

Table of Laws and Rules

INTERNAL REVENUE CODE

Sec.		Sec.	Sec.	Sec.
66		3:153	6226	3:152
66(c)	3:102, 3:103, 3:105		6226(c)	3:152
72(t)(2)(A)(vii)	3:166		6230(f)	3:152
162	5:82		6303	4:132
165	5:82		6303(a)	5:90
166	5:82		6304	4:81, 4:91
172	6:68		6306(c)	2:24
581	3:43		6320	3:9, 3:14, 3:17, 3:20, 3:21, 3:22, 3:23, 3:26, 3:124, 3:127, 3:133, 3:145, 3:157, 3:158, 3:198, 3:202, 4:12, 4:13, 4:20, 6:64, 7:27, 7:92
879(a)	3:103, 3:105		6320(c)	3:24, 3:126, 3:136, 3:137, 3:155, 3:157
1212	6:68		6321	3:1, 3:3, 3:13, 3:87, 3:108
2031 to 2044	3:59		6322	3:6
3505	5:89, 5:90		6323(a)	3:13, 3:29
3505(b)	5:89		6323(b)	3:32
6013	3:96		6323(b)(1)	3:33
6015	3:23, 3:95, 3:102, 3:126, 3:153		6323(b)(2)	3:34
6015(a)	3:98		6323(b)(3)	3:35
6015(b)	3:102		6323(b)(4)	3:36
6015(b)(1)(A)	3:96		6323(b)(5)	3:37
6015(b)(1)(B)	3:96		6323(b)(6)	3:38
6015(b)(1)(C)	3:96		6323(b)(7)	3:40
6015(b)(1)(D)	3:96		6323(b)(8)	3:41
6015(b)(1)(E)	3:96		6323(b)(9)	3:42
6015(c)	3:102		6323(b)(10)	3:43
6015(c)(3)(A)(i)	3:99		6323(c)	3:50
6015(c)(4)(B)	3:102		6323(d)	3:49
6015(f)	3:102, 3:103, 3:105		6323(e)	3:54
6015(g)(2)	3:126, 3:156		6323(f)(1)	3:27
6020(b)	1:5, 1:18, 1:19, 1:21, 3:260, 4:131, 4:155, 5:47, 8:42		6323(g)(3)	3:70
6103	4:96		6323(i)(2)	3:87
6103(e)	3:94		6323(j)	3:76
6103(e)(9)	5:22, 8:2		6324	3:87
6103(k)(1)	6:65		6324(a)	3:57
6159	3:76, 3:123, 3:124, 4:18, 4:22, 4:23, 4:71, 7:34		6324(a)(2)	3:62, 3:64
6159(b)	4:100		6324(a)(3)	3:59
6159(b)(4)(B)	4:56		6324A	3:65
6161	4:141		6325	7:12, 7:16, 7:18
6201(d)	7:91		6325(2)	3:71
6205	4:141		6325(b)	4:122
6212 to 6213	7:27		6325(b)(1)	3:79
6212(a)	3:137		6325(b)(2)(A)	3:77, 3:80
6213	3:75, 7:13, 7:14		6325(b)(2)(B)	3:78, 3:80
6213(b)(1)	3:147		6325(b)(3)	3:81
6213(b)(2)	4:99		6325(b)(4)	3:31, 7:54
6221 to 6234	3:152		6325(c)	3:61
6223	3:152		6325(d)(1)	3:85
6223(g)	3:152			

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
6325(d)(2)	3:85	6335(f)	3:226
6325(d)(3)	3:85	6337	3:244
6325(e)	3:88	6339(b)	3:247
6326	4:88, 7:15, 7:16	6340	3:249
6326(a)	7:13, 7:14	6340(a)	3:248
6326(b)	7:12	6341	3:222
6330 to 6331	4:82	6343	3:180, 3:183, 3:228, 7:42
6330 . 3:9, 3:17, 3:20, 3:21, 3:23, 3:24, 3:26, 3:114, 3:118, 3:123, 3:124, 3:126, 3:127, 3:133, 3:134, 3:145, 3:157, 3:191, 3:193, 3:202, 3:256, 4:14, 4:18, 4:20, 6:64, 7:27, 7:92		6343(a)(1)	3:218
6330(b)	3:18	6343(a)(1)(D)	3:178
6330(c)	3:18, 3:19, 3:137	6343(a)(2)	3:218
6330(c)(2)	3:123, 3:139, 3:157, 4:18	6343(b)	7:43
6330(c)(2)(A)	3:126	6343(d)	3:229
6330(c)(2)(A)(i)	3:126	6343(e)	3:179, 4:107, 4:109
6330(c)(2)(A)(ii)	3:126	6401(a)	6:68
6330(c)(2)(A)(iii)	3:126	6404	3:23, 3:153
6330(c)(2)(B) . . . 3:126, 3:130, 3:133, 3:134, 3:136, 3:139, 3:142, 3:143, 3:146, 3:148, 3:151, 3:152, 3:153, 3:156, 4:19		6404(e)	4:136
6330(c)(3)	3:157	6404(f)	4:141
6330(c)(3)(C)	3:154	6404(g)	4:136
6330(c)(4)	3:19, 3:126, 3:155, 3:156	6501	3:10, 3:153, 5:49
6330(d)	3:133, 4:20, 6:64, 7:27, 7:92	6501(a)	5:47
6330(d)(1)	7:27	6501(b)(2)	5:47
6330(d)(1)(A)	3:132	6502	3:8, 3:10, 3:102, 4:21, 6:68
6330(d)(2)	4:20, 6:64, 7:27	6503	3:9
6330(d)(2)(B)	3:19	6511	3:102, 3:134
6331 et seq.	4:92	6531	5:49
6331	3:175, 3:191, 4:129, 7:30, 7:52	6532(a)(1)	7:38
6331(c)	3:162	6532(a)(3)	7:38
6331(d)	3:119, 3:191	6532(c)	7:32
6331(e)	3:185	6532(c)(2)	7:42, 7:43
6331(f)	3:210	6621(c)	4:135
6331(g)	3:267	6651(a)(1)	4:127
6331(h)(1)	3:169	6651(a)(2)	4:127
6331(h)(2)	3:164	6651(a)(3)	4:127
6331(j)	3:198	6651(g)	4:131
6331(k)(2)	4:64	6651(h)	4:130
6332(b)	3:168	6654(e)(1), (2)	4:141
6332(c)	3:170	6654(e)(3)	4:141
6332(d)	3:189	6656	4:132, 4:133, 4:148
6334	3:36, 3:200, 3:202	6656(e)	5:55
6334(2)	3:195	6657	4:134
6334(a)(13)(A)	3:198	6662	4:141
6334(d)(2)(A)	3:171	6662(d)(2)(a)	3:99
6334(d)(2)(B)	3:171	6664(c)	4:141
6334(e) . . . 3:92, 3:115, 3:116, 3:196, 3:197, 3:202, 3:216, 7:5		6671(b)	5:6
6334(e)(1)	3:198	6672 . . . 4:141, 5:1, 5:2, 5:4, 5:6, 5:16, 6:56, 6:58, 7:72	
6335	3:222, 3:242, 7:49	6672(b)	5:73, 7:29
6335(b)	3:225	6672(b)(3)	5:48
6335(e)	3:224	6672(d)	5:14
6335(e)(1)(A)	3:222	6672(e)	5:21
6335(e)(1)(A)(i)	3:236	6673(b)	7:11
6335(e)(2)(F)	3:235	6682	3:143
		6694	7:31
		6694(c)	7:31
		6700	7:31
		6701	7:31

INTERNAL REVENUE CODE—Continued

Sec.	Sec.	Sec.	Sec.
6702.....	3:20, 3:148, 7:31	7432(a).....	7:17
6702(b).....	3:20, 3:127, 3:139	7432(b)(1).....	7:17
6702(d).....	3:20	7432(b)(2).....	7:17
6703.....	7:31	7432(d)(1).....	7:17, 7:18
6724.....	4:139	7432(d)(2).....	7:17
6724(c).....	4:141	7432(d)(3).....	7:17
6751.....	4:137	7432(e).....	3:72, 7:17
6901.....	5:92, 5:94, 5:107	7433 ...	3:207, 4:81, 4:90, 4:91, 7:5, 7:6, 7:8, 7:18, 7:19, 7:45, 7:79, 7:80
6901(c).....	5:94	7433(a).....	7:5
6901(h).....	3:64	7433(d).....	7:45
6905(a).....	5:108	7433(d)(1).....	7:9, 7:18
7101.....	4:123	7433(d)(2).....	7:9
7121.....	4:157	7433(d)(3).....	7:10
7122.....	3:124, 4:157, 6:1, 6:4, 6:76	7434.....	7:90
7122(c)(1)(A).....	6:5	7434(d).....	7:90
7122(c)(1)(B).....	6:5	7435.....	7:86
7122(c)(1)(B)(ii).....	6:9	7436.....	4:141
7122(c)(2)(A).....	6:8	7459(d).....	4:157
7122(d)(3)(B)(ii).....	6:70	7501.....	5:1, 5:2, 5:50
7122(d)(3)(C).....	6:6	7502(a).....	4:141
7122(e)(2).....	4:27, 6:63	7502(e).....	4:141
7122(f).....	6:11	7508.....	4:141
7122(f)(3).....	6:3	7508A.....	4:141
7206(4).....	3:213	7521(a).....	4:84
7212(a).....	3:214	7521(b)(2).....	2:25, 4:3, 4:83
7212(b).....	3:214	7521(c).....	4:3
7213.....	7:87	7524.....	4:121
7213A.....	7:87	7602(c).....	4:97, 4:98, 7:88, 7:89
7345.....	4:109	7602(c)(1).....	3:273
7402(a).....	4:172	7603(b).....	3:263
7421.....	7:25	7604.....	3:262
7421(a).....	7:26	7609.....	1:26, 3:268
7422.....	7:36	7609(a)(2).....	3:268
7426.....	7:32, 7:42, 7:45	7609(b).....	3:269
7426(a).....	3:31, 7:42, 7:54	7609(c)(2)(D).....	3:271
7426(b).....	7:45	7609(e)(2).....	5:49
7426(h).....	7:45	7610(a)(1).....	3:275
7426(h)(1)(A).....	7:45	7701(a)(1).....	5:104
7429(a)(1)(A).....	3:122	7701(a)(6).....	5:107
7430.....	7:17	7803(c)(2)(B)(ii).....	3:255
7430(a).....	7:20	7803(e).....	2:47
7430(b)(1).....	7:23	7809(b).....	6:7
7430(c)(1)(B)(iii).....	7:24	7811.....	3:178, 3:184, 3:219, 3:255, 4:87, 4:163
7430(c)(3).....	7:22	7811(a).....	4:102
7430(c)(3)(B).....	7:24	7811(a)(1)(B).....	3:184, 3:255, 4:104
7430(c)(4).....	7:20	7811(a)(2).....	4:103
7430(c)(4)(B)(iii).....	7:21	7811(c).....	4:104
7430(f)(2).....	7:22	7811(d).....	4:105
7430(f)(3).....	7:22	7602 to 7609.....	3:259
7431(e).....	7:87		
7432.....	3:72, 4:89, 7:12, 7:16, 7:18, 7:19		

UNITED STATES CODE ANNOTATED

5 U.S.C.A. Sec.	Sec.	11 U.S.C.A. Sec.	Sec.
552	5:80	1325(b)	7:67
552a	5:80, 8:23, 8:28	Ch 13	7:65
6 U.S.C.A. Sec.	Sec.	15 U.S.C.A. Sec.	Sec.
15	4:123	1674	3:174
11 U.S.C.A. Sec.	Sec.	18 U.S.C.A. Sec.	Sec.
105	5:57	111	3:214
109(e)	7:65	2233	3:214
305	7:62	26 U.S.C.A. Sec.	Sec.
362	5:59, 7:14, 7:55, 7:58, 7:83	6321	3:107
502	3:150	28 U.S.C.A. Sec.	Sec.
507	7:71, 7:73	1346	7:36
507(a)(8)	7:72	1491	7:36
522(c)(2)(B)	3:126	2410	3:80, 3:84, 5:105, 7:46
523	7:73	31 U.S.C.A. Sec.	Sec.
524(a)	3:126	3713	5:107
706	7:71	40 U.S.C.A. Sec.	Sec.
707	7:76	3131(c)	5:111
1129(b)	7:59		
1306	7:65		

UNITED STATES PUBLIC LAWS

Pub. L. No.	Sec.	Pub. L. No.	Sec.
100-647, § 6227 (1988) to 6242	7:1	105-206, § 3102	4:90
100-647, § 6234 (1988)	7:34	105-206, § 3303	4:130
100-647, § 6238 (1988)	7:12	105-206, § 3304	5:55
100-647, § 6239 (1988)	7:20	105-206, § 3306	4:137
101-508, § 11317(a)	3:8	105-206, § 3401	3:14, 4:12
101-508, § 11341	4:135	105-206, § 3401(b)	4:14
103-394, § 106(a)(1) (1994)	7:64	105-206, § 3417	4:97
104-168 (1996)	7:2	105-206, § 3432	4:107
104-168, § 904(a)	5:42	105-206, § 3462	6:3, 6:70
104-168, § 904(b)(1)(A)	5:42	105-206, § 3466	4:91
105-35, § 1-3 (1997)	7:87	105-206, § 3467	4:23
105-206	2:47, 3:31, 3:92, 4:104, 4:148, 7:4	114-94	2:24
105-206, § 1102	4:103	116-25	2:47
105-206, § 1102(a)	4:164		

TREASURY REGULATIONS

Reg.	Sec.	Reg.	Sec.
1.6015-1(b)	3:105	301.6320-1(e)(2)	3:126
1.6015-1(e)	3:126	301.6320-1(e)(3) . 3:21, 3:126, 3:136, 3:141, 3:145, 3:153, 3:156, 3:157	
1.6161-1(b)	4:141	301.6320-1(f)(2)	3:135
1.6664-4	4:141	301.6321-1	3:30
1.6664-4(c)	4:141	301.6326-1	7:13
1.6694-2(e)(1) to (6)	4:141	301.6326-1(b)	7:14
31.6205-1	4:141	301.6330-1	3:19
31.6302-1	4:141	301.6330-1(d)	3:18
301.6159-1	4:79	301.6330-1(e)	3:18
301.6320-1	3:15		

