984 WL 15136 (1984)—§ 3:40
Fiske, Estate of, T.C.M. (P-H) P 46020, 1946 WL 7100 (T.C. 1946)—§ 2:216
Fisk's Estate, In re, 203 F.2d 358, 53-1 U.S. Tax Cas. (CCH) ¶ 10896, 43 A.F.T.R. (P-H) ¶ 687 (6th Cir. 1953)—§ 18:26
Fitts, Estate of v. C. I. R., T.C. Memo. 1955-269, T.C.M. (P-H) ¶ 55269, 14 T.C.M. (CCH) 1065, 1955 WL 394 (T.C. 1955)—§ 3:134
Fitts' Estate v. C.I.R., 237 F.2d 729, 56-2 U.S. Tax Cas. (CCH) ¶ 11648, 50 A.F.T.R. (P-H) ¶ 535 (8th Cir. 1956)—§ 3:21
Fitzsimmons v. U.S., 222 F. Supp. 140, 63-2 U.S. Tax Cas. (CCH) ¶ 12169, 12 A.F.T.R.2d 6257 (E.D. Wash. 1963)—§ 2:163
Flandreau, Estate of v. C.I.R., 994 F.2d 91, 93-1 U.S. Tax Cas. (CCH) ¶ 60137, 72 A.F.T.R.2d 93-6711 (2d Cir. 1993)—§ 6:52
Flandreau, Estate of v. C.I.R., T.C. Memo. 1992-173, T.C.M. (RIA) ¶ 92173, 63 T.C.M. (CCH) 2512 (1992)—§ 6:52
Fleming v. C. I. R., 3 T.C. 974, 1944 WL 142 (T.C. 1944)—§§ 14:121, 18:25
Fleming v. Commissioner, T.C.M. (P-H) ¶ 51229, 10 T.C.M. (CCH) 764, 1951 WL 8894 (T.C. 1951)—§§ 3:109, 17:142
Fleming v. U.S., 648 F.2d 1122, 81-1 U.S. Tax Cas. (CCH) ¶ 13410, 48 A.F.T.R.2d 81-6217, 61 A.L.R. Fed. 307 (7th Cir. 1981)—§ 9:29
Fleming v. U.S., 483 F. Supp. 284, 80-1 U.S. Tax Cas. (CCH) ¶ 13336, 45 A.F.T.R.2d 80-1747 (E.D. Wis. 1980)—§ 9:28
Fleming, Estate of v. C.I.R., 974 F.2d 894, 92-2 U.S. Tax Cas. (CCH) ¶ 60113, 70 A.F.T.R.2d 92-6226 (7th Cir. 1992)—§ 14:63
Flesher v. U.S., 238 F. Supp. 119, 65-1 U.S. Tax Cas. (CCH) ¶ 12296, 15 A.F.T.R.2d 1351 (N.D. W. Va. 1965)—§ 6:169
Fletcher v. C.I.R., 29 B.T.A. 503, 1933 WL 418 (B.T.A. 1933)—§ 7:16
Fletcher, Estate of v. C.I.R., 94 T.C. 49, Tax Ct. Rep. (CCH) 46358, Tax Ct. Rep. Dec. (P-H) 94.5, 1990 WL 6409 (1990)—§§ 2:29, 2:198, 2:199
Fletcher Trust Co. v. Commissioner of Internal Revenue, 141 F.2d 36, 44-1 U.S. Tax Cas. (CCH) ¶ 10090, 32 A.F.T.R. (P-H) ¶ 229 (C.C.A. 7th Cir. 1944)—§§ 14:102, 14:121
Flinchbaugh, Estate of v. C. I. R., 1 T.C. 653, 1943 WL 136 (T.C. 1943)—§ 9:25
Flora v. U.S., 246 F.2d 929, 57-2 U.S. Tax Cas. (CCH) ¶ 9862, 52 A.F.T.R. (P-H) ¶ 38 (10th Cir. 1957)—§ 20:3
Flora J. Abell, Deceased, Juanita Abell Pyle, Executrix, Harry A. Waite, Executor, Petitioner, Estate of v. Commissioner of Internal Revenue, Respondent, 83 T.C. 696, 1984 WL 14921 (1984)—§ 5:20
Florida Bank at Lakeland v. U.S., 443 F.2d 467, 71-1 U.S. Tax Cas. (CCH) ¶ 12771, 27 A.F.T.R.2d 71-1795 (5th Cir. 1971)—§ 6:120
Florida Nat. Bank & Trust Co. at Miami v. U.S., 182 F. Supp. 76, 60-1 U.S. Tax Cas. (CCH) ¶ 11948, 5 A.F.T.R.2d 1924 (S.D. Fla. 1960)—§ 6:76
Florida Nat. Bank of Jacksonville, Fla. v. U.S., 336 F.2d 598, 64-2 U.S. Tax Cas. (CCH) ¶ 12267, 14 A.F.T.R.2d 6249 (3d Cir. 1964)—§ 2:214
Flynn, Estate of, T.C.M. (P-H) P 44387, 1944 WL 7294 (T.C. 1944)—§ 2:163
Fondren v. Commissioner of Internal Revenue, 1945 C.B. 421, 324 U.S. 18, 65 S. Ct. 499, 89 L. Ed. 668, 45-1 U.S. Tax Cas. (CCH) ¶ 10164, 33 A.F.T.R. (P-H) ¶ 302 (1945)—§§ 16:16, 16:19, 16:20, 16:30, 16:67, 22:47
Fontana, Estate of v. C.I.R., 118 T.C. 318, Tax Ct. Rep. (CCH) 54693, Tax Ct. Rep. Dec. (RIA) 118.16, 2002 WL 467240 (2002)—§§ 3:54, 3:135, 22:31
Forbes v. Hassett, 124 F.2d 925, 42-1 U.S. Tax Cas. (CCH) ¶ 10127, 28 A.F.T.R. (P-H) ¶ 866 (C.C.A. 1st Cir. 1942)—§ 6:40
Forbes, Estate of, T.C.M. (P-H) ¶ 44097, 1944 WL 7055 (T.C. 1944)—§ 2:204
Forbes, Estate of v. C.I.R., T.C. Memo. 2001-72, T.C.M. (RIA) ¶ 2001-072, 81 T.C.M. (CCH) 1399 (2001)—§ 3:67
Ford, Estate of v. C.I.R., 53 T.C. 114, 1969 WL 1564 (T.C. 1969)—§§ 2:188, 2:192, 2:224
Forman, Estate of v. C.I.R., T.C. Memo. 1978-510, T.C.M. (P-H) ¶ 78510, 37 T.C.M. (CCH) 1851, 1978 WL 3165 (1978)—§§ 3:77, 3:88, 3:91

Forni, Estate of v. C.I.R., 47 B.T.A. 76, 1942 WL 87 (B.T.A. 1942)—§ 8:48
Forrest, Estate of v. C. I. R., T.C. Memo. 1990-464, T.C.M. (P-H) ¶ 90464, 60 T.C.M. (CCH) 621, 1990 WL 123991 (1990)—§ 2:106
Forsee v. U.S., 76 F. Supp. 2d 1135, 2001-1 U.S. Tax Cas. (CCH) ¶ 60393, 87 A.F.T.R.2d 2001-624 (D. Kan. 1999)—§ 2:261
Fortunato, Estate of v. C.I.R., T.C. Memo. 2010-105, T.C.M. (RIA) ¶ 2010-105, 99 T.C.M. (CCH) 1427 (2010)—§ 2:6
Foss v. U.S., 865 F.2d 178, 89-1 U.S. Tax Cas. (CCH) ¶ 13793, 63 A.F.T.R.2d 89-1524 (8th Cir. 1989)—§ 5:82
Foster, Estate of v. C.I.R., 565 Fed. Appx. 654, 113 A.F.T.R.2d 2014-1519 (9th Cir. 2014)—§ 3:304
Foster, Estate of v. C.I.R., T.C. Memo. 2011-95, T.C.M. (RIA) ¶ 2011-095, 101 T.C.M. (CCH) 1444 (2011)—§ 3:304
Foster, Estate of v. C.I.R., 725 F.2d 201, 84-1 U.S. Tax Cas. (CCH) ¶ 13555, 53 A.F.T.R.2d 84-1582 (2d Cir. 1984)—§ 6:184
Foster, Estate of v. C.I.R., 13 B.T.A. 496, 1928 WL 266 (B.T.A. 1928)—§ 2:21
Foster & Glassell, Ltd. v. C.I.R., 5 B.T.A. 118, 1926 WL 34 (B.T.A. 1926)—§ 3:49
Fox v. U.S., 248 F. Supp. 1021, 65-2 U.S. Tax Cas. (CCH) ¶ 12347, 16 A.F.T.R.2d 6166 (W.D. Wash. 1965)—§ 12:63
France v. C.I.R., 18 B.T.A. 442, 1929 WL 91 (B.T.A. 1929)—§ 3:35
Frane, Estate of v. C.I.R., 98 T.C. 341, Tax Ct. Rep. (CCH) 48115, Tax Ct. Rep. Dec. (RIA) 98.26, 1992 WL 62027 (1992)—§§ 2:25, 14:52
Frank, T.C.M. (P-H) P 44360, 1944 WL 7273 (T.C. 1944)—§§ 16:16, 16:24
Frank v. Granger, 139 F. Supp. 497, 56-1 U.S. Tax Cas. (CCH) ¶ 11594, 49 A.F.T.R. (P-H) ¶ 720 (W.D. Pa. 1956)—§ 2:107
Frank, Estate of v. C.I.R., T.C. Memo. 1995-132, T.C.M. (RIA) ¶ 95132, 69 T.C.M. (CCH) 2255 (1995)—§§ 2:140, 21:6, 22:47
Frank Armstrong, Jr. Trust ex rel. Armstrong v. U.S., 132 F. Supp. 2d 421, 2001-1 U.S. Tax Cas. (CCH) ¶ 60392, 87 A.F.T.R.2d 2001-707 (W.D. Va. 2001)—§ 10:12
Fratini, Estate of v. C.I.R., T.C. Memo. 1998-308, T.C.M. (RIA) ¶ 98308, 76 T.C.M. (CCH) 342 (1998)—§§ 2:75, 22:8
Frazee v. C.I.R., 98 T.C. 554, Tax Ct. Rep. (CCH) 48192, Tax Ct. Rep. Dec. (RIA) 98.37, 1992 WL 88554 (1992)—§§ 3:62, 3:71, 3:201
Frazer's Estate v. C.I.R., 162 F.2d 167, 47-1 U.S. Tax Cas. (CCH) ¶ 10562, 35 A.F.T.R. (P-H) ¶ 1429 (C.C.A. 3d Cir. 1947)—§ 2:108
Frazier v. C.I.R., 83 Fed. Appx. 164, 2003-2 U.S. Tax Cas. (CCH) ¶ 60473, 92 A.F.T.R.2d 2003-7196 (9th Cir. 2003)—§ 2:118
Frazier v. C.I.R., 12 Fed. Appx. 502, 2001-1 U.S. Tax Cas. (CCH) ¶ 60404, 87 A.F.T.R.2d 2001-2216 (9th Cir. 2001)—§ 2:118
Frazier, In re, T.C. Memo. 2002-120, T.C.M. (RIA) ¶ 2002-120, 83 T.C.M. (CCH) 1636 (2002)—§ 2:118
Free v. Bland, 369 U.S. 663, 82 S. Ct. 1089, 8 L. Ed. 2d 180 (1962)—§ 2:89
Freed, Estate of v. Commissioner, T.C.M. (P-H) ¶ 47048, 6 T.C.M. (CCH) 216, 1947 WL 7673 (T.C. 1947)—§ 6:18
Freedman, Estate of v. C.I.R., T.C. Memo. 1964-268, T.C.M. (P-H) ¶ 64268, 23 T.C.M. (CCH) 1628, 1964 WL 1073 (T.C. 1964)—§ 2:73
Freeman, Estate of v. Commissioner of Internal Revenue, 67 T.C. 202, 1976 WL 3618 (1976)—§ 2:277
French v. Commissioner of Internal Revenue, 138 F.2d 254, 43-2 U.S. Tax Cas. (CCH) ¶ 10069, 31 A.F.T.R. (P-H) ¶ 670 (C.C.A. 8th Cir. 1943)—§§ 13:6, 14:46, 16:16, 16:55
French Dry Cleaning Co v. Commissioner of Internal Revenue, 72 F.2d 167, 14 A.F.T.R. (P-H) ¶ 406 (C.C.A. 5th Cir. 1934)—§ 3:10
Frew v. Bowers, 12 F.2d 625, 1 U.S. Tax Cas. (CCH) ¶ 181, 5 A.F.T.R. (P-H) ¶ 5982 (C.C.A. 2d Cir. 1926)—§ 2:106
Frew, Estate of v. C.I.R., 8 T.C. 1240, 1947 WL 261 (T.C. 1947)—§ 2:190
Fried v. Granger, 105 F. Supp. 564, 52-2 U.S. Tax Cas. (CCH) ¶ 10867, 42 A.F.T.R. (P-H) ¶ 374 (W.D. Pa. 1952)—§ 2:47
Fried, Estate of v. Commissioner of Internal Revenue, 54 T.C. 805, 1970 WL 2222 (1970)—§§ 2:6, 2:91, 3:139
Friedberg, Estate of v. C.I.R., T.C. Memo. 1992-310, T.C.M. (RIA) ¶ 92310, 63 T.C.M. (CCH) 3080 (1992)—§§ 3:1, 3:98, 3:109, 3:195, 4:4, 6:136
Frieders, Estate of v. C.I.R., T.C. Memo. 1980-

184, T.C.M. (P-H) ¶ 80184, 40 T.C.M. (CCH) 403, 1980 WL 4030 (1980)—§ 3:77
Friedlander Kaufman v. C.I.R., T.C. Memo. 1999-119, T.C.M. (RIA) ¶ 99119, 77 T.C.M. (CCH) 1779 (1999)—§ 3:120
Friedman v. C.I.R., 10 T.C. 1145, 1948 WL 230 (T.C. 1948)—§ 14:46
Friedman v. U.S., 364 F. Supp. 484, 73-2 U.S. Tax Cas. (CCH) ¶ 12955, 33 A.F.T.R.2d 74-1403 (S.D. Ga. 1973)—§ 6:167
Friedman, Estate of, T.C.M. (P-H) ¶ 44072, 1944 WL 7033 (T.C. 1944)—§ 6:52
Friedman, Estate of v. C. I. R., 40 T.C. 714, 1963 WL 1403 (T.C. 1963)—§ 14:39
Fried's Estate, In re, 445 F.2d 979, 71-2 U.S. Tax Cas. (CCH) ¶ 12796, 28 A.F.T.R.2d 71-6205 (2d Cir. 1971)—§§ 3:139, 6:165
Frost, Estate of v. C.I.R., T.C. Memo. 1993-94, T.C.M. (RIA) ¶ 93094, 65 T.C.M. (CCH) 2101 (1993)—§ 6:118
Frothingham, Estate of v. Commissioner of Internal Revenue, 60 T.C. 211, 1973 WL 2531 (1973)—§ 2:127
Fruehauf's Estate v. C.I.R., 427 F.2d 80, 70-1 U.S. Tax Cas. (CCH) ¶ 12688, 25 A.F.T.R.2d 70-1622 (6th Cir. 1970)—§ 2:49
Fuchs, Estate of v. C. I. R., 47 T.C. 199, 1966 WL 1114 (T.C. 1966)—§ 16:28
Fuller v. C. I. R., 37 T.C. 147, 1961 WL 1062 (T.C. 1961)—§ 14:94
Fuller v. United States, 475 F. Supp. 3d 762, 125 A.F.T.R.2d 2020-1160 (S.D. Ohio 2020)—§ 10:84
Fung, Estate of v. C.I.R., 117 T.C. 247, Tax Ct. Rep. (CCH) 54560, Tax Ct. Rep. Dec. (RIA) 117.21, 2001 WL 1568375 (2001)—§§ 3:76, 8:25, 8:53, 8:57
Funkhouser's Trusts v. C.I.R., 275 F.2d 245, 60-1 U.S. Tax Cas. (CCH) ¶ 11926, 5 A.F.T.R.2d 1861 (4th Cir. 1960)—§ 16:52
Furst v. C.I.R., T.C. Memo. 1962-221, T.C.M. (P-H) ¶ 62221, 21 T.C.M. (CCH) 1169, 1962 WL 537 (T.C. 1962)—§ 16:4
Fusz, Estate of v. C. I. R., 46 T.C. 214, 1966 WL 1147 (T.C. 1966)—§ 2:286

G

Gaffney v. U.S., 200 Ct. Cl. 744, 75-2 U.S. Tax Cas. (CCH) ¶ 13097, 38 A.F.T.R.2d 76-6267, 1972 WL 2620 (1972)—§ 2:287
Gagliardi, Estate of v. C.I.R., 89 T.C. 1207, Tax Ct. Rep. (CCH) 44393, 1987 WL 257913 (1987)—§ 2:29
Gall v. U.S., 521 F.2d 878, 75-2 U.S. Tax Cas. (CCH) ¶ 13107, 36 A.F.T.R.2d 75-6537 (5th Cir. 1975)—§ 16:60
Gallagher v. Smith, 223 F.2d 218, 55-1 U.S. Tax Cas. (CCH) ¶ 9485, 47 A.F.T.R. (P-H) ¶ 1230 (3d Cir. 1955)—§ 6:118
Gallagher, Estate of v. C.I.R., T.C. Memo. 2011-148, T.C.M. (RIA) ¶ 2011-148, 101 T.C.M. (CCH) 1702 (2011)—§ 3:3
Gallenstein v. U.S., 975 F.2d 286, 92-2 U.S. Tax Cas. (CCH) ¶ 60114, 70 A.F.T.R.2d 92-5683 (6th Cir. 1992)—§§ 2:81, 3:305, 6:136, 9:1, 22:8, 22:9
Galloway v. U.S., 492 F.3d 219, 2007-2 U.S. Tax Cas. (CCH) ¶ 60543, 99 A.F.T.R.2d 2007-3412 (3d Cir. 2007)—§ 6:277
Galt v. C.I.R., 216 F.2d 41, 54-2 U.S. Tax Cas. (CCH) ¶ 9457, 54-2 U.S. Tax Cas. (CCH) ¶ 10954, 46 A.F.T.R. (P-H) ¶ 633 (7th Cir. 1954)—§ 13:3
Gamble v. Commissioner of Internal Revenue, 101 F.2d 565, 39-1 U.S. Tax Cas. (CCH) ¶ 9300, 22 A.F.T.R. (P-H) ¶ 469 (C.C.A. 6th Cir. 1939)—§§ 3:98, 3:109
Gamble, Estate of v. Commissioner of Internal Revenue, 69 T.C. 942, 1978 WL 3236 (1978)—§§ 2:90, 6:67
Gannett, Estate of v. C.I.R., 24 T.C. 654, 1955 WL 607 (T.C. 1955)—§ 6:41
Gannon, Estate of v. C.I.R., 21 T.C. 1073, 1954 WL 425 (T.C. 1954)—§ 3:175
Gardner, Estate of v. Commissioner of Internal Revenue, 82 T.C. 989, Tax Ct. Rep. (CCH) 41293, 1984 WL 15587 (1984)—§§ 9:21, 10:67
Garfield v. U.S., 80-2 U.S. Tax Cas. (CCH) ¶ 13381, 47 A.F.T.R.2d 81-1583, 1980 WL 1705 (D. Mass. 1980)—§ 2:245
Garrett v. C.I.R., T.C. Memo. 1994-70, T.C.M. (RIA) ¶ 94070, 67 T.C.M. (CCH) 2214 (1994)—§§ 10:3, 10:8
Garrett, Estate of v. Commissioner, T.C.M. (P-H) ¶ 53329, 12 T.C.M. (CCH) 1142, 1953 WL 10620 (T.C. 1953)—§ 6:52
Gartland's Estate v. C.I.R., 293 F.2d 575, 61-2 U.S. Tax Cas. (CCH) ¶ 12030, 8 A.F.T.R.2d 6045 (7th Cir. 1961)—§ 2:279
Gaston's Estate v. C. I. R., 2 T.C. 672, 1943 WL 57 (T.C. 1943)—§ 2:204
Gavin, Estate of v. U.S., 113 F.3d 802, 97-1 U.S. Tax Cas. (CCH) ¶ 50417, 97-1 U.S. Tax Cas. (CCH) ¶ 60273, 79 A.F.T.R.2d 97-2474 (8th Cir. 1997)—§ 5:95

Gaynor, Estate of v. C.I.R., T.C. Memo. 2001-206, T.C.M. (RIA) ¶ 2001-206, 82 T.C.M. (CCH) 379 (2001)—§ 2:207
Geary v. C.I.R., 6 B.T.A. 1109, 1927 WL 1108 (B.T.A. 1927)—§ 3:198
Geiger, Estate of v. Commissioner of Internal Revenue, 80 T.C. 484, Tax Ct. Rep. (CCH) 39936, 1983 WL 14803 (1983)—§ 5:52
Geller v. C. I. R., 9 T.C. 484, 1947 WL 65 (T.C. 1947)—§ 16:16
General Utilities & Operating Co. v. Helvering, 1936-1 C.B. 214, 296 U.S. 200, 56 S. Ct. 185, 80 L. Ed. 154, 35-2 U.S. Tax Cas. (CCH) ¶ 9658, 36-1 U.S. Tax Cas. (CCH) ¶ 9012, 16 A.F.T.R. (P-H) ¶ 1126 (1935)—§§ 22:21, 22:23, 22:27
Geraci, Estate of v. C.I.R., 502 F.2d 1148, 74-2 U.S. Tax Cas. (CCH) ¶ 13024, 34 A.F.T.R.2d 74-6308 (6th Cir. 1974)—§ 9:28
Gerson, Estate of v. C.I.R., 127 T.C. 139, Tax Ct. Rep. (CCH) 56654, Tax Ct. Rep. Dec. (RIA) 127.11, 2006 WL 3019177 (2006)—§ 19:88
Gesner v. U. S., 220 Ct. Cl. 433, 600 F.2d 1349, 79-2 U.S. Tax Cas. (CCH) ¶ 13305, 44 A.F.T.R.2d 79-6144 (1979)—§ 2:49
Gettysburg Nat. Bank v. U.S., 806 F. Supp. 511, 72 A.F.T.R.2d 93-6769 (M.D. Pa. 1992)—§ 5:70
Gettysburg Nat. Bank v. U.S., 92-2 U.S. Tax Cas. (CCH) ¶ 60108, 70 A.F.T.R.2d 92-6229, 1992 WL 472022 (M.D. Pa. 1992)—§§ 3:22, 5:80, 6:52
Geyer v. Bookwalter, 193 F. Supp. 57, 61-1 U.S. Tax Cas. (CCH) ¶ 12011, 7 A.F.T.R.2d 1813 (W.D. Mo. 1961)—§ 6:182
Giannini v. C.I.R., 148 F.2d 285, 45-1 U.S. Tax Cas. (CCH) ¶ 10186, 33 A.F.T.R. (P-H) ¶ 927 (C.C.A. 9th Cir. 1945)—§§ 2:133, 14:46
Gibbs v. C.I.R., T.C. Memo. 1959-38, T.C.M. (P-H) ¶ 59038, 18 T.C.M. (CCH) 178, 1959 WL 908 (T.C. 1959)—§ 3:124
Gibbs, Estate of v. U.S., 161 F.3d 242, 98-2 U.S. Tax Cas. (CCH) ¶ 60333, 82 A.F.T.R.2d 98-7241 (3d Cir. 1998)—§§ 5:98, 5:100
Gilbert v. Commissioner, T.C.M. (P-H) ¶ 52135, 11 T.C.M. (CCH) 457, 1952 WL 9641 (T.C. 1952)—§ 3:77
Gilbert, Estate of v. C.I.R., 14 T.C. 349, 1950 WL 140 (T.C. 1950)—§§ 2:202, 2:204
Gilbert, Estate of v. C. I. R., 4 T.C. 1006, 1945 WL 175 (T.C. 1945)—§ 6:241
Gilchrist's Estate v. C.I.R., 630 F.2d 340, 80-2 U.S. Tax Cas. (CCH) ¶ 13378, 47 A.F.T.R.2d 81-1568 (5th Cir. 1980)—§ 2:271
Gilford, Estate of v. C.I.R., 88 T.C. 38, Tax Ct. Rep. (CCH) 43622, 1987 WL 49260 (1987)—§ 3:16
Gill, Estate of v. C.I.R., T.C. Memo. 2012-7, T.C.M. (RIA) ¶ 2012-007, 103 T.C.M. (CCH) 1026 (2012)—§ 6:117
Gillespie v. Commissioner, T.C.M. (P-H) ¶ 46285, 5 T.C.M. (CCH) 1028, 1946 WL 6827 (T.C. 1946)—§ 11:29
Gillespie v. U.S., 23 F.3d 36, 94-1 U.S. Tax Cas. (CCH) ¶ 60166, 73 A.F.T.R.2d 94-2374 (2d Cir. 1994)—§ 3:110
Gillespie, Estate of v. C.I.R., 8 T.C. 838, 1947 WL 216 (T.C. 1947)—§ 6:12
Gillespie, Estate of v. Commissioner of Internal Revenue, 75 T.C. 374, 1980 WL 4495 (1980)—§ 6:252
Gillette, Estate of v. C. I. R., 7 T.C. 219, 1946 WL 25 (T.C. 1946)—§ 14:105
Gillum v. C.I.R., T.C. Memo. 1984-631, T.C.M. (P-H) ¶ 84631, 49 T.C.M. (CCH) 240, 1984 WL 15265 (1984)—§ 6:11
Gilman, Estate of v. C.I.R., T.C. Memo. 2004-286, T.C.M. (RIA) ¶ 2004-286 (2004)—§ 6:49
Gilmartin v. C. I. R., T.C. Memo. 1973-247, T.C.M. (P-H) ¶ 73247, 32 T.C.M. (CCH) 1158, 1973 WL 2426 (1973)—§ 3:47
Gimbel, Estate of v. C.I.R., T.C. Memo. 2006-270, T.C.M. (RIA) ¶ 2006-270, 92 T.C.M. (CCH) 504 (2006)—§ 3:115
Ginsberg v. C.I.R., 24 T.C. 273, 1955 WL 567 (T.C. 1955)—§ 18:25
Girard Trust Co v. C I R, 122 F.2d 108, 41-2 U.S. Tax Cas. (CCH) ¶ 10069, 27 A.F.T.R. (P-H) ¶ 808, 138 A.L.R. 448 (C.C.A. 3d Cir. 1941)—§ 6:240
Giustina, Estate of v. C.I.R., 586 Fed. Appx. 417, 114 A.F.T.R.2d 2014-6848 (9th Cir. 2014)—§§ 3:5, 3:143
Giustina, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2016-114, T.C.M. (RIA) ¶ 2016-114, 111 T.C.M. (CCH) 1551 (2016)—§§ 3:5, 3:143
Glaser v. Commissioner of Internal Revenue, 1934-2 C.B. 383, 69 F.2d 254, 4 U.S. Tax Cas. (CCH) ¶ 1235, 13 A.F.T.R. (P-H) ¶ 676 (C.C.A. 8th Cir. 1934)—§ 6:233
Glass v. C.I.R., 124 T.C. 258, Tax Ct. Rep. (CCH) 56037, Tax Ct. Rep. Dec. (RIA)

124.16, 2005 WL 1231654 (2005)—§ 16:102
Glass v. Commissioner of Internal Revenue, 76 T.C. 949, 1981 WL 11403 (1981)—§ 2:16
Glen, Estate of v. C. I. R., 45 T.C. 323, 1966 WL 1216 (T.C. 1966)—§ 2:131
Glenn v. Pitts, 145 F. Supp. 779, 56-2 U.S. Tax Cas. (CCH) ¶ 11652, 50 A.F.T.R. (P-H) ¶ 838 (W.D. S.C. 1956)—§ 16:67
Gloeckner, Estate of v. C.I.R., 152 F.3d 208, 98-2 U.S. Tax Cas. (CCH) ¶ 60323, 82 A.F.T.R.2d 98-5748 (2d Cir. 1998)—§ 3:156
Gloeckner, Estate of v. C.I.R., T.C. Memo. 1996-148, T.C.M. (RIA) ¶ 96148, 71 T.C.M. (CCH) 2548 (1996)—§ 3:178
Glover, Estate of v. C.I.R., T.C. Memo. 2002-186, T.C.M. (RIA) ¶ 2002-186, 84 T.C.M. (CCH) 120 (2002)—§ 6:24
Goar, Estate of v. Commissioner, T.C.M. (P-H) ¶ 50242, 9 T.C.M. (CCH) 854, 1950 WL 7567 (T.C. 1950)—§ 10:8
Goehner v. C.I.R., 28 T.C. 542, 1957 WL 1069 (T.C. 1957)—§ 16:67
Goelet, Estate of v. Commissioner of Internal Revenue, 51 T.C. 352, 1968 WL 1397 (T.C. 1968)—§§ 14:25, 14:102, 14:109
Goetchius, Estate of v. C. I. R., 17 T.C. 495, 1951 WL 236 (T.C. 1951)—§ 14:40
Gokey, Estate of v. Commissioner of Internal Revenue, 72 T.C. 721, 1979 WL 3682 (1979)—§§ 2:165, 3:262
Goldblatt, Estate of v. C.I.R., 16 T.C. 204, 1951 WL 75 (T.C. 1951)—§ 3:207
Goldman v. C.I.R., 11 B.T.A. 92, 1928 WL 762 (B.T.A. 1928)—§ 2:127
Goldsborough, Estate of v. Commissioner of Internal Revenue, 70 T.C. 1077, 1978 WL 3237 (1978)—§§ 2:75, 10:8
Goldschmidt v. C.I.R., 14 B.T.A. 1010, 1929 WL 936 (B.T.A. 1929)—§ 6:17
Goldsmith, Estate of v. C.I.R., 36 B.T.A. 1201, 1937 WL 457 (B.T.A. 1937)—§§ 6:51, 6:52, 6:59
Goldstein v. C. I. R., 37 T.C. 897, 1962 WL 1202 (T.C. 1962)—§ 14:109
Goldstein, Estate of v. C. I. R., 33 T.C. 1032, 1960 WL 1300 (T.C. 1960)—§ 3:31
Goldstein (Joel H., Elaine P.) v. Commissioner of Internal Revenue, 89 T.C. 535, Tax Ct. Rep. (CCH) 44183, 1987 WL 45157 (1987)—§§ 6:293, 17:1
Goldstein's Estate v. C. I. R., 479 F.2d 813, 73-2 U.S. Tax Cas. (CCH) ¶ 12939, 32 A.F.T.R.2d 73-6225 (10th Cir. 1973)—§ 6:120
Goldstein's Estate v. U.S., 129 Ct. Cl. 264, 122 F. Supp. 677, 54-2 U.S. Tax Cas. (CCH) ¶ 10961, 46 A.F.T.R. (P-H) ¶ 295 (1954)—§ 2:38
Goldstone v. U.S., 1945 C.B. 398, 325 U.S. 687, 65 S. Ct. 1323, 89 L. Ed. 1871, 45-2 U.S. Tax Cas. (CCH) ¶ 10209, 33 A.F.T.R. (P-H) ¶ 852, 159 A.L.R. 1330 (1945)—§ 2:33
Goldstone, Estate of v. Commissioner of Internal Revenue, 78 T.C. 1143, Tax Ct. Rep. (CCH) 39138, 1982 WL 11117 (1982)—§ 3:211
Goldwater, Estate of, 539 F.2d 878, 76-2 U.S. Tax Cas. (CCH) ¶ 13146, 38 A.F.T.R.2d 76-6263 (2d Cir. 1976)—§ 6:104
Goodman v. C.I.R., T.C. Memo. 1970-122, T.C.M. (P-H) ¶ 70122, 29 T.C.M. (CCH) 528, 1970 WL 1601 (1970)—§ 3:29
Goodman v. C.I.R., 156 F.2d 218, 46-1 U.S. Tax Cas. (CCH) ¶ 10275, 34 A.F.T.R. (P-H) ¶ 1534, 166 A.L.R. 444 (C.C.A. 2d Cir. 1946)—§§ 14:98, 17:169
Goodman v. C. I. R., 4 T.C. 191, 1944 WL 214 (T.C. 1944)—§ 14:121
Goodnow v. U.S., 157 Ct. Cl. 526, 302 F.2d 516, 62-1 U.S. Tax Cas. (CCH) ¶ 12077, 9 A.F.T.R.2d 1947 (1962)—§ 2:135
Goodrich v. USA, 125 A.F.T.R.2d 2020-1276, 2020 WL 1307217 (W.D. La. 2020)—§ 12:39
Good's Estate v. U.S., 208 F. Supp. 521, 62-2 U.S. Tax Cas. (CCH) ¶ 9736, 10 A.F.T.R.2d 5712 (E.D. Mich. 1962)—§ 6:83
Goodwin's Estate v. C.I.R., 201 F.2d 576, 51 Ohio Op. 73, 67 Ohio L. Abs. 233, 53-1 U.S. Tax Cas. (CCH) ¶ 10886, 43 A.F.T.R. (P-H) ¶ 186 (6th Cir. 1953)—§§ 6:2, 6:8
Goodwyn, Estate of v. C. I. R., T.C. Memo. 1973-153, T.C.M. (P-H) ¶ 73153, 32 T.C.M. (CCH) 740, 1973 WL 2476 (1973)—§ 2:42
Gorby, Estate of v. Commissioner of Internal Revenue, 53 T.C. 80, 1969 WL 1541 (T.C. 1969)—§ 2:68
Gordon, Estate of v. Commissioner of Internal Revenue, 70 T.C. 404, 1978 WL 3239 (1978)—§ 6:105
Gore, Estate of v. C.I.R., T.C. Memo. 2007-169, T.C.M. (RIA) ¶ 2007-169, 93 T.C.M. (CCH) 1436 (2007)—§ 22:47
Goree, Estate of v. C.I.R., T.C. Memo. 1994-331, T.C.M. (RIA) ¶ 94331, 68 T.C.M. (CCH) 123 (1994)—§ 14:71

Goss v. Fitzpatrick, 97 F. Supp. 765, 51-1 U.S. Tax Cas. (CCH) ¶ 10806, 40 A.F.T.R. (P-H) ¶ 885 (D. Conn. 1951)—§ 3:189
Gottlieb v. C. I. R., T.C. Memo. 1974-178, T.C.M. (P-H) ¶ 74178, 33 T.C.M. (CCH) 765, 1974 WL 2224 (1974)—§ 3:86
Gould, Estate of v. C.I.R., 14 T.C. 414, 1950 WL 146 (T.C. 1950)—§ 17:5
Gowetz v. C. I. R., 320 F.2d 874, 63-2 U.S. Tax Cas. (CCH) ¶ 12165, 12 A.F.T.R.2d 6219 (1st Cir. 1963)—§ 6:79
Grace v. C.I.R., 12 B.T.A. 558, 1928 WL 572 (B.T.A. 1928)—§ 3:77
Gradow v. U.S., 897 F.2d 516, 90-1 U.S. Tax Cas. (CCH) ¶ 60010, 65 A.F.T.R.2d 90-1229 (Fed. Cir. 1990)—§ 2:129
Gradow v. U.S., 11 Cl. Ct. 808, 87-1 U.S. Tax Cas. (CCH) ¶ 13711, 59 A.F.T.R.2d 87-1221 (1987)—§ 2:129
Graegin, Estate of v. C.I.R., T.C. Memo. 1988-477, T.C.M. (P-H) ¶ 88477, 56 T.C.M. (CCH) 387, 1988 WL 98850 (1988)—§§ 2:131, 6:25, 6:28, 6:29
Graham, Estate of v. C. I. R., 46 T.C. 415, 1966 WL 1167 (T.C. 1966)—§ 2:110
Grant v. Smyth, 123 F. Supp. 771, 54-2 U.S. Tax Cas. (CCH) ¶ 10960, 46 A.F.T.R. (P-H) ¶ 704 (N.D. Cal. 1954)—§ 3:210
Grant, Estate of v. C.I.R., 294 F.3d 352, 2002-2 U.S. Tax Cas. (CCH) ¶ 60443, 89 A.F.T.R.2d 2002-3063 (2d Cir. 2002)—§ 6:20
Grasselli v. C. I. R., 7 T.C. 255, 1946 WL 31 (T.C. 1946)—§ 14:142
Graves, Estate of v. C.I.R., 92 T.C. 1294, Tax Ct. Rep. (CCH) 45779, Tax Ct. Rep. Dec. (P-H) 92.86, 1989 WL 64591 (1989)—§ 2:215
Gray v. U.S., 410 F.2d 1094, 69-1 U.S. Tax Cas. (CCH) ¶ 12604, 23 A.F.T.R.2d 69-1916 (3d Cir. 1969)—§ 2:291
Gray v. U.S., 278 F. Supp. 281, 68-1 U.S. Tax Cas. (CCH) ¶ 12502, 21 A.F.T.R.2d 1596 (D.N.J. 1967)—§ 2:289
Gray, Estate of v. C.I.R., T.C. Memo. 1997-67, T.C.M. (RIA) ¶ 97067, 73 T.C.M. (CCH) 1940 (1997)—§ 6:60
Gray, Estate of v. C. I. R., 2 T.C. 97, 1943 WL 9 (T.C. 1943)—§ 6:240
Gray by First Nat. Bank of Kansas City, Estate of v. C.I.R., 44 B.T.A. 545, 1941 WL 336 (B.T.A. 1941)—§§ 6:52, 6:57
Green v. U.S., 460 F.2d 412, 72-1 U.S. Tax Cas. (CCH) ¶ 9429, 29 A.F.T.R.2d 72-1138 (5th Cir. 1972)—§ 3:96
Green, Estate of v. U.S., 68 F.3d 151, 95-2 U.S. Tax Cas. (CCH) ¶ 60216, 76 A.F.T.R.2d 95-7094, 1995 Fed. App. 0319P (6th Cir. 1995)—§ 2:194
Greene v. U.S., 447 F. Supp. 885, 78-1 U.S. Tax Cas. (CCH) ¶ 13240, 42 A.F.T.R.2d 78-6387 (N.D. Ill. 1978)—§ 6:61
Greene v. U.S., 145 Ct. Cl. 259, 171 F. Supp. 459, 59-1 U.S. Tax Cas. (CCH) ¶ 11861, 3 A.F.T.R.2d 1809 (1959)—§ 2:20
Greene v. U.S., 57-2 U.S. Tax Cas. (CCH) ¶ 11713, 52 A.F.T.R. (P-H) ¶ 1940, 1957 WL 10925 (N.D. Ill. 1957)—§ 2:133
Greene v. U.S., 237 F.2d 848, 56-2 U.S. Tax Cas. (CCH) ¶ 11645, 50 A.F.T.R. (P-H) ¶ 553 (7th Cir. 1956)—§ 2:133
Green's Estate v. U.S., 441 F.2d 303, 71-1 U.S. Tax Cas. (CCH) ¶ 12766, 27 A.F.T.R.2d 71-1748 (6th Cir. 1971)—§ 6:160
Greenwood v. Commissioner of Internal Revenue, 134 F.2d 915, 43-1 U.S. Tax Cas. (CCH) ¶ 10036, 30 A.F.T.R. (P-H) ¶ 1342 (C.C.A. 9th Cir. 1943)—§§ 2:37, 2:89
Greenwood, Estate of v. C.I.R., T.C. Memo. 2003-98, T.C.M. (RIA) ¶ 2003-098, 85 T.C.M. (CCH) 1117 (2003)—§ 12:6
Gregory, Estate of v. C. I. R., 39 T.C. 1012, 1963 WL 1488 (T.C. 1963)—§ 2:129
Greiner v. Lewellyn, 258 U.S. 384, 42 S. Ct. 324, 66 L. Ed. 676, 1 U.S. Tax Cas. (CCH) ¶ 59, 3 A.F.T.R. (P-H) ¶ 3136 (1922)—§ 2:22
Greiss v. U.S., 146 F. Supp. 505, 57-1 U.S. Tax Cas. (CCH) ¶ 11659, 50 A.F.T.R. (P-H) ¶ 966 (N.D. Ill. 1956)—§§ 6:240, 6:241
Greve, Estate of v. C.I.R., T.C. Memo. 2004-91, T.C.M. (RIA) ¶ 2004-091, 87 T.C.M. (CCH) 1201 (2004)—§ 2:238
Gribauskas, Estate of v. C.I.R., 342 F.3d 85, 2003-2 U.S. Tax Cas. (CCH) ¶ 60466, 92 A.F.T.R.2d 2003-5914 (2d Cir. 2003)—§ 3:220
Gribauskas, Estate of v. C.I.R., 116 T.C. 142, Tax Ct. Rep. Dec. (RIA) 116.12, 2001 WL 227025 (2001)—§ 3:220
Grieve v. Commissioner, T.C.M. (RIA) 2020-28 (T.C. 2020)—§§ 17:12, 22:2
Grimes v. C.I.R., T.C. Memo. 1954-219, T.C.M. (P-H) ¶ 54325, 13 T.C.M. (CCH) 1119, 1954 WL 211 (T.C. 1954)—§ 17:143
Griswold v. C. I. R., 3 T.C. 909, 1944 WL 135 (T.C. 1944)—§ 17:165

Groff v. Smith, 34 F. Supp. 319, 40-2 U.S. Tax Cas. (CCH) ¶ 9624, 25 A.F.T.R. (P-H) ¶ 837 (D. Conn. 1940)—§§ 3:109, 17:1, 17:139, 17:142

Gross v. C.I.R., T.C. Memo. 2008-221, T.C.M. (RIA) ¶ 2008-221, 96 T.C.M. (CCH) 187 (2008)—§§ 21:11, 21:12

Gross v. C. I. R., 7 T.C. 837, 1946 WL 82 (T.C. 1946)—§ 14:16

Grossetti, Jr. ex rel. Estate of Jackson v. Commissioner, 124 A.F.T.R.2d 2019-6082 (S.D.N.Y. Sept. 26, 2019)—§ 20:14

Grossetti on behalf of Estate of Jackson v. Commissioner of Internal Revenue, 124 A.F.T.R.2d 2019-6081, 2019 WL 4688699 (S.D. N.Y. 2019)—§ 20:10

Grossman v. C. I. R., T.C. Memo. 1973-219, T.C.M. (P-H) ¶ 73219, 32 T.C.M. (CCH) 1013, 1973 WL 2399 (1973)—§ 3:12

Grossman, Estate of v. C.I.R., 27 T.C. 707, 1957 WL 898 (T.C. 1957)—§§ 2:214, 2:226

Grossman, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2021-65, T.C.M. (RIA) ¶ 2021-065, 121 T.C.M. (CCH) 1492 (2021)—§ 6:104

Gruen v. C. I. R., 1 T.C. 130, 1942 WL 61 (T.C. 1942)—§§ 14:21, 17:176

Guaranty Trust Co. of New York v. C.I.R., 35 B.T.A. 916, 1937 WL 549 (B.T.A. 1937)—§ 6:57

Guaranty Trust Co. of New York v. Commissioner of Internal Revenue, 1936-1 C.B. 349, 79 F.2d 245, 35-2 U.S. Tax Cas. (CCH) ¶ 9539, 16 A.F.T.R. (P-H) ¶ 615 (C.C.A. 2d Cir. 1935)—§ 6:66

Gudie, Estate of v. C.I.R., 137 T.C. 165, Tax Ct. Rep. (CCH) 58825, Tax Ct. Rep. Dec. (RIA) 137.13, 2011 WL 6003855 (2011)—§ 11:4

Guggenheim v. Helvering, 117 F.2d 469, 41-1 U.S. Tax Cas. (CCH) ¶ 10022, 26 A.F.T.R. (P-H) ¶ 428 (C.C.A. 2d Cir. 1941)—§§ 3:4, 3:16, 3:28, 6:84

Guggenheim v. Rasquin, 1941-1 C.B. 445, 312 U.S. 254, 61 S. Ct. 507, 85 L. Ed. 813, 41-1 U.S. Tax Cas. (CCH) ¶ 10013, 25 A.F.T.R. (P-H) ¶ 1166 (1941)—§ 17:169

Guida's Estate v. Commissioner of Internal Revenue, 69 T.C. 811, 1978 WL 3428 (1978)—§ 11:29

Gump v. C.I.R., 42 B.T.A. 197, 1940 WL 39145 (B.T.A. 1940)—§ 3:98

Gump v. Commissioner of Internal Revenue, 124 F.2d 540, 42-1 U.S. Tax Cas. (CCH) ¶ 10125, 28 A.F.T.R. (P-H) ¶ 811 (C.C.A. 9th Cir. 1941)—§§ 2:24, 3:197

Gumpel, Appeal of, 2 B.T.A. 1127, 1925 WL 529 (B.T.A. 1925)—§ 2:104

Gund's Estate v. C I R, 113 F.2d 61, 40-2 U.S. Tax Cas. (CCH) ¶ 9560, 25 A.F.T.R. (P-H) ¶ 332 (C.C.A. 6th Cir. 1940)—§ 6:241

Gunland (Carl C.), Gunland (R. Elaine), Estate of v. Commissioner of Internal Revenue, 88 T.C. 1453, Tax Ct. Rep. (CCH) 43955, 1987 WL 31358 (1987)—§ 5:68

Gutchess, Estate of v. C. I. R., 46 T.C. 554, 1966 WL 1184 (T.C. 1966)—§ 2:171

Guynn v. U.S., 437 F.2d 1148, 71-1 U.S. Tax Cas. (CCH) ¶ 12742, 27 A.F.T.R.2d 71-1653 (4th Cir. 1971)—§§ 2:171, 2:172, 17:112

H

Haas & Associates Accountancy Corp. v. C.I.R., 117 T.C. 48, Tax Ct. Rep. (CCH) 54447, Tax Ct. Rep. Dec. (RIA) 117.5, 2001 WL 899648 (2001)—§ 20:27

Hackl v. C.I.R., 335 F.3d 664, 2003-2 U.S. Tax Cas. (CCH) ¶ 60465, 92 A.F.T.R.2d 2003-5254 (7th Cir. 2003)—§ 16:19

Hackl v. C.I.R., 118 T.C. 279, Tax Ct. Rep. (CCH) 54686, Tax Ct. Rep. Dec. (RIA) 118.14, 2002 WL 467117 (2002)—§§ 16:19, 16:20, 22:47

Haffner v. U.S., 585 F. Supp. 354, 84-1 U.S. Tax Cas. (CCH) ¶ 13571, 53 A.F.T.R.2d 84-1649 (N.D. Ill. 1984)—§ 2:22

Hagenlocher, Estate of v. C. I. R., 42 T.C. 1015, 1964 WL 1309 (T.C. 1964)—§ 2:24

Haggart's Estate v. C.I.R., 182 F.2d 514, 50-1 U.S. Tax Cas. (CCH) ¶ 10772, 39 A.F.T.R. (P-H) ¶ 537 (3d Cir. 1950)—§ 6:24

Hagmann, Estate of v. Commissioner of Internal Revenue, 60 T.C. 465, 1973 WL 2507 (1973)—§ 6:61

Hahn v. C.I.R., 110 T.C. 140, Tax Ct. Rep. (CCH) 52606, Tax Ct. Rep. Dec. (RIA) 110.14, 1998 WL 91383 (1998)—§ 2:81

Hall v. U.S., 353 F.2d 500, 65-2 U.S. Tax Cas. (CCH) ¶ 12359, 16 A.F.T.R.2d 6206 (7th Cir. 1965)—§ 2:204

Hall, Estate of v. C.I.R., T.C. Memo. 1992-56, T.C.M. ¶ 92056, 63 T.C.M. (CCH) 1951, 1992 WL 12264 (1992)—§§ 6:293, 16:117

Hall, Estate of v. C.I.R., 92 T.C. 312, Tax Ct. Rep. (CCH) 45484, Tax Ct. Rep. Dec. (P-H) 92.19, 1989 WL 10688 (1989)—§§ 3:3, 3:100, 3:101, 3:165

Hall, Estate of v. C. I. R., 6 T.C. 933, 1946 WL 239 (T.C. 1946)—§ 2:216
Halliday by Denbigh, Estate of v. C. I. R., 7 T.C. 387, 1946 WL 43 (T.C. 1946)—§ 3:21
Halpern, Estate of v. C.I.R., T.C. Memo. 1995-352, T.C.M. (RIA) ¶ 95352, 70 T.C.M. (CCH) 229 (1995)—§ 2:206
Halsted v. C.I.R., 28 T.C. 1069, 1957 WL 1134 (T.C. 1957)—§§ 16:23, 16:24, 16:158
Hamar v. C. I. R., 42 T.C. 867, 1964 WL 1241 (T.C. 1964)—§§ 10:8, 12:38
Hamersley v. U.S., 1937-2 C.B. 490, 83 Ct. Cl. 687, 16 F. Supp. 768, 36-2 U.S. Tax Cas. (CCH) ¶ 9504, 18 A.F.T.R. (P-H) ¶ 379 (1936)—§ 14:151
Hamilton v. U.S., 553 F.2d 1216, 77-1 U.S. Tax Cas. (CCH) ¶ 13196, 40 A.F.T.R.2d 77-6194 (9th Cir. 1977)—§ 16:16
Hamilton Nat. Bank of Knoxville v. U.S., 353 F.2d 930, 66-1 U.S. Tax Cas. (CCH) ¶ 12365, 17 A.F.T.R.2d 1313 (6th Cir. 1965)—§ 6:160
Hamlin, by Lincoln Rochester Trust Co., Estate of v. C. I. R., 9 T.C. 676, 1947 WL 82 (T.C. 1947)—§ 2:90
Hamm v. C.I.R., 325 F.2d 934, 64-1 U.S. Tax Cas. (CCH) ¶ 12206, 13 A.F.T.R.2d 1806 (8th Cir. 1963)—§ 17:139
Hammerstein v. Kelley, 235 F. Supp. 60, 64-2 U.S. Tax Cas. (CCH) ¶ 12269, 14 A.F.T.R.2d 6257 (E.D. Mo. 1964)—§ 6:241
Hance, Estate of v. C. I. R., 18 T.C. 499, 1952 WL 150 (T.C. 1952)—§§ 3:210, 4:23
Hancock v. C.I.R., T.C. Memo. 1960-230, T.C.M. (P-H) ¶ 60230, 19 T.C.M. (CCH) 1293, 1960 WL 1052 (T.C. 1960)—§ 3:54
Hansen v. U.S., 248 F.3d 761, 2001-1 U.S. Tax Cas. (CCH) ¶ 50382, 2001-1 U.S. Tax Cas. (CCH) ¶ 60402, 87 A.F.T.R.2d 2001-1947 (8th Cir. 2001)—§§ 10:50, 20:3
Hansen v. Vinal, 413 F.2d 882, 69-2 U.S. Tax Cas. (CCH) ¶ 12619, 24 A.F.T.R.2d 69-6068 (8th Cir. 1969)—§ 6:165
Hansen, Estate of v. C. I. R., 9 T.C. 108, 1947 WL 19 (T.C. 1947)—§ 12:65
Hardenbergh v. C.I.R., 198 F.2d 63, 52-2 U.S. Tax Cas. (CCH) ¶ 10859, 42 A.F.T.R. (P-H) ¶ 314 (8th Cir. 1952)—§ 13:3
Harmon , Bregman, Estate of v. Commissioner of Internal Revenue, 84 T.C. 329, Tax Ct. Rep. (CCH) 41914, 1985 WL 15316 (1985)—§ 6:155
Harms, Estate of v. C.I.R., T.C. Memo. 1981-320, T.C.M. (P-H) ¶ 81320, 42 T.C.M. (CCH) 206, 1981 WL 10621 (1981)—§ 3:88
Harper v. C.I.R., T.C. Memo. 2002-121, T.C.M. (RIA) ¶ 2002-121, 83 T.C.M. (CCH) 1641 (2002)—§§ 2:143, 22:47
Harper v. C.I.R., T.C. Memo. 2000-202, T.C.M. (RIA) ¶ 2000-202, Tax Ct. Rep. (CCH) 53939 (2000)—§ 22:41
Harper, Estate of v. C.I.R., 93 T.C. 368, Tax Ct. Rep. (CCH) 46034, Tax Ct. Rep. Dec. (P-H) 93.32, 1989 WL 107744 (1989)—§§ 6:107, 6:197
Harper, Estate of v. C. I. R., 11 T.C. 717, 1948 WL 77 (T.C. 1948)—§ 3:198
Harriet M. Bryant Trust v. C. I. R., 11 T.C. 374, 1948 WL 48 (T.C. 1948)—§§ 3:85, 3:89
Harris v. C. I. R., 461 F.2d 554, 72-1 U.S. Tax Cas. (CCH) ¶ 12853, 29 A.F.T.R.2d 72-1587 (5th Cir. 1972)—§ 16:58
Harris v. C.I.R., 1950-2 C.B. 77, 340 U.S. 106, 71 S. Ct. 181, 95 L. Ed. 111, 50-2 U.S. Tax Cas. (CCH) ¶ 10786, 39 A.F.T.R. (P-H) ¶ 1002 (1950)—§§ 2:131, 6:75, 6:76
Harris v. C.I.R., 178 F.2d 861, 50-1 U.S. Tax Cas. (CCH) ¶ 10746, 38 A.F.T.R. (P-H) ¶ 1235 (2d Cir. 1949)—§ 13:3
Harris v. C.I.R., 10 T.C. 741, 1948 WL 193 (T.C. 1948)—§ 15:5
Harrison v. Barker Annuity Fund, 90 F.2d 286, 37-2 U.S. Tax Cas. (CCH) ¶ 9306, 19 A.F.T.R. (P-H) ¶ 833 (C.C.A. 7th Cir. 1937)—§ 6:240
Harrison v. Bohnen, 345 U.S. 946, 73 S. Ct. 863, 97 L. Ed. 1371, 53-1 U.S. Tax Cas. (CCH) ¶ 10900, 48 A.F.T.R. (P-H) ¶ 235 (1953)—§ 2:67
Harrison v. C.I.R., 115 T.C. 161, Tax Ct. Rep. Dec. (RIA) 115.13, 2000 WL 1185579 (2000)—§ 7:26
Harrison v. C. I. R., 17 T.C. 1350, 1952 WL 227 (T.C. 1952)—§§ 17:6, 17:164, 17:176
Harrison v. Commissioner, T.C.M. (P-H) ¶ 47185, 6 T.C.M. (CCH) 782, 1947 WL 7685 (T.C. 1947)—§ 3:96
Harrison v. Northern Trust Co., 1943 C.B. 1120, 317 U.S. 476, 63 S. Ct. 361, 87 L. Ed. 407, 43-1 U.S. Tax Cas. (CCH) ¶ 10004, 30 A.F.T.R. (P-H) ¶ 375 (1943)—§§ 6:139, 6:298
Harrison, Estate of v. C.I.R., T.C. Memo. 1987-8, T.C.M. (P-H) ¶ 87008, 52 T.C.M. (CCH) 1306, 1987 WL 40086 (1987)—§ 3:6
Harter v. C. I. R., 39 T.C. 511, 1962 WL 1284 (T.C. 1962)—§ 6:120

Harter, Estate of v. C. I. R., 3 T.C. 1151, 1944 WL 165 (T.C. 1944)—§ 6:57
Hartford-Connecticut Trust Co. v. U.S., 52-2 U.S. Tax Cas. (CCH) ¶ 10884, 45 A.F.T.R. (P-H) ¶ 1283, 1952 WL 7552 (D. Conn. 1952)—§ 8:52
Hartford Nat. Bank & Trust Co. v. Smith, 54 F. Supp. 579, 32 A.F.T.R. (P-H) ¶ 630 (D. Conn. 1940)—§§ 3:116, 6:84
Hartley, Estate of, T.C.M. (P-H) P 44003, 1944 WL 6974 (T.C. 1944)—§ 3:203
Hartley, Estate of v. C. I. R., 5 T.C. 645, 1945 WL 56 (T.C. 1945)—§ 6:17
Harvard Trust Co. v. U.S., 262 F. Supp. 860, 67-1 U.S. Tax Cas. (CCH) ¶ 12454, 19 A.F.T.R.2d 1805 (D. Mass. 1967)—§ 6:160
Harvey v. Commissioner, T.C.M. (P-H) ¶ 52242, 11 T.C.M. (CCH) 773, 1952 WL 9737 (T.C. 1952)—§§ 3:130, 17:143
Harvey v. U.S., 185 F.2d 463, 50-2 U.S. Tax Cas. (CCH) ¶ 10787, 39 A.F.T.R. (P-H) ¶ 1295 (7th Cir. 1950)—§ 2:21
Harwood v. Commissioner of Internal Revenue, 82 T.C. 239, Tax Ct. Rep. (CCH) 40985, 1984 WL 15537 (1984)—§ 21:3
Haseltine, Estate of v. C.I.R., T.C. Memo. 1976-278, T.C.M. (P-H) ¶ 76278, 35 T.C.M. (CCH) 1242, 1976 WL 3458 (1976)—§ 10:81
Haskins' Estate v. U.S., 240 F. Supp. 492, 65-2 U.S. Tax Cas. (CCH) ¶ 12330, 16 A.F.T.R.2d 6138 (N.D. Cal. 1965)—§ 2:131
Hatchett, Estate of v. C.I.R., T.C. Memo. 1989-637, T.C.M. (P-H) ¶ 89637, 58 T.C.M. (CCH) 801, 1989 WL 143136 (1989)—§ 3:85
Hauptfuhrer, Estate of v. Commissioner, T.C.M. (P-H) ¶ 50265, 9 T.C.M. (CCH) 974, 1950 WL 7579 (T.C. 1950)—§ 3:34
Havemeyer v. U.S., 103 Ct. Cl. 564, 59 F. Supp. 537, 45-1 U.S. Tax Cas. (CCH) ¶ 10194, 33 A.F.T.R. (P-H) ¶ 1069 (1945)—§§ 3:109, 17:142
Hawaiian Trust Co. v. U.S., 188 Ct. Cl. 906, 412 F.2d 1313, 69-2 U.S. Tax Cas. (CCH) ¶ 12616, 24 A.F.T.R.2d 69-6055 (1969)—§ 6:107
Haydel, Estate of v. C. I. R., T.C. Memo. 1991-507, T.C.M. ¶ 91507, 62 T.C.M. (CCH) 956, 1991 WL 199464 (1991)—§ 2:86
Hayes, Estate of v. C. I. R., T.C. Memo. 1973-236, T.C.M. (P-H) ¶ 73236, 32 T.C.M. (CCH) 1102, 1973 WL 2415 (1973)—§ 22:2
Hays' Estate v. C.I.R., 181 F.2d 169, 50-1 U.S. Tax Cas. (CCH) ¶ 10762, 39 A.F.T.R. (P-H) ¶ 213, 39 A.L.R.2d 453 (5th Cir. 1950)—§ 2:166
Hazelton, Estate of v. C. I. R., 29 T.C. 637, 1957 WL 1012 (T.C. 1957)—§ 14:2
Headrick, Estate of v. C.I.R., 918 F.2d 1263, 90-2 U.S. Tax Cas. (CCH) ¶ 60049, 66 A.F.T.R.2d 90-6038 (6th Cir. 1990)—§§ 2:42, 2:48, 2:136, 2:141
Headrick, Estate of v. Commissioner, AOD-1991-12, 1991 WL 771258 (EO AOD 1991)—§ 2:48
Hearst Corp. v. U.S., 28 Fed. Cl. 202, 93-1 U.S. Tax Cas. (CCH) ¶ 50303, 71 A.F.T.R.2d 93-1656 (1993)—§§ 6:293, 17:176
Hecker v. C.I.R., T.C. Memo. 1987-297, T.C.M. (P-H) ¶ 87297, 53 T.C.M. (CCH) 1128, 1987 WL 40353 (1987)—§ 3:286
Heckerman v. U.S., 2009-2 U.S. Tax Cas. (CCH) ¶ 60578, 104 A.F.T.R.2d 2009-5551, 2009 WL 2240326 (W.D. Wash. 2009)—§ 21:17
Hedrick, Estate of v. C. I. R., T.C. Memo. 1992-414, T.C.M. (RIA) ¶ 92414, 64 T.C.M. (CCH) 249 (1992)—§ 6:155
Heffley v. C.I.R., 884 F.2d 279, 89-2 U.S. Tax Cas. (CCH) ¶ 13812, 64 A.F.T.R.2d 89-5909 (7th Cir. 1989)—§§ 5:20, 5:40
Heidrich v. Commissioner of Internal Revenue, 55 T.C. 746, 1971 WL 2480 (1971)—§ 16:61
Heinold, Estate of v. C.I.R., T.C. Memo. 1965-6, T.C.M. (P-H) ¶ 65006, 24 T.C.M. (CCH) 26, 1965 WL 608 (T.C. 1965)—§ 3:102
Heitsch v. Kavanagh, 200 F.2d 178, 52-2 U.S. Tax Cas. (CCH) ¶ 10880, 42 A.F.T.R. (P-H) ¶ 941 (6th Cir. 1952)—§ 1:2
Helis, Estate of v. C. I. R., 26 T.C. 143, 1956 WL 628 (T.C. 1956)—§ 6:17
Heller v. C.I.R., 10 B.T.A. 53, 1928 WL 1023 (B.T.A. 1928)—§ 2:92
Heller, Estate of v. Commissioner of Internal Revenue, Tax Ct. Rep. (CCH) 60703, Tax Ct. Rep. Dec. (RIA) 147.11, 2016 WL 5373305 (T.C. 2016)—§ 6:96
Hellis, Succession of v. U.S., 90 A.F.T.R.2d 2002-5549, 2002 WL 1979789 (Ct. Fed. Cl. 2002)—§ 6:38
Helvering v. City Bank Farmers Trust Co., 1935-2 C.B. 329, 296 U.S. 85, 56 S. Ct. 70, 80 L. Ed. 62, 35-2 U.S. Tax Cas. (CCH) ¶ 9620, 36-1 U.S. Tax Cas. (CCH) ¶ 9001, 16 A.F.T.R. (P-H) ¶ 981 (1935)—§ 14:118

Helvering v. Helmholz, 1935-2 C.B. 332, 296 U.S. 93, 56 S. Ct. 68, 80 L. Ed. 76, 35-2 U.S. Tax Cas. (CCH) ¶ 9622, 36-1 U.S. Tax Cas. (CCH) ¶ 9003, 16 A.F.T.R. (P-H) ¶ 979 (1935)—§§ 2:213, 2:216

Helvering v. Hutchings, 1941-1 C.B. 438, 312 U.S. 393, 61 S. Ct. 653, 85 L. Ed. 909, 41-1 U.S. Tax Cas. (CCH) ¶ 10026, 25 A.F.T.R. (P-H) ¶ 1188 (1941)—§§ 14:16, 14:102, 14:121, 18:38

Helvering v. Le Gierse, 1941-1 C.B. 430, 312 U.S. 531, 61 S. Ct. 646, 85 L. Ed. 996, 41-1 U.S. Tax Cas. (CCH) ¶ 10029, 25 A.F.T.R. (P-H) ¶ 1181 (1941)—§§ 2:31, 2:33, 2:67

Helvering v. Maytag, 125 F.2d 55, 42-1 U.S. Tax Cas. (CCH) ¶ 10129, 28 A.F.T.R. (P-H) ¶ 913 (C.C.A. 8th Cir. 1942)—§§ 3:109, 17:142

Helvering v. McCormack, 135 F.2d 294, 43-1 U.S. Tax Cas. (CCH) ¶ 10038, 30 A.F.T.R. (P-H) ¶ 1429 (C.C.A. 2d Cir. 1943)—§ 14:121

Helvering v. Mercantile-Commerce Bank & Trust Co., 111 F.2d 224, 40-1 U.S. Tax Cas. (CCH) ¶ 9375, 24 A.F.T.R. (P-H) ¶ 897 (C.C.A. 8th Cir. 1940)—§ 2:165

Helvering v. Miller, 75 F.2d 474, 35-1 U.S. Tax Cas. (CCH) ¶ 9116, 15 A.F.T.R. (P-H) ¶ 226 (C.C.A. 2d Cir. 1935)—§ 2:21

Helvering v. O'Donnell, 1938-1 C.B. 497, 94 F.2d 852, 38-1 U.S. Tax Cas. (CCH) ¶ 9096, 20 A.F.T.R. (P-H) ¶ 1006 (C.C.A. 2d Cir. 1938)—§ 6:50

Helvering v. Rhodes' Estate, 117 F.2d 509, 41-1 U.S. Tax Cas. (CCH) ¶ 10019, 26 A.F.T.R. (P-H) ¶ 440 (C.C.A. 8th Cir. 1941)—§§ 2:16, 2:106

Helvering v. Robinette, 129 F.2d 832, 42-1 U.S. Tax Cas. (CCH) ¶ 10157, 42-2 U.S. Tax Cas. (CCH) ¶ 10202, 29 A.F.T.R. (P-H) ¶ 988 (C.C.A. 3d Cir. 1942)—§ 18:31

Helvering v. Taylor, 1935-1 C.B. 168, 293 U.S. 507, 55 S. Ct. 287, 79 L. Ed. 623, 35-1 U.S. Tax Cas. (CCH) P 9044, 14 A.F.T.R. (P-H) P 1194 (1935)—§ 14:162

Helvering v. Tetzlaff, 141 F.2d 8, 44-1 U.S. Tax Cas. (CCH) ¶ 10103, 32 A.F.T.R. (P-H) ¶ 224 (C.C.A. 8th Cir. 1944)—§ 2:216

Helvering v. Tyler, 111 F.2d 422, 40-1 U.S. Tax Cas. (CCH) ¶ 9439, 24 A.F.T.R. (P-H) ¶ 944 (C.C.A. 8th Cir. 1940)—§ 2:214

Helvering v. U.S. Trust Co., 111 F.2d 576, 40-1 U.S. Tax Cas. (CCH) ¶ 9429, 24 A.F.T.R. (P-H) ¶ 981 (C.C.A. 2d Cir. 1940)—§ 6:72

Helvering v. Walbridge, 70 F.2d 683, 4 U.S. Tax Cas. (CCH) ¶ 1284, 13 A.F.T.R. (P-H) ¶ 1062 (C.C.A. 2d Cir. 1934)—§ 3:32

Henderson, Estate of v. C.I.R., T.C. Memo. 1989-79, T.C.M. (P-H) ¶ 89079, 56 T.C.M. (CCH) 1332, 1989 WL 14831 (1989)—§§ 2:35, 3:207

Hendrix v. C.I.R., T.C. Memo. 2011-133, T.C.M. (RIA) ¶ 2011-133, 101 T.C.M. (CCH) 1642 (2011)—§ 17:10

Henkel v. Chicago, St. P., M. & O. Ry. Co., 284 U.S. 444, 52 S. Ct. 223, 76 L. Ed. 386 (1932)—§ 20:27

Henry v. C.I.R., 7 B.T.A. 172, 1927 WL 537 (B.T.A. 1927)—§§ 3:198, 6:17

Henry v. Commissioner of Internal Revenue, 62 T.C. 605, 1974 WL 2657 (1974)—§ 2:171

Henry, Estate of v. C. I. R., 4 T.C. 423, 1944 WL 179 (T.C. 1944)—§§ 2:21, 3:54

Henry A. Cleland Estate Co., Ltd. v. C.I.R., 29 B.T.A. 437, 1933 WL 407 (B.T.A. 1933)—§ 3:82

Henslee v. Union Planters Nat. Bank & Trust Co., 1949-1 C.B. 223, 335 U.S. 595, 69 S. Ct. 290, 93 L. Ed. 259, 49-1 U.S. Tax Cas. (CCH) ¶ 10701, 37 A.F.T.R. (P-H) ¶ 455 (1949)—§ 2:246

Heppenstall, Estate of v. Commissioner, T.C.M. (P-H) ¶ 49034, 8 T.C.M. (CCH) 136, 1949 WL 7424 (T.C. 1949)—§ 3:124

Heringer v. C.I.R., 235 F.2d 149, 56-2 U.S. Tax Cas. (CCH) ¶ 11622, 49 A.F.T.R. (P-H) ¶ 1703 (9th Cir. 1956)—§§ 13:3, 16:55

Hernandez v. Becker, 54 F.2d 542, 2 U.S. Tax Cas. (CCH) ¶ 837, 10 A.F.T.R. (P-H) ¶ 949 (C.C.A. 10th Cir. 1931)—§ 2:60

Hernandez v. C.I.R., 1989-2 C.B. 55, 490 U.S. 680, 109 S. Ct. 2136, 104 L. Ed. 2d 766, 89-1 U.S. Tax Cas. (CCH) P 9347, 63 A.F.T.R.2d 89-1395 (1989)—§ 16:104

Hernstadt v. Hoey, 47 F. Supp. 874, 30 A.F.T.R. (P-H) ¶ 793 (S.D. N.Y. 1942)—§ 14:105

Herrington v. C.I.R., 854 F.2d 755, 88-2 U.S. Tax Cas. (CCH) ¶ 9507, 62 A.F.T.R.2d 88-5648 (5th Cir. 1988)—§ 6:110

Herrmann, Estate of v. C.I.R., T.C. Memo. 1995-90, T.C.M. (RIA) ¶ 95090, 69 T.C.M. (CCH) 1995 (1995)—§ 6:72

Herter, Estate of v. C.I.R., T.C. Memo. 1954-298, T.C.M. (P-H) ¶ 54105, 13 T.C.M. (CCH) 298, 1954 WL 437 (T.C. 1954)—§§ 3:54, 3:57

Hertsche v. U.S., 366 F.2d 93, 66-2 U.S. Tax Cas. (CCH) ¶ 12424, 18 A.F.T.R.2d 6275 (9th Cir. 1966)—§ 4:4
Herzog v. C I R, 116 F.2d 591, 41-1 U.S. Tax Cas. (CCH) ¶ 10010, 26 A.F.T.R. (P-H) ¶ 169 (C.C.A. 2d Cir. 1941)—§ 14:105
Hess v. C.I.R., 24 B.T.A. 475, 1931 WL 631 (B.T.A. 1931)—§ 3:51
Hess v. U. S., 210 Ct. Cl. 483, 537 F.2d 457, 76-2 U.S. Tax Cas. (CCH) ¶ 9539, 38 A.F.T.R.2d 76-5429 (1976)—§ 6:111
Hessenbruch v. C.I.R., 178 F.2d 785, 50-1 U.S. Tax Cas. (CCH) ¶ 10749, 38 A.F.T.R. (P-H) ¶ 1232 (3d Cir. 1950)—§§ 16:16, 16:30
Hesslein v. Hoey, 91 F.2d 954, 37-2 U.S. Tax Cas. (CCH) ¶ 9429, 20 A.F.T.R. (P-H) ¶ 201 (C.C.A. 2d Cir. 1937)—§ 13:3
Hetson v. U.S., 209 Ct. Cl. 691, 76-1 U.S. Tax Cas. (CCH) ¶ 13124, 38 A.F.T.R.2d 76-6266, 1976 WL 3802 (1976)—§ 2:287
Hettler v. C. I. R., 5 T.C. 1079, 1945 WL 99 (T.C. 1945)—§ 14:21
Hewitt v. C.I.R., 166 F.3d 332, 98-2 U.S. Tax Cas. (CCH) ¶ 50880, 82 A.F.T.R.2d 98-7164 (4th Cir. 1998)—§ 3:134
Hewlett-Packard Co. v. Commissioner of Internal Revenue, 67 T.C. 736, 1977 WL 3644 (1977)—§§ 19:45, 19:46
Heyen v. U.S., 945 F.2d 359, 91-2 U.S. Tax Cas. (CCH) ¶ 60085, 68 A.F.T.R.2d 91-6044 (10th Cir. 1991)—§ 14:9
H. Fort Flowers Foundation, Inc. v. Commissioner of Internal Revenue, 72 T.C. 399, 1979 WL 3717 (1979)—§ 4:6
Hibernia Bank v. U.S., 581 F.2d 741, 78-2 U.S. Tax Cas. (CCH) ¶ 13261, 42 A.F.T.R.2d 78-6510 (9th Cir. 1978)—§§ 6:20, 6:32
Hicks Sanders, Estate of v. C.I.R., T.C. Memo. 2014-100, T.C.M. (RIA) ¶ 2014-100, 107 T.C.M. (CCH) 1493 (2014)—§ 17:186
Higgins v. C. I. R., T.C. Memo. 1990-103, T.C.M. (P-H) ¶ 90103, 58 T.C.M. (CCH) 1536, 1990 WL 17267 (1990)—§ 3:74
Higgins v. Commissioner of Internal Revenue, 129 F.2d 237, 42-2 U.S. Tax Cas. (CCH) ¶ 10189, 29 A.F.T.R. (P-H) ¶ 803 (C.C.A. 1st Cir. 1942)—§§ 14:102, 14:105, 14:121
Higgins, Estate of v. C. I. R., T.C. Memo. 1991-47, T.C.M. (P-H) ¶ 91047, 61 T.C.M. (CCH) 1789, 1991 WL 11502 (1991)—§ 14:18
Hight v. C. I. R., T.C. Memo. 1990-81, T.C.M. (P-H) ¶ 90081, 58 T.C.M. (CCH) 1457, 1990 WL 14579 (1990)—§ 5:97
Hightower v. C. I. R., T.C. Memo. 1972-252, T.C.M. (P-H) ¶ 72252, 31 T.C.M. (CCH) 1250, 1972 WL 2387 (1972)—§ 3:97
Hilborn v. C.I.R., 85 T.C. 677, Tax Ct. Rep. (CCH) 42464, 1985 WL 15406 (1985)—§§ 3:74, 16:104
Hill v. C.I.R., 8 B.T.A. 1277, 1927 WL 496 (B.T.A. 1927)—§§ 3:195, 3:198
Hill v. Grissom, 299 F. 641, 4 A.F.T.R. (P-H) ¶ 4431 (E.D. N.C. 1924)—§ 6:65
Hill v. U.S., 263 F.2d 885, 59-1 U.S. Tax Cas. (CCH) ¶ 11858, 3 A.F.T.R.2d 1817 (3d Cir. 1959)—§ 12:63
Hillebrandt, Estate of v. C.I.R., T.C. Memo. 1986-560, T.C.M. (P-H) ¶ 86560, 52 T.C.M. (CCH) 1059, 1986 WL 21780 (1986)—§§ 3:61, 3:79
Hillgren, Estate of v. C.I.R., T.C. Memo. 2004-46, T.C.M. (RIA) ¶ 2004-046, 87 T.C.M. (CCH) 1008 (2004)—§ 22:47
Hill's Estate v. C.I.R., 229 F.2d 237, 56-1 U.S. Tax Cas. (CCH) ¶ 11584, 48 A.F.T.R. (P-H) ¶ 876 (2d Cir. 1956)—§§ 2:162, 2:194
Hinds' Estate v. C. I. R., 11 T.C. 314, 1948 WL 264 (T.C. 1948)—§ 2:89
Hinz, Estate of v. C.I.R., T.C. Memo. 2000-6, T.C.M. (RIA) ¶ 2000-006, 79 T.C.M. (CCH) 1289, 2000-1 U.S. Tax Cas. (CCH) ¶ 47838 (2000)—§ 9:29
Hipp v. U.S., 72-1 U.S. Tax Cas. (CCH) ¶ 12824, 29 A.F.T.R.2d 72-1498, 1971 WL 480 (D.S.C. 1971)—§ 6:29
Hockman v. U.S., 327 F. Supp. 332, 71-1 U.S. Tax Cas. (CCH) ¶ 12779, 27 A.F.T.R.2d 71-1834 (D. Md. 1971)—§ 16:52
Hodgdon, Estate of v. Commissioner, T.C.M. (P-H) ¶ 52259, 11 T.C.M. (CCH) 898, 1952 WL 9764 (T.C. 1952)—§ 6:54
Hodge, Estate of v. C. I. R, 2 T.C. 643, 1943 WL 55 (T.C. 1943)—§ 3:198
Hoenig, Estate of v. Commissioner of Internal Revenue, 66 T.C. 471, 1976 WL 3629 (1976)—§ 14:69
Hoffman v. C. I. R., 2 T.C. 1160, 1943 WL 229 (T.C. 1943)—§ 3:191
Hoffman v. McGinnes, 277 F.2d 598, 60-1 U.S. Tax Cas. (CCH) ¶ 11941, 5 A.F.T.R.2d 1904, 90 A.L.R.2d 405 (3d Cir. 1960)—§ 6:184
Holbrook v. U.S., 575 F.2d 1288, 78-2 U.S. Tax Cas. (CCH) ¶ 13249, 42 A.F.T.R.2d 78-6419 (9th Cir. 1978)—§ 7:34
Holl, Estate of v. C.I.R., 967 F.2d 1437, 92-2