TREASURY REGULATIONS—Continued

Reg.	Sec.	Reg.	Sec.
301.6330-1(e)(2).....	3:126	301.7122-1(c)(3)	6:80
301.6330-1(e)(3)	3:126, 3:136, 3:141, 3:145, 3:153, 3:156, 3:157	301.7122-1(c)(3)(ii)	6:81
301.6330-1(f)(2)	3:135	301.7122-1(c)(3)(iv).....	6:82
301.6341-1	3:222	301.7122-1(e)(3)	6:66
301.6404-3	4:141	301.7122-1(f)(5)	6:65
301.6651-1(c).....	4:141	301.7122-1(h).....	6:7
301.6707-1(e)(3).....	4:141	301.7430-3(c)(1)	7:22
301.6724-1	4:141	301.7430-5(c)(1)	7:21
301.7101-1	4:123	301.7430-5(f)	7:20
301.7101-1(b)(1).....	4:123	301.7432-1(f)	7:19
301.7101-1(b)(2).....	4:123	301.7432-1(f)(2)	7:19
301.7122-1	6:3	301.7433-1(e).....	7:19
301.7122-1(b).....	6:1	301.7508A-1	4:141
301.7122-1(b)(3).....	6:78	301.7811-1	4:163

CODE OF FEDERAL REGULATIONS

C.F.R. Sec.	Sec.	26 C.F.R. Sec.	Sec.
301.6343-1	6:77	301.7433-1.....	7:9
401.6325-1(f)	7:19	301.7701-2(a).....	5:3
26 C.F.R. Sec.	Sec.	301.7701-2(c)(2)(iv)	5:3
300.1(b)(3).....	4:58	301.7701-2(c)(2)(v).....	5:3
301.6320-1(e)(3).....	3:133	301-7701-9	6:60
301.7122-1	6:60	31 C.F.R. Sec.	Sec.
301.7122-1(b)(3).....	6:77	Part 225	4:123

FEDERAL RULES OF CIVIL PROCEDURE

Rule	Sec.
62	3:198

INTERNAL REVENUE MANUAL

Sec.	Sec.	Sec.	Sec.
1.1.11.....	8:29	1.4.20	2:17
1.1.11.4.....	8:29	1.4.20.20	2:22
1.2.1	4:141	1.4.50.2.....	2:35
1.2.1.4.2.....	4:141	2.7.9.2	8:6
1.2.1.4.3.....	4:141	3.8.45	8:38
1.2.1.4.5.....	4:141	3.17.5.12	8:32
1.2.1.5.27.....	4:64	3.30.123	8:25
1.2.1.6.17.....	6:1	4.11.11.2.....	6:68
1.2.1.12.2	4:141	4.12.1.7.....	1:25
1.2.1.15.....	6:65	4.12.1.7.1.....	1:25
1.2.2	3:122	4.13.1.3	4:155
1.2.2.6.1	6:60, 6:66, 6:68	4.13.1.4	4:155
1.2.2.6.1.2	6:65	4.13.1.8	4:157
1.2.14.1.3	5:5, 5:13, 5:23	4.19.3	4:154
1.2.14.1.9	3:222	4.19.10.6.2	1:25
1.2.44.3.....	1:19	5.1.1.5.....	4:109

INTERNAL REVENUE MANUAL—Continued

Sec.	Sec.	Sec.	Sec.
5.1.1.12.....	4:98	5.7.2.4.....	4:172
5.1.2.3.2.....	4:93	5.7.3.....	6:57
5.1.2.9.....	5:52, 5:53	5.7.3.3.3.....	6:58
5.1.5.....	4:111	5.7.3.8.....	6:58
5.1.7.8.....	4:111	5.7.4.....	2:38, 4:111
5.1.7.10.....	4:108	5.7.4.2.....	6:55, 6:57
5.1.8.1.4.....	4:111	5.7.4.2(3).....	4:26, 4:73
5.1.8.2.....	4:111	5.7.4.4.....	4:41
5.1.8.5.....	6:58	5.7.4.8.....	5:65
5.1.8.8.....	3:66	5.7.4.8.1.....	5:65
5.1.9.3.2.2.....	3:23	5.7.4.9.....	6:58
5.1.9.3.2.3.....	3:23	5.7.5.....	4:111
5.1.9.3.3.....	2:38	5.7.5.3.....	5:70
5.1.9.3.12.....	3:26	5.7.6.1.....	5:83
5.1.9.4.....	4:63	5.7.6.1.7.....	5:74
5.1.9.4.2.....	4:63	5.7.8.....	4:78
5.1.10.....	4:41	5.7.8.3.....	4:73
5.1.10.3.....	4:111	5.7.8.4.....	2:38
5.1.10.4.....	2:38	5.8.....	4:39
5.1.10.6.....	4:91, 4:111	5.8.1.15.4.....	6:26
5.1.10.7.1.....	4:83	5.8.2.4.1(2).....	6:24
5.1.11.....	1:18	5.8.3.7.....	3:128
§ 5.1.11.7.2.1.....	1:27	5.8.3.12.....	6:24
5.1.11.8.3.....	6:24	5.8.3.20.....	3:215
5.1.12.3.....	4:83	5.8.4.2.....	6:83
5.1.12.21.3.2.....	4:109, 4:111	5.8.4.3.1.....	6:26
5.1.15.3.1.....	4:154	5.8.4.6.....	6:24
5.1.15.3.2.....	4:154	5.8.4.7.....	6:65
5.1.15.4.....	4:153	5.8.4.7.1.....	6:24, 6:56
5.1.18.2.2.....	4:111	5.8.4.7.2.....	6:58
5.1.18.4.....	4:109, 4:111	5.8.4.22.1.....	6:55, 6:56, 6:57, 6:58
5.1.18.11.2.....	4:111	5.8.4.22.3.....	6:55, 6:57
5.1.18.12.....	4:111	5.8.4.24.....	6:24
5.1.18.13.....	4:111	5.8.5.....	6:28, 6:37, 6:53
5.1.18.17.....	4:109, 4:111	5.8.5.4.....	6:32
5.1.18.19.....	4:109, 4:111	5.8.5.4.1.....	6:31
5.1.18.21.....	4:109, 4:111	5.8.5.5.....	6:44, 6:45
5.1.24.5.....	4:171	5.8.5.6.....	6:32
5.1.24.5.2.....	2:38, 3:69	5.8.5.7.....	6:35
5.1.24.5.8.....	6:58	5.8.5.8.....	6:36
5.3.1.....	2:18	5.8.5.8.1.....	6:38
5.4.....	4:77	5.8.5.10.....	6:39
5.6.1.....	3:69	5.8.5.11.....	6:40
5.6.1.3.....	4:123	5.8.5.12.....	6:42
5.6.1.3.1.....	4:123	5.8.5.14.....	6:43
5.6.1.3.2.....	4:123	5.8.5.15.....	6:33, 6:42, 6:52
5.6.1.3.3.....	4:123	5.8.5.16.....	6:33, 6:41
5.6.1.3.4.....	4:123	5.8.5.18.....	6:32, 6:35, 6:39
5.6.1.3.5.....	4:123	5.8.5.20.....	6:34, 6:48, 6:68
5.6.1.3.6.....	4:123	5.8.5.21.....	6:48
5.7.1.4.....	4:170	5.8.5.22.4.....	6:52
5.7.1.7.....	4:171	5.8.5.25.....	6:48
5.7.1.8.....	4:171	5.8.5.25.2.....	6:65
5.7.2.1.....	4:172	5.8.5.26.....	6:57
5.7.2.2.....	4:172	5.8.6.....	6:48, 6:66
5.7.2.2.1.....	4:172	5.8.6.1.....	6:66

INTERNAL REVENUE MANUAL—Continued

Sec.	Sec.	Sec.	Sec.
5.8.6.2	6:66, 6:68	5.11.1.4.14.....	2:38
5.8.6.2.1	6:68	5.11.2.3.1.4(6)	4:109
5.8.6.2.1.1	6:68	5.11.5.4	3:173
5.8.6.2.2	6:68	5.11.6.4	3:168
5.8.6.2.3	6:68	5.11.6.16.4.....	4:111
5.8.6.2.3(7)	6:68	5.12.1	3:69
5.8.6.2.3.1	6:68	5.12.2	2:38
5.8.6.2.3.2	6:68	5.12.2.3.1	3:66, 4:26, 4:73
5.8.6.2.3.3	6:68	5.12.2.3.1.1.....	2:38
5.8.6.3	6:68	5.12.2.3.2	4:26, 4:73
5.8.6.4	6:68	5.12.2.4.3	3:67, 3:69
5.8.6.5.1	6:66, 6:68	5.12.2.6.....	3:66
5.8.7.....	6:57	5.12.3.3.1.1.....	3:73
5.8.7.2.2.1	6:24	5.12.3.5.....	3:75
5.8.7.2.2.2	6:24	5.12.3.9.....	3:74
5.8.7.2.2.3	6:24	5.12.3.13.2	3:72
5.8.7.7.2	6:65	5.12.7	5:104
5.8.7.7.3	6:65	5.12.7.10	3:27
5.8.8.....	6:68	5.12.9.....	3:71, 3:76
5.8.10.2.....	6:57	5.12.10	3:69
5.8.10.2.2.1.....	6:53	5.12.10.6.1.1.....	3:69
5.8.10.2.2.2	6:53	5.14.1.2.....	4:65, 4:70
5.8.11.2.....	6:77	5.14.1.3	4:24, 4:41, 4:60
5.8.11.3.....	6:83	5.14.1.3.1.....	2:38
5.8.11.3.1	6:77	5.14.1.4.....	4:39
5.8.11.3.2	6:65	5.14.1.4.1	4:24, 4:43, 4:52
5.8.11.3.2.1.....	6:55, 6:57, 6:58, 6:84	5.14.1.4.2	4:41, 4:60
5.8.11.5.2	6:77	5.14.2	4:59
5.8.11.5.3	6:84	5.14.2.1.....	4:39
5.8.11.5.3.1.....	6:84	5.14.2.2.1.....	4:71
5.10.1.2	3:192, 3:215	5.14.2.2.3.....	4:72
5.10.1.3	3:215	5.14.3.1.....	4:39
5.10.1.5	3:210	5.14.3.2	4:39, 4:41, 4:60
5.10.1.5.3.1.....	3:222	5.14.3.2(2).....	3:69
5.10.1.5.3.1-7.....	3:210	5.14.3.3.....	4:41
5.10.1.14	3:205	5.14.4	4:109
5.10.2.3	3:198	5.14.4.1.1.....	4:86
5.10.2.5	3:201	5.14.4.2.....	4:39
5.10.3.4	3:205	5.14.4.3(2) and (3).....	4:24
5.10.3.7	3:208	5.14.5	4:24
5.10.3.11	3:212	5.14.5.2	4:24, 4:26, 4:39, 4:73
5.10.4.2.1.6.....	3:222	5.14.5.2(1) to (11)	4:24
5.10.4.3	3:222, 3:233	5.14.5.3.....	4:23, 4:39
5.10.4.3.1	3:222	5.14.5.4	4:26, 4:39, 4:73
5.10.4.3.1.1.....	3:222	5.14.5.4(1)(b)	4:77
5.10.4.3.1.2.....	3:222	5.14.5.4(8)(b)	4:26
5.10.4.3.1.3.....	3:222	5.14.7	4:26, 4:27, 4:73
5.10.4.3.1.5.....	3:222	5.14.7.3.....	4:39
5.10.4.3.1.6.....	3:222	5.14.7.4.....	4:77
5.10.4.3.1.7.....	3:222	5.14.7.4.1.....	4:41
5.10.4.6	3:231	5.14.7.4.2.....	4:39
5.10.4.13(6)	3:233	5.14.7.5	4:41, 4:79
5.10.4.18	3:222	5.14.9.2.....	4:39, 4:60
5.10.6	3:211	5.14.9.7.....	4:26, 4:39, 4:61, 4:62, 4:73
5.11.1.3.2	4:64	5.14.9.7(14).....	4:39
5.11.1.4.8	4:64	5.14.10.2	4:66

INTERNAL REVENUE MANUAL—Continued

Sec.	Sec.	Sec.	Sec.
5.14.10.5.....	4:26, 4:73	20.1.1.3.2	4:141
5.14.11.....	4:26, 4:73	20.1.1.3.2.2.....	4:141
5.14.11.3	4:86	20.1.1.3.2.2.2.....	4:141
5.14.11.3(1)(a).....	4:86	20.1.1.3.3.1.....	4:141
5.14.11.3(1)(b).....	4:86	20.1.1.3.3.2.....	4:141
5.14.11.3(1)(c).....	4:86	20.1.1.3.3.4.1.....	4:141
5.14.11.3(1)(d).....	4:86	20.1.1.3.4	4:141
5.14.11.3(1)(e).....	4:86	20.1.2	4:141
5.14.11.4	4:86	20.1.2.2.2.1.....	4:141
5.14.11.5	4:86	20.1.2.2.2.2.....	4:141
5.14.11.5(2)(a).....	4:24	20.1.2.2.3.1.1.....	4:141
5.15	4:77	20.1.2.2.3.2.....	4:141
5.15.1.....	2:38, 4:109, 6:52	20.1.3	4:141
5.15.1.3.....	4:46	20.1.4	4:141
5.15.1.4(5).....	4:45	20.1.4.7.....	4:94
5.15.1.8.....	4:43	20.1.4.7.4	4:148
5.15.1.9.....	4:45	20.1.4.26	4:148
5.15.1.10(4).....	4:44	20.1.5	4:141
5.15.1.10.1	4:47	20.1.5.7.4	4:141
5.15.1.10.2	4:48	20.1.6	4:141
5.15.1.11	4:44, 4:49, 4:50, 4:51, 4:52	20.1.7	4:141
5.16.1.....	4:108, 4:110, 4:111	20.1.7.12	4:141
5.16.1.2(4).....	4:109	20.1.10.10.3	3:20
5.16.1.2.1.....	4:111	20.1.13	4:141
5.16.1.2.5(1) and (2).....	4:108	21.2.1.3.....	8:23
5.16.1.2.7(8).....	4:118	21.2.1.5.....	8:22
5.16.1.2.9(13).....	4:109, 4:118	21.3.4.2.....	2:28
5.16.1.6	4:109, 4:118	21.3.4.3.6.....	2:28
5.17.2.5.7.2.....	5:104	21.7.2.4.6	4:141
5.17.3.4.5	3:198	25.1	1:27
5.17.4.9	3:198	25.1.2	1:25
5.17.4.17	4:172	25.1.2.2.....	1:25
5.17.7.1.2(5), (6).....	5:24, 5:25	25.1.3	4:173
5.17.7.1.2(4)	5:24, 5:26, 5:27	25.1.3.2	4:173
5.17.7.1.3(2).....	5:29	25.1.7	1:25
5.17.12.....	3:198	25.1.7.2.....	1:25
5.17.14	5:91	25.1.7.4.....	1:25
5.19.1.2.4	4:27	25.1.7.5.....	1:25
5.19.1.2.6(3).....	4:27	25.1.7.6.....	1:25
5.19.1.3.4.3.6.....	4:27	25.1.8.8.....	1:27
5.19.1.4.4.1.....	4:27	25.3.2.6(7).....	4:109
5.19.1.5.3.....	4:77	25.5	4:109
5.19.1.6.2.....	4:27	25.5.5.4.7.....	4:83
5.19.1.6.4.5.....	4:27	25.6.1.9.9.1.....	4:154
5.19.1.6.4.15.....	4:27	25.16.1.....	4:141
5.19.1.7.....	4:27	25.16.1.5.....	4:141
5.19.2.5.4.5.4.....	4:27	25.16.1.7.....	4:141
5.19.4.4.10	3:181	25.16.1.8.1	4:141
5.19.7.2.13.2.....	6:68	25.16.1.8.2	4:141
5.19.7.2.16.5.....	6:68	25.25.10.....	3:20
5.19.25.2	4:109	25.27.1	4:98
5.20.10	4:154	5.1.10.7.1 & 2	4:83, 4:84
11.3.39	1:15	5.7.1.2 through 5.7.1.8	2:7
13.1.7.3.....	4:39		
20.1	4:141		
20.1.1.1.2	4:141		

INTERNAL REVENUE SERVICE NEWS RELEASE

	Sec.
IR-2012-53	6:5, 6:25

INTERNAL REVENUE SERVICE NOTICES

Notice	Sec.	Notice	Sec.
98-30	4:141	2010-33	3:20, 3:127

INTERNAL REVENUE SERVICE POLICY STATEMENT

	Sec.
5-110	6:1

INTERNAL REVENUE SERVICE REVENUE PROCEDURES

Rev. Proc.	Sec.	Rev. Proc.	Sec.
84-35	4:145	2013-34 § 4.02	3:103
99-10	4:148	2013-34 § 4.03(2)(a)	3:103
2002-26	5:61	2013-34 § 4.03(2)(b)	3:103
2002-26 § 3.01	5:52	2013-34 § 4.03(2)(c)(i)	3:103
2003-41	4:8	2013-34 § 4.03(2)(c)(ii)	3:103
2012-43	3:20	2016-57	4:8
2013-34	3:102, 3:105	2016-57	6:63
2013-34	3:102, 3:103, 3:105	2016-57	4:8, 6:63
2013-34 § 4.01	3:103	2024-40	7:24

INTERNAL REVENUE SERVICE PUBLICATIONS

	Sec.		Sec.
5	6:62	3605	4:11

INTERNAL REVENUE SERVICE REVENUE RULINGS

Rev. Rul.	Sec.	Rev. Rul.	Sec.
55-210	3:30	72-290	3:50
68-57	3:44	74-580	6:68
68-57	3:44		

INTERNAL REVENUE SERVICE TREASURY DECISIONS

	Sec.
8347	7:16

UNIFORM COMMERCIAL CODE

Sec.	Sec.	Sec.	Sec.
9-103	3:44	9-324(a)	3:44
9-103(b)	3:44	9-324(b)	3:44
9-317(e)	3:44		

Table of Cases

A

- A & B Heating & Air Conditioning, Matter of, 861 F.2d 1538, 19 Collier Bankr. Cas. 2d (MB) 1442, Bankr. L. Rep. (CCH) ¶ 72662, 89-1 U.S. Tax Cas. (CCH) ¶ 9125, 63 A.F.T.R.2d 89-516 (11th Cir. 1988)—5:59
- Abernathy, In re, 150 B.R. 688, 93-1 U.S. Tax Cas. (CCH) ¶ 50108, 71 A.F.T.R.2d 93-1148 (Bankr. N.D. Ill. 1993)—7:79
- Abu-Awad v. U.S., 294 F. Supp. 2d 879, 2003-2 U.S. Tax Cas. (CCH) ¶ 50716, 92 A.F.T.R.2d 2003-6877 (S.D. Tex. 2003)—3:135, 7:94
- Adams v. U.S., 2002-1 U.S. Tax Cas. (CCH) P 50295, 89 A.F.T.R.2d 2002-1356, 2002 WL 471765 (D. Nev. 2002)—3:143
- v. U.S., 504 F.2d 73, 74-2 U.S. Tax Cas. (CCH) ¶ 9738, 34 A.F.T.R.2d 74-5962 (7th Cir. 1974)—5:15, 5:19, 5:88
- Aguirre v. C.I.R., 117 T.C. 324, Tax Ct. Rep. (CCH) 54577, Tax Ct. Rep. Dec. (RIA) 117.26, 2001 WL 1659293 (2001)—3:149
- Alessio Azzari, Inc. v. C.I.R., 136 T.C. 178, Tax Ct. Rep. (CCH) 58551, Tax Ct. Rep. Dec. (RIA) 136.9, 2011 WL 665796 (2011)—3:129
- Alsheskie v. U.S., 31 F.3d 837, Unempl. Ins. Rep. (CCH) ¶ 14030B, 94-2 U.S. Tax Cas. (CCH) ¶ 50387, 74 A.F.T.R.2d 94-5498 (9th Cir. 1994)—5:17
- Anderson v. U.S., 561 F.2d 162, 77-2 U.S. Tax Cas. (CCH) ¶ 9614, 40 A.F.T.R.2d 77-5642 (8th Cir. 1977)—5:89
- Aqua Bar & Lounge, Inc. v. U. S., 438 F. Supp. 655, 77-2 U.S. Tax Cas. (CCH) ¶ 9552, 40 A.F.T.R.2d 77-5244 (E.D. Pa. 1977)—7:50
- v. U. S. Dept. of Treasury Internal Revenue Service, 539 F.2d 935, 76-2 U.S. Tax Cas. (CCH) ¶ 9554, 38 A.F.T.R.2d 76-5466, 38 A.L.R. Fed. 887 (3d Cir. 1976)—7:46
- Arnason v. U.S., 68-1 U.S. Tax Cas. (CCH) P 9419, 21 A.F.T.R.2d 1269 (D.N.D. 1968)—5:40
- Barnett v. I.R.S., 988 F.2d 1449, Unempl. Ins. Rep. (CCH) ¶ 17250A, 93-1 U.S. Tax Cas. (CCH) ¶ 50269, 71 A.F.T.R.2d 93-1614 (5th Cir. 1993)—5:32, 5:34
- Barton v. U.S., 988 F.2d 58, Unempl. Ins. Rep. (CCH) ¶ 17199A, 93-1 U.S. Tax Cas. (CCH) ¶ 50144, 71 A.F.T.R.2d 93-1123 (8th Cir. 1993)—7:21
- Bauer v. U. S., 211 Ct. Cl. 276, 543 F.2d 142, 76-2 U.S. Tax Cas. (CCH) ¶ 9720, 38 A.F.T.R.2d 76-5975 (1976)—5:36
- Baxter v. C.I.R., T.C. Memo. 2001-300, T.C.M. (RIA) ¶ 2001-300, 82 T.C.M. (CCH) 897 (2001)—3:137, 3:138
- Becker's Motor Transp., Inc., Matter of, 632 F.2d 242, 6 Bankr. Ct. Dec. (CRR) 1014, 23 C.B.C. 281, 2 Collier Bankr. Cas. 2d (MB) 1078, Bankr. L. Rep. (CCH) ¶ 67605, 81-1 U.S. Tax Cas. (CCH) ¶ 9348, 47 A.F.T.R.2d 81-1262 (3d Cir. 1980)—5:59, 7:61
- Begier v. I.R.S., 1990-2 C.B. 265, 496 U.S. 53, 110 S. Ct. 2258, 110 L. Ed. 2d 46, 20 Bankr. Ct. Dec. (CRR) 940, 22 Collier Bankr. Cas. 2d (MB) 1080, Bankr. L. Rep. (CCH) ¶ 73403, 90-1 U.S. Tax Cas. (CCH) ¶ 50294, 65 A.F.T.R.2d 90-1095 (1990)—5:58
- v. I.R.S., 1990-2 C.B. 265, 496 U.S. 53, 110 S. Ct. 2258, 110 L. Ed. 2d 46, 20 Bankr. Ct. Dec. (CRR) 940, 22 Collier Bankr. Cas. 2d (MB) 1080, Bankr. L. Rep. (CCH) P 73403, 90-1 U.S. Tax Cas. (CCH) P 50294, 65 A.F.T.R.2d 90-1095 (1990)—7:63
- Behling v. C.I.R., 118 T.C. 572, Tax Ct. Rep. (CCH) 54787, Tax Ct. Rep. Dec. (RIA) 118.36, 2002 WL 1315806 (2002)—3:156
- Belcher v. U.S., 60-2 U.S. Tax Cas. (CCH) P 9708, 6 A.F.T.R.2d 5495 (W.D. Va. 1960)—5:35
- Bell v. C.I.R., 126 T.C. 356, Tax Ct. Rep. (CCH) 56526, 2006 WL 1391385 (2006)—3:145
- Bernardi v. U.S., 74-1 U.S. Tax Cas. (CCH) P 9170, 33 A.F.T.R.2d 74-523, 1973 WL 695 (N.D. Ill. 1973)—5:9
- Billings v. C.I.R., 127 T.C. 7, Tax Ct. Rep. (CCH) 56572, Tax Ct. Rep. Dec. (RIA) 127.2, 2006 WL 2059399 (2006)—3:104
- Bivens v. Six Unknown Named Agents of

B

- Bailey v. C.I.R., T.C. Memo. 2005-241, T.C.M. (RIA) ¶ 2005-241, 90 T.C.M. (CCH) 392 (2005)—3:137, 3:138, 3:141

- Federal Bureau of Narcotics, 403 U.S. 388, 91 S. Ct. 1999, 29 L. Ed. 2d 619 (1971)—7:8
- Blocker v. Commissioner of Internal Revenue, T.C. Memo. 2005-279, T.C.M. (RIA) ¶ 2005-279, 90 T.C.M. (CCH) 555 (2005)—3:153
- Blue Cross of Western Pennsylvania v. U.S., I.R.S., 93-2 U.S. Tax Cas. (CCH) P 50619, 72 A.F.T.R.2d 93-5892, 1993 WL 476203 (W.D. Pa. 1993)—3:49
- Bobbs v. C.I.R., T.C. Memo. 2005-272, T.C.M. (RIA) ¶ 2005-272, 90 T.C.M. (CCH) 524 (2005)—3:137
- Bob Jones University v. Simon, 1974-1 C.B. 354, 416 U.S. 725, 94 S. Ct. 2038, 40 L. Ed. 2d 496, 74-1 U.S. Tax Cas. (CCH) ¶ 9438, 33 A.F.T.R.2d 74-1279 (1974)—7:25
- Bostwick v. U.S., 521 F.2d 741, 75-2 U.S. Tax Cas. (CCH) ¶ 9630, 36 A.F.T.R.2d 75-5533 (8th Cir. 1975)—7:55
- Botta v. Scanlon, 314 F.2d 392, 63-1 U.S. Tax Cas. (CCH) ¶ 9298, 11 A.F.T.R.2d 908 (2d Cir. 1963)—5:81
- Bowen v. U.S., 836 F.2d 965, Unempl. Ins. Rep. (CCH) ¶ 17864, 88-1 U.S. Tax Cas. (CCH) ¶ 9164, 61 A.F.T.R.2d 88-564 (5th Cir. 1988)—5:38, 5:40
- Boyd v. C.I.R., 117 T.C. 127, Tax Ct. Rep. (CCH) 54495, Tax Ct. Rep. Dec. (RIA) 117.12, 2001 WL 1150032 (2001)—3:153
- Braden v. U.S., 442 F.2d 342, 71-1 U.S. Tax Cas. (CCH) ¶ 9428, 27 A.F.T.R.2d 71-1411 (6th Cir. 1971)—5:13
- Bradley v. U.S., 936 F.2d 707, Unempl. Ins. Rep. (CCH) ¶ 16103A, 91-2 U.S. Tax Cas. (CCH) ¶ 50332, 68 A.F.T.R.2d 91-5174 (2d Cir. 1991)—5:60
- Bradshaw v. U.S., 83 F.3d 1175, Unempl. Ins. Rep. (CCH) ¶ 15187B, 96-1 U.S. Tax Cas. (CCH) ¶ 50243, 77 A.F.T.R.2d 96-2181 (10th Cir. 1995)—5:18
- v. U.S., Unempl. Ins. Rep. (CCH) P 17533A.32, 93-2 U.S. Tax Cas. (CCH) P 50532, 72 A.F.T.R.2d 93-6090, 1993 WL 491981 (D. Utah 1993)—5:17
- Brounstein v. U.S., 979 F.2d 952, Unempl. Ins. Rep. (CCH) ¶ 17520A, 93-2 U.S. Tax Cas. (CCH) ¶ 50512, 71 A.F.T.R.2d 93-1714 (3d Cir. 1992)—5:18
- Brown v. U.S., 464 F.2d 590, 72-2 U.S. Tax Cas. (CCH) ¶ 9568, 30 A.F.T.R.2d 72-5241 (5th Cir. 1972)—5:36
- Browne v. U.S., 234 F. Supp. 19, 64-2 U.S. Tax Cas. (CCH) ¶ 9737, 14 A.F.T.R.2d 5635 (D. Minn. 1964)—5:20, 5:88
- Bruning v. U.S., 317 F.2d 229, 63-1 U.S. Tax Cas. (CCH) ¶ 9464, 11 A.F.T.R.2d 1443 (9th Cir. 1963)—7:75
- C**
- Cabot v. U.S., 38 Fed. Cl. 682, 80 A.F.T.R.2d 97-6154 (1997)—5:8, 5:36
- Calderone v. C.I.R., T.C. Memo. 2004-240, T.C.M. (RIA) ¶ 2004-240 (2004)—3:138
- Cantu v. U.S., Unempl. Ins. Rep. (CCH) P 15334, 84-1 U.S. Tax Cas. (CCH) P 9528, 54 A.F.T.R.2d 84-5093, 1984 WL 508 (E.D. Wash. 1984)—5:20
- Carey v. C.I.R., T.C. Memo. 2002-209, T.C.M. (RIA) ¶ 2002-209, 84 T.C.M. (CCH) 214 (2002)—3:137, 3:138
- Cash v. Campbell, 346 F.2d 670, 65-1 U.S. Tax Cas. (CCH) ¶ 9428, 15 A.F.T.R.2d 1057 (5th Cir. 1965)—5:37
- Caterino v. U.S., 794 F.2d 1, 86-1 U.S. Tax Cas. (CCH) ¶ 9452, 58 A.F.T.R.2d 86-5158, 84 A.L.R. Fed. 157 (1st Cir. 1986)—5:37
- Causey v. U.S., 683 F. Supp. 1381, 88-2 U.S. Tax Cas. (CCH) ¶ 9460, 62 A.F.T.R.2d 88-5464 (M.D. Ga. 1988)—5:88
- Cavanaugh v. U.S., 93 A.F.T.R.2d 2004-1522, 2004 WL 880442 (D.N.J. 2004)—3:131
- Chef's Choice Produce, Ltd. v. C. I. R., 95 T.C. 388, Tax Ct. Rep. (CCH) 46910, Tax Ct. Rep. Dec. (P-H) 95.28, 1990 WL 143256 (1990)—3:152
- Chun Hwan Lee v. I.R.S., 2002-1 U.S. Tax Cas. (CCH) P 50365, 89 A.F.T.R.2d 2002-1520, 2002 WL 508333 (M.D. Tenn. 2002)—3:143
- 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)—5:94
- 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) P 9594, 1 A.F.T.R.2d 1899 (1958)—3:47
- v. Sunnen, 1948-1 C.B. 7, 333 U.S. 591, 68 S. Ct. 715, 92 L. Ed. 898, 77 U.S.P.Q. 29, 48-1 U.S. Tax Cas. (CCH) P 9230, 36 A.F.T.R. (P-H) P 611 (1948)—3:134
- Citizens Co-op Gin v. U.S., 427 F.2d 692, 70-2 U.S. Tax Cas. (CCH) ¶ 9463, 26 A.F.T.R.2d 70-5162 (5th Cir. 1970)—3:37
- Citizens Sav. Bank, Hawkeye, Ia. v. Miller, 515 N.W.2d 7, 24 U.C.C. Rep. Serv. 2d 1032 (Iowa 1994)—3:44
- Cline v. U.S., 997 F.2d 191, Unempl. Ins. Rep. (CCH) ¶ 17422A, 93-2 U.S. Tax Cas. (CCH) ¶ 50403, 72 A.F.T.R.2d 93-5230 (6th Cir. 1993)—5:34
- Coleman v. C. I. R., 94 T.C. 82, Tax Ct. Rep.