U.S. Tax Cas. (CCH) ¶ 60104, 70 A.F.T.R.2d 92-6191 (10th Cir. 1992)—§ 3:93
Holl, Estate of v. C.I.R., 95 T.C. 566, Tax Ct. Rep. (CCH) 46999, Tax Ct. Rep. Dec. (P-H) 95.39, 1990 WL 182230 (1990)—§ 3:4
Holland, Estate of v. C.I.R., T.C. Memo. 1997-302, T.C.M. (RIA) ¶ 97302, 73 T.C.M. (CCH) 3236 (1997)—§ 16:41
Holliday, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2016-51, T.C.M. (RIA) ¶ 2016-051, 111 T.C.M. (CCH) 1235 (2016)—§ 22:47
Holman v. C.I.R., 130 T.C. 170, Tax Ct. Rep. (CCH) 57455, Tax Ct. Rep. Dec. (RIA) 130.12, 2008 WL 2189089 (2008)—§§ 3:158, 21:11, 21:12
Holmes, Estate of v. C. I. R., T.C. Memo. 1991-477, T.C.M. ¶ 91477, 62 T.C.M. (CCH) 839, 1991 WL 188869 (1991)—§§ 2:17, 2:24, 2:111, 5:21
Holtzman v. C.I.R., T.C. Memo. 1980-174, T.C.M. (P-H) ¶ 80174, 40 T.C.M. (CCH) 350, 1980 WL 4020 (1980)—§ 3:297
Honickman, Estate of v. Commissioner of Internal Revenue, 58 T.C. 132, 1972 WL 2438 (1972)—§ 6:70
Hooper v. C.I.R., 41 B.T.A. 114, 1940 WL 177 (B.T.A. 1940)—§§ 2:36, 2:165
Hoover v. C.I.R., 20 B.T.A. 906, 1930 WL 872 (B.T.A. 1930)—§ 3:35
Hoover, Estate of v. C.I.R., 69 F.3d 1044, 95-2 U.S. Tax Cas. (CCH) ¶ 60217, 76 A.F.T.R.2d 95-7305 (10th Cir. 1995)—§§ 5:28, 5:29, 22:6, 22:32
Hoover, Estate of v. C.I.R., T.C. Memo. 1985-183, T.C.M. (P-H) ¶ 85183, 49 T.C.M. (CCH) 1239, 1985 WL 14810 (1985)—§§ 6:6, 6:35
Hopkins v. Magruder, 122 F.2d 693, 41-2 U.S. Tax Cas. (CCH) ¶ 10094, 27 A.F.T.R. (P-H) ¶ 898 (C.C.A. 4th Cir. 1941)—§§ 16:16, 16:29
Horlick v. Kuhl, 62 F. Supp. 168, 45-2 U.S. Tax Cas. (CCH) ¶ 10228, 34 A.F.T.R. (P-H) ¶ 239 (E.D. Wis. 1945)—§ 3:124
Horner v. U. S., 202 Ct. Cl. 649, 485 F.2d 596, 73-2 U.S. Tax Cas. (CCH) ¶ 12956, 33 A.F.T.R.2d 74-1368 (1973)—§§ 2:125, 2:162
Hornor, Estate of v. C.I.R., 44 B.T.A. 1136, 1941 WL 41728 (B.T.A. 1941)—§§ 6:67, 7:18
Horst v. C.I.R., 150 F.2d 1, 45-2 U.S. Tax Cas. (CCH) ¶ 10211, 33 A.F.T.R. (P-H) ¶ 1487 (C.C.A. 9th Cir. 1945)—§ 13:3
Horwith v. Commissioner of Internal Revenue, 71 T.C. 932, 1979 WL 3730 (1979)—§ 3:98
Houston, Estate of v. C.I.R., T.C. Memo. 1982-362, T.C.M. (P-H) ¶ 82362, 44 T.C.M. (CCH) 284, 1982 WL 10659 (1982)—§ 2:95
Howard v. U.S., 40 F. Supp. 697, 41-2 U.S. Tax Cas. (CCH) ¶ 10092, 28 A.F.T.R. (P-H) ¶ 133 (E.D. La. 1941)—§ 4:14
Howard, Estate of, T.C.M. (P-H) ¶ 43503, 1943 WL 9323 (T.C. 1943)—§§ 6:18, 6:24, 6:50
Howard, Estate of v. C.I.R., 910 F.2d 633, 90-2 U.S. Tax Cas. (CCH) ¶ 60033, 66 A.F.T.R.2d 90-5994 (9th Cir. 1990)—§ 6:191
Howells v. Fox, 251 F.2d 94, 58-1 U.S. Tax Cas. (CCH) ¶ 11744, 1 A.F.T.R.2d 2075 (10th Cir. 1957)—§ 3:202
Howell Turpentine Co. v. C. I. R., 6 T.C. 364, 1946 WL 294 (T.C. 1946)—§ 3:300
Hoyt v. U.S., 86 Ct. Cl. 19, 21 F. Supp. 353, 37-2 U.S. Tax Cas. (CCH) ¶ 9581, 20 A.F.T.R. (P-H) ¶ 475 (1937)—§ 12:65
Hrobon v. C. I. R., 41 T.C. 476, 1964 WL 1272 (T.C. 1964)—§ 17:167
Hubbard, Estate of v. C. I. R., 26 T.C. 183, 1956 WL 632 (T.C. 1956)—§ 6:16
Hubbard's Estate v. C.I.R., 250 F.2d 492, 58-1 U.S. Tax Cas. (CCH) ¶ 11734, 1 A.F.T.R.2d 2061 (5th Cir. 1957)—§§ 2:158, 2:159
Huber v. C.I.R., T.C. Memo. 2006-96, T.C.M. (RIA) ¶ 2006-096, 91 T.C.M. (CCH) 1132 (2006)—§ 17:141
Huddleston v. C.I.R., 100 T.C. 17, Tax Ct. Rep. (CCH) 48817, Tax Ct. Rep. Dec. (RIA) 100.3, 1993 WL 4848 (1993)—§ 10:1
Hudgins, Estate of v. C.I.R., 57 F.3d 1393, 95-2 U.S. Tax Cas. (CCH) ¶ 60202, 76 A.F.T.R.2d 95-5401 (5th Cir. 1995)—§ 5:79
Hughan, Estate of v. C. I. R., T.C. Memo. 1991-275, T.C.M. ¶ 91275, 61 T.C.M. (CCH) 2932, 1991 WL 102698 (1991)—§ 5:56
Hughes v. C. I. R., T.C. Memo. 1992-438, T.C.M. (RIA) ¶ 92438, 64 T.C.M. (CCH) 366 (1992)—§ 14:9
Hughes v. Commissioner of Internal Revenue, 104 F.2d 144, 39-2 U.S. Tax Cas. (CCH) ¶ 9538, 23 A.F.T.R. (P-H) ¶ 24 (C.C.A. 9th Cir. 1939)—§ 17:145
Hughes, Estate of v. C.I.R., T.C. Memo. 2005-296, T.C.M. (RIA) ¶ 2005-296, 90 T.C.M. (CCH) 630 (2005)—§§ 2:9, 6:58
Hull, Estate of v. C.I.R., 38 T.C. 512, 1962 WL 1381 (T.C. 1962)—§ 4:24

Hulter v. C.I.R., 91 T.C. 371, Tax Ct. Rep. (CCH) 45014, Tax Ct. Rep. Dec. (P-H) 91.31, 1988 WL 88471 (1988)—§ 3:87
Humphrey v. Commissioner, T.C.M. (P-H) ¶ 46004, 5 T.C.M. (CCH) 21, 1946 WL 6789 (T.C. 1946)—§ 3:90
Hundley's Estate v. Commissioner of Internal Revenue, 52 T.C. 495, 1969 WL 1580 (T.C. 1969)—§ 14:45
Hunt v. C.I.R., T.C. Memo. 1989-335, T.C.M. (P-H) ¶ 89335, 57 T.C.M. (CCH) 919, 1989 WL 75878 (1989)—§ 14:40
Hunt v. C.I.R., 12 B.T.A. 396, 1928 WL 529 (B.T.A. 1928)—§§ 6:17, 17:1
Hunter v. U.S., 597 F. Supp. 1293, 85-1 U.S. Tax Cas. (CCH) ¶ 13601, 55 A.F.T.R.2d 85-1558 (W.D. Pa. 1984)—§ 2:192
Hunter v. U.S., 474 F. Supp. 763, 79-2 U.S. Tax Cas. (CCH) ¶ 13313, 44 A.F.T.R.2d 79-6181 (W.D. Mo. 1979)—§ 2:49
Huntington, Estate of v. C.I.R., 36 B.T.A. 698, 1937 WL 404 (B.T.A. 1937)—§§ 3:60, 6:17, 6:24
Huntington Nat. Bank, of Columbus, Ohio v. C.I.R., 13 T.C. 760, 1949 WL 97 (T.C. 1949)—§ 6:240
Huntsman, Estate of v. Commissioner of Internal Revenue, 66 T.C. 861, 1976 WL 3635 (1976)—§ 2:57
Hurd v. C.I.R., 160 F.2d 610, 47-1 U.S. Tax Cas. (CCH) ¶ 10546, 35 A.F.T.R. (P-H) ¶ 1014 (C.C.A. 1st Cir. 1947)—§ 2:212
Hurd, Estate of v. C. I .R., 9 T.C. 681, 1947 WL 83 (T.C. 1947)—§ 11:29
Hurford, Estate of v. C.I.R., T.C. Memo. 2008-278, T.C.M. (RIA) ¶ 2008-278, 96 T.C.M. (CCH) 422 (2008)—§ 22:47
Huron Bldg. Co. v. C.I.R., 15 B.T.A. 1107, 1929 WL 866 (B.T.A. 1929)—§§ 3:47, 3:77
Hutchings-Sealy Nat. Bank of Galveston v. C.I.R., 141 F.2d 422, 44-1 U.S. Tax Cas. (CCH) ¶ 10097, 32 A.F.T.R. (P-H) ¶ 414 (C.C.A. 5th Cir. 1944)—§ 16:21
Hutchinson, Estate of v. C.I.R., 20 T.C. 749, 1953 WL 97 (T.C. 1953)—§ 2:67
Hutson, Estate of v. C.I.R., 49 T.C. 495, 1968 WL 1438 (T.C. 1968)—§ 6:41
Hyman v. Nunan, 143 F.2d 425, 44-2 U.S. Tax Cas. (CCH) ¶ 9387, 44-2 U.S. Tax Cas. (CCH) ¶ 10130, 32 A.F.T.R. (P-H) ¶ 982 (C.C.A. 2d Cir. 1944)—§ 17:1
Hyman v. U.S., 187 F. Supp. 661, 60-2 U.S. Tax Cas. (CCH) ¶ 11971, 6 A.F.T.R.2d 6190 (S.D. N.Y. 1960)—§ 2:236

I

Iacono, Estate of v. C.I.R., T.C. Memo. 1980-520, T.C.M. (P-H) ¶ 80520, 41 T.C.M. (CCH) 407, 1980 WL 3847 (1980)—§ 3:57
Igleheart v. C.I.R., 28 B.T.A. 888, 1933 WL 140 (B.T.A. 1933)—§ 2:20
Industrial Nat. Bank of Providence v. U.S., 187 F. Supp. 810, 60-2 U.S. Tax Cas. (CCH) ¶ 11972, 6 A.F.T.R.2d 6175 (D.R.I. 1960)—§ 6:241
Industrial Trust Co. v. C.I.R., 165 F.2d 142, 48-1 U.S. Tax Cas. (CCH) ¶ 10593, 36 A.F.T.R. (P-H) ¶ 502, 1 A.L.R.2d 144 (C.C.A. 1st Cir. 1947)—§§ 2:181, 2:183, 2:226
Industrial Trust Co. v. C.I.R., 151 F.2d 592, 45-2 U.S. Tax Cas. (CCH) ¶ 10231, 34 A.F.T.R. (P-H) ¶ 351, 169 A.L.R. 144 (C.C.A. 1st Cir. 1945)—§ 2:246
Inman's Estate, In re, 203 F.2d 679, 53-1 U.S. Tax Cas. (CCH) ¶ 10894, 43 A.F.T.R. (P-H) ¶ 740 (2d Cir. 1953)—§ 2:226
Iowa-Des Moines Nat. Bank v. U.S., 306 F. Supp. 320, 69-2 U.S. Tax Cas. (CCH) ¶ 12632, 24 A.F.T.R.2d 69-6098 (S.D. Iowa 1969)—§ 6:160
IRS Announcement Relating to: Herbert, 2008-9 I.R.B. 483, 2008 WL 546168 (2008)—§ 3:125
Irvine v. U.S., 936 F.2d 343, 91-2 U.S. Tax Cas. (CCH) ¶ 60074, 67 A.F.T.R.2d 91-1229 (8th Cir. 1991)—§ 14:94
Irving Trust Co v. US, 129 F. Supp. 303, 54-2 U.S. Tax Cas. (CCH) ¶ 10968, 47 A.F.T.R. (P-H) ¶ 515 (S.D. N.Y. 1954)—§ 6:249
Isaacs v. C. I. R., T.C. Memo. 1991-473, T.C.M. ¶ 91473, 62 T.C.M. (CCH) 827, 1991 WL 187966 (1991)—§ 3:284
Ithaca Trust Co. v. U.S., 1929-1 C.B. 313, 279 U.S. 151, 49 S. Ct. 291, 73 L. Ed. 647, 1 U.S. Tax Cas. (CCH) ¶ 386, 7 A.F.T.R. (P-H) ¶ 8856 (1929)—§§ 3:4, 3:18, 3:22, 6:3, 6:69
Iversen, Estate of v. C.I.R., 552 F.2d 977, 77-1 U.S. Tax Cas. (CCH) ¶ 13184, 39 A.F.T.R.2d 77-1643 (3d Cir. 1977)—§§ 6:73, 6:75
Iversn, Estate of v. C.I.R., 65 T.C. 391, 1975 WL 3199 (1975)—§ 2:131
Ivey v. C.I.R., T.C. Memo. 1983-273, T.C.M. (P-H) ¶ 83273, 46 T.C.M. (CCH) 172, 1983 WL 14252 (1983)—§ 3:59

J

Jack ex rel. Blair, Estate of v. U.S., 54 Fed. Cl. 590, 2002-2 U.S. Tax Cas. (CCH) ¶ 60452, 90 A.F.T.R.2d 2002-7580 (2002)—§ 8:16
Jackman v. C.I.R., 44 B.T.A. 704, 1941 WL 357 (B.T.A. 1941)—§ 17:173
Jackson v. C.I.R., 18 B.T.A. 875, 1930 WL 775 (B.T.A. 1930)—§§ 6:16, 6:18
Jackson v. U.S., 88-1 U.S. Tax Cas. (CCH) ¶ 13750, 71A A.F.T.R.2d 93-4982, 1987 WL 49365 (N.D. Tex. 1987)—§ 3:57
Jackson v. U.S., 1964-2 C.B. 522, 376 U.S. 503, 84 S. Ct. 869, 11 L. Ed. 2d 871, 64-1 U.S. Tax Cas. (CCH) ¶ 12221, 13 A.F.T.R.2d 1859 (1964)—§§ 6:107, 6:153, 6:156, 6:160
Jackson, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2021-48, T.C.M. (RIA) ¶ 2021-048, 121 T.C.M. (CCH) 1320 (2021)—§ 3:285
Jackson, Estate of v. U.S., 408 F. Supp. 2d 209, 2005-2 U.S. Tax Cas. (CCH) ¶ 60513, 96 A.F.T.R.2d 2005-7279 (N.D. W. Va. 2005)—§ 6:290
Jacobs v. C. I. R., T.C. Memo. 1974-73, T.C.M. (P-H) ¶ 74073, 33 T.C.M. (CCH) 379, 1974 WL 2587 (1974)—§ 9:28
Jacobs v. C.I.R., 34 B.T.A. 594, 1936 WL 385 (B.T.A. 1936)—§§ 6:1, 6:65
Jacobs v. C.I.R., 20 B.T.A. 529, 1930 WL 327 (B.T.A. 1930)—§ 3:77
Jacobs v. Commissioner of Internal Revenue, 1929-2 C.B. 403, 34 F.2d 233, 1 U.S. Tax Cas. (CCH) ¶ 420, 7 A.F.T.R. (P-H) ¶ 9308 (C.C.A. 8th Cir. 1929)—§ 6:3
Jacobs, Estate of v. C.I.R., 8 T.C. 1015, 1947 WL 234 (T.C. 1947)—§ 2:19
Jacobson v. C.I.R., T.C. Memo. 1989-606, T.C.M. (P-H) ¶ 89606, 58 T.C.M. (CCH) 645, 1989 WL 131631 (1989)—§§ 3:71, 3:77
Jacobson v. U.S., 78-2 U.S. Tax Cas. (CCH) ¶ 13256, 42 A.F.T.R.2d 78-6499, 1978 WL 4611 (D. Neb. 1978)—§ 16:34
Jacoby, Estate of v. C.I.R., T.C. Memo. 1970-165, T.C.M. (P-H) ¶ 70165, 29 T.C.M. (CCH) 737, 1970 WL 1713 (1970)—§ 2:220
Jaeger, Estate of v. C.I.R., 27 T.C. 863, 1957 WL 1157 (T.C. 1957)—§ 6:139
Jalkut, Estate of v. C. I. R., 96 T.C. 675, Tax Ct. Rep. (CCH) 47310, Tax Ct. Rep. Dec. (P-H) 96.27, 1991 WL 64935 (1991)—§§ 2:209, 2:212
James v. C.I.R., T.C. Memo. 1980-99, T.C.M. (P-H) ¶ 80099, 40 T.C.M. (CCH) 45, 1980 WL 3952 (1980)—§ 9:31
James v. C.I.R., 148 F.2d 236, 45-1 U.S. Tax Cas. (CCH) ¶ 10187, 33 A.F.T.R. (P-H) ¶ 913 (C.C.A. 2d Cir. 1945)—§§ 3:124, 17:1, 17:134, 17:139
James v. C. I. R., 3 T.C. 1260, 1944 WL 176 (T.C. 1944)—§ 17:134
James v. U.S., 448 F. Supp. 177, 78-1 U.S. Tax Cas. (CCH) ¶ 13243, 42 A.F.T.R.2d 78-6401 (D. Neb. 1978)—§ 2:217
James v. U.S., 1961-2 C.B. 9, 366 U.S. 213, 81 S. Ct. 1052, 6 L. Ed. 2d 246, 61-1 U.S. Tax Cas. (CCH) ¶ 9449, 7 A.F.T.R.2d 1361 (1961)—§ 2:117
Jameson, Estate of v. C.I.R., 267 F.3d 366, 2001-2 U.S. Tax Cas. (CCH) ¶ 60420, 88 A.F.T.R.2d 2001-5922 (5th Cir. 2001)—§§ 21:4, 22:24
Jameson, Estate of v. C.I.R., T.C. Memo. 1999-43, T.C.M. (RIA) ¶ 99043, 77 T.C.M. (CCH) 1383 (1999)—§ 22:24
Janis v. Commissioner of Internal Revenue, 461 F.3d 1080, 2006-2 U.S. Tax Cas. (CCH) ¶ 50512, 98 A.F.T.R.2d 2006-6075 (9th Cir. 2006)—§ 5:6
Jann, Estate of v. C. I. R., T.C. Memo. 1990-333, T.C.M. (P-H) ¶ 90333, 60 T.C.M. (CCH) 23, 1990 WL 89563 (1990)—§ 3:134
Janos v. Commissioner, T.C.M. (P-H) ¶ 53003, 11 T.C.M. (CCH) 1211, 1952 WL 9859 (T.C. 1952)—§ 17:135
Jelke, Estate of v. C.I.R., 507 F.3d 1317, 2007-2 U.S. Tax Cas. (CCH) ¶ 60552, 100 A.F.T.R.2d 2007-6694 (11th Cir. 2007)—§§ 22:23, 22:27
Jelke, Estate of v. C.I.R., T.C. Memo. 2005-131, T.C.M. (RIA) ¶ 2005-131, 89 T.C.M. (CCH) 1397 (2005)—§§ 22:23, 22:27
Jenard v. C. I. R., T.C. Memo. 1961-70, T.C.M. (P-H) ¶ 61070, 20 T.C.M. (CCH) 346, 1961 WL 378 (T.C. 1961)—§ 3:6
Jenkins v. U.S., 428 F.2d 538, 70-1 U.S. Tax Cas. (CCH) ¶ 12677, 70-2 U.S. Tax Cas. (CCH) ¶ 12701, 25 A.F.T.R.2d 70-1578 (5th Cir. 1970)—§§ 2:237, 2:248, 2:269
Jenner, Estate of v. C.I.R., T.C. Memo. 1977-54, T.C.M. (P-H) ¶ 77054, 36 T.C.M. (CCH) 241, 1977 WL 3359 (1977)—§ 3:182
Jenner's Estate v. C. I. R., 577 F.2d 1100, 78-2 U.S. Tax Cas. (CCH) ¶ 13251, 42 A.F.T.R.2d 78-6422 (7th Cir. 1978)—§ 6:39
Jennings v. Smith, 161 F.2d 74, 47-1 U.S. Tax

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

K

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

Cas. (CCH) ¶ 12735, 27 A.F.T.R.2d 71-1628 (2d Cir. 1971)—§§ 6:239, 16:89
Kaplun v. U.S., 303 F. Supp. 733, 69-2 U.S. Tax Cas. (CCH) ¶ 12625, 24 A.F.T.R.2d 69-6095 (S.D. N.Y. 1969)—§ 6:241
Karagheusian, Estate of v. C. I. R., 23 T.C. 806, 1955 WL 686 (T.C. 1955)—§§ 2:159, 2:226
Karlson v. C.I.R., 74-2 U.S. Tax Cas. (CCH) ¶ 13014, 34 A.F.T.R.2d 74-6276, 1974 WL 718 (E.D. N.Y. 1974)—§ 3:263
Katz v. C.I.R., 27 T.C. 783, 1957 WL 911 (T.C. 1957)—§ 16:66
Katz, Estate of v. C.I.R., T.C. Memo. 2004-166, T.C.M. (RIA) ¶ 2004-166 (2004)—§ 6:124
Katz, Estate of v. C.I.R., T.C. Memo. 1968-171, T.C.M. (P-H) ¶ 68171, 27 T.C.M. (CCH) 825, 1968 WL 1272 (T.C. 1968)—§ 3:124
Kaufman v. C.I.R., 136 T.C. 294, Tax Ct. Rep. (CCH) 4025, Tax Ct. Rep. Dec. (RIA) 136.13, 2011 WL 1235307 (2011)—§ 16:103
Kaufman v. C.I.R., 134 T.C. 182, Tax Ct. Rep. Dec. (RIA) 134.9, 2010 WL 1655513 (2010)—§ 16:103
Kaufman v. Shulman, 687 F.3d 21, 2012-2 U.S. Tax Cas. (CCH) ¶ 50472, 110 A.F.T.R.2d 2012-5278 (1st Cir. 2012)—§ 16:103
Kaufman, Appeal of, 5 B.T.A. 31, 1926 WL 7 (B.T.A. 1926)—§ 6:7
Keeter v. U.S., 461 F.2d 714, 72-1 U.S. Tax Cas. (CCH) ¶ 12839, 29 A.F.T.R.2d 72-1540 (5th Cir. 1972)—§ 2:262
Keinath v. C. I. R., 480 F.2d 57, 73-1 U.S. Tax Cas. (CCH) ¶ 12928, 32 A.F.T.R.2d 73-6195 (8th Cir. 1973)—§ 14:94
Keitel, Estate of v. C. I. R., T.C. Memo. 1990-416, T.C.M. (P-H) ¶ 90416, 60 T.C.M. (CCH) 425, 1990 WL 110219 (1990)—§§ 3:34, 3:77
Keller v. U.S., 697 F.3d 238, 2012-2 U.S. Tax Cas. (CCH) ¶ 60653, 110 A.F.T.R.2d 2012-6061 (5th Cir. 2012)—§ 6:28
Keller v. U.S., 2009-2 U.S. Tax Cas. (CCH) ¶ 60579, 104 A.F.T.R.2d 2009-6015, 2009 WL 2601611 (S.D. Tex. 2009)—§§ 6:24, 22:34, 22:47
Keller, Estate of v. C.I.R., T.C. Memo. 1980-450, T.C.M. (P-H) ¶ 80450, 41 T.C.M. (CCH) 147, 1980 WL 4276 (1980)—§§ 2:92, 3:21
Keller, Estate of v. C. I. R., 44 T.C. 851, 1965 WL 1210 (T.C. 1965)—§ 2:131
Kellmann v. U.S., 286 F. Supp. 632, 68-1 U.S. Tax Cas. (CCH) ¶ 12518, 21 A.F.T.R.2d 1696 (E.D. Mo. 1968)—§ 6:153
Kelly v. C.I.R., 19 T.C. 27, 1952 WL 261 (T.C. 1952)—§ 16:67
Kelly v. C.I.R., 18 B.T.A. 1049, 1930 WL 814 (B.T.A. 1930)—§§ 3:35, 3:48
Kelly v. Commissioner, T.C.M. (P-H) ¶ 49298, 8 T.C.M. (CCH) 1108, 1949 WL 7437 (T.C. 1949)—§ 17:143
Kelly, Estate of v. C.I.R., T.C. Memo. 2012-73, T.C.M. (RIA) ¶ 2012-073, 103 T.C.M. (CCH) 1393 (2012)—§ 22:47
Kelly, Estate of v. C. I. R., T.C. Memo. 1955-129, T.C.M. (P-H) ¶ 55129, 14 T.C.M. (CCH) 476, 1955 WL 272 (T.C. 1955)—§ 3:134
Kenan v. Commissioner of Internal Revenue, 114 F.2d 217, 40-2 U.S. Tax Cas. (CCH) ¶ 9635, 25 A.F.T.R. (P-H) ¶ 607 (C.C.A. 2d Cir. 1940)—§ 6:127
Kennedy, Appeal of, 4 B.T.A. 330, 1926 WL 372 (B.T.A. 1926)—§ 3:207
Kennedy's Estate v. U.S., 302 F. Supp. 343, 69-2 U.S. Tax Cas. (CCH) ¶ 12622, 24 A.F.T.R.2d 69-6076 (D.S.C. 1969)—§ 6:107
Kerckhoff v. C.I.R., T.C. Memo. 1987-299, T.C.M. (P-H) ¶ 87299, 53 T.C.M. (CCH) 1139, 1987 WL 40355 (1987)—§ 3:286
Kerdolff, Estate of v. Commissioner of Internal Revenue, 57 T.C. 643, 1972 WL 2464 (1972)—§ 2:171
Kernochan v. U.S., 89 Ct. Cl. 507, 29 F. Supp. 860, 39-2 U.S. Tax Cas. (CCH) ¶ 9754, 23 A.F.T.R. (P-H) ¶ 955 (1939)—§ 2:114
Kerr v. C.I.R., 292 F.3d 490, 2002-1 U.S. Tax Cas. (CCH) ¶ 60440, 89 A.F.T.R.2d 2002-2838 (5th Cir. 2002)—§ 22:41
Kerr v. C.I.R., 113 T.C. 449, Tax Ct. Rep. Dec. (RIA) 113.30, 2000-1 U.S. Tax Cas. (CCH) ¶ 47816, 1999 WL 1247551 (1999)—§§ 2:45, 22:4, 22:34, 22:41, 22:42, 22:43
Kerr v. U.S., 199 F. Supp. 447, 61-2 U.S. Tax Cas. (CCH) ¶ 12041, 8 A.F.T.R.2d 6091 (E.D. Va. 1961)—§ 6:61
Kerr's Estate v. C.I.R., 174 F.2d 555, 49-1 U.S. Tax Cas. (CCH) ¶ 10718, 37 A.F.T.R. (P-H) ¶ 1479 (3d Cir. 1949)—§ 2:230
Kessel, Estate of v. C.I.R., T.C. Memo. 2014-97, T.C.M. (RIA) ¶ 2014-097, 107 T.C.M. (CCH) 1482 (2014)—§§ 2:14, 3:23
Khan, Estate of v. C.I.R., T.C. Memo. 1998-22, T.C.M. (RIA) ¶ 98022, 75 T.C.M. (CCH) 1597 (1998)—§ 8:15

Kidd v. U.S., 451 F.2d 1026, 72-1 U.S. Tax Cas. (CCH) ¶ 12828, 28 A.F.T.R.2d 71-6273 (6th Cir. 1971)—§ 6:165

Kieckhefer v. U.S., 142 F. Supp. 615, 56-2 U.S. Tax Cas. (CCH) ¶ 11618, 49 A.F.T.R. (P-H) ¶ 1860 (E.D. Wis. 1956)—§ 17:139

Kihchel v. U.S., 105 F. Supp. 523, 52-2 U.S. Tax Cas. (CCH) ¶ 10868, 42 A.F.T.R. (P-H) ¶ 370 (W.D. Pa. 1952)—§ 2:102

Killion, Estate of v. C.I.R., T.C. Memo. 1988-244, T.C.M. (P-H) ¶ 88244, 55 T.C.M. (CCH) 1004, 1988 WL 52652 (1988)—§ 5:79

Kimbell v. U.S., 371 F.3d 257, 2004-1 U.S. Tax Cas. (CCH) ¶ 60486, 160 O.G.R. 545, 93 A.F.T.R.2d 2004-2400 (5th Cir. 2004)—§ 22:47

Kincade, Estate of v. Commissioner of Internal Revenue, 69 T.C. 247, 1977 WL 3672 (1977)—§ 14:30

King v. U.S., 379 U.S. 329, 85 S. Ct. 427, 13 L. Ed. 2d 315 (1964)—§ 10:3

Kinney, Estate of v. C. I. R., 39 T.C. 728, 1963 WL 1458 (T.C. 1963)—§§ 2:12, 2:125

Kinney's Estate v. Commissioner of Internal Revenue, 80 F.2d 568, 36-1 U.S. Tax Cas. (CCH) ¶ 9025, 17 A.F.T.R. (P-H) ¶ 81 (C.C.A. 9th Cir. 1935)—§ 2:6

Kinsman Transit Co., Appeal of, 1 B.T.A. 552, 1925 WL 701 (B.T.A. 1925)—§ 3:277

Kirkpatrick v. Sanders, 261 F.2d 480, 58-2 U.S. Tax Cas. (CCH) ¶ 11829, 2 A.F.T.R.2d 6418 (4th Cir. 1958)—§ 2:111

Kirkwood, Estate of v. C.I.R., 23 B.T.A. 955, 1931 WL 157 (B.T.A. 1931)—§§ 2:19, 6:233

Kisling v. C.I.R., 32 F.3d 1222, 94-2 U.S. Tax Cas. (CCH) ¶ 60176, 74 A.F.T.R.2d 94-7463 (8th Cir. 1994)—§§ 2:140, 2:209

Kitchen, Estate of, T.C.M. (P-H) ¶ 44280, 1944 WL 7215 (T.C. 1944)—§ 2:204

Kitchin, Estate of v. C.I.R., T.C. Memo. 1987-324, T.C.M. (P-H) ¶ 87324, 53 T.C.M. (CCH) 1275, 1987 WL 40382 (1987)—§ 2:171

Kite, Estate of v. C.I.R., T.C. Memo. 2013-43, T.C.M. (RIA) ¶ 2013-043, 105 T.C.M. (CCH) 1277 (2013)—§§ 14:72, 14:76

Kjar v. U.S., 177 F.2d 630, 49-2 U.S. Tax Cas. (CCH) ¶ 9456, 38 A.F.T.R. (P-H) ¶ 824 (5th Cir. 1949)—§ 20:40

Klafter, Estate of v. C. I. R., T.C. Memo. 1973-230, T.C.M. (P-H) ¶ 73230, 32 T.C.M. (CCH) 1088, 1973 WL 2409 (1973)—§ 2:192

Klauer v. C.I.R., T.C. Memo. 2010-65, T.C.M. (RIA) ¶ 2010-065, 99 T.C.M. (CCH) 1254 (2010)—§ 21:17

Kleemeier, Estate of v. Commissioner of Internal Revenue, 58 T.C. 241, 1972 WL 2469 (1972)—§ 2:283

Kleine v. U.S., 539 F.2d 427, 76-2 U.S. Tax Cas. (CCH) ¶ 13158, 38 A.F.T.R.2d 76-6294 (5th Cir. 1976)—§ 12:39

Kliban v. U.S., 76-1 U.S. Tax Cas. (CCH) ¶ 13133, 37 A.F.T.R.2d 76-1567, 1976 WL 1044 (D. Conn. 1976)—§ 6:160

Kline v. C I R, 130 F.2d 742, 42-2 U.S. Tax Cas. (CCH) ¶ 10204, 29 A.F.T.R. (P-H) ¶ 1178 (C.C.A. 3d Cir. 1942)—§ 17:134

Kloppenberg and Co. v. C.I.R., T.C. Memo. 1986-325, T.C.M. (P-H) ¶ 86325, 51 T.C.M. (CCH) 1607, 1986 WL 21531 (1986)—§ 3:73

Klosterman, Estate of v. C.I.R., 32 F.3d 402, 94-2 U.S. Tax Cas. (CCH) ¶ 60172, 74 A.F.T.R.2d 94-7453 (9th Cir. 1994)—§§ 5:58, 5:63

Klosterman, Estate of v. C. I. R., 99 T.C. 313, Tax Ct. Rep. (CCH) 48496, Tax Ct. Rep. Dec. (RIA) 99.16, 1992 WL 217491 (1992)—§§ 5:58, 5:63

Klyce v. C.I.R., 41 B.T.A. 194, 1940 WL 185 (B.T.A. 1940)—§ 6:64

Knapp v. C.I.R., T.C. Memo. 1977-389, T.C.M. (P-H) ¶ 77389, 36 T.C.M. (CCH) 1576, 1977 WL 3170 (1977)—§ 3:54

Knappe v. U.S., 713 F.3d 1164, 2013-1 U.S. Tax Cas. (CCH) ¶ 50266, 2013-1 U.S. Tax Cas. (CCH) ¶ 60663, 111 A.F.T.R.2d 2013-1531 (9th Cir. 2013)—§ 9:30