TABLE OF CASES

- (CCH) 46389, Tax Ct. Rep. Dec. (P-H) 94.7, 1990 WL 16337 (1990)—3:137
- Commissioner of Internal Revenue v. Ewing, 439 F.3d 1009, 2006-1 U.S. Tax Cas. (CCH) ¶ 50191, 97 A.F.T.R.2d 2006-1224 (9th Cir. 2006)—3:104
- Commonwealth Nat. Bank of Dallas v. U.S., 665 F.2d 743, 82-1 U.S. Tax Cas. (CCH) ¶ 9149, 49 A.F.T.R.2d 82-647 (5th Cir. 1982)—5:7, 5:88
- Congress Talcott Corp. v. Gruber, 993 F.2d 315, 93-1 U.S. Tax Cas. (CCH) ¶ 50283, 71 A.F.T.R.2d 93-1864 (3d Cir. 1993)—3:49
- Conrad v. Commissioner of Internal Revenue, T.C. Memo. 2017-116, T.C.M. (RIA) ¶ 2017-116, 113 T.C.M. (CCH) 1523 (2017)—3:105
- Cook v. U.S., 52 Fed. Cl. 62, 2002-1 U.S. Tax Cas. (CCH) ¶ 50328, 89 A.F.T.R.2d 2002-1541 (2002)—5:10
- Corigliano v. U.S., 829 F. Supp. 114, Unempl. Ins. Rep. (CCH) ¶ 17434A.28, 93-2 U.S. Tax Cas. (CCH) ¶ 50418, 72 A.F.T.R.2d 93-5373 (E.D. Pa. 1993)—5:4, 5:17
- Couture v. U.S., 74-2 U.S. Tax Cas. (CCH) P 9706, 34 A.F.T.R.2d 74-5864, 1974 WL 659 (W.D. Wash. 1974)—5:12
- Cox v. U.S., 345 F. Supp. 2d 1218, 2004-2 U.S. Tax Cas. (CCH) ¶ 50404, 94 A.F.T.R.2d 2004-6495 (W.D. Okla. 2004)—7:94
- Craft v. U.S., 233 F.3d 358, 2000-2 U.S. Tax Cas. (CCH) ¶ 50860, 48 Fed. R. Serv. 3d 586, 86 A.F.T.R.2d 2000-6996, 2000 Fed. App. 0402P (6th Cir. 2000)—3:107
- v. U.S., 65 F. Supp. 2d 651, 99-2 U.S. Tax Cas. (CCH) ¶ 50618, 45 Fed. R. Serv. 3d 804, 83 A.F.T.R.2d 99-2055 (W.D. Mich. 1999)—3:107
- v. U.S. Through C.I.R., 140 F.3d 638, 98-1 U.S. Tax Cas. (CCH) ¶ 50305, 81 A.F.T.R.2d 98-1289, 1998 Fed. App. 0096P (6th Cir. 1998)—3:107
- Cushman v. Wood, 149 F. Supp. 644, 56-2 U.S. Tax Cas. (CCH) ¶ 9690, 50 A.F.T.R. (P-H) ¶ 2166 (D. Ariz. 1956)—5:37
- ## D
- Dami v. I.R.S., 2002-1 U.S. Tax Cas. (CCH) P 50433, 89 A.F.T.R.2d 2002-1878, 2002 WL 471778 (W.D. Pa. 2002)—3:143
- Daniel v. C.I.R., T.C. Memo. 2009-28, T.C.M. (RIA) ¶ 2009-028, 97 T.C.M. (CCH) 1120 (2009)—3:21, 3:133
- Datlof v. U.S., 370 F.2d 655, 67-1 U.S. Tax Cas. (CCH) ¶ 9167, 19 A.F.T.R.2d 335 (3d Cir. 1966)—5:54
- Davis v. U.S., 961 F.2d 867, Unempl. Ins. Rep. (CCH) ¶ 16859A, 92-1 U.S. Tax Cas. (CCH) ¶ 50292, 69 A.F.T.R.2d 92-1136 (9th Cir. 1992)—5:34
- De Alto v. U.S., 40 Fed. Cl. 868, 98-1 U.S. Tax Cas. (CCH) ¶ 50433, 81 A.F.T.R.2d 98-2021 (1998)—5:19
- Deboer v. Glenn, 2002 WL 1610367 (Neb. Ct. App. 2002)—7:49
- Deer Park, Inc., In re, 10 F.3d 1478, 25 Bankr. Ct. Dec. (CRR) 25, 30 Collier Bankr. Cas. 2d (MB) 440, Bankr. L. Rep. (CCH) ¶ 75671, 94-1 U.S. Tax Cas. (CCH) ¶ 50074, 73 A.F.T.R.2d 94-501 (9th Cir. 1993)—7:62
- Detroit Bank v. U.S., 1943 C.B. 1126, 317 U.S. 329, 63 S. Ct. 297, 87 L. Ed. 304, 43-1 U.S. Tax Cas. (CCH) P 9224, 43-1 U.S. Tax Cas. (CCH) P 10001, 30 A.F.T.R. (P-H) P 364 (1943)—3:58
- Deutsch v. C.I.R., T.C. Memo. 2006-27, T.C.M. (RIA) ¶ 2006-027, 91 T.C.M. (CCH) 754 (2006)—3:149
- Dieckmann v. U. S., 550 F.2d 622, 77-1 U.S. Tax Cas. (CCH) ¶ 9224, 39 A.F.T.R.2d 77-845 (10th Cir. 1977)—7:43
- DiFoggio v. U.S., 484 F. Supp. 233, 79-2 U.S. Tax Cas. (CCH) ¶ 9448, 44 A.F.T.R.2d 79-5408 (N.D. Ill. 1979)—3:245
- Dominion Trust Co. of Tennessee v. U.S., 7 F.3d 233 (6th Cir. 1993)—3:30
- Donald v. Madison Industries, Inc., 483 F.2d 837, 73-2 U.S. Tax Cas. (CCH) ¶ 9623, 13 U.C.C. Rep. Serv. 918, 32 A.F.T.R.2d 73-5712 (10th Cir. 1973)—3:50
- Doyel v. C.I.R., T.C. Memo. 2004-35, T.C.M. (RIA) ¶ 2004-035, 87 T.C.M. (CCH) 960 (2004)—3:156
- Dudley v. U.S., 428 F.2d 1196, 70-2 U.S. Tax Cas. (CCH) ¶ 9520, 26 A.F.T.R.2d 70-5108 (9th Cir. 1970)—5:15, 5:36
- ## E
- Edmiston v. U.S., Unempl. Ins. Rep. (CCH) P 15402, 84-2 U.S. Tax Cas. (CCH) P 9578, 54 A.F.T.R.2d 84-5574, 1984 WL 739 (M.D. Tenn. 1984)—5:20
- E.J. Friedman Co., Inc. v. U.S., 6 F.3d 1355, 93-2 U.S. Tax Cas. (CCH) ¶ 50630, 72 A.F.T.R.2d 93-6272 (9th Cir. 1993)—3:84
- Elkins v. U.S., o/b/o I.R.S., 95 A.F.T.R.2d 2005-597, 2004 WL 3187094 (M.D. Ga. 2004)—3:154
- Elmore v. U.S., 843 F.2d 1128, Unempl. Ins. Rep. (CCH) ¶ 17982.5, 88-1 U.S. Tax Cas. (CCH) ¶ 9267, 61 A.F.T.R.2d 88-975 (8th Cir. 1988)—5:6
- Elms v. U.S. I.R.S., 93-1 U.S. Tax Cas. (CCH)

- P 50281, 72 A.F.T.R.2d 93-6337, 1993 WL 195374 (E.D. Mich. 1993)—5:64
- Enochs v. Williams Packing & Nav. Co.*, 1962-2 C.B. 349, 370 U.S. 1, 82 S. Ct. 1125, 8 L. Ed. 2d 292, 62-2 U.S. Tax Cas. (CCH) P 9545, 1962 A.M.C. 1432, 9 A.F.T.R.2d 1594 (1962)—7:26, 7:33
- Ewart, Estate of Ewart v. Commissioner of Internal Revenue*, 84 T.C. 912, Tax Ct. Rep. (CCH) 42097, 1985 WL 15351 (1985)—5:108
- Ewing v. Commissioner of Internal Revenue Service*, 118 T.C. 494, Tax Ct. Rep. (CCH) 54766, Tax Ct. Rep. Dec. (RIA) 118.31, 2002 WL 1150775 (2002)—3:104

F

- Fargo v. C.I.R.*, 447 F.3d 706, 2006-1 U.S. Tax Cas. (CCH) ¶ 50326, 97 A.F.T.R.2d 2006-2381 (9th Cir. 2006)—3:129
- Fernandez v. C.I.R.*, 114 T.C. 324, Tax Ct. Rep. Dec. (RIA) 114.21, 2000 WL 565108 (2000)—3:104
- Figler v. C.I.R.*, T.C. Memo. 2005-230, T.C.M. (RIA) ¶ 2005-230 (2005)—3:137, 3:138
- Finley v. U.S.*, 123 F.3d 1342, Unempl. Ins. Rep. (CCH) ¶ 15764B, 97-2 U.S. Tax Cas. (CCH) ¶ 50613, 80 A.F.T.R.2d 97-6321 (10th Cir. 1997)—5:38
- First American Bank and Trust Co. v. U. S.*, 79-1 U.S. Tax Cas. (CCH) P 9205, 43 A.F.T.R.2d 79-739, 1979 WL 1292 (W.D. Okla. 1979)—5:88
- First Interstate Bank of Utah, N.A. v. I.R.S.*, 930 F.2d 1521, 24 Collier Bankr. Cas. 2d (MB) 1765, 91-2 U.S. Tax Cas. (CCH) ¶ 50303, 14 U.C.C. Rep. Serv. 2d 590, 67 A.F.T.R.2d 91-935 (10th Cir. 1991)—3:44
- First Nat. Bank in Palm Beach v. U.S.*, 591 F.2d 1143, 79-1 U.S. Tax Cas. (CCH) ¶ 9286, 43 A.F.T.R.2d 79-900, 59 A.L.R. Fed. 472 (5th Cir. 1979)—5:64
- First Nat. Bank of Marlton v. Coxson*, 76-1 U.S. Tax Cas. (CCH) ¶ 9450, 37 A.F.T.R.2d 76-1382, 1976 WL 1034 (D.N.J. 1976)—3:44
- Fisher v. U.S.*, 1976-1 C.B. 411, 425 U.S. 391, 96 S. Ct. 1569, 48 L. Ed. 2d 39, 76-1 U.S. Tax Cas. (CCH) ¶ 9353, 37 A.F.T.R.2d 76-1244 (1976)—3:276, 3:277
- Fortenberry v. U.S.*, 82-1 U.S. Tax Cas. (CCH) P 9191, 49 A.F.T.R.2d 82-1027, 1981 WL 1945 (S.D. Miss. 1981)—3:53
- Fouts v. U.S.*, 107 F. Supp. 2d 815, 2000-1 U.S. Tax Cas. (CCH) ¶ 50374, 85 A.F.T.R.2d 2000-1551 (W.D. Mich. 2000)—3:30
- Fowler v. C.I.R.*, T.C. Memo. 2004-163, T.C.M. (RIA) ¶ 2004-163 (2004)—3:129

- Francis P. Harvey & Sons, Inc. v. I.R.S.*, Unempl. Ins. Rep. (CCH) P 17448B, 2005-1 U.S. Tax Cas. (CCH) P 50154, 94 A.F.T.R.2d 2004-7258, 2004 WL 2915309 (D. Mass. 2004)—3:148, 3:156
- Frank Meador Buick, Inc., In re*, 123 B.R. 213, 91-1 U.S. Tax Cas. (CCH) ¶ 50145, 71A A.F.T.R.2d 93-3294 (W.D. Va. 1989)—7:62
- Franz v. U.S.*, 94-1 U.S. Tax Cas. (CCH) P 50113, 73 A.F.T.R.2d 94-1485, 1994 WL 142418 (N.D. Ill. 1994)—7:23
- Freije v. C.I.R.*, 125 T.C. 14, Tax Ct. Rep. (CCH) 56095, Tax Ct. Rep. Dec. (RIA) 125.3, 2005 WL 1649142 (2005)—3:132
- Frey v. U.S.*, Unempl. Ins. Rep. (CCH) P 16556B, 2001-1 U.S. Tax Cas. (CCH) P 50417, 87 A.F.T.R.2d 2001-2309, 2001 WL 493136 (N.D. Tex. 2001)—5:10
- Fried v. U.S.*, 68-1 U.S. Tax Cas. (CCH) P 9372, 32 A.F.T.R.2d 73-5165 (S.D. Fla. 1968)—5:32

G

- Garsky v. U.S.*, 600 F.2d 86, 79-2 U.S. Tax Cas. (CCH) ¶ 9436, 44 A.F.T.R.2d 79-5111 (7th Cir. 1979)—5:34
- Geiger v. U.S.*, 583 F. Supp. 1166, 84-1 U.S. Tax Cas. (CCH) ¶ 9353, 54 A.F.T.R.2d 84-5269 (D. Ariz. 1984)—5:19
- Genins v. U.S.*, 489 F.2d 95, 74-1 U.S. Tax Cas. (CCH) ¶ 9239, 33 A.F.T.R.2d 74-708 (5th Cir. 1974)—5:15
- Gephart v. U.S.*, 818 F.2d 469, 87-1 U.S. Tax Cas. (CCH) ¶ 9319, 59 A.F.T.R.2d 87-1099 (6th Cir. 1987)—5:18
- Gilbert v. Miriami*, 75-2 U.S. Tax Cas. (CCH) P 9603, 36 A.F.T.R.2d 75-5340, 1975 WL 647 (N.D. Ill. 1975)—7:25
- Gilligan v. C.I.R.*, T.C. Memo. 2004-194, T.C.M. (RIA) ¶ 2004-194, 88 T.C.M. (CCH) 170 (2004)—3:138
- G. M. Leasing Corp. v. U. S.*, 1977-1 C.B. 389, 429 U.S. 338, 97 S. Ct. 619, 50 L. Ed. 2d 530, 77-1 U.S. Tax Cas. (CCH) P 9140, 39 A.F.T.R.2d 77-475 (1977)—3:203, 3:204
- Godfrey v. U.S.*, 748 F.2d 1568, 84-2 U.S. Tax Cas. (CCH) ¶ 9974, 55 A.F.T.R.2d 85-409 (Fed. Cir. 1984)—5:10
- v. U.S.*, 3 Cl. Ct. 595, 83-2 U.S. Tax Cas. (CCH) ¶ 9635, 52 A.F.T.R.2d 83-6108 (1983)—5:36
- Golden v. C.I.R.*, T.C. Memo. 2005-170, T.C.M. (RIA) ¶ 2005-170, 90 T.C.M. (CCH) 33 (2005)—3:134
- Gonsalves v. U.S.*, 782 F. Supp. 164, 92-1 U.S. Tax Cas. (CCH) ¶ 50067, 69 A.F.T.R.2d 92-763 (D. Me. 1992)—7:1

TABLE OF CASES

- Goodick v. U.S., Unempl. Ins. Rep. (CCH) P 16757A.29, 92-1 U.S. Tax Cas. (CCH) P 50279, 69 A.F.T.R.2d 92-938, 1992 WL 55115 (E.D. La. 1992)—5:9
- Goza v. C.I.R., 114 T.C. 176, Tax Ct. Rep. Dec. (RIA) 114.12, 2000 WL 283864 (2000)—3:133
- Graunke v. U.S., 711 F. Supp. 388, 89-2 U.S. Tax Cas. (CCH) ¶ 9449, 63 A.F.T.R.2d 89-1083 (N.D. Ill. 1989)—5:19
- Greenberg v. U.S., 46 F.3d 239, Unempl. Ins. Rep. (CCH) ¶ 14328B, 95-1 U.S. Tax Cas. (CCH) ¶ 50053, 74 A.F.T.R.2d 94-7343 (3d Cir. 1994)—5:18
- Greene-Thapedi v. C.I.R., 126 T.C. 1, Tax Ct. Rep. (CCH) 56401, Tax Ct. Rep. Dec. (RIA) 126.1, 2006 WL 83125 (2006)—3:134
- Gregg v. C.I.R., T.C. Memo. 2009-19, T.C.M. (RIA) ¶ 2009-019, 97 T.C.M. (CCH) 1070 (2009)—3:128
- Gustin v. U.S. I.R.S., 876 F.2d 485, 89-2 U.S. Tax Cas. (CCH) ¶ 9423, 64 A.F.T.R.2d 89-5163 (5th Cir. 1989)—5:12, 5:18

H

- Haffa v. U.S., 516 F.2d 931, 75-1 U.S. Tax Cas. (CCH) ¶ 9491, 36 A.F.T.R.2d 75-5056 (7th Cir. 1975)—5:4, 5:8, 5:15
- Hajiyani v. C.I.R., T.C. Memo. 2005-198, T.C.M. (RIA) ¶ 2005-198, 90 T.C.M. (CCH) 153 (2005)—3:130
- Hanes v. Longley, Unempl. Ins. Rep. (CCH) P 15401, 84-2 U.S. Tax Cas. (CCH) P 9597, 54 A.F.T.R.2d 84-5357, 1984 WL 705 (N.D. Okla. 1984)—5:13
- Harrington v. U.S., 504 F.2d 1306, 74-2 U.S. Tax Cas. (CCH) ¶ 9772, 34 A.F.T.R.2d 74-6082 (1st Cir. 1974)—5:37, 5:38
- Harrison, Estate of v. C.I.R., 16 T.C. 727, 1951 WL 126 (T.C. 1951)—5:108
- Hartman v. U.S., 538 F.2d 1336, 76-2 U.S. Tax Cas. (CCH) ¶ 9578, 38 A.F.T.R.2d 76-5510 (8th Cir. 1976)—5:13, 5:15
- Hathaway v. C.I.R., T.C. Memo. 2004-15, T.C.M. (RIA) ¶ 2004-015, 87 T.C.M. (CCH) 819 (2003)—3:139
- Hewitt v. U.S., 377 F.2d 921, 67-2 U.S. Tax Cas. (CCH) ¶ 9486, 19 A.F.T.R.2d 1572, 22 A.L.R.3d 1 (5th Cir. 1967)—5:54
- Higley v. Commissioner of Internal Revenue, 69 F.2d 160, 4 U.S. Tax Cas. (CCH) ¶ 1234, 13 A.F.T.R. (P-H) ¶ 663 (C.C.A. 8th Cir. 1934)—3:63
- Hirsch v. U.S., 396 F. Supp. 170, 75-1 U.S. Tax Cas. (CCH) ¶ 9348, 35 A.F.T.R.2d 75-1358 (S.D. Ohio 1975)—5:54
- Hochstein v. U.S., 900 F.2d 543, Unempl. Ins.

- Rep. (CCH) ¶ 15332A, 90-1 U.S. Tax Cas. (CCH) ¶ 50205, 65 A.F.T.R.2d 90-937 (2d Cir. 1990)—5:18
- Hoffman v. C.I.R., 119 T.C. 140, Tax Ct. Rep. (CCH) 54882, 2002 WL 31113898 (2002)—3:153
- Holland v. U.S., 873 F.2d 1321, Unempl. Ins. Rep. (CCH) ¶ 14671A, 89-1 U.S. Tax Cas. (CCH) ¶ 9312, 63 A.F.T.R.2d 89-1332 (9th Cir. 1989)—5:60
- Honey v. U.S., 963 F.2d 1083, Unempl. Ins. Rep. (CCH) ¶ 16641A, 92-1 U.S. Tax Cas. (CCH) ¶ 50253, 18 U.C.C. Rep. Serv. 2d 618, 69 A.F.T.R.2d 92-1333 (8th Cir. 1992)—5:34, 5:51
- Horton Dairy, Inc. v. U.S., 986 F.2d 286, 93-1 U.S. Tax Cas. (CCH) ¶ 50195, 71 A.F.T.R.2d 93-1026 (8th Cir. 1993)—5:106
- Howard v. Adle, 538 F. Supp. 504, 82-1 U.S. Tax Cas. (CCH) ¶ 9176, 49 A.F.T.R.2d 82-799 (E.D. Mich. 1982)—7:52
- v. U.S., 711 F.2d 729, 83-2 U.S. Tax Cas. (CCH) ¶ 9528, 52 A.F.T.R.2d 83-5777 (5th Cir. 1983)—5:18
- Hudspath v. C.I.R., T.C. Memo. 2005-83, T.C.M. (RIA) ¶ 2005-083 (2005)—3:152
- Hyde Properties v. McCoy, 507 F.2d 301, 75-1 U.S. Tax Cas. (CCH) ¶ 9470, 19 Fed. R. Serv. 2d 569, 35 A.F.T.R.2d 75-1352 (6th Cir. 1974)—5:96

I

- Idaho Agriquipment, Inc., In re, 54 B.R. 114, 85-2 U.S. Tax Cas. (CCH) ¶ 9807, 57 A.F.T.R.2d 86-462 (Bankr. D. Idaho 1985)—7:61
- I.R.S. v. Frank Meador Buick, Inc., 946 F.2d 885 (4th Cir. 1991)—7:62
- Isom, In re, 901 F.2d 744, Bankr. L. Rep. (CCH) ¶ 73356, 90-1 U.S. Tax Cas. (CCH) ¶ 50216, 67 A.F.T.R.2d 91-314 (9th Cir. 1990)—3:126

J

- Jackling v. I.R.S., 352 F. Supp. 2d 129, 2005-1 U.S. Tax Cas. (CCH) ¶ 50159, 94 A.F.T.R.2d 2004-7007, 2004 DNH 168 (D.N.H. 2004)—3:143, 3:154
- Jay v. U.S., 865 F.2d 1175, Unempl. Ins. Rep. (CCH) ¶ 14484A, 89-1 U.S. Tax Cas. (CCH) ¶ 9154, 63 A.F.T.R.2d 89-822 (10th Cir. 1989)—5:19
- Jensen v. C.I.R., T.C. Memo. 2004-120, T.C.M. (RIA) ¶ 2004-120, 87 T.C.M. (CCH) 1340 (2004)—3:138
- Jersey Shore State Bank v. U.S., 479 U.S. 442, 107 S. Ct. 782, 93 L. Ed. 2d 800,

- Unempl. Ins. Rep. (CCH) ¶ 17084, 87-1 U.S. Tax Cas. (CCH) ¶ 9131, 59 A.F.T.R.2d 87-413 (1987)—5:90
- Johnson v. C.I.R., T.C. Memo. 2004-73, T.C.M. (RIA) ¶ 2004-073, 87 T.C.M. (CCH) 1115 (2004)—3:137
- v. C.I.R., 663 F. Supp. 294, Unempl. Ins. Rep. (CCH) ¶ 17650, 87-2 U.S. Tax Cas. (CCH) ¶ 9593, 60 A.F.T.R.2d 87-5537 (D. Utah 1987)—5:34
- v. Home State Bank, 501 U.S. 78, 111 S. Ct. 2150, 115 L. Ed. 2d 66, 21 Bankr. Ct. Dec. (CRR) 1293, 24 Collier Bankr. Cas. 2d (MB) 1171, Bankr. L. Rep. (CCH) ¶ 73993 (1991)—3:126
- v. U.S., 2007-2 U.S. Tax Cas. (CCH) ¶ 50538, 96 A.F.T.R.2d 2005-7314, 2005 WL 3277999 (W.D. Pa. 2005)—3:154
- Jon Co., Inc., In re, 30 B.R. 831, 10 Bankr. Ct. Dec. (CRR) 1005, 9 Collier Bankr. Cas. 2d (MB) 1 (D. Colo. 1983)—7:61