Knight v. C.I.R., 115 T.C. 506, Tax Ct. Rep. Dec. (RIA) 115.36, 2000 WL 1755284 (2000)—§ 22:42

Knipp, Estate of v. C.I.R., 244 F.2d 436, 57-1 U.S. Tax Cas. (CCH) ¶ 9586, 57-1 U.S. Tax Cas. (CCH) ¶ 11693, 51 A.F.T.R. (P-H) ¶ 409 (4th Cir. 1957)—§ 3:175

Knipp, Estate of v. C. I. R., 25 T.C. 153, 1955 WL 477 (T.C. 1955)—§ 2:45

Knisley v. U.S., 901 F.2d 793, 90-2 U.S. Tax Cas. (CCH) ¶ 60037, 65 A.F.T.R.2d 90-1235 (9th Cir. 1990)—§ 2:37

Knoell v. U.S., 236 F. Supp. 299, 64-2 U.S. Tax Cas. (CCH) ¶ 12274, 14 A.F.T.R.2d 6278 (W.D. Pa. 1964)—§ 3:71

Koblick v. C.I.R., T.C. Memo. 2006-63, T.C.M. (RIA) ¶ 2006-063, 91 T.C.M. (CCH) 959 (2006)—§ 21:9

Koch v. C.I.R., 28 B.T.A. 363, 1933 WL 66 (B.T.A. 1933)—§ 3:166
Koehler v. Lewellyn, 44 F.2d 654, 9 A.F.T.R. (P-H) ¶ 431 (W.D. Pa. 1930)—§ 6:241
Koester, Estate of v. C.I.R., T.C. Memo. 2002-82, T.C.M. (RIA) ¶ 2002-082, 83 T.C.M. (CCH) 1428 (2002)—§ 1:2
Kohler v. C.I.R., T.C. Memo. 2006-152, T.C.M. (RIA) ¶ 2006-152, 92 T.C.M. (CCH) 48 (2006)—§§ 3:2, 3:125, 4:2
Kohlsaat, Estate of v. C.I.R., T.C. Memo. 1997-212, T.C.M. (RIA) ¶ 97212, 73 T.C.M. (CCH) 2732 (1997)—§ 16:43
Kolb, Estate of v. C. I. R., 5 T.C. 588, 1945 WL 48 (T.C. 1945)—§ 14:121
Kolczynski, Estate of v. C.I.R., T.C. Memo. 2005-217, T.C.M. (RIA) ¶ 2005-217, 90 T.C.M. (CCH) 290 (2005)—§ 3:43
Kolker, Estate of v. Commissioner of Internal Revenue, 80 T.C. 1082, Tax Ct. Rep. (CCH) 40146, 1983 WL 14841 (1983)—§ 16:30
Kollsman, Estate of v. Commissioner of Internal Revenue, 777 Fed. Appx. 870, 2019-1 U.S. Tax Cas. (CCH) ¶ 60713, 123 A.F.T.R.2d 2019-2296 (9th Cir. 2019)—§ 3:271
Kollsman, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2017-40, T.C.M. (RIA) ¶ 2017-040, 113 T.C.M. (CCH) 1172 (2017)—§ 3:271
Koons v. C.I.R., T.C. Memo. 2013-94, T.C.M. (RIA) ¶ 2013-094, 105 T.C.M. (CCH) 1567 (2013)—§ 6:28
Koons v. U.S., 315 F.2d 542, 63-1 U.S. Tax Cas. (CCH) ¶ 9379, 11 A.F.T.R.2d 1206 (9th Cir. 1963)—§ 3:5
Kopperman, Estate of v. C.I.R., T.C. Memo. 1978-475, T.C.M. (P-H) ¶ 78475, 37 T.C.M. (CCH) 1849-24, 1978 WL 3230 (1978)—§ 3:109
Korby, Estate of v. C.I.R., T.C. Memo. 2005-103, T.C.M. (RIA) ¶ 2005-103, 89 T.C.M. (CCH) 1150 (2005)—§§ 2:283, 22:47
Krabbenhoft v. C.I.R., 939 F.2d 529, 91-2 U.S. Tax Cas. (CCH) ¶ 60080, 68 A.F.T.R.2d 91-6021 (8th Cir. 1991)—§§ 3:201, 17:137
Kraft v. C.I.R., T.C. Memo. 1969-232, T.C.M. (P-H) ¶ 69232, 28 T.C.M. (CCH) 1213, 1969 WL 1220 (T.C. 1969)—§ 14:30
Kramer v. U.S., 186 Ct. Cl. 684, 406 F.2d 1363, 69-1 U.S. Tax Cas. (CCH) ¶ 9230, 69-1 U.S. Tax Cas. (CCH) ¶ 12585, 23 A.F.T.R.2d 69-1836 (1969)—§§ 2:134, 2:287
Krapf v. U.S., 977 F.2d 1454, 92-2 U.S. Tax Cas. (CCH) ¶ 50537, 70 A.F.T.R.2d 92-5981 (Fed. Cir. 1992)—§§ 3:22, 17:139
Krapf v. U.S., 977 F.2d (Fed. Cir. 1992)—§ 17:12
Kraus, Estate of v. C.I.R., 875 F.2d 597, 89-1 U.S. Tax Cas. (CCH) ¶ 13808, 13 Fed. R. Serv. 3d 1432, 63 A.F.T.R.2d 89-1572 (7th Cir. 1989)—§ 6:167
Krauss v. U. S., 140 F.2d 510, 44-1 U.S. Tax Cas. (CCH) ¶ 10094, 32 A.F.T.R. (P-H) ¶ 130 (C.C.A. 5th Cir. 1944)—§ 17:134
Krauss v. U.S., 51 F. Supp. 388, 43-2 U.S. Tax Cas. (CCH) ¶ 10062, 31 A.F.T.R. (P-H) ¶ 680 (E.D. La. 1943)—§ 3:109
Kregear v. C.I.R., T.C. Memo. 1987-258, T.C.M. (P-H) ¶ 87258, 53 T.C.M. (CCH) 869, 1987 WL 40322 (1987)—§ 3:21
Kreher v. U.S., 314 F. Supp. 409, 70-1 U.S. Tax Cas. (CCH) ¶ 9331, 70-1 U.S. Tax Cas. (CCH) ¶ 12671, 25 A.F.T.R.2d 70-938 (M.D. Fla. 1970)—§ 6:43
Krischer, Estate of v. C. I. R., T.C. Memo. 1973-172, T.C.M. (P-H) ¶ 73172, 32 T.C.M. (CCH) 821, 1973 WL 2360 (1973)—§ 2:43
Kroloff v. U.S., 487 F.2d 334, 73-2 U.S. Tax Cas. (CCH) ¶ 12959, 33 A.F.T.R.2d 74-1389 (9th Cir. 1973)—§§ 2:60, 2:69
Kropp v. C.I.R., T.C. Memo. 2000-148, T.C.M. (RIA) ¶ 2000-148, 79 T.C.M. (CCH) 1961 (2000)—§ 14:2
Kruskal v. U.S., 178 F.2d 738, 50-1 U.S. Tax Cas. (CCH) ¶ 10748, 38 A.F.T.R. (P-H) ¶ 1215 (2d Cir. 1950)—§ 20:11
Kubik v. C. I. R., T.C. Memo. 1974-62, T.C.M. (P-H) ¶ 74062, 33 T.C.M. (CCH) 302, 1974 WL 2121 (1974)—§ 12:19
Kuckenberg v. C.I.R., T.C. Memo. 1960-281, T.C.M. (P-H) ¶ 60281, 19 T.C.M. (CCH) 1546, 1960 WL 1293 (T.C. 1960)—§§ 3:16, 3:29
Kunz v. C.I.R., T.C. Memo. 1962-276, T.C.M. (P-H) ¶ 62276, 21 T.C.M. (CCH) 1454, 1962 WL 489 (T.C. 1962)—§ 3:21
Kurz, Estate of v. C.I.R., T.C. Memo. 1994-221, T.C.M. (RIA) ¶ 94221, 67 T.C.M. (CCH) 2978 (1994)—§ 2:272
Kurz, Estate of v. C.I.R., 101 T.C. 44, Tax Ct. Rep. (CCH) 49166, Tax Ct. Rep. Dec. (RIA) 101.3, 1993 WL 270973 (1993)—§§ 2:243, 2:272
Kurz by First Nat. Bank of Chicago, Estate of v. C.I.R., 68 F.3d 1027, 95-2 U.S. Tax Cas.

(CCH) ¶ 60215, 76 A.F.T.R.2d 95-7309 (7th Cir. 1995)—§ 2:272

Kwiat v. C. I. R., T.C. Memo. 1992-433, T.C.M. (RIA) ¶ 92433, 64 T.C.M. (CCH) 327 (1992)—§ 3:30

Kyle, Estate of v. C. I. R., 94 T.C. 829, Tax Ct. Rep. (CCH) 46637, Tax Ct. Rep. Dec. (P-H) 94.52, 1990 WL 77198 (1990)—§ 6:191

L

Lahti v. C. I. R., 6 T.C. 7, 1946 WL 147 (T.C. 1946)—§ 14:45

Laird v. U.S., 115 F. Supp. 931, 53-2 U.S. Tax Cas. (CCH) ¶ 10926, 44 A.F.T.R. (P-H) ¶ 712 (W.D. Wis. 1953)—§ 3:90

Lake Shore Nat. Bank v. Coyle, 296 F. Supp. 412, 68-2 U.S. Tax Cas. (CCH) ¶ 12548, 22 A.F.T.R.2d 6102 (N.D. Ill. 1968)—§ 6:153

Lamar v. Granger, 99 F. Supp. 17, 90 U.S.P.Q. 58, 51-2 U.S. Tax Cas. (CCH) ¶ 9386, 40 A.F.T.R. (P-H) ¶ 1246 (W.D. Pa. 1951)—§ 20:16

Lambert v. U.S., 85-2 U.S. Tax Cas. (CCH) ¶ 13637, 56 A.F.T.R.2d 85-6575, 1985 WL 6405 (W.D. Va. 1985)—§§ 3:92, 3:95, 3:96

La Meres, Estate of v. C.I.R., 98 T.C. 294, Tax Ct. Rep. (CCH) 48085, Tax Ct. Rep. Dec. (RIA) 98.24, 1992 WL 54258 (1992)—§§ 6:290, 9:29

Lamport v. C.I.R., 28 B.T.A. 862, 1933 WL 136 (B.T.A. 1933)—§§ 6:17, 6:24

Lamson's Estate v. U.S., 168 Ct. Cl. 33, 338 F.2d 376, 64-2 U.S. Tax Cas. (CCH) ¶ 12275, 14 A.F.T.R.2d 6276 (1964)—§§ 6:233, 6:243

Land v. U.S., 187 F. Supp. 521, 60-2 U.S. Tax Cas. (CCH) ¶ 11970, 6 A.F.T.R.2d 6168 (S.D. Ala. 1960)—§§ 3:165, 3:166

Lande, Estate of v. C.I.R., 21 T.C. 977, 1954 WL 417 (T.C. 1954)—§§ 6:8, 6:240

Landorf v. U.S., 187 Ct. Cl. 99, 408 F.2d 461, 69-1 U.S. Tax Cas. (CCH) ¶ 12593, 23 A.F.T.R.2d 69-1876 (1969)—§§ 2:59, 2:68

Lane v. U.S., 286 F.3d 723, 2002-1 U.S. Tax Cas. (CCH) ¶ 50372, 2002-1 U.S. Tax Cas. (CCH) ¶ 60437, 89 A.F.T.R.2d 2002-2026 (4th Cir. 2002)—§ 14:10

Lang v. C.I.R., T.C. Memo. 2010-286, T.C.M. (RIA) ¶ 2010-286, 100 T.C.M. (CCH) 603 (2010)—§ 16:10

Lang v. C.I.R., 32 B.T.A. 527, 1935 WL 200 (B.T.A. 1935)—§ 6:84

Lang v. U. S., 356 F. Supp. 546, 73-1 U.S. Tax Cas. (CCH) ¶ 12922, 31 A.F.T.R.2d 73-1458 (S.D. Iowa 1973)—§ 2:93

Lang, Estate of, 613 F.2d 770, 80-1 U.S. Tax Cas. (CCH) ¶ 13340, 45 A.F.T.R.2d 80-1756 (9th Cir. 1980)—§§ 6:67, 7:16, 14:46

Langer, Estate of v. C.I.R., T.C. Memo. 2006-232, T.C.M. (RIA) ¶ 2006-232, 92 T.C.M. (CCH) 376 (2006)—§ 3:66

Langfitt v. U.S., 321 F. Supp. 360, 71-1 U.S. Tax Cas. (CCH) ¶ 12733, 27 A.F.T.R.2d 71-1632 (W.D. Pa. 1970)—§ 6:240

Lang's Estate v. Commissioner of Internal Revenue, 97 F.2d 867, 38-2 U.S. Tax Cas. (CCH) ¶ 9403, 21 A.F.T.R. (P-H) ¶ 596 (C.C.A. 9th Cir. 1938)—§ 6:13

Lanigan, Estate of v. C. I. R., 45 T.C. 247, 1965 WL 1270 (T.C. 1965)—§ 2:261

Lappo v. C.I.R., T.C. Memo. 2003-258, T.C.M. (RIA) ¶ 2003-258, 86 T.C.M. (CCH) 333 (2003)—§ 22:49

Larkin, Estate of v. C.I.R., 13 T.C. 173, 1949 WL 31 (T.C. 1949)—§§ 6:7, 6:17

Larzelere, Estate of v. C.I.R., T.C. Memo. 1954-35, T.C.M. (P-H) ¶ 54146, 13 T.C.M. (CCH) 453, 1954 WL 77 (T.C. 1954)—§ 6:24

Lasarzig v. C.I.R., T.C. Memo. 1999-307, T.C.M. (RIA) ¶ 99307, 78 T.C.M. (CCH) 448 (1999)—§ 6:44

Latta v. C.I.R., 212 F.2d 164, 54-1 U.S. Tax Cas. (CCH) ¶ 10940, 45 A.F.T.R. (P-H) ¶ 1394 (3d Cir. 1954)—§§ 14:102, 14:121

Lauder, Estate of v. C.I.R., T.C. Memo. 1994-527, T.C.M. (RIA) ¶ 94527, 68 T.C.M. (CCH) 985 (1994)—§ 3:180

Lauder, Estate of v. C.I.R., T.C. Memo. 1992-736, T.C.M. (RIA) ¶ 92736, 64 T.C.M. (CCH) 1643 (1992)—§§ 3:167, 3:168, 3:177

Laughinghouse v. Commissioner of Internal Revenue, 80 T.C. 425, Tax Ct. Rep. (CCH) 39910, 1983 WL 14799 (1983)—§ 17:136

Laurin's Estate v. C. I. R., 645 F.2d 8, 81-1 U.S. Tax Cas. (CCH) ¶ 13398, 47 A.F.T.R.2d 81-1622 (6th Cir. 1981)—§ 6:161

Law, Estate of v. C.I.R., T.C. Memo. 1964-257, T.C.M. (P-H) ¶ 64257, 23 T.C.M. (CCH) 1554, 1964 WL 1063 (T.C. 1964)—§§ 2:24, 2:99, 2:100, 6:54

Lawton v. C.I.R., 16 T.C. 725, 1951 WL 125 (T.C. 1951)—§ 11:31

Lazar, Estate of v. Commissioner of Internal Revenue, 58 T.C. 543, 1972 WL 2476 (1972)—§ 6:53

League of Women Voters of U.S. v. U.S., 148 Ct. Cl. 561, 180 F. Supp. 379, 60-1 U.S. Tax Cas. (CCH) ¶ 11924, 5 A.F.T.R.2d 1854 (1960)—§ 6:240

Learner v. C.I.R., T.C. Memo. 1983-122, T.C.M. (P-H) ¶ 83122, 45 T.C.M. (CCH) 922, 1983 WL 14295 (1983)—§§ 3:21, 3:89

Lebowitz v. C. I. R., T.C. Memo. 1991-344, T.C.M. ¶ 91344, 62 T.C.M. (CCH) 249, 1991 WL 137866 (1991)—§ 3:94

Le Caer, Estate of v. C.I.R., 135 T.C. 288, Tax Ct. Rep. (CCH) 58321, Tax Ct. Rep. Dec. (RIA) 135.14, 2010 WL 3489408 (2010)—§ 7:27

Leder, Estate of v. C.I.R., 893 F.2d 237, 90-1 U.S. Tax Cas. (CCH) ¶ 60001, 65 A.F.T.R.2d 90-1173 (10th Cir. 1989)—§§ 2:48, 2:141

Lee, Estate of v. C.I.R., T.C. Memo. 2007-371, T.C.M. (RIA) ¶ 2007-371, 94 T.C.M. (CCH) 604 (2007)—§ 6:101

Lee, Estate of v. C. I. R., 33 T.C. 1064, 1960 WL 1109 (T.C. 1960)—§ 2:165

Lee, Estate of v. C. I. R., 11 T.C. 141, 1948 WL 26 (T.C. 1948)—§§ 6:13, 6:41

Lee, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2021-92, T.C.M. (RIA) ¶ 2021-092, 122 T.C.M. (CCH) 91 (2021)—§ 10:3

Lee, Estate of v. Commissioner of Internal Revenue, 69 T.C. 860, 1978 WL 3312 (1978)—§ 3:131

Leewitz v. U.S., 110 Ct. Cl. 645, 75 F. Supp. 312, 48-1 U.S. Tax Cas. (CCH) ¶ 10598, 36 A.F.T.R. (P-H) ¶ 1207 (1948)—§§ 6:17, 6:24, 6:93

LeFrak v. C.I.R., T.C. Memo. 1993-526, T.C.M. (RIA) ¶ 93526, 66 T.C.M. (CCH) 1297 (1993)—§§ 22:5, 22:7

Legallet v. C.I.R., 41 B.T.A. 294, 1940 WL 199 (B.T.A. 1940)—§ 3:188

Lehigh Bldg. Corp. v. C.I.R., 7 B.T.A. 460, 1927 WL 602 (B.T.A. 1927)—§ 3:203

Lehman v. Commissioner of Internal Revenue, 109 F.2d 99, 40-1 U.S. Tax Cas. (CCH) ¶ 9198, 24 A.F.T.R. (P-H) ¶ 198 (C.C.A. 2d Cir. 1940)—§ 2:194

Lehman v. U.S., 448 F.2d 1318, 71-2 U.S. Tax Cas. (CCH) ¶ 12806, 28 A.F.T.R.2d 71-6257 (5th Cir. 1971)—§§ 2:228, 2:247

Leichter, Estate of v. C.I.R., T.C. Memo. 2003-66, T.C.M. (RIA) ¶ 2003-066, 85 T.C.M. (CCH) 991 (2003)—§ 3:3

Leigh v. Commissioner of Internal Revenue, 72 T.C. 1105, 1979 WL 3762 (1979)—§ 10:5

Lemann, Estate of v. U.S., 94-1 U.S. Tax Cas. (CCH) ¶ 60159, 73 A.F.T.R.2d 94-2345, 1994 WL 80887 (E.D. La. 1994)—§ 3:291

Lenheim, Estate of v. C. I. R., T.C. Memo. 1990-403, T.C.M. (P-H) ¶ 90403, 60 T.C.M. (CCH) 356, 1990 WL 107509 (1990)—§§ 3:101, 14:40

Lentz v. C.I.R., 28 T.C. 1157, 1957 WL 622 (T.C. 1957)—§ 3:31

Leon H. Perlin Co., Inc. v. C.I.R., T.C. Memo. 1993-79, T.C.M. (RIA) ¶ 93079, 65 T.C.M. (CCH) 2013 (1993)—§ 3:198

Leoni, Estate of v. Commissioner, T.C.M. (P-H) ¶ 48213, 7 T.C.M. (CCH) 759, 1948 WL 7099 (T.C. 1948)—§ 2:24

Leopold v. U.S., 510 F.2d 617, 75-1 U.S. Tax Cas. (CCH) ¶ 13053, 35 A.F.T.R.2d 75-1588 (9th Cir. 1975)—§ 2:226

Leopold v. U.S., 72-1 U.S. Tax Cas. (CCH) ¶ 12837, 29 A.F.T.R.2d 72-1518, 1972 WL 422 (C.D. Cal. 1972)—§ 6:29

Lepoutre, Estate of v. Commissioner of Internal Revenue, 62 T.C. 84, 1974 WL 2612 (1974)—§ 2:89

Leser v. C.I.R., 17 B.T.A. 266, 1929 WL 178 (B.T.A. 1929)—§ 3:90

Lester v. Commissioner, T.C.M. (P-H) ¶ 43121, 1 T.C.M. (CCH) 758, 1943 WL 8206 (T.C. 1943)—§§ 13:6, 14:1

Lester v. U. S., 92 Ct. Cl. 176, 35 F. Supp. 535, 40-2 U.S. Tax Cas. (CCH) ¶ 9764, 26 A.F.T.R. (P-H) ¶ 90 (1940)—§ 14:40

Lester, Estate of v. Commissioner of Internal Revenue, 57 T.C. 503, 1972 WL 2478 (1972)—§ 6:78

Lettice v. U.S., 237 F. Supp. 123, 65-1 U.S. Tax Cas. (CCH) ¶ 12281, 15 A.F.T.R.2d 1286 (S.D. Cal. 1964)—§ 2:170

Letts, Estate of v. C.I.R., 109 T.C. 290, Tax Ct. Rep. (CCH) 52368, Tax Ct. Rep. Dec. (RIA) 109.15, 1997 WL 727721 (1997)—§§ 6:108, 6:110, 6:111

Leubuscher v. Commissioner of Internal Revenue, 54 F.2d 998, 3 U.S. Tax Cas. (CCH) ¶ 857, 10 A.F.T.R. (P-H) ¶ 1019 (C.C.A. 2d Cir. 1932)—§ 6:241

Levenson's Estate v. C.I.R., 282 F.2d 581, 60-2 U.S. Tax Cas. (CCH) ¶ 11969, 6 A.F.T.R.2d 6153 (3d Cir. 1960)—§ 3:124

Levey v. Smith, 103 F.2d 643, 39-1 U.S. Tax Cas. (CCH) ¶ 9458, 22 A.F.T.R. (P-H) ¶

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

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

Lyman v. Commissioner of Internal Revenue, 1936-2 C.B. 302, 83 F.2d 811, 36-2 U.S. Tax Cas. (CCH) ¶ 9307, 17 A.F.T.R. (P-H) ¶ 1197 (C.C.A. 1st Cir. 1936)—§§ 3:116, 6:93

Lynch v. C.I.R., T.C. Memo. 1983-173, T.C.M. (P-H) ¶ 83173, 45 T.C.M. (CCH) 1125, 1983 WL 14154 (1983)—§§ 3:39, 3:86

Lyons, Estate of v. C. I. R., 4 T.C. 1202, 1945 WL 192 (T.C. 1945)—§ 8:12

M

Maass v. Higgins, 1941-1 C.B. 434, 312 U.S. 443, 61 S. Ct. 631, 85 L. Ed. 940, 41-1 U.S. Tax Cas. (CCH) ¶ 10032, 25 A.F.T.R. (P-H) ¶ 1177, 132 A.L.R. 1035 (1941)—§§ 4:11, 4:14, 4:18

Macdonald, Estate of v. Commissioner, T.C.M. (P-H) ¶ 51326, 10 T.C.M. (CCH) 1038, 1951 WL 8971 (T.C. 1951)—§ 2:127

Mackenzie, Estate of v. C.I.R., 8 B.T.A. 740, 1927 WL 380 (B.T.A. 1927)—§ 2:17

Mackie, Estate of v. Commissioner of Internal Revenue, 64 T.C. 308, 1975 WL 3096 (1975)—§ 6:153

MacManus, Estate of v. C.I.R., 8 T.C. 330, 1947 WL 173 (T.C. 1947)—§ 3:210

MacManus' Estate v. C.I.R., 172 F.2d 697, 49-1 U.S. Tax Cas. (CCH) ¶ 10706, 37 A.F.T.R. (P-H) ¶ 918 (6th Cir. 1949)—§ 2:135

Macomber v. Commissioner, T.C.M. (P-H) ¶ 51167, 10 T.C.M. (CCH) 539, 1951 WL 8821 (T.C. 1951)—§ 14:30

Maddox, Estate of v. C.I.R., 93 T.C. 228, Tax Ct. Rep. (CCH) 45924, Tax Ct. Rep. Dec. (P-H) 93.21, 1989 WL 88945 (1989)—§§ 3:98, 5:28, 5:29

Madsen, Estate of v. C.I.R., 659 F.2d 897, 81-2 U.S. Tax Cas. (CCH) ¶ 13437, 48 A.F.T.R.2d 81-6303 (9th Cir. 1981)—§ 2:47

Maehling v. U.S., 67-2 U.S. Tax Cas. (CCH) ¶ 12486, 20 A.F.T.R.2d 5997, 1967 WL 14744 (S.D. Ind. 1967)—§ 6:29

Maggos, Estate of v. C.I.R., T.C. Memo. 2000-129, T.C.M. (RIA) ¶ 2000-129, 79 T.C.M. (CCH) 1861 (2000)—§ 14:46

Magnin v. C.I.R., T.C. Memo. 2001-31, T.C.M. (RIA) ¶ 2001-031, 81 T.C.M. (CCH) 1126 (2001)—§§ 2:129, 21:7

Magnin, Estate of v. C.I.R., 184 F.3d 1074, 99-2 U.S. Tax Cas. (CCH) ¶ 60347, 84 A.F.T.R.2d 99-5227 (9th Cir. 1999)—§ 2:129

Mahoney v. U.S., 831 F.2d 641, 87-2 U.S. Tax Cas. (CCH) ¶ 13737, 60 A.F.T.R.2d 87-6152 (6th Cir. 1987)—§ 2:134

Mailman v. C.I.R., T.C. Memo. 1989-88, T.C.M. (P-H) ¶ 89088, 56 T.C.M. (CCH) 1380, 1989 WL 15747 (1989)—§ 3:91

Main Belting Co. v. Commissioner, T.C.M. (P-H) ¶ 49062, 8 T.C.M. (CCH) 249, 1949 WL 7447 (T.C. 1949)—§ 3:88

Makoff v. C.I.R., T.C. Memo. 1967-13, T.C.M. (P-H) ¶ 67013, 26 T.C.M. (CCH) 83, 1967 WL 1053 (T.C. 1967)—§ 3:29

Malkin, Estate of v. C.I.R., T.C. Memo. 2009-212, T.C.M. (RIA) ¶ 2009-212, 98 T.C.M. (CCH) 225 (2009)—§ 22:47

Mallery v. C.I.R., 40 B.T.A. 778, 1939 WL 55 (B.T.A. 1939)—§§ 16:83, 16:84, 16:92

Malloch v. Westover, 51-1 U.S. Tax Cas. (CCH) ¶ 10816, 43 A.F.T.R. (P-H) ¶ 1272, 1951 WL 7232 (S.D. Cal. 1951)—§§ 3:198, 3:200

Malone v. C.I.R., T.C. Memo. 1987-300, T.C.M. (P-H) ¶ 87300, 53 T.C.M. (CCH) 1144, 1987 WL 40356 (1987)—§ 3:286

Maltaman, Estate of v. C.I.R., T.C. Memo. 1997-110, T.C.M. (RIA) ¶ 97110, 73 T.C.M. (CCH) 2162 (1997)—§ 9:29

Maltine Co. v. C. I. R., 5 T.C. 1265, 1945 WL 115 (T.C. 1945)—§ 3:147

Manchester Board & Paper Co. v. Commissioner of Internal Revenue, 74 F.2d 838, 35-1 U.S. Tax Cas. (CCH) ¶ 9057, 14 A.F.T.R. (P-H) ¶ 922 (C.C.A. 4th Cir. 1935)—§ 3:91

Mandel v. Sturr, 266 F.2d 321, 59-1 U.S. Tax Cas. (CCH) ¶ 9443, 59-1 U.S. Tax Cas. (CCH) ¶ 11873, 3 A.F.T.R.2d 1323 (2d Cir. 1959)—§ 2:102

Mandelbaum v. C.I.R., T.C. Memo. 1995-255, T.C.M. (RIA) ¶ 95255, 69 T.C.M. (CCH) 2852 (1995)—§ 22:2

Mangels v. U.S., 828 F.2d 1324, 87-2 U.S. Tax Cas. (CCH) ¶ 13734, 60 A.F.T.R.2d 87-6145 (8th Cir. 1987)—§§ 5:36, 5:40, 5:41

Mangiardi, Estate of v. C.I.R., T.C. Memo. 2011-24, T.C.M. (RIA) ¶ 2011-024, 101 T.C.M. (CCH) 1083 (2011)—§§ 10:26, 11:37

Maniglia, Estate of v. C.I.R., T.C. Memo. 2005-247, T.C.M. (RIA) ¶ 2005-247, 90 T.C.M. (CCH) 427 (2005)—§ 2:10

Mann, Estate of v. C.I.R., 14 T.C. 555, 1950 WL 161 (T.C. 1950)—§ 6:85

Manscill, Estate of v. C.I.R., 98 T.C. 413, Tax Ct. Rep. (CCH) 48136, Tax Ct. Rep. Dec. (RIA) 98.30, 1992 WL 68353 (1992)—§ 6:197

Manufacturers Paper Co. v. Commissioner of Internal Revenue, 89 F.2d 684, 37-1 U.S. Tax Cas. (CCH) ¶ 9216, 19 A.F.T.R. (P-H) ¶ 548 (C.C.A. 2d Cir. 1937)—§ 3:52

Mapes, Estate of v. C.I.R., 99 T.C. 511, Tax Ct. Rep. (CCH) 48609, Tax Ct. Rep. Dec. (RIA) 99.7, 1992 WL 311951 (1992)—§§ 4:6, 5:52

Marcus v. DeWitt, 704 F.2d 1227, 83-1 U.S. Tax Cas. (CCH) ¶ 13521, 52 A.F.T.R.2d 83-6399 (11th Cir. 1983)—§§ 6:20, 6:39

Margrave, Estate of v. Commissioner of Internal Revenue, 71 T.C. 13, 1978 WL 3339 (1978)—§ 2:47

Margrave's Estate v. C. I. R., 618 F.2d 34, 80-1 U.S. Tax Cas. (CCH) ¶ 13346, 45 A.F.T.R.2d 80-1787 (8th Cir. 1980)—§ 2:228

Marine, Estate of v. C.I.R., 990 F.2d 136, 93-1 U.S. Tax Cas. (CCH) ¶ 60131, 71 A.F.T.R.2d 93-2182 (4th Cir. 1993)—§§ 6:243, 6:245

Marine, Estate of v. C. I. R., 97 T.C. 368, Tax Ct. Rep. (CCH) 47630, Tax Ct. Rep. Dec. (P-H) 97.26, 1991 WL 185193 (1991)—§ 6:245

Marine Midland Trust Co. of Southern N.Y. v. McGowan, 223 F.2d 408, 55-1 U.S. Tax Cas. (CCH) ¶ 11545, 47 A.F.T.R. (P-H) ¶ 1282 (2d Cir. 1955)—§ 6:238

Markoff v. U.S., 187 F. Supp. 805, 60-2 U.S. Tax Cas. (CCH) ¶ 11960, 6 A.F.T.R.2d 6132 (D.R.I. 1960)—§ 6:182

Marks, Estate of v. C.I.R., 94 T.C. 720, Tax Ct. Rep. (CCH) 46594, Tax Ct. Rep. Dec. (P-H) 94.44, 1990 WL 67339 (1990)—§§ 2:62, 2:65

Markwell's Estate v. Commissioner of Internal Revenue, 112 F.2d 253, 40-1 U.S. Tax Cas. (CCH) ¶ 9482, 25 A.F.T.R. (P-H) ¶ 64 (C.C.A. 7th Cir. 1940)—§ 6:72

Marmaduke v. C.I.R., T.C. Memo. 1999-342, T.C.M. (RIA) ¶ 99342, 78 T.C.M. (CCH) 590 (1999)—§ 3:120

Maroosis v. Smyth, 187 F.2d 228, 51-1 U.S. Tax Cas. (CCH) ¶ 9182, 40 A.F.T.R. (P-H) ¶ 273 (9th Cir. 1951)—§ 20:23

Mars v. C.I.R., T.C. Memo. 1987-481, T.C.M. (P-H) ¶ 87481, 54 T.C.M. (CCH) 636, 1987 WL 48818 (1987)—§ 3:82

Marshall v. Marshall, 547 U.S. 293, 126 S. Ct. 1735, 164 L. Ed. 2d 480, 46 Bankr. Ct. Dec. (CRR) 122, Bankr. L. Rep. (CCH) ¶ 80505 (2006)—§ 10:3

Marshall v. U.S., 338 F. Supp. 1321, 72-1 U.S. Tax Cas. (CCH) ¶ 12834, 29 A.F.T.R.2d 72-1501 (D. Md. 1971)—§ 2:214

Marshall, Estate of v. Commissioner of Internal Revenue, 51 T.C. 696, 1969 WL 1533 (T.C. 1969)—§§ 2:127, 2:134

Martha Hubbard Davis, 22 T.C. 1091, 1954 WL 705 (T.C. 1954)—§ 16:84

Martin v. C.I.R., 783 F.2d 81, 86-1 U.S. Tax Cas. (CCH) ¶ 13659, 57 A.F.T.R.2d 86-1527 (7th Cir. 1986)—§ 5:97

Martin v. U.S., 780 F.2d 1147, 57 A.F.T.R.2d 86-1507 (4th Cir. 1986)—§ 2:237

Martin v. U.S., 121 Ct. Cl. 829, 52-1 U.S. Tax Cas. (CCH) ¶ 10844, 44 A.F.T.R. (P-H) ¶ 1166, 1952 WL 5950 (1952)—§ 2:16

Martinez v. Commissioner of Internal Revenue, 67 T.C. 60, 1976 WL 3675 (1976)—§ 17:156

Marvin H. Anderson, Richard G. Anderson v. U.S., 96-2 U.S. Tax Cas. (CCH) ¶ 60235, 78 A.F.T.R.2d 96-6555, 1996 WL 809449 (D. Md. 1996)—§§ 2:81, 6:136

Maryland Nat. Bank v. U. S., 609 F.2d 1078, 79-2 U.S. Tax Cas. (CCH) ¶ 13322, 45 A.F.T.R.2d 80-1689 (4th Cir. 1979)—§ 16:8

Mason, Estate of v. C.I.R., 43 B.T.A. 813, 1941 WL 491 (B.T.A. 1941)—§§ 2:36, 6:76

Masterson v. C.I.R., 42 B.T.A. 419, 1940 WL 39129 (B.T.A. 1940)—§ 14:97

Mathews v. U.S., 226 F. Supp. 1003, 64-1 U.S. Tax Cas. (CCH) ¶ 12222, 13 A.F.T.R.2d 1886 (E.D. N.Y. 1964)—§§ 3:167, 3:180

Mathey v. U.S., 491 F.2d 481, 74-1 U.S. Tax Cas. (CCH) ¶ 12975, 33 A.F.T.R.2d 74-1459 (3d Cir. 1974)—§ 2:181

Mathias v. Commissioner of Internal Revenue, 50 T.C. 994, 1968 WL 1498 (T.C. 1968)—§ 3:27

Matthews, Estate of v. C. I. R., 3 T.C. 525, 1944 WL 99 (T.C. 1944)—§ 2:36

Mauldin v. U.S., 468 F. Supp. 422, 79-1 U.S. Tax Cas. (CCH) ¶ 13303, 44 A.F.T.R.2d 79-6136 (E.D. Ark. 1979)—§ 6:107

Maxwell, Estate of v. C.I.R., 3 F.3d 591, 93-2 U.S. Tax Cas. (CCH) ¶ 60145, 72 A.F.T.R.2d 93-6733 (2d Cir. 1993)—§§ 2:133, 2:150, 16:28, 17:112

Maxwell, Estate of v. C.I.R., 98 T.C. 594, Tax Ct. Rep. (CCH) 48212, Tax Ct. Rep. Dec. (RIA) 98.39, 1992 WL 98972 (1992)—§§ 2:133, 2:150