K

- Kalb v. U.S., 505 F.2d 506, 74-2 U.S. Tax Cas. (CCH) ¶ 9760, 34 A.F.T.R.2d 74-6104 (2d Cir. 1974)—5:32, 5:36
- Kaplan v. U.S., 133 F.3d 469, 98-1 U.S. Tax Cas. (CCH) ¶ 50129, 81 A.F.T.R.2d 98-389 (7th Cir. 1998)—3:152
- Kathy B. Enterprises, Inc. v. U.S., 84-2 U.S. Tax Cas. (CCH) P 9620, 54 A.F.T.R.2d 84-5830, 1984 WL 3043 (D. Ariz. 1984)—5:94
- Keith v. U.S., 78-1 U.S. Tax Cas. (CCH) P 9264, 41 A.F.T.R.2d 78-856, 1978 WL 1160 (E.D. Va. 1978)—5:39
- Kelly v. Lunding, 131 Ill. App. 3d 410, 86 Ill. Dec. 714, 475 N.E.2d 1093 (1st Dist. 1985)—7:51
- Kenagy v. U.S., 942 F.2d 459, 91-2 U.S. Tax Cas. (CCH) ¶ 50386, 68 A.F.T.R.2d 91-5342 (8th Cir. 1991)—7:21
- Kendricks v. C.I.R., 124 T.C. 69, Tax Ct. Rep. Dec. (RIA) 124.6, 2005 WL 546430 (2005)—3:150
- Kieferdorf v. Commissioner of Internal Revenue, 142 F.2d 723, 44-1 U.S. Tax Cas. (CCH) ¶ 9323, 32 A.F.T.R. (P-H) ¶ 728 (C.C.A. 9th Cir. 1944)—3:47
- Kindred v. Commissioner of Internal Revenue, 454 F.3d 688, 2006-2 U.S. Tax Cas. (CCH) ¶ 50518, 98 A.F.T.R.2d 2006-5472 (7th Cir. 2006)—3:129, 3:153
- King v. U.S., 379 U.S. 329, 85 S. Ct. 427, 13 L. Ed. 2d 315 (1964)—5:107
- Kinnie v. U.S., 994 F.2d 279, Unempl. Ins. Rep. (CCH) ¶ 17263A, 93-1 U.S. Tax Cas. (CCH) ¶ 50311, 71 A.F.T.R.2d 93-1979 (6th Cir. 1993)—5:34, 5:54
- Kintzler v. I.R.S., 2001-2 U.S. Tax Cas. (CCH) P 50696, 88 A.F.T.R.2d 2001-5823, 2001 WL 1137294 (D. Nev. 2001)—3:148
- Kizzier v. U.S., 598 F.2d 1128, 79-1 U.S. Tax Cas. (CCH) ¶ 9373, 44 A.F.T.R.2d 79-5001 (8th Cir. 1979)—5:34
- Konkel v. C.I.R., 2001-2 U.S. Tax Cas. (CCH) P 50520, 86 A.F.T.R.2d 2000-6939, 2000 WL 1819417 (M.D. Fla. 2000)—3:143
- Kulawy v. U.S., 92-2 U.S. Tax Cas. (CCH) P 50601, 1992 WL 402972 (D. Conn. 1992)—7:49
- Kuznitsky v. U.S., 17 F.3d 1029, 94-1 U.S. Tax Cas. (CCH) ¶ 50101, 73 A.F.T.R.2d 94-1303 (7th Cir. 1994)—7:38

L

- Lakeshore Apartments, Inc. v. U.S., 351 F.2d 349 (9th Cir. 1965)—5:107
- Landry v. C.I.R., 116 T.C. 60, Tax Ct. Rep. Dec. (RIA) 116.5, 2001 WL 77050 (2001)—3:153
- Lantz v. C.I.R., 607 F.3d 479, 2010-1 U.S. Tax Cas. (CCH) ¶ 50446, 105 A.F.T.R.2d 2010-2780 (7th Cir. 2010)—3:96
- v. C.I.R., Tax Ct. Rep. (CCH) 57784, Tax Ct. Rep. Dec. (RIA) 132.8, 2009 WL 928241 (T.C. 2009)—3:96
- Larson v. U.S., 340 F. Supp. 1197, 72-1 U.S. Tax Cas. (CCH) ¶ 9466, 29 A.F.T.R.2d 72-1111 (E.D. Wis. 1972)—5:88
- Last v. U.S., 65-1 U.S. Tax Cas. (CCH) P 9244, 15 A.F.T.R.2d 375 (E.D. N.Y. 1965)—5:88
- Latimer v. U.S., 593 F. Supp. 881, 84-2 U.S. Tax Cas. (CCH) ¶ 9769, 54 A.F.T.R.2d 84-5933 (N.D. Ill. 1984)—5:37
- Lauckner v. U.S., 68 F.3d 69, 96-2 U.S. Tax Cas. (CCH) ¶ 50364, 76 A.F.T.R.2d 95-6882 (3d Cir. 1995)—5:47
- Leeper v. U.S., 51 Fed. Appx. 928, 2003-1 U.S. Tax Cas. (CCH) ¶ 50120, 90 A.F.T.R.2d 2002-7053 (5th Cir. 2002)—7:49
- Lehmann v. C.I.R., T.C. Memo. 2005-90, T.C.M. (RIA) ¶ 2005-090, 89 T.C.M. (CCH) 1084 (2005)—3:138
- Liddon v. U.S., 448 F.2d 509, 71-2 U.S. Tax Cas. (CCH) ¶ 9591, 28 A.F.T.R.2d 71-5454 (5th Cir. 1971)—5:54
- Light v. U.S., 2002-2 U.S. Tax Cas. (CCH) P 50483, 89 A.F.T.R.2d 2002-2970, 2002 WL 1465963 (D. Nev. 2002)—3:148
- Lites v. C.I.R., T.C. Memo. 2005-206, T.C.M. (RIA) ¶ 2005-206, 90 T.C.M. (CCH) 191 (2005)—3:129
- Little River Farms, Inc. v. U.S., 328 F. Supp.

TABLE OF CASES

- 476, 71-2 U.S. Tax Cas. (CCH) ¶ 9644, 73-1 U.S. Tax Cas. (CCH) ¶ 9231, 28 A.F.T.R.2d 71-5711 (N.D. Ga. 1971)—7:46
- Living Care Alternatives of Utica, Inc. v. U.S., 411 F.3d 621, 2005-1 U.S. Tax Cas. (CCH) ¶ 50395, 95 A.F.T.R.2d 2005-2668, 2005 Fed. App. 0238P (6th Cir. 2005)—3:129, 3:153, 3:154
- Lojeski v. Boandl, 788 F.2d 196, 86-2 U.S. Tax Cas. (CCH) ¶ 9494, 57 A.F.T.R.2d 86-1254 (3d Cir. 1986)—5:105, 7:1
- Lubetzky v. U.S., 393 F.3d 76, 2005-1 U.S. Tax Cas. (CCH) ¶ 50207, 95 A.F.T.R.2d 2005-319 (1st Cir. 2004)—5:18
- M**
- Macagnone, In re, 253 B.R. 99, 2000-2 U.S. Tax Cas. (CCH) ¶ 50551, 86 A.F.T.R.2d 2000-5307 (M.D. Fla. 2000)—5:32
- MacElvain v. C.I.R., T.C. Memo. 2000-320, T.C.M. (RIA) ¶ 2000-320, 80 T.C.M. (CCH) 513 (2000)—3:151
- Magana v. Commissioner of Internal Revenue Service, 118 T.C. 488, Tax Ct. Rep. (CCH) 54765, Tax Ct. Rep. Dec. (RIA) 118.30, 2002 WL 1150745 (2002)—3:155
- Magazine (Mary O.), f/k/a Banks (Mary O.) v. Commissioner of Internal Revenue, 89 T.C. 321, Tax Ct. Rep. (CCH) 44124, 1987 WL 43890 (1987)—3:137
- Major Dynamics, Inc., In re, 14 B.R. 969, 8 Bankr. Ct. Dec. (CRR) 376, 5 Collier Bankr. Cas. 2d (MB) 511, 81-2 U.S. Tax Cas. (CCH) ¶ 9766, 49 A.F.T.R.2d 82-1065 (Bankr. S.D. Cal. 1981)—7:61
- Malloy v. U.S., 17 F.3d 329, Unempl. Ins. Rep. (CCH) ¶ 17741A, 94-1 U.S. Tax Cas. (CCH) ¶ 50145, 73 A.F.T.R.2d 94-1569 (11th Cir. 1994)—5:32
- Mando, In re, 154 B.R. 953, Fed. Sec. L. Rep. (CCH) ¶ 50340, Unempl. Ins. Rep. (CCH) ¶ 17291A, 93-1 U.S. Tax Cas. (CCH) ¶ 50340, 72 A.F.T.R.2d 93-5049 (Bankr. E.D. Ky. 1993)—5:75
- Marshall v. U.S., Unempl. Ins. Rep. (CCH) P 14483A, 89-1 U.S. Tax Cas. (CCH) P 9150, 63 A.F.T.R.2d 89-637, 1988 WL 142191 (N.D. Ill. 1988)—5:20
- Massie v. C.I.R., T.C. Memo. 1995-173, T.C.M. (RIA) ¶ 95173, 69 T.C.M. (CCH) 2417 (1995)—3:137
- Matanky v. U.S., 1996 WL 563461 (N.D. Ill. 1996)—5:36
- Mattingly v. U.S., 711 F. Supp. 1535, 90-1 U.S. Tax Cas. (CCH) ¶ 50323, 65 A.F.T.R.2d 90-857 (D. Nev. 1989)—5:19
- May Reporting Services, Inc., In re, 115 B.R. 652, 20 Bankr. Ct. Dec. (CRR) 1092, 23 Collier Bankr. Cas. 2d (MB) 344, 90-2 U.S. Tax Cas. (CCH) ¶ 50464, 71A A.F.T.R.2d 93-3881 (Bankr. D. S.D. 1990)—5:81
- Mazo v. U.S., 591 F.2d 1151, 79-1 U.S. Tax Cas. (CCH) ¶ 9284, 43 A.F.T.R.2d 79-853 (5th Cir. 1979)—5:32, 5:34
- McGee v. U.S., 566 F. Supp. 960, 83-1 U.S. Tax Cas. (CCH) ¶ 9245, 51 A.F.T.R.2d 83-1291 (M.D. Fla. 1982)—7:36
- McIntosh v. C.I.R., T.C. Memo. 2003-279, T.C.M. (RIA) ¶ 2003-279, 86 T.C.M. (CCH) 406 (2003)—3:155
- McKnight, Estate of v. C.I.R., 8 T.C. 871, 1947 WL 222 (T.C. 1947)—5:108
- Medeiros v. Commissioner of Internal Revenue, 77 T.C. 1255, 1981 WL 11307 (1981)—5:82
- Medical Practice Solutions, LLC v. C.I.R., 132 T.C. 125, Tax Ct. Rep. (CCH) 57778, Tax Ct. Rep. Dec. (RIA) 132.7, 2009 WL 855945 (2009)—5:3
- Melling v. Mattley, 10 Neb. App. 745, 637 N.W.2d 661 (2002)—7:49
- Mercantile Bank of Kansas City v. U.S., 856 F. Supp. 1355, Unempl. Ins. Rep. (CCH) ¶ 14075B.30, 94-2 U.S. Tax Cas. (CCH) ¶ 50379, 74 A.F.T.R.2d 94-5381 (W.D. Mo. 1994)—5:89
- Merchants Nat. Bank of Mobile v. U.S., 878 F.2d 1382, Unempl. Ins. Rep. (CCH) ¶ 14880A, 89-2 U.S. Tax Cas. (CCH) ¶ 9511, 64 A.F.T.R.2d 89-5547 (11th Cir. 1989)—5:20
- Mesa Oil, Inc. v. U.S., 2001-1 U.S. Tax Cas. (CCH) P 50130, 86 A.F.T.R.2d 2000-7312, 2000 WL 1745280 (D. Colo. 2000)—7:94
- Miklautsch v. Gibbs, 90-2 U.S. Tax Cas. (CCH) P 50587, 71A A.F.T.R.2d 93-4621, 1990 WL 236045 (D. Alaska 1990)—7:8
- Miller v. Standard Nut Margarine Co. of Florida, 1932-1 C.B. 370, 284 U.S. 498, 52 S. Ct. 260, 76 L. Ed. 422, 3 U.S. Tax Cas. (CCH) ¶ 878, 10 A.F.T.R. (P-H) ¶ 795 (1932)—7:33
- v. Tony and Susan Alamo Foundation, 924 F.2d 143, 118 Lab. Cas. (CCH) ¶ 35444 (8th Cir. 1991)—5:106
- v. U.S., 763 F. Supp. 1534, 91-1 U.S. Tax Cas. (CCH) ¶ 50269, 68 A.F.T.R.2d 91-5658 (N.D. Cal. 1991)—7:15
- Miller, Estate of v. C. I. R., 42 T.C. 593, 1964 WL 1217 (T.C. 1964)—5:108
- Moats v. U.S., 564 F. Supp. 1330, 83-2 U.S. Tax Cas. (CCH) ¶ 9735, 52 A.F.T.R.2d 83-6232 (W.D. Mo. 1983)—5:89
- Monday v. U.S., 421 F.2d 1210, 70-1 U.S. Tax

Cas. (CCH) ¶ 9205, 25 A.F.T.R.2d 70-548 (7th Cir. 1970)—5:8, 5:10, 5:13, 5:15, 5:29, 5:37, 5:38

Montgomery v. C.I.R., 122 T.C. 1, Tax Ct. Rep. Dec. (RIA) 122.1, 2004 WL 99207 (2004)—3:126, 3:133, 3:134, 3:135

Moulton v. U.S., Unempl. Ins. Rep. (CCH) P 17148, 2004-1 U.S. Tax Cas. (CCH) P 50134, 92 A.F.T.R.2d 2003-7241, 2003 WL 22889472 (D. Mass. 2003)—5:10

Mountain States Bank v. U.S., Dept. of Treasury, I.R.S., 92-1 U.S. Tax Cas. (CCH) P 50309, 69 A.F.T.R.2d 92-1091, 1992 WL 150098 (D. Colo. 1992)—7:43

Muntwyler v. U.S., 703 F.2d 1030, 83-1 U.S. Tax Cas. (CCH) ¶ 9275, 51 A.F.T.R.2d 83-997 (7th Cir. 1983)—5:54, 5:56

N

Neckles v. U.S., 579 F.2d 938, 78-2 U.S. Tax Cas. (CCH) ¶ 9701, 42 A.F.T.R.2d 78-5807 (5th Cir. 1978)—5:13

Neier v. U.S., 127 B.R. 669, 91-1 U.S. Tax Cas. (CCH) ¶ 50234, 68 A.F.T.R.2d 91-5122 (D. Kan. 1991)—5:64

Newstat v. C.I.R., T.C. Memo. 2005-262, T.C.M. (RIA) ¶ 2005-262, 90 T.C.M. (CCH) 486 (2005)—3:135

v. C.I.R., T.C. Memo. 2004-208, T.C.M. (RIA) ¶ 2004-208 (2004)—3:134

New Terminal Stevedoring, Inc. v. M/V Belnor, 728 F. Supp. 62, 91-1 U.S. Tax Cas. (CCH) ¶ 50268, 65 A.F.T.R.2d 90-1159 (D. Mass. 1989)—5:56