Maxwell Trust v. C.I.R., 58 T.C. 444, 1972 WL 2499 (1972)—§ 2:93

May v. C.I.R., 19 B.T.A. 229, 1930 WL 509 (B.T.A. 1930)—§ 3:77
May v. McGowan, 97 F. Supp. 326, 51-1 U.S. Tax Cas. (CCH) ¶ 10808, 40 A.F.T.R. (P-H) ¶ 615 (W.D. N.Y. 1950)—§ 3:29
May, Estate of v. C.I.R., 32 T.C. 386, 1959 WL 1236 (T.C. 1959)—§ 6:184
May, Estate of v. C.I.R., 8 T.C. 1099, 1947 WL 242 (T.C. 1947)—§ 6:84
Mayer v. Reinecke, 130 F.2d 350, 42-2 U.S. Tax Cas. (CCH) ¶ 10197, 29 A.F.T.R. (P-H) ¶ 1156 (C.C.A. 7th Cir. 1942)—§ 2:19
Mayer, Estate of v. C. I. R., 43 T.C. 403, 1964 WL 1374 (T.C. 1964)—§ 9:28
Mayo Foundation for Medical Educ. and Research v. U.S., 562 U.S. 44, 131 S. Ct. 704, 178 L. Ed. 2d 588, 160 Lab. Cas. (CCH) ¶ 35864, Unempl. Ins. Rep. (CCH) ¶ 14691C, 2011-1 U.S. Tax Cas. (CCH) ¶ 50143, 107 A.F.T.R.2d 2011-341 (2011)—§ 2:285
Maytag v. C.I.R., 187 F.2d 962, 51-1 U.S. Tax Cas. (CCH) ¶ 10800, 40 A.F.T.R. (P-H) ¶ 343 (10th Cir. 1951)—§ 17:1
Maytag v. U.S., 493 F.2d 995, 74-1 U.S. Tax Cas. (CCH) ¶ 12976, 33 A.F.T.R.2d 74-1454 (10th Cir. 1974)—§ 2:260
McAleer v. Jernigan, 804 F.2d 1231, 59 A.F.T.R.2d 87-1196 (11th Cir. 1986)—§ 10:15
McAllister v. C.I.R., 157 F.2d 235, 46-2 U.S. Tax Cas. (CCH) ¶ 9337, 35 A.F.T.R. (P-H) ¶ 91 (C.C.A. 2d Cir. 1946)—§§ 6:208, 19:84
McAllister, Estate of v. Commissioner of Internal Revenue, 54 T.C. 1407, 1970 WL 2277 (1970)—§ 8:54
McAlpin v. U.S., 82-2 U.S. Tax Cas. (CCH) ¶ 13490, 50 A.F.T.R.2d 82-6220, 1982 WL 1714 (N.D. Miss. 1982)—§§ 3:95, 3:97
McAlpine, Estate of v. C. I. R., 96 T.C. 134, Tax Ct. Rep. (CCH) 3963, Tax Ct. Rep. Dec. (P-H) 96.6, 1991 WL 4975 (1991)—§ 5:80
McBride v. C.I.R., 8 B.T.A. 435, 1927 WL 306 (B.T.A. 1927)—§ 3:35
McBrier v. Commissioner of Internal Revenue, 108 F.2d 967, 40-1 U.S. Tax Cas. (CCH) ¶ 9128, 24 A.F.T.R. (P-H) ¶ 124 (C.C.A. 3d Cir. 1939)—§ 13:3
McCabe's Estate v. U. S., 201 Ct. Cl. 243, 475 F.2d 1142, 73-1 U.S. Tax Cas. (CCH) ¶ 12912, 31 A.F.T.R.2d 73-1403 (1973)—§ 6:183
McCampbell, Estate of v. C. I. R., T.C. Memo. 1991-141, T.C.M. (P-H) ¶ 91141, 61 T.C.M. (CCH) 2263, 1991 WL 40519 (1991)—§ 3:63
McCann v. Commissioner of Internal Revenue, 87 F.2d 275, 37-1 U.S. Tax Cas. (CCH) ¶ 9048, 18 A.F.T.R. (P-H) ¶ 764, 108 A.L.R. 1504 (C.C.A. 6th Cir. 1937)—§ 2:21
McCarthy v. C.I.R., T.C. Memo. 1963-33, T.C.M. (P-H) ¶ 63033, 22 T.C.M. (CCH) 129, 1963 WL 420 (T.C. 1963)—§ 9:28
McCarthy v. U.S., 806 F.2d 129, 86-2 U.S. Tax Cas. (CCH) ¶ 13700, 59 A.F.T.R.2d 87-1193 (7th Cir. 1986)—§§ 2:29, 14:28
McCarthy Co. v. Commissioner of Internal Revenue, 1936-1 C.B. 252, 80 F.2d 618, 35-2 U.S. Tax Cas. (CCH) ¶ 9674, 17 A.F.T.R. (P-H) ¶ 92 (C.C.A. 9th Cir. 1935)—§ 11:34
McClatchy, Estate of v. C.I.R., 147 F.3d 1089, 98-2 U.S. Tax Cas. (CCH) ¶ 60315, 82 A.F.T.R.2d 98-5001 (9th Cir. 1998)—§§ 3:113, 22:16
McClatchy, Estate of v. C.I.R., 106 T.C. 206, Tax Ct. Rep. (CCH) 51277, Tax Ct. Rep. Dec. (RIA) 106.9, 1996 WL 149702 (1996)—§ 3:113
McClennen v. Commissioner of Internal Revenue, 131 F.2d 165, 42-2 U.S. Tax Cas. (CCH) ¶ 10215, 30 A.F.T.R. (P-H) ¶ 238, 144 A.L.R. 1127 (C.C.A. 1st Cir. 1942)—§ 2:102
McClure's Estate v. U.S., 153 Ct. Cl. 226, 288 F.2d 190, 61-1 U.S. Tax Cas. (CCH) ¶ 12010, 7 A.F.T.R.2d 1791 (1961)—§ 6:70
McColgan v. C.I.R., 10 B.T.A. 958, 1928 WL 1235 (B.T.A. 1928)—§§ 2:102, 3:54, 3:57, 18:26
McCord v. C.I.R., 120 T.C. 358, Tax Ct. Rep. (CCH) 55149, Tax Ct. Rep. Dec. (RIA) 120.13, 2003 WL 21089049 (2003)—§§ 17:9, 22:34
McCord, Succession of v. C.I.R., 461 F.3d 614, 2006-2 U.S. Tax Cas. (CCH) ¶ 60530, 98 A.F.T.R.2d 2006-6147 (5th Cir. 2006)—§§ 17:9, 17:10
McCormick, Estate of v. C.I.R., T.C. Memo. 1995-371, T.C.M. (RIA) ¶ 95371, 70 T.C.M. (CCH) 318 (1995)—§ 3:37
McCourt v. C. I. R., 15 T.C. 734, 1950 WL 87 (T.C. 1950)—§ 12:9
McCoy v. Rasquin, 102 F.2d 434, 39-1 U.S. Tax Cas. (CCH) ¶ 9351, 22 A.F.T.R. (P-H) ¶ 885 (C.C.A. 2d Cir. 1939)—§§ 6:50, 6:84
McCoy, Estate of v. C. I. R., T.C. Memo. 1961-

40, T.C.M. (P-H) ¶ 61040, 20 T.C.M. (CCH) 224, 1961 WL 904 (T.C. 1961)—§§ 2:42, 2:131
McCue as the Transferee of the Estate of Nolan, T.C.M. (P-H) P 46059, 1946 WL 7130 (T.C. 1946)—§ 9:25
McCullough v. Granger, 128 F. Supp. 611, 55-1 U.S. Tax Cas. (CCH) ¶ 11514, 47 A.F.T.R. (P-H) ¶ 148 (W.D. Pa. 1955)—§ 2:163
McCullough v. U.S., 134 F. Supp. 673, 55-2 U.S. Tax Cas. (CCH) ¶ 11569, 48 A.F.T.R. (P-H) ¶ 194 (W.D. La. 1955)—§ 6:41
McDermott, Estate of v. Commissioner, T.C.M. (P-H) ¶ 53154, 12 T.C.M. (CCH) 481, 1953 WL 10449 (T.C. 1953)—§§ 3:35, 3:124
McDonald v. C.I.R., 853 F.2d 1494, 88-2 U.S. Tax Cas. (CCH) ¶ 13778, 62 A.F.T.R.2d 88-5995 (8th Cir. 1988)—§§ 5:79, 5:82
McDonald, Appeal of, 2 B.T.A. 1295, 1925 WL 588 (B.T.A. 1925)—§ 2:127
McDougall v. Commissioner of Internal Revenue, Tax Ct. Rep. Dec. (RIA) 163.5, 2024 WL 4212892 (T.C. 2024)—§ 16:174
McFadden v. U.S., 20 F. Supp. 625, 37-2 U.S. Tax Cas. (CCH) ¶ 9454, 20 A.F.T.R. (P-H) ¶ 140 (E.D. Pa. 1937)—§§ 2:216, 6:89
McGauley, Estate of v. C.I.R., 61 T.C. 350, 75-1 U.S. Tax Cas. (CCH) ¶ 13043, 1973 WL 2597 (1973)—§ 7:29
McGill, Estate of v. C.I.R., T.C. Memo. 1984-292, T.C.M. (P-H) ¶ 84292, 48 T.C.M. (CCH) 239, 1984 WL 15509 (1984)—§ 3:190
McGlue, Estate of v. C.I.R., 41 B.T.A. 1199, 1940 WL 277 (B.T.A. 1940)—§ 2:24
McGrady v. Commissioner of Internal Revenue, T.C.M. (RIA) ¶ 2016-233, 112 T.C.M. (CCH) 688 (2016)—§ 16:104
McGrew, Estate of v. C.I.R., 46 B.T.A. 623, 1942 WL 238 (B.T.A. 1942)—§ 2:84
McGuire v. C. I. R., 44 T.C. 801, 1965 WL 1207 (T.C. 1965)—§ 3:27
McIlhenny v. C.I.R., 22 B.T.A. 1093, 1931 WL 400 (B.T.A. 1931)—§ 2:91
McInnes, Estate of v. C. I. R., T.C. Memo. 1992-558, T.C.M. (RIA) ¶ 92558, 64 T.C.M. (CCH) 840 (1992)—§ 6:136
McKee v. C.I.R., T.C. Memo. 1996-362, T.C.M. (RIA) ¶ 96362, 72 T.C.M. (CCH) 324 (1996)—§ 6:28
McKeon, Estate of v. C. I. R., 25 T.C. 697, 1956 WL 767 (T.C. 1956)—§§ 2:131, 2:165
McKitterick, Estate of v. C.I.R., 42 B.T.A. 130, 1940 WL 46 (B.T.A. 1940)—§§ 2:24, 3:109
McK. Morgan v. C. I. R., 42 T.C. 1080, 1964 WL 1260 (T.C. 1964)—§ 16:67
McLain v. Jarecki, 232 F.2d 211, 56-1 U.S. Tax Cas. (CCH) ¶ 11603, 49 A.F.T.R. (P-H) ¶ 889 (7th Cir. 1956)—§ 2:194
McLean v. C. I. R., 11 T.C. 543, 1948 WL 60 (T.C. 1948)—§ 14:121
McLean v. U.S., 224 F. Supp. 726, 64-1 U.S. Tax Cas. (CCH) ¶ 12212, 13 A.F.T.R.2d 1833 (E.D. Mich. 1963)—§ 6:158
McLendon, Estate of v. C.I.R., 77 F.3d 477, 96-1 U.S. Tax Cas. (CCH) ¶ 60220, 77 A.F.T.R.2d 96-666 (5th Cir. 1995)—§ 2:129
McLendon, Estate of v. C.I.R., T.C. Memo. 1993-459, T.C.M. (RIA) ¶ 93459, 66 T.C.M. (CCH) 946 (1993)—§ 2:129
McLennan v. U.S., 24 Cl. Ct. 102, 91-2 U.S. Tax Cas. (CCH) ¶ 50447, 68 A.F.T.R.2d 91-5572, 1991 WL 175430 (1991)—§ 3:74
McMahan v. C.I.R., 114 F.3d 366, 97-1 U.S. Tax Cas. (CCH) ¶ 50443, 79 A.F.T.R.2d 97-2808 (2d Cir. 1997)—§ 9:29
McMillan v. U.S., 64-2 U.S. Tax Cas. (CCH) P 9720, 14 A.F.T.R.2d 5704, 1964 WL 12375 (S.D. W. Va. 1964)—§ 6:111
McMorris, Estate of v. C.I.R., 243 F.3d 1254, 2001-1 U.S. Tax Cas. (CCH) ¶ 60396, 87 A.F.T.R.2d 2001-1310 (10th Cir. 2001)—§ 6:69
McMullin v. C.I.R., 20 B.T.A. 527, 1930 WL 326 (B.T.A. 1930)—§ 2:19
McMurray v. C.I.R., 985 F.2d 36, 93-1 U.S. Tax Cas. (CCH) ¶ 50107, 71 A.F.T.R.2d 93-954 (1st Cir. 1993)—§ 3:77
McMurray v. C.I.R., T.C. Memo. 1992-27, T.C.M. ¶ 92027, 63 T.C.M. (CCH) 1802, 1992 WL 3352 (1992)—§§ 3:24, 3:72
McMurtry v. C.I.R., 203 F.2d 659, 53-1 U.S. Tax Cas. (CCH) ¶ 10895, 43 A.F.T.R. (P-H) ¶ 729 (1st Cir. 1953)—§§ 6:72, 6:76, 17:180
McMurtry v. C.I.R., 16 T.C. 168, 1951 WL 359 (T.C. 1951)—§ 14:45
McNary, Estate of v. C. I. R., 47 T.C. 467, 1967 WL 1016 (T.C. 1967)—§§ 3:99, 3:103
McNeely v. U.S., 16 F.3d 303, 94-1 U.S. Tax Cas. (CCH) ¶ 60155, 73 A.F.T.R.2d 94-2339 (8th Cir. 1994)—§§ 2:140, 2:209
McNichol, Estate of v. C.I.R., 29 T.C. 1179, 1958 WL 1158 (T.C. 1958)—§ 2:168
McNichol's Estate v. C.I.R., 265 F.2d 667, 59-1 U.S. Tax Cas. (CCH) ¶ 11868, 3 A.F.T.R.2d 1838 (3d Cir. 1959)—§ 17:112

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

Michigan Trust Co. v. C.I.R., 27 B.T.A. 556, 1933 WL 195 (B.T.A. 1933)—§ 3:166
Michigan Trust Co. v. Kavanagh, 284 F.2d 502, 61-1 U.S. Tax Cas. (CCH) ¶ 11983, 7 A.F.T.R.2d 1699 (6th Cir. 1960)—§ 2:225
Mikel v. C.I.R., T.C. Memo. 2015-64, T.C.M. (RIA) ¶ 2015-064, 109 T.C.M. (CCH) 1355 (2015)—§ 16:45
Miles Production Co. v. C.I.R., T.C. Memo. 1969-274, T.C.M. (P-H) ¶ 69274, 28 T.C.M. (CCH) 1387, 1969 WL 1254 (T.C. 1969)—§§ 3:92, 3:96
Millard v. Maloney, 121 F.2d 257, 41-1 U.S. Tax Cas. (CCH) ¶ 10061, 27 A.F.T.R. (P-H) ¶ 670 (C.C.A. 3d Cir. 1941)—§ 2:24
Miller v. C.I.R., T.C. Memo. 1996-3, T.C.M. (RIA) ¶ 96003, 71 T.C.M. (CCH) 1674 (1996)—§ 14:46
Miller v. U.S., 91-1 U.S. Tax Cas. (CCH) ¶ 60061, 67 A.F.T.R.2d 91-1203, 1991 WL 496862 (W.D. Va. 1991)—§ 12:63
Miller v. U.S., 680 F. Supp. 1269, 88-1 U.S. Tax Cas. (CCH) ¶ 13757, 61 A.F.T.R.2d 88-1370 (C.D. Ill. 1988)—§ 5:83
Miller v. U.S., 71 Ohio Op. 2d 31, 74-2 U.S. Tax Cas. (CCH) ¶ 13039, 35 A.F.T.R.2d 75-1571, 1974 WL 1347 (N.D. Ohio 1974)—§ 6:160
Miller v. U.S., 387 F.2d 866, 68-1 U.S. Tax Cas. (CCH) ¶ 12504, 21 A.F.T.R.2d 1592 (3d Cir. 1968)—§§ 2:247, 2:265
Miller v. U.S., 155 F. Supp. 767, 58-1 U.S. Tax Cas. (CCH) ¶ 9231, 1 A.F.T.R.2d 493 (W.D. Ky. 1957)—§ 3:201
Miller v. U.S., 235 F.2d 553, 56-2 U.S. Tax Cas. (CCH) ¶ 9811, 49 A.F.T.R. (P-H) ¶ 1754 (6th Cir. 1956)—§§ 3:198, 3:203
Miller, Estate of v. C.I.R., T.C. Memo. 2009-119, T.C.M. (RIA) ¶ 2009-119, 97 T.C.M. (CCH) 1602 (2009)—§ 22:47
Miller, Estate of v. C.I.R., T.C. Memo. 1998-416, T.C.M. (RIA) ¶ 98416, 76 T.C.M. (CCH) 892 (1998)—§ 6:143
Miller, Estate of v. C.I.R., 40 B.T.A. 138, 1939 WL 289 (B.T.A. 1939)—§ 2:108
Miller, Estate of v. Commissioner of Internal Revenue, 58 T.C. 699, 1972 WL 2515 (1972)—§§ 2:125, 2:162
Millikin v. C.I.R., T.C. Memo. 1998-456, T.C.M. (RIA) ¶ 98456, 76 T.C.M. (CCH) 1076 (1998)—§ 6:39
Millikin, Estate of v. C.I.R., 125 F.3d 339, 80 A.F.T.R.2d 97-6347, 1997 Fed. App. 0271P (6th Cir. 1997)—§§ 6:20, 6:39
Mills v. C. I. R., T.C. Memo. 1991-592, T.C.M. ¶ 91592, 62 T.C.M. (CCH) 1345, 1991 WL 251526 (1991)—§ 3:275
Mills, Estate of v. Commissioner, T.C.M. (P-H) ¶ 46216, 1946 WL 7237 (T.C. 1946)—§ 2:127
Minnesota, State of v. U.S., 305 U.S. 382, 59 S. Ct. 292, 83 L. Ed. 235 (1939)—§ 20:2
Minnick v. C.I.R., 796 F.3d 1156, 2015-2 U.S. Tax Cas. (CCH) ¶ 50430, 116 A.F.T.R.2d 2015-6609 (9th Cir. 2015)—§ 16:103
Minnick v. C.I.R., T.C. Memo. 2012-345, T.C.M. (RIA) ¶ 2012-345, 104 T.C.M. (CCH) 755 (2012)—§§ 16:98, 16:103
Minor, Estate of v. U.S., 84 A.F.T.R.2d 99-7198, 1999 WL 1251867 (N.D. Ga. 1999)—§ 20:10
Mirowski, Estate of v. C.I.R., T.C. Memo. 2008-74, T.C.M. (RIA) ¶ 2008-074, 95 T.C.M. (CCH) 1277 (2008)—§ 22:47
Mischel v. C.I.R., T.C. Memo. 1997-350, T.C.M. (RIA) ¶ 97350, 74 T.C.M. (CCH) 253 (1997)—§ 9:31
Miskovsky v. U.S., 414 F.2d 954, 69-2 U.S. Tax Cas. (CCH) ¶ 12621, 24 A.F.T.R.2d 69-6074 (3d Cir. 1969)—§ 20:3
Mississippi Valley Trust Co. v. Commissioner of Internal Revenue, 72 F.2d 197, 4 U.S. Tax Cas. (CCH) ¶ 1322, 14 A.F.T.R. (P-H) ¶ 415 (C.C.A. 8th Cir. 1934)—§ 6:233
Mitchell v. C.I.R., 138 T.C. 324, Tax Ct. Rep. (CCH) 59013, Tax Ct. Rep. Dec. (RIA) 138.16, 2012 WL 1109342 (2012)—§ 16:103
Mitchell, Estate of v. C.I.R., 250 F.3d 696, 2001-1 U.S. Tax Cas. (CCH) ¶ 60403, 87 A.F.T.R.2d 2001-2043 (9th Cir. 2001)—§§ 3:2, 9:18, 11:30, 21:14
Mitchell, Estate of v. C.I.R., 37 B.T.A. 1, 1938 WL 191 (B.T.A. 1938)—§ 3:187
Mittleman, Estate of v. C. I. R., T.C. Memo. 1973-112, T.C.M. (P-H) ¶ 73112, 32 T.C.M. (CCH) 501, 1973 WL 2311 (1973)—§ 6:167
Mittleman's Estate v. C. I. R., 522 F.2d 132, 75-2 U.S. Tax Cas. (CCH) ¶ 13108, 37 A.F.T.R.2d 76-1475 (D.C. Cir. 1975)—§ 6:167
Mladinich, Estate of v. C. I. R., T.C. Memo. 1991-528, T.C.M. ¶ 91528, 62 T.C.M. (CCH) 1065, 1991 WL 213501 (1991)—§ 2:16
Moffett's Estate v. C.I.R., 269 F.2d 738, 59-2 U.S. Tax Cas. (CCH) ¶ 11896, 4 A.F.T.R.2d 6053 (4th Cir. 1959)—§ 6:259

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

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

N

Nail, Estate of v. Commissioner of Internal Revenue, 59 T.C. 187, 1972 WL 2537 (1972)—§ 3:77
Nance v. U.S., 430 F.2d 662, 70-2 U.S. Tax Cas. (CCH) ¶ 12706, 26 A.F.T.R.2d 70-6031 (9th Cir. 1970)—§ 2:42
Nantke v. U.S., 35 F. Supp. 450, 40-2 U.S. Tax Cas. (CCH) ¶ 9729, 26 A.F.T.R. (P-H) ¶ 69 (W.D. N.Y. 1940)—§ 6:72
Nash v. Wiseman, 227 F. Supp. 552, 64-1 U.S. Tax Cas. (CCH) ¶ 12207, 13 A.F.T.R.2d 1844 (W.D. Okla. 1963)—§ 12:63
Nashville Trust Co. v. Commissioner of Internal Revenue, 136 F.2d 148, 43-1 U.S. Tax Cas. (CCH) ¶ 10040, 31 A.F.T.R. (P-H) ¶ 105 (C.C.A. 6th Cir. 1943)—§ 6:2
Nat. City Bank of New York, Appeal of, 2 B.T.A. 696, 1925 WL 376 (B.T.A. 1925)—§§ 3:54, 3:57
National Bank of Commerce in Memphis v. Henslee, 179 F. Supp. 346, 59-2 U.S. Tax Cas. (CCH) ¶ 11909, 4 A.F.T.R.2d 6093 (M.D. Tenn. 1959)—§ 2:165
National Bank of Toledo v. U.S., 65-2 U.S. Tax Cas. (CCH) ¶ 12340, 16 A.F.T.R.2d 6162, 1965 WL 12660 (N.D. Ohio 1965)—§ 6:24
National Newark and Essex Bank v. U.S., 187 Ct. Cl. 609, 410 F.2d 789, 69-1 U.S. Tax Cas. (CCH) ¶ 12605, 23 A.F.T.R.2d 69-1942 (1969)—§ 20:4
National Sav. & Trust Co. v. U. S., 193 Ct. Cl. 775, 436 F.2d 458, 71-1 U.S. Tax Cas. (CCH) ¶ 12738, 27 A.F.T.R.2d 71-1643 (1971)—§§ 6:239, 16:89
NationsBank of Texas v. U.S., 44 Fed. Cl. 661, 99-2 U.S. Tax Cas. (CCH) ¶ 60345, 84 A.F.T.R.2d 99-5001 (1999)—§ 1:2
Natkanski, Estate of v. C. I. R., T.C. Memo. 1992-380, T.C.M. (RIA) ¶ 92380, 64 T.C.M. (CCH) 55 (1992)—§ 6:114
Neal, Estate of v. C.I.R., 8 T.C. 237, 1947 WL 164 (T.C. 1947)—§ 2:216
Necastro, Estate of v. C.I.R., T.C. Memo. 1994-352, T.C.M. (RIA) ¶ 94352, 68 T.C.M. (CCH) 227 (1994)—§§ 3:16, 3:38

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

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

O

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

Old Colony Trust Co. v. C.I.R., 39 B.T.A. 871, 1939 WL 222 (B.T.A. 1939)—§ 2:31
Old Colony Trust Co. v. Malley, 19 F.2d 346, 6 A.F.T.R. (P-H) ¶ 6705 (C.C.A. 1st Cir. 1927)—§ 6:66
Old Colony Trust Co. v. U.S., 438 F.2d 684, 71-1 U.S. Tax Cas. (CCH) ¶ 12734, 27 A.F.T.R.2d 71-1623 (1st Cir. 1971)—§§ 6:239, 16:89
Old Colony Trust Co. v. U.S., 423 F.2d 601, 70-1 U.S. Tax Cas. (CCH) ¶ 12667, 25 A.F.T.R.2d 70-1549 (1st Cir. 1970)—§§ 2:188, 2:215
Old Colony Trust Co v. US, 15 F. Supp. 417, 36-2 U.S. Tax Cas. (CCH) ¶ 9401, 18 A.F.T.R. (P-H) ¶ 137 (D. Mass. 1936)—§ 6:68
Old Colony Trust Co. v. Welch, 25 F. Supp. 45, 38-2 U.S. Tax Cas. (CCH) ¶ 9534, 21 A.F.T.R. (P-H) ¶ 1025 (D. Mass. 1938)—§ 6:240
Oldham's Estate v. Campbell, 217 F. Supp. 819, 63-1 U.S. Tax Cas. (CCH) ¶ 12143, 11 A.F.T.R.2d 1883 (N.D. Tex. 1963)—§§ 6:249, 12:67, 20:10
Old Kent Bank & Trust Co. v. U.S., 430 F.2d 392, 70-2 U.S. Tax Cas. (CCH) ¶ 12703, 26 A.F.T.R.2d 70-6025 (6th Cir. 1970)—§ 3:211
Old Point Nat. Bank v. C.I.R., 39 B.T.A. 343, 1939 WL 147 (B.T.A. 1939)—§§ 2:42, 2:47
Oliver, Estate of, 148 F.2d 210, 45-1 U.S. Tax Cas. (CCH) ¶ 10195, 33 A.F.T.R. (P-H) ¶ 912 (C.C.A. 3d Cir. 1945)—§§ 3:195, 3:199
Olivo, Estate of v. C.I.R., T.C. Memo. 2011-163, T.C.M. (RIA) ¶ 2011-163, 102 T.C.M. (CCH) 35 (2011)—§ 6:55
Ollag Const. Equipment Corp., Matter of, 578 F.2d 904, 17 C.B.C. 612 (2d Cir. 1978)—§ 12:9
Olsen, Estate of v. C.I.R., T.C. Memo. 2014-58, T.C.M. (RIA) ¶ 2014-058, 107 T.C.M. (CCH) 1306 (2014)—§ 2:13
Olster v. Commissioner of Internal Revenue, 79 T.C. 456, Tax Ct. Rep. (CCH) 39324, 1982 WL 11147 (1982)—§ 3:203
Omaha Nat. Bank v. O'Malley, 69 F. Supp. 354, 47-1 U.S. Tax Cas. (CCH) ¶ 10527, 35 A.F.T.R. (P-H) ¶ 724 (D. Neb. 1946)—§ 2:204
Oman, Estate of v. C.I.R., T.C. Memo. 1987-71, T.C.M. (P-H) ¶ 87071, 53 T.C.M. (CCH) 52, 1987 WL 40168 (1987)—§ 22:18
O'Nan, Estate of v. C. I. R., 47 T.C. 648, 1967 WL 1035 (T.C. 1967)—§ 2:131
O'Neal v. U.S., 258 F.3d 1265, 2001-2 U.S. Tax Cas. (CCH) ¶ 60412, 88 A.F.T.R.2d 2001-5245 (11th Cir. 2001)—§§ 3:18, 6:69
O'Neill, Appeal of, 4 B.T.A. 78, 1926 WL 303 (B.T.A. 1926)—§ 2:21
Opal's Estate v. C. I. R., 450 F.2d 1085, 71-2 U.S. Tax Cas. (CCH) ¶ 12810, 28 A.F.T.R.2d 71-6279 (2d Cir. 1971)—§ 6:158
Ordway v. U.S., 908 F.2d 890, 90-2 U.S. Tax Cas. (CCH) ¶ 60036, 66 A.F.T.R.2d 90-5998 (11th Cir. 1990)—§ 14:94
Ordway v. U.S., 37 F.2d 19, 8 A.F.T.R. (P-H) ¶ 9950 (C.C.A. 2d Cir. 1930)—§ 6:24
Overcash v. U.S., 74-2 U.S. Tax Cas. (CCH) ¶ 13021, 34 A.F.T.R.2d 74-6302, 1974 WL 722 (E.D. Va. 1974)—§ 3:302
Overlander v. U.S., 67 Ct. Cl. 531, 7 A.F.T.R. (P-H) ¶ 9070, 1929 WL 2523 (1929)—§ 2:24
Owen, Estate of v. C.I.R., 104 T.C. 498, Tax Ct. Rep. (CCH) 50607, Tax Ct. Rep. Dec. (RIA) 104.25, 1995 WL 232785 (1995)—§ 7:16

P

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

Pardee's Estate v. Commissioner of Internal Revenue, 49 T.C. 140, 1967 WL 1271 (T.C. 1967)—§§ 2:188, 2:224, 6:63
Parker, T.C.M. (P-H) P 45147, 1945 WL 7383 (T.C. 1945)—§ 3:124
Parker v. Commissioner of Internal Revenue, 62 T.C. 192, 1974 WL 2690 (1974)—§ 6:106
Parker v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60028, 71A A.F.T.R.2d 93-5096, 1990 WL 300673 (E.D. Ark. 1990)—§ 5:81
Park's Estate v. C. I. R., 475 F.2d 673, 73-1 U.S. Tax Cas. (CCH) ¶ 12913, 31 A.F.T.R.2d 73-1442 (6th Cir. 1973)—§ 6:39
Parrott v. C.I.R., 30 F.2d 792, 1 U.S. Tax Cas. (CCH) ¶ 364, 7 A.F.T.R. (P-H) ¶ 8501 (C.C.A. 9th Cir. 1929)—§§ 2:24, 2:75
Parrott v. C.I.R., 7 B.T.A. 134, 1927 WL 527 (B.T.A. 1927)—§ 2:144
Parson v. U.S., 460 F.2d 228, 72-1 U.S. Tax Cas. (CCH) ¶ 12847, 29 A.F.T.R.2d 72-1564 (5th Cir. 1972)—§§ 2:37, 2:69
Pascal, Estate of v. C.I.R., T.C. Memo. 1963-336, T.C.M. (P-H) ¶ 63336, 22 T.C.M. (CCH) 1766, 1963 WL 661 (T.C. 1963)—§ 3:4
Pasqualini v. C.I.R., 103 T.C. 1, Tax Ct. Rep. (CCH) 49961, Tax Ct. Rep. Dec. (RIA) 103.1, 1994 WL 371893 (1994)—§ 3:27
Paton v. C. I. R., T.C. Memo. 1992-627, T.C.M. (RIA) ¶ 92627, 64 T.C.M. (CCH) 1150 (1992)—§ 14:9
Patten v. U.S., 96-1 U.S. Tax Cas. (CCH) ¶ 60231, 77 A.F.T.R.2d 96-1877, 1996 WL 303257 (W.D. Va. 1996)—§§ 2:81, 6:136
Pattison, Estate of v. C. I. R., T.C. Memo. 1990-428, T.C.M. (P-H) ¶ 90428, 60 T.C.M. (CCH) 471, 1990 WL 112409 (1990)—§ 3:59
Pauline Welch, Estate of v. C.I.R., 208 F.3d 213, 2000-1 U.S. Tax Cas. (CCH) ¶ 60372, 85 A.F.T.R.2d 2000-1200 (6th Cir. 2000)—§§ 3:128, 22:29
Peacock, Estate of v. U.S., 914 F.2d 230, 90-2 U.S. Tax Cas. (CCH) ¶ 60051, 66 A.F.T.R.2d 90-6015 (11th Cir. 1990)—§ 6:168
Pearson v. C.I.R., 149 T.C. No. 20 (2017)—§ 9:18
Peck v. C.I.R., 90 T.C. 162, Tax Ct. Rep. (CCH) 44544, Tax Ct. Rep. Dec. (P-H) 90.13, 1988 WL 4698 (1988)—§ 14:31
Peck v. C.I.R., 752 F.2d 469, 85-1 U.S. Tax Cas. (CCH) ¶ 9179, 55 A.F.T.R.2d 85-804 (9th Cir. 1985)—§ 3:4
Peck, Estate of v. C. I. R., 40 T.C. 238, 1963 WL 1356 (T.C. 1963)—§ 6:24
Peckham, Estate of v. C.I.R., 19 B.T.A. 1020, 1930 WL 679 (B.T.A. 1930)—§§ 6:16, 6:18, 6:43
Peebles v. C.I.R., 5 B.T.A. 386, 1926 WL 121 (B.T.A. 1926)—§ 2:16
Penney, Estate of, 504 F.2d 37, 74-2 U.S. Tax Cas. (CCH) ¶ 13028, 34 A.F.T.R.2d 74-6312 (6th Cir. 1974)—§§ 6:139, 10:14
Pennsylvania Bank & Trust Co. v. U. S., 451 F. Supp. 1296, 78-2 U.S. Tax Cas. (CCH) ¶ 13248, 42 A.F.T.R.2d 78-6409 (W.D. Pa. 1978)—§§ 2:247, 6:43
Pennsylvania Bank and Trust Co. v. U.S., 597 F.2d 382, 79-1 U.S. Tax Cas. (CCH) ¶ 13299, 43 A.F.T.R.2d 79-1332 (3d Cir. 1979)—§ 2:271
Peoples First Nat. Bank & Trust Co. v. U.S., 241 F.2d 420, 57-1 U.S. Tax Cas. (CCH) ¶ 11668, 50 A.F.T.R. (P-H) ¶ 1659 (3d Cir. 1957)—§ 2:133
Peoples-Pittsburgh Trust Co. v. U.S., 54 F. Supp. 742, 44-1 U.S. Tax Cas. (CCH) ¶ 10108, 32 A.F.T.R. (P-H) ¶ 640 (W.D. Pa. 1944)—§§ 4:11, 4:14
Peoples Trust Co. of Bergen County v. U.S., 412 F.2d 1156, 69-2 U.S. Tax Cas. (CCH) ¶ 12613, 24 A.F.T.R.2d 69-6043 (3d Cir. 1969)—§ 2:247
Peracchio v. C.I.R., T.C. Memo. 2003-280, T.C.M. (RIA) ¶ 2003-280, 86 T.C.M. (CCH) 412 (2003)—§ 22:49
Perdue v. C. I. R., T.C. Memo. 1991-478, T.C.M. ¶ 91478, 62 T.C.M. (CCH) 845, 1991 WL 188862 (1991)—§ 3:296
Perkins, Estate of v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60042, 71A A.F.T.R.2d 93-5054, 1990 WL 300357 (N.D. Ohio 1990)—§ 2:140
Perrine v. U.S., 423 F. Supp. 1217, 77-1 U.S. Tax Cas. (CCH) ¶ 13167, 39 A.F.T.R.2d 77-1586 (N.D. Iowa 1976)—§ 14:94
Perry, Estate of v. C.I.R., 927 F.2d 209, 91-1 U.S. Tax Cas. (CCH) ¶ 60064, 67 A.F.T.R.2d 91-1200 (5th Cir. 1991)—§§ 2:42, 2:48, 2:141
Petter v. C.I.R., T.C. Memo. 2009-280, T.C.M. (RIA) ¶ 2009-280, 98 T.C.M. (CCH) 534 (2009)—§ 17:10
Pettus v. Commissioner of Internal Revenue,