O

Oakey v. U.S., Unempl. Ins. Rep. (CCH) P 17178A.41, 93-1 U.S. Tax Cas. (CCH) P 50112, 71 A.F.T.R.2d 93-444, 1992 WL 453878 (W.D. Va. 1992)—5:41

O'Connor v. U.S., 956 F.2d 48, Unempl. Ins. Rep. (CCH) ¶ 16446A, 92-1 U.S. Tax Cas. (CCH) ¶ 50074, 69 A.F.T.R.2d 92-659 (4th Cir. 1992)—5:10

O'Hare v. U.S., 878 F.2d 953, 89-2 U.S. Tax Cas. (CCH) ¶ 9436, 64 A.F.T.R.2d 89-5170 (6th Cir. 1989)—5:89

Olsen v. U.S., 414 F.3d 144, 2005-2 U.S. Tax Cas. (CCH) ¶ 50637, 96 A.F.T.R.2d 2005-5081 (1st Cir. 2005)—3:128, 3:129

Olson, Matter of, 101 B.R. 128, Unempl. Ins. Rep. (CCH) ¶ 14645A, 89-1 U.S. Tax Cas. (CCH) ¶ 9315, 63 A.F.T.R.2d 89-962 (Bankr. D. Neb. 1988)—5:40

Orum v. C.I.R., 412 F.3d 819, 2005-2 U.S. Tax Cas. (CCH) ¶ 50444, 95 A.F.T.R.2d 2005-2931 (7th Cir. 2005)—3:129

Otis & Edwards, P.C., In re, 115 B.R. 900 (Bankr. E.D. Mich. 1990)—5:96

Oyer v. C.I.R., T.C. Memo. 2003-178, T.C.M. (RIA) ¶ 2003-178, 85 T.C.M. (CCH) 1510 (2003)—3:134

P

Pacific Nat. Ins. Co. v. U.S., 422 F.2d 26, 70-1 U.S. Tax Cas. (CCH) ¶ 9238, 25 A.F.T.R.2d 70-714 (9th Cir. 1970)—5:20, 5:38, 5:54, 5:88

Parr v. U.S., 203 F. Supp. 2d 726, 2002-1 U.S. Tax Cas. (CCH) ¶ 50376, 89 A.F.T.R.2d 2002-2075 (S.D. Tex. 2002)—5:32

Patton v. Commissioner of Internal Revenue, 71 T.C. 389, 1978 WL 3200 (1978)—5:82

PCT Services, Inc. v. U.S. Dept. of Treasury I.R.S., 2003-2 U.S. Tax Cas. (CCH) P 50536, 91 A.F.T.R.2d 2003-2661, 2003 WL 21541283 (N.D. Ga. 2003)—3:150

Pelliccio v. U.S., 253 F. Supp. 2d 258, 2003-1 U.S. Tax Cas. (CCH) ¶ 50293, 91 A.F.T.R.2d 2003-1157 (D. Conn. 2003)—3:141, 3:143

Perez v. C.I.R., T.C. Memo. 2002-274, T.C.M. (RIA) ¶ 2002-274, 84 T.C.M. (CCH) 501 (2002)—3:149

Person v. U.S., 90-2 U.S. Tax Cas. (CCH) P 50365, 71A A.F.T.R.2d 93-3725, 1990 WL 107423 (D. Haw. 1990)—7:1

Pietanza v. C.I.R., 92 T.C. 729, Tax Ct. Rep. (CCH) 9241, Tax Ct. Rep. (CCH) 45576, 1989 WL 28334 (1989)—3:137

Pomerantz v. C.I.R., T.C. Memo. 2005-295, T.C.M. (RIA) ¶ 2005-295, 90 T.C.M. (CCH) 628 (2005)—3:149, 3:153

Pomeranz v. U.S., 96 A.F.T.R.2d 2005-6767, 2005 WL 1876214 (S.D. Fla. 2005)—3:148

Popp v. Eberlein, 409 F.2d 309, 69-1 U.S. Tax Cas. (CCH) ¶ 9331, 23 A.F.T.R.2d 69-1336 (7th Cir. 1969)—7:46

Pototzky v. U.S., 8 Cl. Ct. 308, Unempl. Ins. Rep. (CCH) ¶ 16139, 85-1 U.S. Tax Cas. (CCH) ¶ 9438, 56 A.F.T.R.2d 85-5157 (1985)—5:10

Price, In re, 130 B.R. 259 (N.D. Ill. 1991)—7:79

Professional Engineers, Inc. v. U.S., 527 F.2d 597, 75-2 U.S. Tax Cas. (CCH) ¶ 9781, 36 A.F.T.R.2d 75-6090 (4th Cir. 1975)—7:25

Q

Quattrone Accountants, Inc., In re, 100 B.R. 235, Unempl. Ins. Rep. (CCH) ¶ 14662A, 89-2 U.S. Tax Cas. (CCH) ¶ 9538, 83 A.F.T.R.2d 89-1364 (W.D. Pa. 1989)—5:4

R

Raba v. U.S., 977 F.2d 941, Unempl. Ins. Rep. (CCH) ¶ 17189A, 93-1 U.S. Tax Cas.

TABLE OF CASES

- (CCH) ¶ 50039, 70 A.F.T.R.2d 92-6151 (5th Cir. 1992)—5:36
- Randall v. H. Nakashima & Co., Ltd., 542 F.2d 270, 76-2 U.S. Tax Cas. (CCH) ¶ 9770, 20 U.C.C. Rep. Serv. 1302, 38 A.F.T.R.2d 76-6190 (5th Cir. 1976)—3:30
- Reece v. Scoggins, 506 F.2d 967, 75-1 U.S. Tax Cas. (CCH) ¶ 9202, 35 A.F.T.R.2d 75-620, 26 A.L.R. Fed. 374 (5th Cir. 1975)—7:49
- Rimbey v. U.S., 39 A.F.T.R.2d 77-950, 1977 WL 52233 (S.D. Ill. 1977)—5:15, 5:32
- Ringer v. Basile, 645 F. Supp. 1517, 87-1 U.S. Tax Cas. (CCH) ¶ 9229, 59 A.F.T.R.2d 87-588 (D. Colo. 1986)—7:53
- Rivera Torres, In re, 309 B.R. 643, 52 Collier Bankr. Cas. 2d (MB) 120, Bankr. L. Rep. (CCH) ¶ 80130, 2004-2 U.S. Tax Cas. (CCH) ¶ 50379, 93 A.F.T.R.2d 2004-2428 (B.A.P. 1st Cir. 2004)—3:126
- Robertson v. C.I.R., T.C. Memo. 2004-72, T.C.M. (RIA) ¶ 2004-072, 87 T.C.M. (CCH) 1112 (2004)—3:138
- Robinette v. C.I.R., 123 T.C. 85, Tax Ct. Rep. (CCH) 55698, Tax Ct. Rep. Dec. (RIA) 123.5, 2004 WL 1616381 (2004)—3:153
- Roth v. U.S., 779 F.2d 1567, Unempl. Ins. Rep. (CCH) ¶ 16566, 86-1 U.S. Tax Cas. (CCH) ¶ 9172, 57 A.F.T.R.2d 86-603 (11th Cir. 1986)—5:18
- Ruth v. U.S., 823 F.2d 1091, Unempl. Ins. Rep. (CCH) ¶ 17478, 87-2 U.S. Tax Cas. (CCH) ¶ 9408, 61 A.F.T.R.2d 88-1041 (7th Cir. 1987)—5:36
- Rykoff v. U.S., 40 F.3d 305, Unempl. Ins. Rep. (CCH) ¶ 14195B, 94-2 U.S. Tax Cas. (CCH) ¶ 50601, 74 A.F.T.R.2d 94-6999 (9th Cir. 1994)—5:38
- v. U.S., Unempl. Ins. Rep. (CCH) P 17178A.43, 93-1 U.S. Tax Cas. (CCH) P 50104, 71 A.F.T.R.2d 93-806, 1992 WL 478193 (C.D. Cal. 1992)—5:17
- S**
- Schechter v. U.S., 74-2 U.S. Tax Cas. (CCH) P 9743, 34 A.F.T.R.2d 74-5866, 1974 WL 674 (D.N.J. 1974)—5:40
- Schink v. U.S., Unempl. Ins. Rep. (CCH) P 15016, 84-1 U.S. Tax Cas. (CCH) P 9106, 53 A.F.T.R.2d 84-1026, 1983 WL 1696 (W.D. Wash. 1983)—5:20
- School Bd. of Broward County v. J.V. Construction Corp., 93 A.F.T.R.2d 2004-2340, 2004 WL 1304058 (S.D. Fla. 2004)—7:43
- Schwartz v. C.I.R., 560 F.2d 311, 77-2 U.S. Tax Cas. (CCH) ¶ 13201, 40 A.F.T.R.2d 77-6225 (8th Cir. 1977)—5:110
- Seaboard Sur. Co. v. U.S., 306 F.2d 855, 62-2 U.S. Tax Cas. (CCH) ¶ 9653, 10 A.F.T.R.2d 5398 (9th Cir. 1962)—3:30
- Sego v. C.I.R., 114 T.C. 604, 2000 WL 889754 (2000)—3:136, 3:137, 3:138
- Shades Ridge Holding Co., Inc. v. U.S., 888 F.2d 725, 64 A.F.T.R.2d 89-5426 (11th Cir. 1989)—5:106
- Shaw v. U.S., 331 F.2d 493, 64-1 U.S. Tax Cas. (CCH) ¶ 9421, 13 A.F.T.R.2d 1263 (9th Cir. 1964)—5:81
- Shawnee State Bank v. U.S., 735 F.2d 308, 84-1 U.S. Tax Cas. (CCH) ¶ 9513, 54 A.F.T.R.2d 84-5150 (8th Cir. 1984)—3:49
- Sherer v. C.I.R., T.C. Memo. 2006-29, T.C.M. (RIA) ¶ 2006-029, 91 T.C.M. (CCH) 759 (2006)—3:135
- Sherwood v. U.S., 246 F. Supp. 502, 65-2 U.S. Tax Cas. (CCH) ¶ 9530, 16 A.F.T.R.2d 5422 (E.D. N.Y. 1965)—5:39
- Sillavan v. U.S., 2002-1 U.S. Tax Cas. (CCH) P 50236, 89 A.F.T.R.2d 2002-2310, 2002 WL 400804 (N.D. Ala. 2002)—3:149
- Siquieros v. U.S., 2005-1 U.S. Tax Cas. (CCH) P 50244, 94 A.F.T.R.2d 2004-5518, 2004 WL 2011367 (W.D. Tex. 2004)—3:130
- Skrizowski v. C.I.R., T.C. Memo. 2004-229, T.C.M. (RIA) ¶ 2004-229, 88 T.C.M. (CCH) 336 (2004)—3:129
- Slodov v. U. S., 1978-2 C.B. 327, 436 U.S. 238, 98 S. Ct. 1778, 56 L. Ed. 2d 251, 78-1 U.S. Tax Cas. (CCH) ¶ 9447, 42 A.F.T.R.2d 78-5011 (1978)—5:6, 5:30, 5:34
- Smith v. C. I. R., 34 T.C. 1100, 1960 WL 1281 (T.C. 1960)—5:82
- v. C.I.R., 16 T.C. 807, 1951 WL 380 (T.C. 1951)—5:108
- South Carolina v. Regan, 465 U.S. 367, 104 S. Ct. 1107, 79 L. Ed. 2d 372, 84-1 U.S. Tax Cas. (CCH) ¶ 9241, 53 A.F.T.R.2d 84-732 (1984)—7:33
- Speltz v. C.I.R., 454 F.3d 782, 2006-2 U.S. Tax Cas. (CCH) ¶ 50403, 98 A.F.T.R.2d 2006-5364 (8th Cir. 2006)—3:129
- Spivey v. C.I.R., T.C. Memo. 2001-29, T.C.M. (RIA) ¶ 2001-029, 81 T.C.M. (CCH) 1117 (2001)—3:137
- Stallard v. U.S., 12 F.3d 489, Unempl. Ins. Rep. (CCH) ¶ 17699A, 94-1 U.S. Tax Cas. (CCH) ¶ 50056, 73 A.F.T.R.2d 94-1178 (5th Cir. 1994)—5:72
- Stewart v. U.S., 19 Cl. Ct. 1, Unempl. Ins. Rep. (CCH) ¶ 15193A, 90-1 U.S. Tax Cas. (CCH) ¶ 50002, 65 A.F.T.R.2d 90-301, 1989 WL 153800 (1989)—5:17
- Success Tool and Mfg. Co., In re, 62 B.R. 221, Bankr. L. Rep. (CCH) ¶ 71252, Unempl.