54 T.C. 112, 1970 WL 2284 (1970)—§§ 16:62, 16:63, 18:26
Peyton's Estate v. C.I.R., 323 F.2d 438, 63-2 U.S. Tax Cas. (CCH) ¶ 12183, 12 A.F.T.R.2d 6301 (8th Cir. 1963)—§ 6:118
Pfeiffer v. U.S., 315 F. Supp. 392, 70-2 U.S. Tax Cas. (CCH) ¶ 12699, 26 A.F.T.R.2d 70-6028 (E.D. Cal. 1970)—§§ 6:50, 9:28
Pfeiffer v. U.S., 310 F. Supp. 392, 70-1 U.S. Tax Cas. (CCH) ¶ 12645, 25 A.F.T.R.2d 70-1469 (E.D. Cal. 1969)—§ 6:41
Philbrick v. Manning, 57 F. Supp. 245, 44-2 U.S. Tax Cas. (CCH) ¶ 10156, 32 A.F.T.R. (P-H) ¶ 1522 (D.N.J. 1944)—§ 3:200
Phillips v. C.I.R., 12 T.C. 216, 1949 WL 152 (T.C. 1949)—§§ 16:16, 16:24
Phillips, Estate of v. C.I.R., 36 B.T.A. 1102, 1937 WL 442 (B.T.A. 1937)—§ 7:16
Phillips, Estate of v. C.I.R., 36 B.T.A. 752, 1937 WL 408 (B.T.A. 1937)—§ 6:51
Phinney v. Bank of Southwest Nat. Ass'n, Houston, 335 F.2d 266, 64-2 U.S. Tax Cas. (CCH) ¶ 12254, 14 A.F.T.R.2d 6179 (5th Cir. 1964)—§ 12:15
Phinney v. Kay, 275 F.2d 776, 60-1 U.S. Tax Cas. (CCH) ¶ 11932, 5 A.F.T.R.2d 1884 (5th Cir. 1960)—§§ 2:233, 2:247
Phipps v. C I R, 127 F.2d 214, 42-1 U.S. Tax Cas. (CCH) ¶ 10145, 29 A.F.T.R. (P-H) ¶ 209 (C.C.A. 10th Cir. 1942)—§§ 3:109, 17:142
Phipps v. C.I.R., 43 B.T.A. 790, 1941 WL 487 (B.T.A. 1941)—§ 17:174
Phipps v. Commissioner of Internal Revenue, 1938-1 C.B. 514, 91 F.2d 627, 37-2 U.S. Tax Cas. (CCH) ¶ 9451, 19 A.F.T.R. (P-H) ¶ 1152, 112 A.L.R. 1441 (C.C.A. 10th Cir. 1937)—§ 13:1
Piatt v. Gray, 321 F.2d 79, 63-2 U.S. Tax Cas. (CCH) ¶ 12160, 12 A.F.T.R.2d 6212 (6th Cir. 1963)—§ 6:184
Picciano v. U.S., 532 F. Supp. 246, 81-2 U.S. Tax Cas. (CCH) ¶ 13433, 49 A.F.T.R.2d 82-1441 (S.D. Ohio 1981)—§ 2:265
Pierpont's Estate v. C.I.R., 336 F.2d 277, 64-2 U.S. Tax Cas. (CCH) ¶ 12262, 14 A.F.T.R.2d 6210 (4th Cir. 1964)—§ 6:118
Pierre v. C.I.R., T.C. Memo. 2010-106, T.C.M. (RIA) ¶ 2010-106, 99 T.C.M. (CCH) 1436 (2010)—§§ 21:16, 21:17
Pierre v. C.I.R., 133 T.C. 24, Tax Ct. Rep. (CCH) 57910, Tax Ct. Rep. Dec. (RIA) 133.2, 2009 WL 2591625 (2009)—§§ 21:16, 21:17
Piggott's Estate v. C.I.R., 340 F.2d 829, 65-1 U.S. Tax Cas. (CCH) ¶ 12290, 15 A.F.T.R.2d 1310 (6th Cir. 1965)—§ 2:42
Pigott, In re, 330 B.R. 797, 54 Collier Bankr. Cas. 2d (MB) 1554, 96 A.F.T.R.2d 2005-5760 (Bankr. S.D. Ala. 2005)—§ 2:100
Pillsbury, Estate of v. C. I. R., T.C. Memo. 1992-425, T.C.M. (RIA) ¶ 92425, 64 T.C.M. (CCH) 284 (1992)—§§ 3:38, 3:54, 22:7
Pinchot v. C I R, 113 F.2d 718, 40-2 U.S. Tax Cas. (CCH) ¶ 9592, 25 A.F.T.R. (P-H) ¶ 447 (C.C.A. 2d Cir. 1940)—§ 8:50
Pine Mountain Preserve, LLLP v. Commissioner of Internal Revenue, 151 T.C. 247, Tax Ct. Rep. (CCH) 61337, Tax Ct. Rep. Dec. (RIA) 151.14, 2018 WL 6841801 (2018)—§ 16:102
Pioneer Laundry Co. v. C.I.R., 5 B.T.A. 821, 1926 WL 226 (B.T.A. 1926)—§ 3:145
Piper's Estate v. Commissioner of Internal Revenue, 72 T.C. 1062, 1979 WL 3788 (1979)—§ 3:131
Pitner v. U.S., 388 F.2d 651, 68-1 U.S. Tax Cas. (CCH) ¶ 12499, 21 A.F.T.R.2d 1571 (5th Cir. 1967)—§§ 6:14, 6:20, 6:39
Pittsburgh Nat. Bank v. U.S., 319 F. Supp. 176, 70-2 U.S. Tax Cas. (CCH) ¶ 12726, 26 A.F.T.R.2d 70-6091 (W.D. Pa. 1970)—§§ 2:249, 2:260
Pittsfield Nat. Bank v. U.S., 181 F. Supp. 851, 60-1 U.S. Tax Cas. (CCH) ¶ 11934, 5 A.F.T.R.2d 1878 (D. Mass. 1960)—§ 2:247
Plant v. Walsh, 43 F.2d 256, 9 A.F.T.R. (P-H) ¶ 49 (D. Conn. 1930)—§ 3:77
Plaut v. Munford, 188 F.2d 543, 51-1 U.S. Tax Cas. (CCH) ¶ 9254, 40 A.F.T.R. (P-H) ¶ 464 (2d Cir. 1951)—§ 3:124
Plitt v. Hofferbert, 125 F. Supp. 809, 55-1 U.S. Tax Cas. (CCH) ¶ 9173, 46 A.F.T.R. (P-H) ¶ 1252 (D. Md. 1954)—§ 20:16
Poinier v. C.I.R., 858 F.2d 917, 88-2 U.S. Tax Cas. (CCH) ¶ 13783, 62 A.F.T.R.2d 88-6006, 99 A.L.R. Fed. 433 (3d Cir. 1988)—§ 14:24
Poisl v. C.I.R., 978 F.2d 1261 (7th Cir. 1992)—§ 5:21
Polack v. C.I.R., 366 F.3d 608, 2004-1 U.S. Tax Cas. (CCH) ¶ 60484, 64 Fed. R. Evid. Serv. 55, 93 A.F.T.R.2d 2004-2094 (8th Cir. 2004)—§ 17:12
Polar Ice Cream & Supply Co. v. C.I.R., 13 B.T.A. 1054, 1928 WL 383 (B.T.A. 1928)—§ 3:91

Pollard v. C.I.R., T.C. Memo. 2013-38, T.C.M. (RIA) ¶ 2013-038, 105 T.C.M. (CCH) 1249 (2013)—§ 16:104
Pollard's Estate v. Commissioner of Internal Revenue, 52 T.C. 741, 1969 WL 1656 (T.C. 1969)—§ 6:72
Polm Family Foundation, Inc. v. U.S., 644 F.3d 406, 2011-1 U.S. Tax Cas. (CCH) ¶ 50367, 107 A.F.T.R.2d 2011-2100 (D.C. Cir. 2011)—§ 16:91
Portage Silica Co. v. Commissioner of Internal Revenue, 49 F.2d 985, 9 A.F.T.R. (P-H) ¶ 1531 (C.C.A. 6th Cir. 1931)—§ 3:21
Porter v. Commissioner of Internal Revenue, 49 T.C. 207, 1967 WL 1275 (T.C. 1967)—§ 3:6
Porter v. Commissioner of Internal Revenue, 1933-1 C.B. 354, 288 U.S. 436, 53 S. Ct. 451, 77 L. Ed. 880, 3 U.S. Tax Cas. (CCH) ¶ 1065, 12 A.F.T.R. (P-H) ¶ 25 (1933)—§§ 2:214, 6:2
Porter v. Commissioner of Internal Revenue, 60 F.2d 673, 11 A.F.T.R. (P-H) ¶ 812 (C.C.A. 2d Cir. 1932)—§ 6:240
Porter's Estate v. C. I. R., 442 F.2d 915, 71-1 U.S. Tax Cas. (CCH) ¶ 12778, 27 A.F.T.R.2d 71-1802 (1st Cir. 1971)—§ 2:115
Portland Damascus Milk Co. v. C.I.R., 22 B.T.A. 1236, 1931 WL 431 (B.T.A. 1931)—§ 3:25
Posner v. C.I.R., T.C. Memo. 1976-216, T.C.M. (P-H) ¶ 76216, 35 T.C.M. (CCH) 943, 1976 WL 3406 (1976)—§ 3:274
Posner, Estate of v. C.I.R., T.C. Memo. 2004-112, T.C.M. (RIA) ¶ 2004-112, 87 T.C.M. (CCH) 1288 (2004)—§ 6:109
Potter v. Commissioner, T.C.M. (P-H) ¶ 48167, 7 T.C.M. (CCH) 622, 1948 WL 7115 (T.C. 1948)—§§ 3:21, 3:31
Potter v. Commissioner, T.C.M. (P-H) ¶ 46051, 5 T.C.M. (CCH) 116, 1946 WL 6804 (T.C. 1946)—§ 3:201
Powel v. C.I.R., 10 B.T.A. 166, 1928 WL 1052 (B.T.A. 1928)—§ 3:34
Powell, Estate of v. C.I.R., T.C. Memo. 1992-367, T.C.M. (RIA) ¶ 92367, 63 T.C.M. (CCH) 3192 (1992)—§ 2:171
Powell, Estate of v. Commissioner of Internal Revenue, 148 T.C. 392, Tax Ct. Rep. (CCH) 60901, Tax Ct. Rep. Dec. (RIA) 148.18, 2017 WL 2211398 (2017)—§ 22:47
Power v. C.I.R., 11 B.T.A. 1313, 1928 WL 990 (B.T.A. 1928)—§ 6:17
Powers v. C.I.R., 6 B.T.A. 633, 1927 WL 983 (B.T.A. 1927)—§ 6:72
Powers v. Commissioner of Internal Revenue, 1941-1 C.B. 448, 312 U.S. 259, 61 S. Ct. 509, 85 L. Ed. 817, 41-1 U.S. Tax Cas. (CCH) ¶ 10015, 25 A.F.T.R. (P-H) ¶ 1168 (1941)—§§ 3:4, 17:1
Powers, Estate of v. C.I.R., T.C. Memo. 1954-239, T.C.M. (P-H) ¶ 54350, 13 T.C.M. (CCH) 1189, 1954 WL 231 (T.C. 1954)—§ 18:26
Prentice, Estate of v. C. I. R., T.C. Memo. 1956-3, T.C.M. (P-H) ¶ 56003, 15 T.C.M. (CCH) 14, 1956 WL 848 (T.C. 1956)—§ 3:106
Prentis v. U.S., 273 F. Supp. 449, 13 A.F.T.R.2d 1439 (S.D. N.Y. 1964)—§ 3:201
Price v. C.I.R., T.C. Memo. 2010-2, T.C.M. (RIA) ¶ 2010-002 (2010)—§§ 16:19, 16:20, 22:47
Price v. C.I.R., T.C. Memo. 1985-182, T.C.M. (P-H) ¶ 85182, 49 T.C.M. (CCH) 1236, 1985 WL 14809 (1985)—§ 3:288
Price v. C.I.R., 23 B.T.A. 1192, 1931 WL 193 (B.T.A. 1931)—§ 3:198
Price v. Commissioner of Internal Revenue, 76 T.C. 389, 1981 WL 11367 (1981)—§ 9:20
Prichard v. U.S., 255 F. Supp. 552, 66-2 U.S. Tax Cas. (CCH) ¶ 12411, 18 A.F.T.R.2d 6215 (N.D. Tex. 1966)—§ 3:207
Pridmore, Estate of v. C. I. R., T.C. Memo. 1961-12, T.C.M. (P-H) ¶ 61012, 20 T.C.M. (CCH) 47, 1961 WL 334 (T.C. 1961)—§ 4:1
Prince, Estate of v. C. I. R., T.C. Memo. 1991-208, T.C.M. ¶ 91208, 61 T.C.M. (CCH) 2594, 1991 WL 76272 (1991)—§ 7:23
Proctor v. Hassett, 52 F. Supp. 12, 43-2 U.S. Tax Cas. (CCH) ¶ 10059, 31 A.F.T.R. (P-H) ¶ 732 (D. Mass. 1943)—§§ 3:200, 3:203
Proctor, Estate of v. C.I.R., T.C. Memo. 1994-208, T.C.M. (RIA) ¶ 94208, 67 T.C.M. (CCH) 2943 (1994)—§§ 3:65, 3:85
Proesel v. U.S., 585 F.2d 295, 78-2 U.S. Tax Cas. (CCH) ¶ 13262, 42 A.F.T.R.2d 78-6517 (7th Cir. 1978)—§ 6:67
Propstra v. U.S., 680 F.2d 1248, 82-2 U.S. Tax Cas. (CCH) ¶ 13475, 50 A.F.T.R.2d 82-6153 (9th Cir. 1982)—§§ 2:82, 3:4, 3:57, 3:306, 6:83, 6:86, 22:9
Proutt's Estate v. C I R, 125 F.2d 591, 42-1 U.S. Tax Cas. (CCH) ¶ 10133, 28 A.F.T.R. (P-H) ¶ 1103 (C.C.A. 6th Cir. 1942)—§ 2:36
Prouty v. C.I.R., 5 B.T.A. 107, 1926 WL 28 (B.T.A. 1926)—§ 3:35

Provident Nat. Bank v. U.S., 581 F.2d 1081, 78-2 U.S. Tax Cas. (CCH) ¶ 13255, 42 A.F.T.R.2d 78-6458 (3d Cir. 1978)—§§ 6:107, 6:134

Prudowsky, Estate of v. C.I.R., 465 F.2d 62, 72-2 U.S. Tax Cas. (CCH) ¶ 12870, 30 A.F.T.R.2d 72-5856 (7th Cir. 1972)—§ 2:220

Prudowsky's Estate v. Commissioner of Internal Revenue, 55 T.C. 890, 1971 WL 2563 (1971)—§ 2:220

Prussner v. U.S., 896 F.2d 218, 90-1 U.S. Tax Cas. (CCH) ¶ 60007, 65 A.F.T.R.2d 90-1222 (7th Cir. 1990)—§§ 5:79, 5:82

Publicker v. C.I.R., 206 F.2d 250, 53-2 U.S. Tax Cas. (CCH) ¶ 10912, 44 A.F.T.R. (P-H) ¶ 270, 60 A.L.R.2d 1295 (3d Cir. 1953)—§ 17:5

Pudim, Estate of v. C.I.R., T.C. Memo. 1982-606, T.C.M. (P-H) ¶ 82606, 44 T.C.M. (CCH) 1425, 1982 WL 10901 (1982)—§ 6:16

Pullin , Black, Estate of v. Commissioner of Internal Revenue, 84 T.C. 789, Tax Ct. Rep. (CCH) 42060, 1985 WL 15344 (1985)—§ 5:73

Pulling, Estate of v. C.I.R., T.C. Memo. 2015-134, 110 T.C.M. (CCH) 93, 2015 WL 4480900 (2015)—§ 3:46

Purdue, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2015-249, T.C.M. (RIA) ¶ 2015-249, 110 T.C.M. (CCH) 627 (2015)—§ 22:47

Pyle by Straub v. U.S., 766 F.2d 1141, 85-2 U.S. Tax Cas. (CCH) ¶ 13626, 56 A.F.T.R.2d 85-6521 (7th Cir. 1985)—§§ 2:249, 2:260

Pyne v. U.S., 638 F. Supp. 946, 86-2 U.S. Tax Cas. (CCH) ¶ 13677, 58 A.F.T.R.2d 86-6345 (D. Me. 1986)—§ 6:140

Q

Quatman v. Commissioner of Internal Revenue, 54 T.C. 339, 1970 WL 2315 (1970)—§§ 16:34, 16:53

Quie v. U.S., 90-2 U.S. Tax Cas. (CCH) ¶ 60029, 71A A.F.T.R.2d 93-5036, 1990 WL 300670 (D. Minn. 1990)—§ 2:237

R

Rabe, Estate of v. C.I.R., T.C. Memo. 1975-26, T.C.M. (P-H) ¶ 75026, 34 T.C.M. (CCH) 117, 1975 WL 2668 (1975)—§§ 3:81, 6:18

Racca v. Commissioner of Internal Revenue, 76 T.C. 416, 1981 WL 10780 (1981)—§§ 2:88, 6:105

Rainger, Estate of v. C.I.R., 12 T.C. 483, 1949 WL 180 (T.C. 1949)—§§ 2:24, 2:89

Rainier Companies, Inc. v. C.I.R., T.C. Memo. 1977-351, T.C.M. (P-H) ¶ 77351, 36 T.C.M. (CCH) 1404, 1977 WL 3590 (1977)—§ 3:24

Ransburg, Estate of v. U.S., 765 F. Supp. 1388, 91-1 U.S. Tax Cas. (CCH) ¶ 60052, 68 A.F.T.R.2d 91-6026 (S.D. Ind. 1990)—§ 6:135

Rasquin v. Humphreys, 1939-2 C.B. 339, 308 U.S. 54, 60 S. Ct. 60, 84 L. Ed. 77, 39-2 U.S. Tax Cas. (CCH) ¶ 9746, 23 A.F.T.R. (P-H) ¶ 765 (1939)—§ 14:102

Rassas v. C.I.R., 196 F.2d 611, 52-1 U.S. Tax Cas. (CCH) ¶ 10851, 41 A.F.T.R. (P-H) ¶ 1219 (7th Cir. 1952)—§ 16:67

Ratcliffe, Estate of v. C.I.R., T.C. Memo. 1992-305, T.C.M. (RIA) ¶ 92305, 63 T.C.M. (CCH) 3068 (1992)—§ 3:44

Rawley v. U.S., 277 F. Supp. 817, 67-2 U.S. Tax Cas. (CCH) ¶ 12492, 20 A.F.T.R.2d 6003 (S.D. Ill. 1967)—§ 9:9

Ray v. U.S., 762 F.2d 1361, 85-2 U.S. Tax Cas. (CCH) ¶ 13621, 56 A.F.T.R.2d 85-6496 (9th Cir. 1985)—§§ 2:163, 20:23

Ream, T.C.M. (P-H) P 43501, 1943 WL 9321 (T.C. 1943)—§ 16:26

Reardon v. U.S., 429 F. Supp. 540, 77-1 U.S. Tax Cas. (CCH) ¶ 13190, 39 A.F.T.R.2d 77-1654 (W.D. La. 1977)—§ 4:4

Rector, Estate of v. C.I.R., T.C. Memo. 2007-367, T.C.M. (RIA) ¶ 2007-367, 94 T.C.M. (CCH) 567 (2007)—§ 22:47

Redstone, Estate of v. C.I.R., 145 T.C. 259, Tax Ct. Rep. (CCH) 60434, Tax Ct. Rep. Dec. (RIA) 145.11, 2015 WL 6458095 (2015)—§ 14:12

Red Wing Malting Co. v. Willcuts, 15 F.2d 626, 6 A.F.T.R. (P-H) ¶ 6360, 49 A.L.R. 459 (C.C.A. 8th Cir. 1926)—§ 20:6

Reed v. C.I.R., 36 F.2d 867, 2 U.S. Tax Cas. (CCH) ¶ 458, 8 A.F.T.R. (P-H) ¶ 9922 (C.C.A. 5th Cir. 1930)—§ 2:7

Reed v. U.S., 316 F. Supp. 1228, 70-2 U.S. Tax Cas. (CCH) ¶ 12698, 26 A.F.T.R.2d 70-6056 (E.D. Mo. 1970)—§ 6:139

Reed, Estate of v. Commissioner, T.C.M. (P-H) ¶ 49072, 8 T.C.M. (CCH) 303, 1949 WL 7473 (T.C. 1949)—§ 6:40

Reeves, Estate of v. C.I.R., 100 T.C. 427, Tax Ct. Rep. (CCH) 49033, Tax Ct. Rep. Dec.

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

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

Rosenbaum, Estate of v. Commissioner, T.C.M. (P-H) ¶ 44289, 3 T.C.M. (CCH) 925, 1944 WL 6741 (T.C. 1944)—§§ 3:34, 3:35, 3:205

Rosenberg v. U.S., 295 F. Supp. 820, 69-1 U.S. Tax Cas. (CCH) ¶ 9218, 23 A.F.T.R.2d 69-704 (E.D. Mo. 1969)—§ 20:23

Rosenblatt, Estate of v. C.I.R., 633 F.2d 176, 80-2 U.S. Tax Cas. (CCH) ¶ 13374, 46 A.F.T.R.2d 80-6219 (10th Cir. 1980)—§ 2:271

Rosenblum v. Anglim, 43 F. Supp. 889, 42-1 U.S. Tax Cas. (CCH) ¶ 10161, 29 A.F.T.R. (P-H) ¶ 114 (N.D. Cal. 1942)—§ 8:48

Rosenman v. U.S., 1945 C.B. 410, 323 U.S. 658, 65 S. Ct. 536, 89 L. Ed. 535, 45-1 U.S. Tax Cas. (CCH) ¶ 10165, 33 A.F.T.R. (P-H) P 314 (1945)—§ 12:63

Rosenthal v. C.I.R., 205 F.2d 505, 53-2 U.S. Tax Cas. (CCH) ¶ 10908, 44 A.F.T.R. (P-H) ¶ 90 (2d Cir. 1953)—§§ 6:76, 14:47

Roski v. C.I.R., 128 T.C. 113, Tax Ct. Rep. (CCH) 56896, Tax Ct. Rep. Dec. (RIA) 128.10, 2007 WL 1095677 (2007)—§§ 10:64, 10:65, 10:66, 10:77

Ross v. C.I.R., T.C. Memo. 1982-545, T.C.M. (P-H) ¶ 82545, 44 T.C.M. (CCH) 1177, 1982 WL 10837 (1982)—§ 6:15

Ross v. C. I. R., 652 F.2d 1365, 81-2 U.S. Tax Cas. (CCH) ¶ 13424, 48 A.F.T.R.2d 81-6275 (9th Cir. 1981)—§ 16:57

Ross v. C.I.R., 28 B.T.A. 39, 1933 WL 9 (B.T.A. 1933)—§§ 14:2, 14:30

Ross v. U.S., 348 F.2d 577, 65-2 U.S. Tax Cas. (CCH) ¶ 12337, 16 A.F.T.R.2d 6134 (5th Cir. 1965)—§ 16:61

Rothpletz, Estate of v. C.I.R., T.C. Memo. 1987-310, T.C.M. (P-H) ¶ 87310, 53 T.C.M. (CCH) 1214, 1987 WL 49207 (1987)—§ 9:28

Rothrock v. C. I. R., 7 T.C. 848, 1946 WL 83 (T.C. 1946)—§ 14:46

Rott's Estate v. U. S., 321 F. Supp. 654, 71-1 U.S. Tax Cas. (CCH) ¶ 12743, 27 A.F.T.R.2d 71-1660 (E.D. Mo. 1971)—§ 2:193

Round v. C. I. R., 332 F.2d 590, 64-2 U.S. Tax Cas. (CCH) ¶ 12237, 13 A.F.T.R.2d 1905 (1st Cir. 1964)—§ 2:225

Rovakat, LLC v. C.I.R., 529 Fed. Appx. 124, 2013-1 U.S. Tax Cas. (CCH) ¶ 50386, 111 A.F.T.R.2d 2013-2366 (3d Cir. 2013)—§ 10:81

Rowan's Estate v. Commissioner of Internal Revenue, 54 T.C. 633, 1970 WL 2333 (1970)—§ 6:13

Rowland, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2025-76, T.C.M. (RIA) ¶ 2025-076 (2025)—§ 7:12

Royal Mineral Ass'n, Appeal of, 5 B.T.A. 1126, 1927 WL 1192 (B.T.A. 1927)—§ 3:96

Roy's Estate v. Commissioner of Internal Revenue, 54 T.C. 1317, 1970 WL 2334 (1970)—§ 2:204

Royster v. C.I.R., T.C. Memo. 1985-258, T.C.M. (P-H) ¶ 85258, 49 T.C.M. (CCH) 1594, 1985 WL 15278 (1985)—§ 3:83

Rubber Research, Inc. v. C. I. R., 422 F.2d 1402, 70-1 U.S. Tax Cas. (CCH) ¶ 9274, 25 A.F.T.R.2d 70-838 (8th Cir. 1970)—§ 3:21

Rubenstein v. U.S., 826 F. Supp. 448, 93-2 U.S. Tax Cas. (CCH) ¶ 60143, 72 A.F.T.R.2d 93-6721 (S.D. Fla. 1993)—§§ 2:24, 2:103

Rubin's Estate v. Commissioner of Internal Revenue, 57 T.C. 817, 1972 WL 2528 (1972)—§ 6:72

Rudolph v. U.S., 93-1 U.S. Tax Cas. (CCH) ¶ 60130, 71 A.F.T.R.2d 93-2169, 1993 WL 285859 (S.D. Ind. 1993)—§§ 3:165, 3:168

Rundle v. Welch, 184 F. Supp. 777, 13 Ohio Op. 2d 305, 60-2 U.S. Tax Cas. (CCH) ¶ 11950, 5 A.F.T.R.2d 1916 (S.D. Ohio 1960)—§ 2:278

Rusk v. Commissioner of Internal Revenue, 53 F.2d 428, 2 U.S. Tax Cas. (CCH) ¶ 819, 10 A.F.T.R. (P-H) ¶ 671 (C.C.A. 7th Cir. 1931)—§ 3:199

Russo, Estate of v. C. I. R., T.C. Memo. 1991-310, T.C.M. ¶ 91310, 62 T.C.M. (CCH) 87, 1991 WL 119650 (1991)—§ 12:15

Ryerson v. U.S., 1941-1 C.B. 443, 312 U.S. 405, 61 S. Ct. 656, 85 L. Ed. 917, 41-1 U.S. Tax Cas. (CCH) ¶ 10028, 25 A.F.T.R. (P-H) ¶ 1191 (1941)—§§ 16:16, 16:24, 16:56, 16:67

S

Sachs, Estate of v. C.I.R., 856 F.2d 1158, 88-2 U.S. Tax Cas. (CCH) ¶ 13781, 62 A.F.T.R.2d 88-6000 (8th Cir. 1988)—§§ 2:146, 6:68

Sachs (Samuel C.), Sachs (Stephen C., Sophia R.), Estate of v. Commissioner of Internal Revenue, 88 T.C. 769, Tax Ct. Rep. (CCH) 43823, 1987 WL 49299 (1987)—§§ 2:148, 3:139

Safe Deposit and Trust Co. of Baltimore v. C.I.R., 35 B.T.A. 259, 1937 WL 466 (B.T.A. 1937)—§ 17:142

Saia's Estate v. Commissioner of Internal Revenue, 61 T.C. 515, 1974 WL 2735 (1974)—§ 2:62
Saigh v. C.I.R., T.C. Memo. 2005-20, T.C.M. (RIA) ¶ 2005-020 (2005)—§§ 10:10, 18:38
Salt, Estate of v. C. I. R., 17 T.C. 92, 1951 WL 210 (T.C. 1951)—§ 3:166
Salter, Estate of v. C. I. R., 545 F.2d 494, 77-1 U.S. Tax Cas. (CCH) ¶ 13170, 39 A.F.T.R.2d 77-1595 (5th Cir. 1977)—§ 6:106
Saltzman v. C.I.R., 131 F.3d 87, 98-1 U.S. Tax Cas. (CCH) ¶ 50164, 48 Fed. R. Evid. Serv. 483, 80 A.F.T.R.2d 97-8365 (2d Cir. 1997)—§ 14:53
Salyer v. U.S., 194 F.3d 1313, 99-2 U.S. Tax Cas. (CCH) ¶ 60362, 84 A.F.T.R.2d 99-6857 (6th Cir. 1999)—§ 2:39
Salyer v. U.S., 98-2 U.S. Tax Cas. (CCH) P 60326, 82 A.F.T.R.2d 98-5967, 1998 WL 667637 (E.D. Ky. 1998)—§ 2:41
Sam Broadhead Trust, By Broadhead v. C. I. R., T.C. Memo. 1972-196, T.C.M. (P-H) ¶ 72196, 31 T.C.M. (CCH) 975, 1972 WL 2315 (1972)—§§ 2:6, 3:198
Sanchez v. Bowers, 70 F.2d 715, 13 A.F.T.R. (P-H) ¶ 1074 (C.C.A. 2d Cir. 1934)—§ 8:41
Sanderling, Inc. v. C. I. R., 571 F.2d 174, 78-1 U.S. Tax Cas. (CCH) ¶ 9284, 41 A.F.T.R.2d 78-831 (3d Cir. 1978)—§ 9:29
Sandvik, Inc. v. C.I.R., T.C. Memo. 1986-588, T.C.M. (P-H) ¶ 86588, 52 T.C.M. (CCH) 1181, 1986 WL 21802 (1986)—§ 3:21
Sanford's Estate v. Commissioner of Internal Revenue, 1939-2 C.B. 340, 308 U.S. 39, 60 S. Ct. 51, 84 L. Ed. 20, 39-2 U.S. Tax Cas. (CCH) ¶ 9745, 23 A.F.T.R. (P-H) ¶ 756 (1939)—§§ 13:3, 14:3, 14:18, 14:102, 14:121
Sansone, Estate of, 2001-1 U.S. Tax Cas. (CCH) P 60399, 87 A.F.T.R.2d 2001-1361, 2001 WL 350235 (C.D. Cal. 2001)—§ 6:148
Sappington v. U.S., 408 F.2d 817, 69-1 U.S. Tax Cas. (CCH) ¶ 12590, 24 A.F.T.R.2d 69-6079 (4th Cir. 1969)—§ 20:12
Sarto v. U.S., 563 F. Supp. 476, 83-1 U.S. Tax Cas. (CCH) ¶ 13520, 51 A.F.T.R.2d 83-1353 (N.D. Cal. 1983)—§ 9:28
Sather v. C.I.R., 251 F.3d 1168, 2001-1 U.S. Tax Cas. (CCH) ¶ 60409, 87 A.F.T.R.2d 2001-2423 (8th Cir. 2001)—§ 16:5
Sawade, Estate of v. C.I.R., T.C. Memo. 1984-626, T.C.M. (P-H) ¶ 84626, 49 T.C.M. (CCH) 214, 1984 WL 15317 (1984)—§ 3:196
Sawyer v. Sonoma County, 719 F.2d 1001 (9th Cir. 1983)—§ 10:83
Schachter v. C.I.R., T.C. Memo. 1986-292, T.C.M. (P-H) ¶ 86292, 51 T.C.M. (CCH) 1428, 1986 WL 22001 (1986)—§ 3:286
Schauerhamer, Estate of v. C.I.R., T.C. Memo. 1997-242, T.C.M. (RIA) ¶ 97242, 73 T.C.M. (CCH) 2855 (1997)—§ 22:47
Schayek v. C. I. R., 33 T.C. 629, 1960 WL 1060 (T.C. 1960)—§§ 16:52, 17:167
Scheide, Estate of, T.C.M. (P-H) P 47321, 1947 WL 7980 (T.C. 1947)—§ 2:163
Scheidelman v. C.I.R., 682 F.3d 189, 2012-1 U.S. Tax Cas. (CCH) ¶ 50402, 109 A.F.T.R.2d 2012-2536 (2d Cir. 2012)—§ 16:104
Scheidelman v. C.I.R., T.C. Memo. 1970-70, T.C.M. (P-H) ¶ 70070, 29 T.C.M. (CCH) 303, 1970 WL 1564 (1970)—§ 3:84
Schelberg, Estate of v. C. I. R., 612 F.2d 25, 1 Employee Benefits Cas. (BNA) 2224, 79-2 U.S. Tax Cas. (CCH) ¶ 13321, 44 A.F.T.R.2d 79-6211 (2d Cir. 1979)—§§ 2:287, 2:291
Scherer v. C. I. R., 3 T.C. 776, 1944 WL 125 (T.C. 1944)—§ 17:143
Schiffman v. U.S., 100 Ct. Cl. 248, 51 F. Supp. 728, 43-2 U.S. Tax Cas. (CCH) ¶ 10066, 31 A.F.T.R. (P-H) ¶ 708 (1943)—§ 6:85
Schildmeier v. U.S., 171 F. Supp. 328, 59-1 U.S. Tax Cas. (CCH) ¶ 11854, 3 A.F.T.R.2d 1742 (S.D. Ind. 1959)—§ 6:159
Schlapfer v. Commissioner of Internal Revenue, T.C. Memo. 2023-65, T.C.M. (RIA) ¶ 2023-065 (2023)—§ 17:185
Schlegel v. U.S., 164 F.2d 276, 47-2 U.S. Tax Cas. (CCH) ¶ 10580 (C.C.A. 2d Cir. 1947)—§ 3:124
Schlegel v. U.S., 71 F. Supp. 495, 47-1 U.S. Tax Cas. (CCH) ¶ 10553, 35 A.F.T.R. (P-H) ¶ 1320 (W.D. N.Y. 1947)—§ 17:1
Schlosser's Estate, In re, 277 F.2d 268, 60-1 U.S. Tax Cas. (CCH) ¶ 11939, 5 A.F.T.R.2d 1892 (3d Cir. 1960)—§ 4:18
Schmalstig v. Conner, 46 F. Supp. 531, 24 Ohio Op. 427, 42-2 U.S. Tax Cas. (CCH) ¶ 10205, 29 A.F.T.R. (P-H) ¶ 1266 (S.D. Ohio 1942)—§ 6:24
Schneider, Estate of v. C. I. R., 29 T.C. 940, 1958 WL 1133 (T.C. 1958)—§§ 2:214, 2:223
Schnorbach v. Kavanagh, 102 F. Supp. 828,

52-1 U.S. Tax Cas. (CCH) ¶ 10836, 41 A.F.T.R. (P-H) ¶ 808 (W.D. Mich. 1951)—§§ 2:90, 3:102, 6:24
Schoenfeld v. Commissioner of Internal Revenue, 103 F.2d 964, 39-1 U.S. Tax Cas. (CCH) ¶ 9501, 22 A.F.T.R. (P-H) ¶ 1152 (C.C.A. 9th Cir. 1939)—§ 6:83
Scholl, Estate of v. C.I.R., 88 T.C. 1265, Tax Ct. Rep. (CCH) 43918, 1987 WL 49326 (1987)—§§ 2:134, 6:73, 6:78
Schongalla v. Hickey, 60 F. Supp. 814, 33 A.F.T.R. (P-H) ¶ 1558 (N.D. N.Y. 1943)—§ 3:207
Schott v. C.I.R., 319 F.3d 1203, 2003-1 U.S. Tax Cas. (CCH) ¶ 60457, 91 A.F.T.R.2d 2003-915 (9th Cir. 2003)—§§ 17:91, 17:161
Schroeder v. U.S., 696 F. Supp. 1426, 88-2 U.S. Tax Cas. (CCH) ¶ 13787, 62 A.F.T.R.2d 88-6021 (W.D. Okla. 1988)—§ 6:112
Schuhmacher v. C.I.R., 8 T.C. 453, 1947 WL 186 (T.C. 1947)—§§ 6:41, 16:66
Schuh Trading Co. v. Commissioner of Internal Revenue, 95 F.2d 404, 38-1 U.S. Tax Cas. (CCH) ¶ 9171, 20 A.F.T.R. (P-H) ¶ 1114 (C.C.A. 7th Cir. 1938)—§ 3:145
Schuler, Estate of v. C.I.R., T.C. Memo. 2000-392, T.C.M. (RIA) ¶ 2000-392, 80 T.C.M. (CCH) 934 (2000)—§§ 2:195, 16:5
Schultz v. U.S., 493 F.2d 1225, 74-1 U.S. Tax Cas. (CCH) ¶ 12997, 33 A.F.T.R.2d 74-1499 (4th Cir. 1974)—§ 16:4
Schumacher, Estate of, T.C.M. (P-H) ¶ 43492, 1943 WL 9314 (T.C. 1943)—§ 2:246
Schuneman v. U.S., 783 F.2d 694, 86-1 U.S. Tax Cas. (CCH) ¶ 13660, 57 A.F.T.R.2d 86-1530, 89 A.L.R. Fed. 85 (7th Cir. 1986)—§ 5:20
Schusterman v. U.S., 94-1 U.S. Tax Cas. (CCH) ¶ 60161, 73 A.F.T.R.2d 94-1362, 1994 WL 284537 (N.D. Okla. 1994)—§ 3:201
Schutt, Estate of v. C.I.R., T.C. Memo. 2005-126, T.C.M. (RIA) ¶ 2005-126, 89 T.C.M. (CCH) 1353 (2005)—§ 22:47
Schwabacher v. Commissioner, T.C.M. (P-H) ¶ 46267, 1946 WL 7277 (T.C. 1946)—§ 17:139
Schwager v. Commissioner of Internal Revenue, 64 T.C. 781, 1975 WL 3140 (1975)—§§ 2:42, 2:47, 11:12
Schwan, Estate of v. C.I.R., T.C. Memo. 2001-174, T.C.M. (RIA) ¶ 2001-174, 82 T.C.M. (CCH) 168 (2001)—§§ 3:133, 21:15, 22:31
Schwartz, Estate of v. C. I. R., 9 T.C. 229, 1947 WL 42 (T.C. 1947)—§§ 2:135, 2:166
Scott v. C.I.R., 25 B.T.A. 131, 1931 WL 553 (B.T.A. 1931)—§ 6:64
Scott's Will, In re, 249 A.D. 542, 293 N.Y.S. 126 (1st Dep't 1937)—§ 10:15
Scruggs v. C.I.R., 24 B.T.A. 1174, 1931 WL 735 (B.T.A. 1931)—§ 3:85
Scull, Estate of v. C.I.R., T.C. Memo. 1994-211, 67 T.C.M. (CCH) 2953, 1994 WL 179764 (1994)—§ 3:11
Seagrist, Estate of v. C.I.R., 42 B.T.A. 1159, 1940 WL 152 (B.T.A. 1940)—§ 6:64
Seaside Improvement Co. v. Commissioner of Internal Revenue, 105 F.2d 990, 39-2 U.S. Tax Cas. (CCH) ¶ 9620, 23 A.F.T.R. (P-H) ¶ 293 (C.C.A. 2d Cir. 1939)—§§ 3:49, 3:50, 3:83
Seasongood v. U.S., 331 F. Supp. 486, 71-2 U.S. Tax Cas. (CCH) ¶ 12795, 28 A.F.T.R.2d 71-6193 (S.D. Ohio 1971)—§ 2:192
Second Nat. Bank of Danville, Ill. v. Dallman, 209 F.2d 321, 54-1 U.S. Tax Cas. (CCH) ¶ 10935, 45 A.F.T.R. (P-H) ¶ 125 (7th Cir. 1954)—§ 2:262
Second Nat. Bank of New Haven v. U.S., 422 F.2d 40, 70-1 U.S. Tax Cas. (CCH) ¶ 12659, 25 A.F.T.R.2d 70-1519 (2d Cir. 1970)—§ 7:16
Second Nat. Bank of New Haven v. U.S., 351 F.2d 489, 65-2 U.S. Tax Cas. (CCH) ¶ 12352, 16 A.F.T.R.2d 6187 (2d Cir. 1965)—§ 6:139
Security First Nat. Bank of Los Angeles v. C.I.R., 38 B.T.A. 425, 1938 WL 60 (B.T.A. 1938)—§ 2:16
Security-First Nat. Bank of Los Angeles v. C.I.R., 35 B.T.A. 815, 1937 WL 532 (B.T.A. 1937)—§§ 2:24, 2:91, 2:92, 2:98, 3:271
Self v. U.S., 135 Ct. Cl. 371, 142 F. Supp. 939, 56-2 U.S. Tax Cas. (CCH) ¶ 11613, 49 A.F.T.R. (P-H) ¶ 1913 (1956)—§ 14:147
Seligmann v. C. I. R., 9 T.C. 191, 1947 WL 36 (T.C. 1947)—§ 14:98
Sells, Estate of v. C.I.R., 10 T.C. 692, 1948 WL 187 (T.C. 1948)—§ 6:241
Seltzer v. C.I.R., T.C. Memo. 1985-519 (1985)—§ 3:168
Semmes, Estate of v. C.I.R., 32 T.C. 1218, 1959 WL 1215 (T.C. 1959)—§ 6:184
Senda v. C.I.R., T.C. Memo. 2004-160, T.C.M. (RIA) ¶ 2004-160 (2004)—§§ 16:19, 21:11
Senft v. U.S., 319 F.2d 642, 63-2 U.S. Tax Cas. (CCH) ¶ 12158, 12 A.F.T.R.2d 6208 (3d Cir. 1963)—§ 6:243