- Ins. Rep. (CCH) ¶ 17139, 86-2 U.S. Tax Cas. (CCH) ¶ 9563, 58 A.F.T.R.2d 86-5392 (N.D. Ill. 1986)—5:59, 7:61
- Sunnen v. C.I.R., 168 F.2d 839, 36 A.F.T.R. (P-H) ¶ 1136 (C.C.A. 8th Cir. 1948)—3:134
- Swanson v. C.I.R., 121 T.C. 111, Tax Ct. Rep. (CCH) 55280, Tax Ct. Rep. Dec. (RIA) 121.7, 2003 WL 22020782 (2003)—3:156

T

- Tatum v. C.I.R., T.C. Memo. 2003-115, T.C.M. (RIA) ¶ 2003-115, 85 T.C.M. (CCH) 1200 (2003)—3:138
- Taylor, Estate of v. C.I.R., T.C. Memo. 1980-426, T.C.M. (P-H) ¶ 80426, 41 T.C.M. (CCH) 44, 1980 WL 4258 (1980)—5:108
- Texas Oil & Gas Corp. v. U. S., 466 F.2d 1040, 72-2 U.S. Tax Cas. (CCH) ¶ 9653, 11 U.C.C. Rep. Serv. 575, 30 A.F.T.R.2d 72-5488 (5th Cir. 1972)—3:50
- Thomsen v. U.S., 887 F.2d 12, Unempl. Ins. Rep. (CCH) ¶ 14938A, 89-2 U.S. Tax Cas. (CCH) ¶ 9575, 64 A.F.T.R.2d 89-5752 (1st Cir. 1989)—5:36
- Triad Microsystems, Inc. v. U.S., 2003-1 U.S. Tax Cas. (CCH) P 50106, 90 A.F.T.R.2d 2002-7332, 2002 WL 31777585 (E.D. Va. 2002)—3:150
- Tufft v. C.I.R., T.C. Memo. 2009-59, T.C.M. (RIA) ¶ 2009-059, 97 T.C.M. (CCH) 1305 (2009)—3:21, 3:133
- Turner v. U.S., 423 F.2d 448, 70-1 U.S. Tax Cas. (CCH) ¶ 9282, 25 A.F.T.R.2d 70-851 (9th Cir. 1970)—5:13
- Turpin v. U.S., 970 F.2d 1344, 92-2 U.S. Tax Cas. (CCH) ¶ 50383, 70 A.F.T.R.2d 92-5361 (4th Cir. 1992)—5:31, 5:33, 5:36

U

- United Sand and Gravel Contractors, Inc. v. U.S., 624 F.2d 733, 80-2 U.S. Tax Cas. (CCH) ¶ 9626, 46 A.F.T.R.2d 80-5597 (5th Cir. 1980)—7:43
- United States v. Meyer, 120 A.F.T.R.2d 2017-5217, 2017 WL 3016761 (D. Minn. 2017)—3:137
- v. Silverman, 2019 WL 6799460 (D. Colo. 2019)—3:188
- Upjohn Co. v. U.S., 1981-1 C.B. 591, 449 U.S. 383, 101 S. Ct. 677, 66 L. Ed. 2d 584, Fed. Sec. L. Rep. (CCH) ¶ 97817, 1980-81 Trade Cas. (CCH) ¶ 63797, 81-1 U.S. Tax Cas. (CCH) ¶ 9138, 7 Fed. R. Evid. Serv. 785, 30 Fed. R. Serv. 2d 1101, 47 A.F.T.R.2d 81-523 (1981)—3:277
- U.S. v. Ahrens, 530 F.2d 781, 76-1 U.S. Tax Cas. (CCH) ¶ 9241, 2 Fed. R. Evid. Serv.

- 535, 37 A.F.T.R.2d 76-854 (8th Cir. 1976)—3:137
- v. Associates Commercial Corp., 721 F.2d 1094, 83-2 U.S. Tax Cas. (CCH) ¶ 9689, 52 A.F.T.R.2d 83-6381 (7th Cir. 1983)—5:89
- v. Avila, 88 F.3d 229, 96-2 U.S. Tax Cas. (CCH) ¶ 50357, 78 A.F.T.R.2d 96-5189 (3d Cir. 1996)—3:109
- v. Berman, 825 F.2d 1053, 87-2 U.S. Tax Cas. (CCH) ¶ 9460, 60 A.F.T.R.2d 87-5437 (6th Cir. 1987)—5:89
- v. Bess, 1958-2 C.B. 934, 357 U.S. 51, 78 S. Ct. 1054, 2 L. Ed. 2d 1135, 58-2 U.S. Tax Cas. (CCH) P 9595, 1 A.F.T.R.2d 1904 (1958)—3:47
- v. Boyle, 1985-1 C.B. 372, 469 U.S. 241, 105 S. Ct. 687, 83 L. Ed. 2d 622, Unempl. Ins. Rep. (CCH) P 16388, 85-1 U.S. Tax Cas. (CCH) P 13602, 55 A.F.T.R.2d 85-1535 (1985)—4:142
- v. Burczyk, 556 F.2d 394, 77-1 U.S. Tax Cas. (CCH) ¶ 9461, 40 A.F.T.R.2d 77-5111 (7th Cir. 1977)—5:107
- 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)—3:107, 3:108
- v. Diemer, 859 F. Supp. 126, 94-2 U.S. Tax Cas. (CCH) ¶ 50420, 76 A.F.T.R.2d 95-7587 (D.N.J. 1994)—3:109
- v. Energy Resources Co., Inc., 1990-2 C.B. 263, 495 U.S. 545, 110 S. Ct. 2139, 109 L. Ed. 2d 580, 20 Bankr. Ct. Dec. (CRR) 840, 22 Collier Bankr. Cas. 2d (MB) 1093, Bankr. L. Rep. (CCH) ¶ 73381, 90-1 U.S. Tax Cas. (CCH) ¶ 50281, 65 A.F.T.R.2d 90-1078 (1990)—5:57
- v. Energy Resources Co., Inc., 1990-2 C.B. 263, 495 U.S. 545, 110 S. Ct. 2139, 109 L. Ed. 2d 580, 20 Bankr. Ct. Dec. (CRR) 840, 22 Collier Bankr. Cas. 2d (MB) 1093, Bankr. L. Rep. (CCH) P 73381, 90-1 U.S. Tax Cas. (CCH) P 50281, 65 A.F.T.R.2d 90-1078 (1990)—7:62
- v. Estes, 450 F.2d 62, 71-2 U.S. Tax Cas. (CCH) ¶ 9677, 28 A.F.T.R.2d 71-5770 (5th Cir. 1971)—3:91
- v. First Nat. Bank of Circle, 652 F.2d 882, 81-2 U.S. Tax Cas. (CCH) ¶ 9615, 48 A.F.T.R.2d 81-5750 (9th Cir. 1981)—5:89
- v. Graham, 309 F.2d 210, 62-2 U.S. Tax Cas. (CCH) ¶ 9782, 10 A.F.T.R.2d 5807 (9th Cir. 1962)—5:7
- v. Huckabee Auto Co., 783 F.2d 1546, 14 Collier Bankr. Cas. 2d (MB) 483, 86-1 U.S. Tax Cas. (CCH) ¶ 9268, 57

TABLE OF CASES

- A.F.T.R.2d 86-987 (11th Cir. 1986)—5:59, 7:61
- v. Jefferson-Pilot Life Ins. Co., 49 F.3d 1020, 95-1 U.S. Tax Cas. (CCH) ¶ 50263, 75 A.F.T.R.2d 95-1529 (4th Cir. 1995)—3:175
- v. Jensen, 785 F. Supp. 922, 92-1 U.S. Tax Cas. (CCH) ¶ 50078, 69 A.F.T.R.2d 92-590 (D. Utah 1992)—3:93
- v. Jones, 33 F.3d 1137, Unempl. Ins. Rep. (CCH) ¶ 14080B, 94-2 U.S. Tax Cas. (CCH) ¶ 50448, 74 A.F.T.R.2d 94-6128 (9th Cir. 1994)—5:7
- v. Kim, 111 F.3d 1351, Unempl. Ins. Rep. (CCH) ¶ 15712B, 97-1 U.S. Tax Cas. (CCH) ¶ 50370, 46 Fed. R. Evid. Serv. 1476, 79 A.F.T.R.2d 97-2238 (7th Cir. 1997)—5:34
- v. Landau, 956 F. Supp. 1160, Unempl. Ins. Rep. (CCH) ¶ 15838B.18, 97-1 U.S. Tax Cas. (CCH) ¶ 50471, 81 A.F.T.R.2d 98-724 (S.D. N.Y. 1997)—5:39
- v. Lumetta, 73-1 U.S. Tax Cas. (CCH) P 9386, 31 A.F.T.R.2d 73-1067, 1973 WL 526 (E.D. Mo. 1973)—5:16
- v. Lutz, 295 F.2d 736 (5th Cir. 1961)—5:110
- U. S. v. Mahady & Mahady, 512 F.2d 521, 75-1 U.S. Tax Cas. (CCH) ¶ 9305, 35 A.F.T.R.2d 75-973 (3d Cir. 1975)—3:277
- 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)—3:63
- v. Mazzeo, 245 B.R. 435, 99-2 U.S. Tax Cas. (CCH) ¶ 50901, 84 A.F.T.R.2d 99-6622 (E.D. N.Y. 1999)—5:94, 5:100
- v. Mitchell, 271 F. Supp. 858, 67-1 U.S. Tax Cas. (CCH) ¶ 9468, 67-2 U.S. Tax Cas. (CCH) ¶ 15754, 19 A.F.T.R.2d 1978 (N.D. Ill. 1967)—5:99
- v. National Bank of Commerce, 1985-2 C.B. 327, 472 U.S. 713, 105 S. Ct. 2919, 86 L. Ed. 2d 565, 85-2 U.S. Tax Cas. (CCH) P 9482, 56 A.F.T.R.2d 85-5210 (1985)—3:188
- v. Nordic Village Inc., 503 U.S. 30, 112 S. Ct. 1011, 117 L. Ed. 2d 181, 22 Bankr. Ct. Dec. (CRR) 1022, 26 Collier Bankr. Cas. 2d (MB) 9, Bankr. L. Rep. (CCH) ¶ 74435B, 92-1 U.S. Tax Cas. (CCH) ¶ 50109, 69 A.F.T.R.2d 92-687 (1992)—7:64
- v. North Side Deposit Bank, 569 F. Supp. 948, 83-2 U.S. Tax Cas. (CCH) ¶ 9503, 52 A.F.T.R.2d 83-5493 (W.D. Pa. 1983)—5:88
- U. S. v. Park Cities Bank & Trust Co., 481 F.2d 738, 73-2 U.S. Tax Cas. (CCH) ¶ 9503, 32 A.F.T.R.2d 73-5203 (5th Cir. 1973)—5:89
- U.S. v. Rodgers, 1983-2 C.B. 253, 461 U.S. 677, 103 S. Ct. 2132, 76 L. Ed. 2d 236, 83-1 U.S. Tax Cas. (CCH) P 9374, 52 A.F.T.R.2d 83-5042 (1983)—3:90, 3:91
- 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)—3:60
- v. Stamps, 93-1 U.S. Tax Cas. (CCH) P 50280, 71 A.F.T.R.2d 93-1680, 1993 WL 389041 (S.D. Ill. 1993)—3:245
- v. Towne Realty, Inc., 575 F. Supp. 77, 83-2 U.S. Tax Cas. (CCH) ¶ 9671, 52 A.F.T.R.2d 83-6250 (E.D. Wis. 1983)—5:89
- v. Truax, 223 F.2d 229, 55-1 U.S. Tax Cas. (CCH) ¶ 9486, 47 A.F.T.R. (P-H) ¶ 1241 (5th Cir. 1955)—3:47
- v. Vaccarella, 735 F. Supp. 1421, Unempl. Ins. Rep. (CCH) ¶ 15470A.12, 90-1 U.S. Tax Cas. (CCH) ¶ 50305, 66 A.F.T.R.2d 90-5872 (S.D. Ind. 1990)—5:20
- v. Vespe, 868 F.2d 1328, 89-1 U.S. Tax Cas. (CCH) ¶ 9193, 63 A.F.T.R.2d 89-837 (3d Cir. 1989)—5:34
- v. Walton, 909 F.2d 915, 90-2 U.S. Tax Cas. (CCH) ¶ 50429, 66 A.F.T.R.2d 90-5379 (6th Cir. 1990)—5:106
- v. Webster, 94-2 U.S. Tax Cas. (CCH) P 50424, 74 A.F.T.R.2d 94-6030, 1994 WL 525521 (D. Md. 1994)—5:62
- v. Whiting Pools, Inc., 1983-2 C.B. 239, 462 U.S. 198, 103 S. Ct. 2309, 76 L. Ed. 2d 515, 10 Bankr. Ct. Dec. (CRR) 705, 8 Collier Bankr. Cas. 2d (MB) 710, Bankr. L. Rep. (CCH) P 69207, 83-1 U.S. Tax Cas. (CCH) P 9394, 52 A.F.T.R.2d 83-5121 (1983)—7:56
- v. Whitney, 654 F.2d 607 (9th Cir. 1981)—5:107
- U.S. By and Through I.R.S. v. McDermott, 1993-2 C.B. 298, 507 U.S. 447, 113 S. Ct. 1526, 123 L. Ed. 2d 128, 93-1 U.S. Tax Cas. (CCH) P 50164, 71 A.F.T.R.2d 93-1154 (1993)—3:30, 3:49

V

- Van Skiver v. U.S., 751 F. Supp. 1522 (D. Kan. 1990)—7:49
- Vigon v. Commissioner of Internal Revenue, 149 T.C. 97, Tax Ct. Rep. (CCH) 60972, Tax Ct. Rep. Dec. (RIA) 149.4, 2017 WL 3142091 (2017)—3:134
- Virgin v. C. I. R., T.C. Memo. 1991-63, T.C.M. (P-H) ¶ 91063, 61 T.C.M. (CCH) 1907, 1991 WL 18683 (1991)—3:137

W

- Walker v. Commissioner of Internal Revenue, T.C. Memo. 2018-22, T.C.M. (RIA) ¶ 2018-022, 115 T.C.M. (CCH) 1082 (2018)—3:21
- v. U.S., 68-1 U.S. Tax Cas. (CCH) P 9370, 21 A.F.T.R.2d 1398 (W.D. Okla. 1968)—5:20, 5:88
- Weber v. C.I.R., 122 T.C. 258, Tax Ct. Rep. (CCH) 55588, Tax Ct. Rep. Dec. (RIA) 122.12, 2004 WL 551144 (2004)—3:157
- Werner v. U.S., 512 F.2d 1381, 75-1 U.S. Tax Cas. (CCH) ¶ 9406, 35 A.F.T.R.2d 75-1328 (2d Cir. 1975)—5:88
- Wetzel v. U.S., 802 F. Supp. 1451, Unempl. Ins. Rep. (CCH) ¶ 16600A.18, 92-1 U.S.

Tax Cas. (CCH) ¶ 50217, 69 A.F.T.R.2d 92-1266 (S.D. Miss. 1992)—5:8, 5:10

- Williams v. U.S., 931 F.2d 805, Unempl. Ins. Rep. (CCH) ¶ 16038A, 91-1 U.S. Tax Cas. (CCH) ¶ 50285, 67 A.F.T.R.2d 91-1024 (11th Cir. 1991)—5:51

- Wright v. U.S., 809 F.2d 425, Unempl. Ins. Rep. (CCH) ¶ 17150, 87-1 U.S. Tax Cas. (CCH) ¶ 9130, 59 A.F.T.R.2d 87-467 (7th Cir. 1987)—5:36

Y

- Yasgur v. Commissioner of Internal Revenue, T.C. Memo. 2016-77, T.C.M. (RIA) ¶ 2016-077, 111 T.C.M. (CCH) 1351 (2016)—3:138