Sensenbrenner v. C I R, 134 F.2d 883, 43-1 U.S. Tax Cas. (CCH) ¶ 10033, 30 A.F.T.R. (P-H) ¶ 1333 (C.C.A. 7th Cir. 1943)—§ 16:67
Sensenbrenner v. C.I.R., 46 B.T.A. 713, 1942 WL 251 (B.T.A. 1942)—§ 16:16
Sessoms, Estate of v. Commissioner, T.C.M. (P-H) ¶ 49286, 8 T.C.M. (CCH) 1056, 1949 WL 7481 (T.C. 1949)—§§ 2:163, 6:24
Seventeen Seventy Sherman Street, LLC v. C.I.R., T.C. Memo. 2014-124, T.C.M. (RIA) ¶ 2014-124, 107 T.C.M. (CCH) 1599 (2014)—§ 16:104
Seward, Estate of v. Commissioner, T.C.M. (P-H) ¶ 47129, 6 T.C.M. (CCH) 510, 1947 WL 7731 (T.C. 1947)—§ 2:166
Seward's Estate v. C.I.R., 164 F.2d 434, 47-2 U.S. Tax Cas. (CCH) ¶ 10581, 36 A.F.T.R. (P-H) ¶ 409 (C.C.A. 4th Cir. 1947)—§ 2:33
Sexton v. U.S., 300 F.2d 490, 62-1 U.S. Tax Cas. (CCH) ¶ 12069, 9 A.F.T.R.2d 1913 (7th Cir. 1962)—§ 2:150
Shackleford v. U.S., 99-2 U.S. Tax Cas. (CCH) P 60356, 84 A.F.T.R.2d 99-5902, 1999 WL 744121 (E.D. Cal. 1999)—§ 3:220
Shafer, Estate of v. C.I.R., 749 F.2d 1216, 84-2 U.S. Tax Cas. (CCH) ¶ 13599, 16 Fed. R. Evid. Serv. 1248, 55 A.F.T.R.2d 85-1531 (6th Cir. 1984)—§ 2:125
Shapiro, Estate of v. C.I.R., T.C. Memo. 1993-483, T.C.M. (RIA) ¶ 93483, 66 T.C.M. (CCH) 1067 (1993)—§ 3:257
Shapiro, Estate of v. U.S., 634 F.3d 1055, 2011-1 U.S. Tax Cas. (CCH) ¶ 60614, 107 A.F.T.R.2d 2011-942 (9th Cir. 2011)—§ 6:81
Sharp v. C. I. R., 3 T.C. 1062, 1944 WL 195 (T.C. 1944)—§ 16:67
Sharp v. Commissioner of Internal Revenue, 303 U.S. 624, 58 S. Ct. 748, 82 L. Ed. 1087, 38-1 U.S. Tax Cas. (CCH) ¶ 9184, 22 A.F.T.R. (P-H) ¶ 264 (1938)—§ 2:16
Sharp v. U.S., 191 U.S. 341, 24 S. Ct. 114, 48 L. Ed. 211 (1903)—§ 3:52
Sharpe, Estate of v. C. I. R., 3 T.C. 612, 1944 WL 109 (T.C. 1944)—§ 6:241
Shaw v. C. I. R., T.C. Memo. 1991-372, T.C.M. ¶ 91372, 62 T.C.M. (CCH) 396, 1991 WL 148902 (1991)—§ 5:97
Shedd's Estate v. C.I.R., 320 F.2d 638, 63-2 U.S. Tax Cas. (CCH) ¶ 12162, 12 A.F.T.R.2d 6221 (9th Cir. 1963)—§ 6:83
Sheedy v. U.S., 691 F. Supp. 1187, 88-2 U.S. Tax Cas. (CCH) ¶ 13788, 63 A.F.T.R.2d 89-1531 (E.D. Wis. 1988)—§ 2:260
Sheets v. Commissioner of Internal Revenue, 1938-2 C.B. 360, 95 F.2d 727, 38-1 U.S. Tax Cas. (CCH) ¶ 9234, 20 A.F.T.R. (P-H) ¶ 1296 (C.C.A. 8th Cir. 1938)—§ 2:17
Shelton v. Lockhart, 154 F. Supp. 244, 57-2 U.S. Tax Cas. (CCH) ¶ 11722, 52 A.F.T.R. (P-H) ¶ 303 (W.D. Mo. 1957)—§ 14:12
Shelton, Appeal of, 3 B.T.A. 809, 1926 WL 830 (B.T.A. 1926)—§ 6:65
Shepherd v. C.I.R., 115 T.C. 376, Tax Ct. Rep. Dec. (RIA) 115.30, 2000 WL 1595698 (2000)—§§ 2:143, 16:19, 21:10, 21:11, 22:47
Shepherd, Estate of v. C.I.R., T.C. Memo. 1989-610, T.C.M. (P-H) ¶ 89610, 58 T.C.M. (CCH) 671, 1989 WL 134223 (1989)—§ 6:155
Sherman v. U.S., 492 F.2d 1045, 74-1 U.S. Tax Cas. (CCH) ¶ 12999, 33 A.F.T.R.2d 74-1489 (5th Cir. 1974)—§§ 6:77, 6:78
Sherman v. U.S., 462 F.2d 577, 72-2 U.S. Tax Cas. (CCH) ¶ 12868, 16 Fed. R. Serv. 2d 401, 30 A.F.T.R.2d 72-5841 (5th Cir. 1972)—§ 6:72
Sherrod, Estate of v. C.I.R., 774 F.2d 1057, 85-2 U.S. Tax Cas. (CCH) ¶ 13644, 56 A.F.T.R.2d 85-6594 (11th Cir. 1985)—§ 5:25
Sherrod, Estate of v. Commissioner of Internal Revenue, 82 T.C. 523, Tax Ct. Rep. (CCH) 41084, 1984 WL 15553 (1984)—§§ 5:21, 5:39
Shlensky, Estate of v. C.I.R., T.C. Memo. 1977-148, T.C.M. (P-H) ¶ 77148, 36 T.C.M. (CCH) 628, 1977 WL 3444 (1977)—§§ 3:21, 6:95
Short v. U.S., 120 F. Supp. 755, 54-2 U.S. Tax Cas. (CCH) ¶ 10963, 46 A.F.T.R. (P-H) ¶ 12 (S.D. W. Va. 1954)—§ 14:30
Shurtz, Estate of v. C.I.R., T.C. Memo. 2010-21, T.C.M. (RIA) ¶ 2010-021, 99 T.C.M. (CCH) 1096 (2010)—§§ 6:151, 22:47
Siegel v. C.I.R., 19 B.T.A. 683, 1930 WL 607 (B.T.A. 1930)—§ 2:127
Siegel, Estate of v. Commissioner of Internal Revenue, 74 T.C. 613, 1980 WL 4461 (1980)—§§ 2:213, 2:287, 2:298
Siegel's Estate v. Commissioner of Internal Revenue, 67 T.C. 662, 1977 WL 3739 (1977)—§ 6:158
Silberman v. U.S., 333 F. Supp. 1120, 71-2 U.S. Tax Cas. (CCH) ¶ 12814, 28 A.F.T.R.2d 71-6282 (W.D. Pa. 1971)—§§ 2:286, 2:287
Silver, Estate of v. C.I.R., 120 T.C. 430, Tax Ct.

Rep. (CCH) 55150, Tax Ct. Rep. Dec. (RIA) 120.14, 2003 WL 21089082 (2003)—§ 6:301
Silverman v. C.I.R., T.C. Memo. 1985-515, T.C.M. (P-H) ¶ 85515, 50 T.C.M. (CCH) 1226, 1985 WL 15136 (1985)—§ 14:9
Silverman v. McGinnes, 170 F. Supp. 813, 59-1 U.S. Tax Cas. (CCH) ¶ 11847, 1 Fed. R. Serv. 2d 195, 3 A.F.T.R.2d 1751 (E.D. Pa. 1959)—§ 6:24
Simmie, Estate of v. C.I.R., 632 F.2d 93, 80-2 U.S. Tax Cas. (CCH) ¶ 13377, 47 A.F.T.R.2d 81-1574 (9th Cir. 1980)—§ 3:139
Simmie's Estate v. Commissioner of Internal Revenue, 69 T.C. 890, 1978 WL 3389 (1978)—§ 3:139
Simmons v. C.I.R., T.C. Memo. 2009-208, T.C.M. (RIA) ¶ 2009-208, 98 T.C.M. (CCH) 211 (2009)—§ 16:104
Simmons v. Commissioner, T.C.M. (P-H) ¶ 52198, 11 T.C.M. (CCH) 656, 1952 WL 9705 (T.C. 1952)—§ 3:82
Simmons, Estate of v. C. I. R., 26 T.C. 409, 1956 WL 663 (T.C. 1956)—§ 3:93
Simon, Estate of v. C.I.R., 40 B.T.A. 651, 1939 WL 42 (B.T.A. 1939)—§ 8:36
Simplot, Estate of v. C.I.R., 249 F.3d 1191, 2001-1 U.S. Tax Cas. (CCH) ¶ 60405, 87 A.F.T.R.2d 2001-2165 (9th Cir. 2001)—§§ 3:5, 3:143, 21:8, 22:2
Simplot, Estate of v. C.I.R., 112 T.C. 130, Tax Ct. Rep. Dec. (RIA) 112.13, 1999 WL 152610 (1999)—§§ 3:119, 21:6, 21:7, 22:2
Simpson v. Shepard (U.S. Reports Title: Minnesota Rate Cases), 230 U.S. 352, 33 S. Ct. 729, 57 L. Ed. 1511 (1913)—§ 17:1
Simpson v. U.S., 183 F.3d 812, 99-2 U.S. Tax Cas. (CCH) ¶ 60351, 84 A.F.T.R.2d 99-5349 (8th Cir. 1999)—§ 19:88
Simpson, Estate of v. C.I.R., T.C. Memo. 1994-207, T.C.M. (RIA) ¶ 94207, 67 T.C.M. (CCH) 2938 (1994)—§ 3:64
Simpson, Estate of v. C. I. R., 2 T.C. 963, 1943 WL 85 (T.C. 1943)—§ 16:84
Sinclair, Estate of v. C. I. R., 6 T.C. 1080, 1946 WL 254 (T.C. 1946)—§ 2:204
Singer v. Commissioner of Internal Revenue, T.C. Memo. 2016-48, T.C.M. (RIA) ¶ 2016-048, 111 T.C.M. (CCH) 1213 (2016)—§ 12:9
Sizer v. U.S., 65 Ct. Cl. 450, 6 A.F.T.R. (P-H) ¶ 7460, 1928 WL 3008 (1928)—§§ 2:21, 2:111
Skeba, Estate of v. United States, 432 F. Supp. 3d 461, 2020-1 U.S. Tax Cas. (CCH) ¶ 60720, 125 A.F.T.R.2d 2020-380 (D.N.J. 2020)—§ 10:26
Skeba, Estate of v. United States, 2019-2 U.S. Tax Cas. (CCH) ¶ 60717, 124 A.F.T.R.2d 2019-6265, 2019 WL 4885697 (D.N.J. 2019)—§ 9:32
Skifter's Estate v. Commissioner of Internal Revenue, 56 T.C. 1190, 1971 WL 2594 (1971)—§§ 2:49, 2:163
Skinner's Estate v. U.S., 316 F.2d 517, 63-1 U.S. Tax Cas. (CCH) ¶ 12140, 11 A.F.T.R.2d 1855 (3d Cir. 1963)—§ 2:168
Slade's Estate v. C.I.R., 190 F.2d 689, 51-2 U.S. Tax Cas. (CCH) ¶ 10823, 40 A.F.T.R. (P-H) ¶ 1041 (2d Cir. 1951)—§§ 2:202, 2:204
Slocum v. U.S., 256 F. Supp. 753, 66-2 U.S. Tax Cas. (CCH) ¶ 12410, 18 A.F.T.R.2d 6213 (S.D. N.Y. 1966)—§§ 3:173, 3:174
Smaldino v. Commissioner of Internal Revenue, T.C. Memo. 2021-127, T.C.M. (RIA) ¶ 2021-127, 122 T.C.M. (CCH) 298 (2021)—§ 21:11
Small v. C.I.R., T.C. Memo. 1969-211, T.C.M. (P-H) ¶ 69211, 28 T.C.M. (CCH) 1111, 1969 WL 1509 (T.C. 1969)—§ 3:71
Smead, Estate of v. Commissioner of Internal Revenue, 78 T.C. 43, Tax Ct. Rep. (CCH) 38722, 1982 WL 11061 (1982)—§ 2:59
Smith v. Commissioner, T.C.M. (P-H) ¶ 49150, 8 T.C.M. (CCH) 586, 1949 WL 7483 (T.C. 1949)—§ 17:135
Smith v. Commissioner of Internal Revenue, 59 F.2d 533, 11 A.F.T.R. (P-H) ¶ 538 (C.C.A. 7th Cir. 1932)—§ 7:16
Smith v. Shaughnessy, 1943 C.B. 1144, 318 U.S. 176, 63 S. Ct. 545, 87 L. Ed. 690, 43-1 U.S. Tax Cas. (CCH) ¶ 10013, 30 A.F.T.R. (P-H) ¶ 388 (1943)—§§ 13:1, 13:4, 14:21, 14:102
Smith v. U.S., 923 F. Supp. 896, 96-1 U.S. Tax Cas. (CCH) ¶ 60222, 77 A.F.T.R.2d 96-1164 (S.D. Miss. 1996)—§§ 3:195, 22:36
Smith v. U.S., 702 F.2d 741, 83-1 U.S. Tax Cas. (CCH) ¶ 13517, 51 A.F.T.R.2d 83-1341 (8th Cir. 1983)—§ 9:29
Smith v. U.S., 319 F. Supp. 174, 70-2 U.S. Tax Cas. (CCH) ¶ 12721, 26 A.F.T.R.2d 70-6081 (E.D. Mo. 1970)—§ 6:43
Smith v. U.S., 277 F. Supp. 583, 67-2 U.S. Tax Cas. (CCH) ¶ 12496, 20 A.F.T.R.2d 6018 (M.D. Fla. 1967)—§§ 2:127, 2:131

Smith v. U.S., 16 F. Supp. 397, 36-2 U.S. Tax Cas. (CCH) ¶ 9441, 17 A.F.T.R. (P-H) ¶ 1396 (D. Mass. 1936)—§§ 6:8, 6:50

Smith, Estate of, 565 F.2d 455, 77-2 U.S. Tax Cas. (CCH) ¶ 13215, 40 A.F.T.R.2d 77-6277 (7th Cir. 1977)—§ 6:161

Smith, Estate of v. C.I.R., 198 F.3d 515, 2000-1 U.S. Tax Cas. (CCH) ¶ 50147, 2000-1 U.S. Tax Cas. (CCH) ¶ 60366, 84 A.F.T.R.2d 99-7393 (5th Cir. 1999)—§§ 3:17, 6:3

Smith, Estate of v. C. I. R., 94 T.C. 872, Tax Ct. Rep. (CCH) 3000, Tax Ct. Rep. Dec. (P-H) 94.55, 1990 WL 78990 (1990)—§§ 7:1, 7:23, 17:182

Smith, Estate of v. C.I.R., T.C. Memo. 1978-175, T.C.M. (P-H) ¶ 78175, 37 T.C.M. (CCH) 745, 1978 WL 2870 (1978)—§ 6:171

Smith, Estate of v. C.I.R., 420 F.2d 1385, 70-1 U.S. Tax Cas. (CCH) ¶ 12662, 25 A.F.T.R.2d 70-1538 (4th Cir. 1970)—§ 3:260

Smith, Estate of v. Commissioner of Internal Revenue, 73 T.C. 307, 1979 WL 3832 (1979)—§ 2:47

Smith, Estate of v. U.S., 103 Fed. Cl. 533, 2012-1 U.S. Tax Cas. (CCH) ¶ 60640, 109 A.F.T.R.2d 2012-987 (2012)—§ 17:69

Smith ex rel. Estate of Smith v. U.S., 391 F.3d 621, 33 Employee Benefits Cas. (BNA) 2931, 2004-2 U.S. Tax Cas. (CCH) ¶ 60493, 94 A.F.T.R.2d 2004-6891 (5th Cir. 2004)—§ 3:308

Smith's (David) Estate v. Commissioner of Internal Revenue, 57 T.C. 650, 1972 WL 2557 (1972)—§§ 3:11, 3:21, 6:39

Smith's Estate v. C. I. R., 510 F.2d 479, 75-1 U.S. Tax Cas. (CCH) ¶ 13046, 35 A.F.T.R.2d 75-1594 (2d Cir. 1975)—§ 6:39

Smith's Estate v. Commissioner of Internal Revenue, 66 T.C. 415, 1976 WL 3719 (1976)—§ 6:152

Smith's Estate v. Commissioner of Internal Revenue, 140 F.2d 759, 44-1 U.S. Tax Cas. (CCH) ¶ 10087, 32 A.F.T.R. (P-H) ¶ 166 (C.C.A. 3d Cir. 1944)—§ 2:111

Smoot v. U.S., 892 F.2d 597, 90-1 U.S. Tax Cas. (CCH) ¶ 60002, 65 A.F.T.R.2d 90-1177 (7th Cir. 1989)—§§ 5:17, 5:18, 5:94

Smyth v. Erickson, 221 F.2d 1, 55-1 U.S. Tax Cas. (CCH) ¶ 11523, 47 A.F.T.R. (P-H) ¶ 389 (9th Cir. 1955)—§ 6:61

Snodgrass v. U.S., 308 F. Supp. 440, 69-1 U.S. Tax Cas. (CCH) ¶ 12573, 23 A.F.T.R.2d 69-1834 (N.D. Ala. 1968)—§ 6:139

Snyder v. C.I.R., 93 T.C. 529, Tax Ct. Rep. (CCH) 46137, Tax Ct. Rep. Dec. (P-H) 93.43, 1989 WL 129656 (1989)—§ 14:18

Snyder v. U.S., 99-2 U.S. Tax Cas. (CCH) P 60357, 84 A.F.T.R.2d 99-5963, 1999 WL 767110 (Ct. Fed. Cl. 1999)—§ 6:10

Snyder v. U.S., 134 F. Supp. 319, 56-1 U.S. Tax Cas. (CCH) ¶ 11581, 48 A.F.T.R. (P-H) ¶ 122 (W.D. N.C. 1955)—§ 16:66

Snyder's Estate v. U.S., 285 F.2d 857, 61-1 U.S. Tax Cas. (CCH) ¶ 11987, 7 A.F.T.R.2d 1711 (4th Cir. 1961)—§ 3:127

Sobel, Estate of v. Commissioner, T.C.M. (P-H) ¶ 51209, 10 T.C.M. (CCH) 613, 1951 WL 8853 (T.C. 1951)—§ 3:16

Sochalski, Estate of v. C. I. R., T.C. Memo. 1955-19, T.C.M. (P-H) ¶ 55019, 14 T.C.M. (CCH) 72, 1955 WL 186 (T.C. 1955)—§§ 3:35, 18:26

Society Brand Clothes, Inc. v. C. I. R., 18 T.C. 304, 1952 WL 134 (T.C. 1952)—§ 3:147

Sommers, Estate of v. C.I.R., T.C. Memo. 2013-8, T.C.M. (RIA) ¶ 2013-008, 105 T.C.M. (CCH) 1041 (2013)—§§ 2:144, 14:31

Sommers, Estate of v. Commissioner of Internal Revenue, 149 T.C. 209, Tax Ct. Rep. (CCH) 60994, Tax Ct. Rep. Dec. (RIA) 149.8, 2017 WL 3623149 (2017)—§§ 2:144, 14:31

South Alabama Land Co v. Commissioner of Internal Revenue, 104 F.2d 27, 39-2 U.S. Tax Cas. (CCH) ¶ 9522, 23 A.F.T.R. (P-H) ¶ 4 (C.C.A. 5th Cir. 1939)—§§ 3:49, 3:52

Sowell's Estate v. C.I.R., 708 F.2d 1564, 83-1 U.S. Tax Cas. (CCH) ¶ 13526, 52 A.F.T.R.2d 83-6408 (10th Cir. 1983)—§ 2:247

Sower, Estate of v. Commissioner of Internal Revenue, 149 T.C. 279, Tax Ct. Rep. (CCH) 61010, Tax Ct. Rep. Dec. (RIA) 149.11, 2017 WL 4015042 (2017)—§§ 7:10, 7:12, 10:86

Spaeder v. U.S., 478 F. Supp. 73, 42 A.F.T.R.2d 78-6477 (W.D. Pa. 1978)—§ 20:6

Spalding, Estate of, 537 F.2d 666, 76-2 U.S. Tax Cas. (CCH) ¶ 13144, 38 A.F.T.R.2d 76-6245 (2d Cir. 1976)—§ 6:104

Sparling, Estate of v. C.I.R., 552 F.2d 1340, 77-1 U.S. Tax Cas. (CCH) ¶ 13194, 40 A.F.T.R.2d 77-6207 (9th Cir. 1977)—§§ 7:31, 7:32

Specht v. United States, 661 Fed. Appx. 357, 2016-2 U.S. Tax Cas. (CCH) ¶ 50414, 118 A.F.T.R.2d 2016-5906 (6th Cir. 2016)—§ 9:30

Spencer, Estate of v. C.I.R., 43 F.3d 226, 95-1 U.S. Tax Cas. (CCH) ¶ 60188, 75 A.F.T.R.2d 95-563, 1995 Fed. App. 0004P (6th Cir. 1995)—§§ 6:183, 6:205

Spencer, Estate of v. C. I. R., 5 T.C. 904, 1945 WL 81 (T.C. 1945)—§ 3:98

Spero, Estate of v. C. I. R., 34 T.C. 1116, 1960 WL 1283 (T.C. 1960)—§ 6:183

Spitzer v. C.I.R., 153 F.2d 967, 46-1 U.S. Tax Cas. (CCH) ¶ 10258, 34 A.F.T.R. (P-H) ¶ 1069, 5 A.L.R.2d 1114 (C.C.A. 8th Cir. 1946)—§§ 17:1, 17:134

Spitzer v. Commissioner, T.C.M. (P-H) ¶ 47076, 6 T.C.M. (CCH) 332, 1947 WL 7742 (T.C. 1947)—§ 3:124

Spizzirri, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2023-25, T.C.M. (RIA) ¶ 2023-025 (2023)—§§ 6:72, 14:10

Sprenger, Estate of v. C.I.R., T.C. Memo. 1979-196, T.C.M. (P-H) ¶ 79196, 38 T.C.M. (CCH) 819, 1979 WL 3261 (1979)—§ 3:63

Springer, Estate of v. C.I.R., 45 B.T.A. 561, 1941 WL 199 (B.T.A. 1941)—§ 3:200

Spruill (Euil S.), Miers (Kathleen Spruill), Spruill (Weyman E.), Estate of v. Commissioner of Internal Revenue, 88 T.C. 1197, Tax Ct. Rep. (CCH) 43904, 1987 WL 49324 (1987)—§ 3:59

Stack v. U.S., 23 F.3d 1400, 94-1 U.S. Tax Cas. (CCH) ¶ 60167, 73 A.F.T.R.2d 94-2378 (8th Cir. 1994)—§ 2:107

Stack v. U.S., 93-1 U.S. Tax Cas. (CCH) ¶ 60136, 71 A.F.T.R.2d 93-2193, 1993 WL 662332 (D. Minn. 1993)—§§ 2:6, 2:164, 6:48

Stafford v. U.S., 236 F. Supp. 132, 65-1 U.S. Tax Cas. (CCH) ¶ 12286, 15 A.F.T.R.2d 1279 (E.D. Wis. 1964)—§ 2:246

Stalcup v. U.S., 792 F. Supp. 714, 91-2 U.S. Tax Cas. (CCH) ¶ 60086, 68 A.F.T.R.2d 91-6057 (W.D. Okla. 1991)—§§ 7:1, 17:182

Staley v. C.I.R., 41 B.T.A. 752, 1940 WL 241 (B.T.A. 1940)—§§ 3:4, 3:102, 14:30

Stallworth, Estate of v. C. I. R., T.C. Memo. 1957-168, T.C.M. (P-H) ¶ 57168, 16 T.C.M. (CCH) 741, 1957 WL 863 (T.C. 1957)—§ 6:118

Stallworth's Estate v. C.I.R., 260 F.2d 760, 58-2 U.S. Tax Cas. (CCH) ¶ 11814, 2 A.F.T.R.2d 6339 (5th Cir. 1958)—§ 6:118

Standish v. C.I.R., 8 T.C. 1204, 1947 WL 259 (T.C. 1947)—§§ 3:109, 17:142

Stanley Works and Subsidiaries v. C.I.R., 87 T.C. 389, Tax Ct. Rep. (CCH) 43274, 1986 WL 22172 (1986)—§ 3:75

Stanton v. C.I.R., T.C. Memo. 1967-39, T.C.M. (P-H) ¶ 67039, 26 T.C.M. (CCH) 191, 1967 WL 783 (T.C. 1967)—§ 3:96

Stark v. C.I.R., 86 T.C. 243, Tax Ct. Rep. (CCH) 42896, 1986 WL 22088 (1986)—§ 3:12

Stark v. U.S., 477 F.2d 131, 73-1 U.S. Tax Cas. (CCH) ¶ 12921, 31 A.F.T.R.2d 73-1457 (8th Cir. 1973)—§ 16:8

Stark v. U.S., 345 F. Supp. 1263, 72-2 U.S. Tax Cas. (CCH) ¶ 12877, 30 A.F.T.R.2d 72-5876 (W.D. Mo. 1972)—§ 14:18

State St. Trust Co. v. U.S., 263 F.2d 635, 59-1 U.S. Tax Cas. (CCH) ¶ 11849, 3 A.F.T.R.2d 1764 (1st Cir. 1959)—§§ 2:188, 2:215

Stavrakis, Estate of v. C.I.R., T.C. Memo. 1992-229, T.C.M. (RIA) ¶ 92229, 63 T.C.M. (CCH) 2796 (1992)—§ 2:171

Stedman v. U.S., 233 F. Supp. 569, 64-2 U.S. Tax Cas. (CCH) ¶ 12270, 14 A.F.T.R.2d 6262 (D. Mass. 1964)—§ 6:184

Steffke, Estate of, 538 F.2d 730, 76-2 U.S. Tax Cas. (CCH) ¶ 13145, 38 A.F.T.R.2d 76-6248 (7th Cir. 1976)—§ 6:104

Steinberg v. C.I.R., 145 T.C. 184, Tax Ct. Rep. (CCH) 60405, Tax Ct. Rep. Dec. (RIA) 145.7, 2015 WL 5729781 (2015)—§ 17:9

Steinberg v. C.I.R., 141 T.C. 258, Tax Ct. Rep. (CCH) 59654, Tax Ct. Rep. Dec. (RIA) 141.8, 2013 WL 5447126 (2013)—§ 17:9

Steinberg v. C.I.R., T.C. Memo. 1983-534, T.C.M. (P-H) ¶ 83534, 46 T.C.M. (CCH) 1238, 1983 WL 14513 (1983)—§ 3:5

Stephens v. U.S., 216 F. Supp. 854, 63-2 U.S. Tax Cas. (CCH) ¶ 12163, 12 A.F.T.R.2d 6224 (E.D. Ark. 1963)—§ 20:5

Stephenson v. U.S., 238 F. Supp. 660, 65-1 U.S. Tax Cas. (CCH) ¶ 12314, 15 A.F.T.R.2d 1408 (W.D. Va. 1965)—§ 2:171

Stevens, Estate of v. C.I.R., T.C. Memo. 2000-53, T.C.M. (RIA) ¶ 2000-053, 79 T.C.M. (CCH) 1519 (2000)—§ 3:55

Stewart v. C.I.R., T.C. Memo. 2006-225, T.C.M. (RIA) ¶ 2006-225, 92 T.C.M. (CCH) 357 (2006)—§ 2:174

Stewart v. C.I.R., 31 B.T.A. 201, 1934 WL 52 (B.T.A. 1934)—§§ 3:54, 3:57, 6:24

Stewart v. C.I.R., 18 B.T.A. 1010, 1930 WL 805 (B.T.A. 1930)—§ 2:92

Stewart v. Commissioner of Internal Revenue, 49 F.2d 987, 2 U.S. Tax Cas. (CCH) ¶ 741, 9 A.F.T.R. (P-H) ¶ 1533 (C.C.A. 10th Cir. 1931)—§ 2:6

Stewart, Estate of v. C.I.R., 617 F.3d 148, 2010-2 U.S. Tax Cas. (CCH) ¶ 60596, 106 A.F.T.R.2d 2010-5710 (2d Cir. 2010)—§ 2:174
Stewart, Estate of v. Commissioner of Internal Revenue, 79 T.C. 1046, Tax Ct. Rep. (CCH) 39582, 1982 WL 11206 (1982)—§ 2:72
Stick, Estate of v. Commissioner of Internal Revenue, T.C. Memo. 2010-192, T.C.M. (RIA) ¶ 2010-192, 100 T.C.M. (CCH) 194 (2010)—§ 6:33
Stifel v. C.I.R., 197 F.2d 107, 52-1 U.S. Tax Cas. (CCH) ¶ 10855, 41 A.F.T.R. (P-H) ¶ 1382 (2d Cir. 1952)—§ 16:16
Stiles v. C.I.R., 69 F.2d 951, 13 A.F.T.R. (P-H) ¶ 901 (C.C.A. 5th Cir. 1934)—§ 3:10
Stimson, Estate of v. C.I.R., T.C. Memo. 1992-242, T.C.M. (RIA) ¶ 92242, 63 T.C.M. (CCH) 2855 (1992)—§§ 2:24, 2:84
Stinchfield, Estate of, T.C.M. (P-H) ¶ 45168, 1945 WL 7400 (T.C. 1945)—§ 6:17
Stine v. U.S., 106 Fed. Cl. 586, 2012-2 U.S. Tax Cas. (CCH) ¶ 50641, 2012-2 U.S. Tax Cas. (CCH) ¶ 50655, 110 A.F.T.R.2d 2012-6407 (2012)—§ 18:26
Stinson Estate v. U.S., 214 F.3d 846, 2000-1 U.S. Tax Cas. (CCH) ¶ 60377, 85 A.F.T.R.2d 2000-1897 (7th Cir. 2000)—§§ 14:7, 16:55
St. Louis County Bank v. U.S., 674 F.2d 1207, 82-1 U.S. Tax Cas. (CCH) ¶ 13459, 49 A.F.T.R.2d 82-1509 (8th Cir. 1982)—§ 3:168
St. Louis Union Trust Co. v. Burnet, 59 F.2d 922, 3 U.S. Tax Cas. (CCH) ¶ 942, 11 A.F.T.R. (P-H) ¶ 626 (C.C.A. 8th Cir. 1932)—§ 6:240
Stoeckel v. C. I. R., 2 T.C. 975, 1943 WL 87 (T.C. 1943)—§ 6:241
Stoecklin v. C.I.R., T.C. Memo. 1987-453, T.C.M. (P-H) ¶ 87453, 54 T.C.M. (CCH) 452, 1987 WL 40510 (1987)—§ 3:295
Stone, Estate of v. C.I.R., T.C. Memo. 2012-48, T.C.M. (RIA) ¶ 2012-048, 103 T.C.M. (CCH) 1237 (2012)—§ 22:47
Stone, Estate of v. C.I.R., T.C. Memo. 2003-309, T.C.M. (RIA) ¶ 2003-309, 86 T.C.M. (CCH) 551 (2003)—§§ 2:143, 22:47
Stone ex rel. Stone Trust Agreement v. U.S., 2009-1 U.S. Tax Cas. (CCH) ¶ 60572, 103 A.F.T.R.2d 2009-1379, 2009 WL 766497 (9th Cir. 2009)—§ 3:271
Storer, Estate of v. C.I.R., 41 B.T.A. 1156, 1940 WL 273 (B.T.A. 1940)—§ 2:216
Stotter v. Commissioner of Internal Revenue, 69 T.C. 896, 1978 WL 3397 (1978)—§ 9:18
Stoutz v. U.S., 324 F. Supp. 197, 70-2 U.S. Tax Cas. (CCH) ¶ 12722, 27 A.F.T.R.2d 71-1637 (E.D. La. 1970)—§ 4:4
Stovall v. C.I.R., 101 T.C. 140, Tax Ct. Rep. (CCH) 49183, Tax Ct. Rep. Dec. (RIA) 101.9, 1993 WL 283325 (1993)—§ 12:15
Stowers, Estate of, T.C.M. (P-H) ¶ 47326, 1947 WL 7984 (T.C. 1947)—§ 3:124
Stowers, Estate of v. C. I. R., T.C. Memo. 1955-277, T.C.M. (P-H) ¶ 55277, 14 T.C.M. (CCH) 1083, 1955 WL 402 (T.C. 1955)—§ 3:80
Strangi v. C.I.R., 417 F.3d 468, 2005-2 U.S. Tax Cas. (CCH) ¶ 60506, 96 A.F.T.R.2d 2005-5230 (5th Cir. 2005)—§ 22:47
Strangi, Estate of v. C.I.R., T.C. Memo. 2003-145, T.C.M. (RIA) ¶ 2003-145, 85 T.C.M. (CCH) 1331 (2003)—§ 22:47
Strangi, Estate of v. C.I.R., 115 T.C. 478, Tax Ct. Rep. Dec. (RIA) 115.35, 2000 WL 1755274 (2000)—§§ 22:4, 22:43
Stratton v. CIR, 422 F.2d 872, 70-1 U.S. Tax Cas. (CCH) ¶ 9316, 25 A.F.T.R.2d 70-925 (2d Cir. 1970)—§ 3:82
Stratton v. C.I.R., T.C. Memo. 1969-50, T.C.M. (P-H) ¶ 69050, 28 T.C.M. (CCH) 284, 1969 WL 1492 (T.C. 1969)—§ 3:87
Stratton v. U.S., 50 F.2d 48, 2 U.S. Tax Cas. (CCH) ¶ 752, 9 A.F.T.R. (P-H) ¶ 1556 (C.C.A. 1st Cir. 1931)—§ 14:125
Stratton, Estate of v. C.I.R., T.C. Memo. 1982-744, T.C.M. (P-H) ¶ 82744, 45 T.C.M. (CCH) 432, 1982 WL 11035 (1982)—§ 3:102
Strauss, Estate of v. C.I.R., T.C. Memo. 1995-248, T.C.M. (RIA) ¶ 95248, 69 T.C.M. (CCH) 2825 (1995)—§§ 2:249, 2:260
Street v. C. I. R., 29 T.C. 428, 1957 WL 989 (T.C. 1957)—§ 16:67
Street, Estate of v. C.I.R., T.C. Memo. 1997-32, T.C.M. (RIA) ¶ 97032, 73 T.C.M. (CCH) 1787 (1997)—§ 2:37
Street, Estate of v. C.I.R., 974 F.2d 723, 92-2 U.S. Tax Cas. (CCH) ¶ 60112, 70 A.F.T.R.2d 92-6220 (6th Cir. 1992)—§§ 6:140, 6:142
Streightoff, Estate of v. Commissioner of Internal Revenue, 954 F.3d 713, 2020-1 U.S. Tax Cas. (CCH) ¶ 60723, 125 A.F.T.R.2d 2020-1495 (5th Cir. 2020)—§ 22:34

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

T

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

Cas. (CCH) ¶ 13088, 36 A.F.T.R.2d 75-6496 (5th Cir. 1975)—§ 2:49
Thacher, Estate of v. C.I.R., 20 T.C. 474, 1953 WL 67 (T.C. 1953)—§§ 2:202, 2:204, 6:50
Thayer, Estate of v. C.I.R., 24 T.C. 384, 1955 WL 577 (T.C. 1955)—§ 6:240
Thayn v. U.S., 386 F. Supp. 245, 74-2 U.S. Tax Cas. (CCH) ¶ 13025, 34 A.F.T.R.2d 74-6309 (D. Utah 1974)—§ 6:139
Theis, Estate of v. C.I.R., 770 F.2d 981, 85-2 U.S. Tax Cas. (CCH) ¶ 13639, 56 A.F.T.R.2d 85-6559 (11th Cir. 1985)—§ 6:84
Theodotou v. C.I.R., T.C. Memo. 1985-181, T.C.M. (P-H) ¶ 85181, 49 T.C.M. (CCH) 1233, 1985 WL 14808 (1985)—§ 3:288
Theopold v. U.S., 164 F.2d 404, 47-2 U.S. Tax Cas. (CCH) ¶ 10586, 36 A.F.T.R. (P-H) ¶ 396 (C.C.A. 1st Cir. 1947)—§ 2:216
Thomas v. C.I.R., T.C. Memo. 2001-225, T.C.M. (RIA) ¶ 2001-225, 82 T.C.M. (CCH) 449 (2001)—§ 9:24
Thomas v. U.S., 317 F.2d 519, 63-2 U.S. Tax Cas. (CCH) ¶ 12150, 11 A.F.T.R.2d 1897 (6th Cir. 1963)—§ 6:169
Thomas, Estate of v. C.I.R., T.C. Memo. 1988-295, T.C.M. (P-H) ¶ 88295, 55 T.C.M. (CCH) 1241, 1988 WL 70082 (1988)—§ 6:290
Thomas J. White, Estate of, 22 T.C. 641, 1954 WL 662 (T.C. 1954)—§ 6:166
Thompson v. C.I.R., 499 F.3d 129, 2007-2 U.S. Tax Cas. (CCH) ¶ 60546, 100 A.F.T.R.2d 2007-5792 (2d Cir. 2007)—§§ 3:2, 3:126, 10:81
Thompson v. C.I.R., T.C. Memo. 1998-325, T.C.M. (RIA) ¶ 98325, 76 T.C.M. (CCH) 426 (1998)—§ 5:24
Thompson v. C.I.R., 37 B.T.A. 793, 1938 WL 367 (B.T.A. 1938)—§ 17:135
Thompson v. U.S., 8 F.2d 175, 5 A.F.T.R. (P-H) ¶ 5603 (D. Minn. 1925)—§ 6:64
Thompson v. Wiseman, 233 F.2d 734, 56-1 U.S. Tax Cas. (CCH) ¶ 11610, 49 A.F.T.R. (P-H) ¶ 1316 (10th Cir. 1956)—§ 6:139
Thompson, Estate of v. C.I.R., T.C. Memo. 2002-246, T.C.M. (RIA) ¶ 2002-246, 84 T.C.M. (CCH) 374 (2002)—§ 22:47
Thompson, Estate of v. C.I.R., 864 F.2d 1128, 89-1 U.S. Tax Cas. (CCH) ¶ 13792, 63 A.F.T.R.2d 89-1515 (4th Cir. 1989)—§§ 3:4, 5:17, 5:18
Thompson, Estate of v. C.I.R., 730 F.2d 1071, 84-1 U.S. Tax Cas. (CCH) ¶ 13568, 53 A.F.T.R.2d 84-1640 (7th Cir. 1983)—§ 6:8
Thompson Land & Coal Co. v. Commissioner, T.C.M. (P-H) ¶ 51227, 10 T.C.M. (CCH) 761, 1951 WL 8893 (T.C. 1951)—§ 3:85
Thompson's Estate v. C I R, 123 F.2d 816, 41-2 U.S. Tax Cas. (CCH) ¶ 10108, 28 A.F.T.R. (P-H) ¶ 422 (C.C.A. 2d Cir. 1941)—§ 6:249
Thorp, Estate of v. C. I. R., 7 T.C. 921, 1946 WL 88 (T.C. 1946)—§ 2:213
Thorrez v. C. I. R., 31 T.C. 655, 1958 WL 957 (T.C. 1958)—§ 16:179
Thouron, Estate of v. U.S., 752 F.3d 311, 2014-1 U.S. Tax Cas. (CCH) ¶ 60677, 113 A.F.T.R.2d 2014-2082 (3d Cir. 2014)—§ 10:82
Thurner v. Commissioner, T.C.M. (P-H) ¶ 52009, 11 T.C.M. (CCH) 42, 1952 WL 9519 (T.C. 1952)—§ 3:52
Tidemann v. C. I. R., 1 T.C. 968, 1943 WL 187 (T.C. 1943)—§ 16:24
Tidler v. C.I.R., T.C. Memo. 1987-268, T.C.M. (P-H) ¶ 87268, 53 T.C.M. (CCH) 934, 1987 WL 40327 (1987)—§ 3:41
Tiffany, Estate of v. C. I. R., 47 T.C. 491, 1967 WL 1019 (T.C. 1967)—§§ 6:57, 14:40
Tilden v. Commissioner of Internal Revenue, 846 F.3d 882, 2017-1 U.S. Tax Cas. (CCH) ¶ 50130, 119 A.F.T.R.2d 2017-441 (7th Cir. 2017)—§ 9:18
Timken, Estate of v. U.S., 601 F.3d 431, 2010-1 U.S. Tax Cas. (CCH) ¶ 60591, 105 A.F.T.R.2d 2010-1732 (6th Cir. 2010)—§ 19:88
Timken, Estate of v. U.S., 630 F. Supp. 2d 823, 2009-1 U.S. Tax Cas. (CCH) ¶ 60574, 103 A.F.T.R.2d 2009-2604 (N.D. Ohio 2009)—§ 19:88
Tindle's Estate, In re, 59 F. Supp. 667, 45-1 U.S. Tax Cas. (CCH) ¶ 10189, 33 A.F.T.R. (P-H) ¶ 1094 (E.D. Pa. 1945)—§ 4:14
Tingley, Estate of v. C.I.R., 22 T.C. 402, 1954 WL 467 (T.C. 1954)—§ 6:182
Title Insurance & Trust Co. v. Welch, 37 F.2d 617, 8 A.F.T.R. (P-H) ¶ 10001 (S.D. Cal. 1929)—§ 6:24
Todd v. U.S., 1931-1 C.B. 458, 71 Ct. Cl. 478, 46 F.2d 589, 2 U.S. Tax Cas. (CCH) ¶ 667, 9 A.F.T.R. (P-H) ¶ 786 (1931)—§ 8:48
Todd's Estate v. Commissioner of Internal Revenue, 57 T.C. 288, 1971 WL 2614 (1971)—§§ 6:25, 6:28, 6:29

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

Tyler v. Commissioner, T.C.M. (P-H) ¶ 53128, 12 T.C.M. (CCH) 407, 1953 WL 10422 (T.C. 1953)—§ 16:21

Tyler v. U.S., 468 F.2d 959, 72-2 U.S. Tax Cas. (CCH) ¶ 12894, 31 A.F.T.R.2d 73-1355 (10th Cir. 1972)—§§ 6:167, 6:182

U

Uhl's Estate, In re, 241 F.2d 867, 57-1 U.S. Tax Cas. (CCH) ¶ 11677, 50 A.F.T.R. (P-H) ¶ 1746 (7th Cir. 1957)—§§ 2:159, 2:170, 13:3

Umsted v. United States, 35-1 U.S. Tax Cas. (CCH) ¶ 9130, 16 A.F.T.R. (P-H) ¶ 1007, 1934 WL 5155 (W.D. Ark. 1934)—§ 2:16

Underwood v. U.S., 407 F.2d 608, 69-1 U.S. Tax Cas. (CCH) ¶ 12591, 23 A.F.T.R.2d 69-1862 (6th Cir. 1969)—§ 6:19

Union & New Haven Trust Co. v. Eaton, 20 F.2d 419, 6 A.F.T.R. (P-H) ¶ 6857 (D. Conn. 1927)—§ 6:240

Union Carbide Corp. v. U. S., 222 Ct. Cl. 75, 612 F.2d 558, 80-1 U.S. Tax Cas. (CCH) ¶ 9102, 45 A.F.T.R.2d 80-434 (1979)—§ 12:66

Union Commerce Bank v. C.I.R., 339 F.2d 163, 3 Ohio Misc. 189, 31 Ohio Op. 2d 252, 65-1 U.S. Tax Cas. (CCH) ¶ 12279, 15 A.F.T.R.2d 1281 (6th Cir. 1964)—§§ 2:163, 6:29, 6:67

Union Commerce Bank v. C. I. R., 39 T.C. 973, 1963 WL 1532 (T.C. 1963)—§ 6:24

Union Commerce Bank v. U.S., 463 F. Supp. 842, 79-1 U.S. Tax Cas. (CCH) ¶ 13272, 43 A.F.T.R.2d 79-1262 (N.D. Ohio 1978)—§ 20:5

Union Planters Nat. Bank v. U.S., 361 F.2d 662, 66-2 U.S. Tax Cas. (CCH) ¶ 12407, 17 A.F.T.R.2d 1453 (6th Cir. 1966)—§ 2:171

Union Trust Co. v. U.S., 73 Ct. Cl. 315, 54 F.2d 152, 2 U.S. Tax Cas. (CCH) ¶ 831, 10 A.F.T.R. (P-H) ¶ 835 (1931)—§ 2:21

Union Trust Co. of Pittsburgh v. Commissioner of Internal Revenue, 115 F.2d 86, 40-2 U.S. Tax Cas. (CCH) ¶ 9689, 25 A.F.T.R. (P-H) ¶ 927 (C.C.A. 3d Cir. 1940)—§ 14:105

United Iron & Metal Co. v. Carey, 137 F. Supp. 712, 55-2 U.S. Tax Cas. (CCH) ¶ 9748, 48 A.F.T.R. (P-H) ¶ 1211 (N.D. Ohio 1955)—§ 20:5

United States v. Allison, 2022-1 U.S. Tax Cas. (CCH) P 60733, 129 A.F.T.R.2d 2022-830, 2022 WL 583573 (E.D. Cal. 2022)—§ 6:61

United States v. Estate of Chicorel, 907 F.3d 896, 2018-2 U.S. Tax Cas. (CCH) ¶ 50465, 122 A.F.T.R.2d 2018-6422 (6th Cir. 2018)—§ 12:22

United States v. Dill, 134 A.F.T.R.2d 2024-5581, 2024 WL 4486186 (M.D. Fla. 2024)—§ 12:24

United States v. Estate of Elson, 421 F. Supp. 3d 1, 2019-2 U.S. Tax Cas. (CCH) ¶ 60718, 124 A.F.T.R.2d 2019-6333 (D.N.J. 2019)—§ 18:37

United States v. Irvine, 511 U.S. 224, 114 S. Ct. 1473, 128 L. Ed. 2d 168, 94-1 U.S. Tax Cas. (CCH) ¶ 60163, 73 A.F.T.R.2d 94-2357 (1994)—§§ 13:6, 14:1

United States v. Johnson, 920 F.3d 639, 2019-1 U.S. Tax Cas. (CCH) ¶ 60712, 123 A.F.T.R.2d 2019-1272 (10th Cir. 2019)—§§ 10:8, 12:23, 12:38

United States v. Estate of Kelley, 2020-2 U.S. Tax Cas. (CCH) P 60726, 126 A.F.T.R.2d 2020-6605, 2020 WL 6194040 (D.N.J. 2020)—§§ 10:4, 10:10

United States v. Estate of LaFevre by and through LaFevre, 124 A.F.T.R.2d 2019-6465, 2019 WL 5457701 (N.D. Ind. 2019)—§ 12:11

United States v. Lipson, 135 A.F.T.R.2d 2025-1200, 2025 WL 947530 (D. Nev. 2025)—§ 10:4

United States v. McNicol, 829 F.3d 77, 2016-2 U.S. Tax Cas. (CCH) ¶ 50366, 118 A.F.T.R.2d 2016-5150 (1st Cir. 2016)—§ 10:4

United States v. Parks, 641 F. Supp. 3d 419, 130 A.F.T.R.2d 2022-6492 (E.D. Mich. 2022)—§ 5:68

United States v. Paulson, 445 F. Supp. 3d 824, 125 A.F.T.R.2d 2020-1429 (S.D. Cal. 2020)—§ 10:21

United States v. Widtfeldt, 2019-2 U.S. Tax Cas. (CCH) ¶ 60716, 124 A.F.T.R.2d 2019-5936, 2019 WL 4450693 (D. Neb. 2019)—§ 12:33

Upchurch v. C.I.R., T.C. Memo. 2010-169, T.C.M. (RIA) ¶ 2010-169, 100 T.C.M. (CCH) 85 (2010)—§ 10:11

U.S. v. Allen, 293 F.2d 916, 61-2 U.S. Tax Cas. (CCH) ¶ 12032, 8 A.F.T.R.2d 6055 (10th Cir. 1961)—§ 2:129

U.S. v. Anderson, 269 U.S. 422, 46 S. Ct. 131, 70 L. Ed. 347, 1 U.S. Tax Cas. (CCH) ¶ 155, 5 A.F.T.R. (P-H) ¶ 5674 (1926)—§ 20:23

U.S. v. Andrews, 1938-1 C.B. 322, 302 U.S. 517, 58 S. Ct. 315, 82 L. Ed. 398, 38-1 U.S. Tax Cas. (CCH) ¶ 9020, 19 A.F.T.R. (P-H) ¶ 1243 (1938)—§ 20:6

U.S. v. Baker, 236 F.2d 317, 56-2 U.S. Tax Cas. (CCH) ¶ 11636, 50 A.F.T.R. (P-H) ¶ 1 (4th Cir. 1956)—§ 16:66

U.S. v. Botefuhr, 309 F.3d 1263, 2002-2 U.S. Tax Cas. (CCH) ¶ 60450, 90 A.F.T.R.2d 2002-7058 (10th Cir. 2002)—§ 18:38

U.S. v. Boyle, 1985-1 C.B. 372, 469 U.S. 241, 105 S. Ct. 687, 83 L. Ed. 2d 622, Unempl. Ins. Rep. (CCH) ¶ 16388, 85-1 U.S. Tax Cas. (CCH) ¶ 13602, 55 A.F.T.R.2d 85-1535 (1985)—§§ 9:28, 9:29, 9:30, 10:82, 10:83, 18:26

U.S. v. Brockamp, 519 U.S. 347, 117 S. Ct. 849, 136 L. Ed. 2d 818, 97-1 U.S. Tax Cas. (CCH) ¶ 50216, 97-1 U.S. Tax Cas. (CCH) ¶ 60259, 79 A.F.T.R.2d 97-986 (1997)—§ 12:64

U. S. v. Byrum, 1972-2 C.B. 518, 408 U.S. 125, 92 S. Ct. 2382, 33 L. Ed. 2d 238, 72-2 U.S. Tax Cas. (CCH) ¶ 12859, 30 A.F.T.R.2d 72-5811 (1972)—§§ 2:150, 2:219, 16:50

U.S. v. Campbell, 897 F.2d 1317, 90-1 U.S. Tax Cas. (CCH) ¶ 50215, 65 A.F.T.R.2d 90-1003 (5th Cir. 1990)—§ 3:4

U.S. v. Carlton, 512 U.S. 26, 114 S. Ct. 2018, 129 L. Ed. 2d 22, 18 Employee Benefits Cas. (BNA) 1161, 94-1 U.S. Tax Cas. (CCH) ¶ 60169, 73 A.F.T.R.2d 94-2388 (1994)—§ 1:2

U.S. v. Cartwright, 1973-1 C.B. 400, 411 U.S. 546, 93 S. Ct. 1713, 36 L. Ed. 2d 528, 73-1 U.S. Tax Cas. (CCH) ¶ 12926, 31 A.F.T.R.2d 73-1461 (1973)—§§ 3:140, 3:309

U.S. v. Cleavenger, 517 F.2d 230, 75-1 U.S. Tax Cas. (CCH) ¶ 13075, 36 A.F.T.R.2d 75-6421 (7th Cir. 1975)—§ 12:43

U.S. v. Craft, 2002-2 C.B. 548, 535 U.S. 274, 122 S. Ct. 1414, 152 L. Ed. 2d 437, 2002-1 U.S. Tax Cas. (CCH) P 50361, 89 A.F.T.R.2d 2002-2005 (2002)—§ 18:31

U.S. v. Davenport, 484 F.3d 321, 2007-1 U.S. Tax Cas. (CCH) ¶ 60539, 99 A.F.T.R.2d 2007-2099 (5th Cir. 2007)—§ 18:38

U.S. v. Estate of Davenport, 159 F. Supp. 2d 1330, 2001-2 U.S. Tax Cas. (CCH) ¶ 60426 (N.D. Okla. 2001)—§ 18:38

U.S. v. Davis, 52 F.3d 781, 95-1 U.S. Tax Cas. (CCH) ¶ 60193, 75 A.F.T.R.2d 95-1817 (8th Cir. 1995)—§§ 12:43, 12:44

U.S. v. Dean, 224 F.2d 26, 55-2 U.S. Tax Cas. (CCH) ¶ 11550, 47 A.F.T.R. (P-H) ¶ 1341 (1st Cir. 1955)—§ 6:259

U.S. v. Denison, 318 F.2d 819, 63-2 U.S. Tax Cas. (CCH) ¶ 12152, 12 A.F.T.R.2d 6179 (5th Cir. 1963)—§ 7:26

U.S. v. Dietz, 33 F.2d 576, 7 A.F.T.R. (P-H) ¶ 9193 (C.C.A. 8th Cir. 1929)—§ 2:19

U.S. v. Edmondson, 331 F.2d 676, 64-1 U.S. Tax Cas. (CCH) ¶ 12234, 13 A.F.T.R.2d 1900 (5th Cir. 1964)—§ 6:160

U.S. v. Felt & Tarrant Mfg. Co., 1931-1 C.B. 431, 283 U.S. 269, 51 S. Ct. 376, 75 L. Ed. 1025, 2 U.S. Tax Cas. (CCH) ¶ 708, 9 A.F.T.R. (P-H) ¶ 1416 (1931)—§ 20:12

U S v. Frank, 133 F.2d 1009, 43-1 U.S. Tax Cas. (CCH) ¶ 10019, 30 A.F.T.R. (P-H) ¶ 1020 (C.C.A. 7th Cir. 1943)—§ 17:1

U.S. v. Geniviva, 16 F.3d 522, 94-1 U.S. Tax Cas. (CCH) ¶ 60156, 73 A.F.T.R.2d 94-2341 (3d Cir. 1994)—§ 10:26

U.S. v. Goodyear, 1941-2 C.B. 246, 99 F.2d 523, 38-2 U.S. Tax Cas. (CCH) ¶ 9532, 21 A.F.T.R. (P-H) ¶ 1145 (C.C.A. 9th Cir. 1938)—§ 2:89

U.S. v. Grace's Estate, 1969-2 C.B. 173, 395 U.S. 316, 89 S. Ct. 1730, 23 L. Ed. 2d 332, 69-1 U.S. Tax Cas. (CCH) ¶ 12609, 23 A.F.T.R.2d 69-1954 (1969)—§§ 2:194, 2:196, 2:221, 16:5

U.S. v. Harris, 216 F.2d 690, 54-2 U.S. Tax Cas. (CCH) ¶ 9680, 46 A.F.T.R. (P-H) ¶ 1080 (5th Cir. 1954)—§ 20:23

U.S. v. Hemme, 476 U.S. 558, 106 S. Ct. 2071, 90 L. Ed. 2d 538, 86-1 U.S. Tax Cas. (CCH) ¶ 13671, 58 A.F.T.R.2d 86-6320 (1986)—§ 7:9

U.S. v. Hubner, 285 F.2d 29, 61-1 U.S. Tax Cas. (CCH) ¶ 11984, 7 A.F.T.R.2d 1707 (9th Cir. 1960)—§ 2:236

U.S. v. Johnson, 2012-1 U.S. Tax Cas. (CCH) P 60646, 109 A.F.T.R.2d 2012-2253, 2012 WL 1898873 (D. Utah 2012)—§ 10:8

U.S. v. Kroll, 547 F.2d 393, 77-1 U.S. Tax Cas. (CCH) ¶ 13187, 39 A.F.T.R.2d 77-1592 (7th Cir. 1977)—§ 9:28

U.S. v. Lake, 406 F.2d 941, 69-1 U.S. Tax Cas. (CCH) ¶ 9195, 23 A.F.T.R.2d 69-534 (5th Cir. 1969)—§ 3:167

U.S. v. Land, 303 F.2d 170, 62-1 U.S. Tax Cas. (CCH) ¶ 12078, 9 A.F.T.R.2d 1955 (5th Cir. 1962)—§§ 3:1, 3:166

U.S. v. Lincoln Rochester Trust Co., 297 F.2d 891, 62-1 U.S. Tax Cas. (CCH) ¶ 12056, 9 A.F.T.R.2d 1886 (2d Cir. 1962)—§ 6:184

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

U.S. v. Stapf, 1964-1 C.B. 533, 375 U.S. 118, 84 S. Ct. 248, 11 L. Ed. 2d 195, 63-2 U.S. Tax Cas. (CCH) ¶ 12192, 12 A.F.T.R.2d 6326 (1963)—§§ 6:41, 6:51, 6:106, 6:146

U.S. v. Thompson, 279 F.2d 165, 60-2 U.S. Tax Cas. (CCH) ¶ 9487, 5 A.F.T.R.2d 1524 (10th Cir. 1960)—§ 10:81

U.S. v. Traders Nat. Bank of Kansas City, 248 F.2d 667, 57-2 U.S. Tax Cas. (CCH) ¶ 11726, 52 A.F.T.R. (P-H) ¶ 675 (8th Cir. 1957)—§ 6:120

U.S. v. Tyler, 2012-1 U.S. Tax Cas. (CCH) ¶ 50270, 109 A.F.T.R.2d 2012-1383, 2012 WL 848239 (E.D. Pa. 2012)—§ 10:3

U.S. v. Tyler, 2012-1 U.S. Tax Cas. (CCH) P 50270, 109 A.F.T.R.2d 2012-1383, 2012 WL 848239 (E.D. Pa. 2012)—§ 18:31

U.S. v. Waite, 1929-2 C.B. 395, 33 F.2d 567, 1 U.S. Tax Cas. (CCH) ¶ 405, 7 A.F.T.R. (P-H) ¶ 9184 (C.C.A. 8th Cir. 1929)—§ 2:19

U.S. v. Wells Fargo Bank, 485 U.S. 351, 108 S. Ct. 1179, 99 L. Ed. 2d 368, 88-1 U.S. Tax Cas. (CCH) ¶ 13759, 61 A.F.T.R.2d 88-1345 (1988)—§ 2:22

U.S. v. White, 853 F.2d 107, 88-2 U.S. Tax Cas. (CCH) ¶ 13777, 62 A.F.T.R.2d 88-5972 (2d Cir. 1988)—§ 6:14

U.S. v. Windsor, 570 U.S. 744, 133 S. Ct. 2675, 186 L. Ed. 2d 808, 57 Employee Benefits Cas. (BNA) 1577, 118 Fair Empl. Prac. Cas. (BNA) 1417, 2013-2 U.S. Tax Cas. (CCH) ¶ 50400, 111 A.F.T.R.2d 2013-2385 (2013)—§§ 6:100, 7:13

U. S. ex rel. and for Use of Tennessee Valley Authority v. Powelson, 319 U.S. 266, 63 S. Ct. 1047, 87 L. Ed. 1390 (1943)—§ 3:46

U.S. Trust Co. of New York v. C.I.R., 14 B.T.A. 312, 1928 WL 55 (B.T.A. 1928)—§ 3:200

U.S. Trust Co. of New York v. Helvering, 1939-1 C.B. 330, 307 U.S. 57, 59 S. Ct. 692, 83 L. Ed. 1104, 39-1 U.S. Tax Cas. (CCH) ¶ 9466, 22 A.F.T.R. (P-H) ¶ 327 (1939)—§ 2:31

U S Trust Co of New York v. Higgins, 56 F. Supp. 997, 32 A.F.T.R. (P-H) ¶ 1401 (S.D. N.Y. 1942)—§ 3:210

Utley v. U.S., 290 F.2d 188, 61-1 U.S. Tax Cas. (CCH) ¶ 12018, 7 A.F.T.R.2d 1832 (9th Cir. 1961)—§ 3:259

V

Vaccaro v. U.S., 55 F. Supp. 932, 44-2 U.S. Tax Cas. (CCH) ¶ 10129, 32 A.F.T.R. (P-H) ¶ 1128 (E.D. La. 1944)—§§ 6:2, 6:41

Vak, Estate of v. C.I.R., 973 F.2d 1409, 92-2 U.S. Tax Cas. (CCH) ¶ 60110, 70 A.F.T.R.2d 92-6239 (8th Cir. 1992)—§§ 2:167, 2:219, 2:229, 14:105

Van, Estate of v. C.I.R., T.C. Memo. 2011-22, T.C.M. (RIA) ¶ 2011-022, 101 T.C.M. (CCH) 1077 (2011)—§ 2:171

Van Alen v. C.I.R., T.C. Memo. 2013-235, T.C.M. (RIA) ¶ 2013-235, 106 T.C.M. (CCH) 427 (2013)—§ 5:6

Van Anda's Estate v. C.I.R., 12 T.C. 1158, 1949 WL 301 (T.C. 1949)—§ 2:25

Van Beuren v. McLoughlin, 262 F.2d 315, 59-1 U.S. Tax Cas. (CCH) ¶ 11838, 3 A.F.T.R.2d 1705 (1st Cir. 1958)—§ 2:217

Vandenhoeck, Estate of v. C. I. R., 4 T.C. 125, 1944 WL 12 (T.C. 1944)—§ 8:36

Vanderbilt v. C.I.R., 34 B.T.A. 1033, 1936 WL 454 (B.T.A. 1936)—§ 6:51

Vanderbilt v. Commissioner of Internal Revenue, 93 F.2d 360, 37-2 U.S. Tax Cas. (CCH) ¶ 9596, 20 A.F.T.R. (P-H) ¶ 555 (C.C.A. 1st Cir. 1937)—§ 6:240

Vander Weele v. C.I.R., 27 T.C. 340, 1956 WL 577 (T.C. 1956)—§ 14:104

Van Horne, Estate of v. C.I.R., 720 F.2d 1114, 83-2 U.S. Tax Cas. (CCH) ¶ 13548, 53 A.F.T.R.2d 84-1549 (9th Cir. 1983)—§ 6:50

Van Horne, Estate of v. Commissioner of Internal Revenue, 78 T.C. 728, Tax Ct. Rep. (CCH) 38964, 1982 WL 11084 (1982)—§ 6:78

Van Wye's Estate v. U. S., 686 F.2d 425, 3 Employee Benefits Cas. (BNA) 2055, 82-2 U.S. Tax Cas. (CCH) ¶ 13485, 50 A.F.T.R.2d 82-6173 (6th Cir. 1982)—§§ 2:287, 2:291

Vardell's Estate v. C.I.R., 307 F.2d 688, 62-2 U.S. Tax Cas. (CCH) ¶ 12089, 10 A.F.T.R.2d 6181 (5th Cir. 1962)—§ 2:168

Varian, Estate of v. C. I. R., 47 T.C. 34, 1966 WL 1321 (T.C. 1966)—§ 2:161

Vatter's Estate v. Commissioner of Internal Revenue, 65 T.C. 633, 1975 WL 3179 (1975)—§ 6:39

Vaughan v. C.I.R., 10 B.T.A. 140, 1928 WL 1047 (B.T.A. 1928)—§ 6:17

Vereen v. Allen, 75 F. Supp. 406, 47-2 U.S. Tax Cas. (CCH) ¶ 10590, 36 A.F.T.R. (P-H) ¶ 1236 (M.D. Ga. 1947)—§ 6:43

Vinson, Estate of v. C.I.R., T.C. Memo. 1963-70, T.C.M. (P-H) ¶ 63070, 22 T.C.M. (CCH) 280, 1963 WL 683 (T.C. 1963)—§ 3:34

Vissering, Estate of v. C.I.R., 990 F.2d 578, 93-1

U.S. Tax Cas. (CCH) ¶ 60133, 71 A.F.T.R.2d 93-2190 (10th Cir. 1993)—§§ 2:237, 2:248
Voelbel, Estate of v. C.I.R., 7 B.T.A. 276, 1927 WL 557 (B.T.A. 1927)—§ 6:17
Vogel v. Commissioner, T.C.M. (P-H) ¶ 44102, 1944 WL 6688 (T.C. 1944)—§ 18:37
Von Hagke v. U.S., 79-1 U.S. Tax Cas. (CCH) ¶ 13290, 43 A.F.T.R.2d 79-1310, 1979 WL 1369 (E.D. Wis. 1979)—§ 3:184

W

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

Watts, Estate of v. C.I.R., T.C. Memo. 1985-595, T.C.M. (P-H) ¶ 85595, 51 T.C.M. (CCH) 60, 1985 WL 15216 (1985)—§ 2:92
Weadock v. Kavanagh, 62 F. Supp. 270, 45-2 U.S. Tax Cas. (CCH) ¶ 10220, 34 A.F.T.R. (P-H) ¶ 248 (E.D. Mich. 1945)—§ 2:204
Webster v. Commissioner of Internal Revenue, 120 F.2d 514, 41-1 U.S. Tax Cas. (CCH) ¶ 10059, 27 A.F.T.R. (P-H) ¶ 471 (C.C.A. 5th Cir. 1941)—§ 2:36
Wedum, Estate of v. C.I.R., T.C. Memo. 1989-184, T.C.M. (P-H) ¶ 89184, 57 T.C.M. (CCH) 219, 1989 WL 38263 (1989)—§ 6:57
Weinberg v. C.I.R., T.C. Memo. 2000-51, T.C.M. (RIA) ¶ 2000-051, 79 T.C.M. (CCH) 1507 (2000)—§ 3:131
Weiss, Estate of v. C.I.R., T.C. Memo. 1960-219, T.C.M. (P-H) ¶ 60219, 19 T.C.M. (CCH) 1213, 1960 WL 957 (T.C. 1960)—§ 6:139
Weitz v. C.I.R., T.C. Memo. 1989-99, T.C.M. (P-H) ¶ 89099, 56 T.C.M. (CCH) 1422, 1989 WL 20900 (1989)—§ 3:27
Welch v. Paine, 130 F.2d 990, 42-2 U.S. Tax Cas. (CCH) ¶ 10214, 30 A.F.T.R. (P-H) ¶ 33 (C.C.A. 1st Cir. 1942)—§ 16:2
Welch v. Paine, 120 F.2d 141, 41-1 U.S. Tax Cas. (CCH) ¶ 10058, 27 A.F.T.R. (P-H) ¶ 385 (C.C.A. 1st Cir. 1941)—§§ 16:16, 16:30
Weller v. C.I.R., 38 T.C. 790, 1962 WL 1155 (T.C. 1962)—§ 16:64
Welliver, Estate of v. C.I.R., 8 T.C. 165, 1947 WL 155 (T.C. 1947)—§ 4:22
Wells v. U.S., 746 F. Supp. 1024, 90-1 U.S. Tax Cas. (CCH) ¶ 60019, 66 A.F.T.R.2d 90-6035 (D. Haw. 1990)—§ 6:191
Wells Fargo Bank v. U.S., 1 F.3d 830, 93-2 U.S. Tax Cas. (CCH) ¶ 60144, 72 A.F.T.R.2d 93-6728 (9th Cir. 1993)—§§ 6:243, 6:265, 6:282
Wells Fargo Bank & Trust Co. v. McLaughlin, 8 F. Supp. 1009, 14 A.F.T.R. (P-H) ¶ 1094 (N.D. Cal. 1934)—§ 3:189
Werbelovsky, Estate of v. C. I. R., 11 T.C. 525, 1948 WL 57 (T.C. 1948)—§ 6:17
Werbelovsky, Estate of v. C. I. R., 9 T.C. 689, 1947 WL 84 (T.C. 1947)—§ 9:25
Werbe's Estate v. U.S., 273 F.2d 201, 60-1 U.S. Tax Cas. (CCH) ¶ 11919, 5 A.F.T.R.2d 1816, 78 A.L.R.2d 1023 (7th Cir. 1959)—§ 6:166
Werner, Estate of v. C.I.R., T.C. Memo. 1989-54, T.C.M. (P-H) ¶ 89054, 56 T.C.M. (CCH) 1206, 1989 WL 8123 (1989)—§ 9:29
Werner & Werner Clothing & Furnishing Goods Co. v. C.I.R., 9 B.T.A. 69, 1927 WL 19 (B.T.A. 1927)—§ 3:91
Westchester County Park Commission v. U.S., 143 F.2d 688 (C.C.A. 2d Cir. 1944)—§ 3:88
West Coast Life Ins. Co. v. Twogood, 83 F. Supp. 710, 50-1 U.S. Tax Cas. (CCH) ¶ 10757, 37 A.F.T.R. (P-H) ¶ 1306 (S.D. Cal. 1949)—§ 10:15
Westover v. Smith, 173 F.2d 90, 49-1 U.S. Tax Cas. (CCH) ¶ 9189, 37 A.F.T.R. (P-H) ¶ 1001 (9th Cir. 1949)—§ 3:31
Wexler's Estate, In re, 9 Misc. 2d 735, 171 N.Y.S.2d 1016 (Sur. Ct. 1951)—§ 10:15
Weyl v. Commissioner of Internal Revenue, 48 F.2d 811, 2 U.S. Tax Cas. (CCH) ¶ 717, 9 A.F.T.R. (P-H) ¶ 1194 (C.C.A. 2d Cir. 1931)—§ 6:240
Wheeler v. U.S., 116 F.3d 749, 97-2 U.S. Tax Cas. (CCH) ¶ 60278, 80 A.F.T.R.2d 97-5075 (5th Cir. 1997)—§ 2:129
Wheeler, Estate ofC. I. R., 26 T.C. 466, 1956 WL 667 (T.C. 1956)—§ 6:183
Wheless, Estate of v. Commissioner of Internal Revenue, 72 T.C. 470, 1979 WL 3851 (1979)—§ 6:29
Whipple's Estate v. U. S., 419 F.2d 494, 70-1 U.S. Tax Cas. (CCH) ¶ 12642, 25 A.F.T.R.2d 70-1453 (6th Cir. 1969)—§ 6:139
White v. C.I.R., T.C. Memo. 1976-382, T.C.M. (P-H) ¶ 76382, 35 T.C.M. (CCH) 1726, 1976 WL 3560 (1976)—§ 3:4
White v. U.S., 511 F. Supp. 570, 81-1 U.S. Tax Cas. (CCH) ¶ 13404, 48 A.F.T.R.2d 81-6223 (S.D. Ind. 1981)—§ 2:278
Whiting, Estate of v. C.I.R., T.C. Memo. 2004-68, T.C.M. (RIA) ¶ 2004-068, 87 T.C.M. (CCH) 1097 (2004)—§ 6:173
Whitlock, Estate of v. C.I.R., T.C. Memo. 1982-272, T.C.M. (P-H) ¶ 82272, 43 T.C.M. (CCH) 1389, 1982 WL 10569 (1982)—§ 2:271
Whitt, Estate of v. C.I.R., 751 F.2d 1548, 85-1 U.S. Tax Cas. (CCH) ¶ 13607, 55 A.F.T.R.2d 85-1562 (11th Cir. 1985)—§ 2:7
Whittall v. C.I.R., 24 T.C. 808, 1955 WL 782 (T.C. 1955)—§ 16:177
Whittemore v. Fitzpatrick, 127 F. Supp. 710, 54-2 U.S. Tax Cas. (CCH) ¶ 10976, 47 A.F.T.R. (P-H) ¶ 77 (D. Conn. 1954)—§§ 3:131, 17:139
Wickwire v. Reinecke, 275 U.S. 101, 48 S. Ct.

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

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

Y

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

Z

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