

289 F.2d 20  
United States Court of Appeals Fifth Circuit.

Frank COWDEN, Sr., and wife Gladys Cowden et al., Petitioner-Respondent,  
v.  
COMMISSIONER OF INTERNAL REVENUE, Respondent Petitioner,  
COMMISSIONER OF INTERNAL REVENUE, Respondent-Petitioner, v.  
Frank COWDEN, Sr., and wife Gladys Cowden et al., Petitioner-Respondent.

No. 18294. | April 12, 1961.

Petitions for review of decisions of the Tax Court of the United States, District of Texas, [32 T.C. 853](#). The Court of Appeals, Jones, Circuit Judge, held that the taxpayers had a right to decline to enter into a mineral lease of their lands except upon condition that the lessee obligate itself for a bonus payable in part in installments in future years, and the doing so did not, of itself, subject the deferred payments to taxation during the year the lease was executed, and that whether the obligation to pay the bonus in deferred installments were taxable in the year of execution as the equivalent of cash was a fact question.

Reversed and remanded.

West Headnotes (11)

[1] **Internal Revenue**  **Income Taxes**

[220](#) Internal Revenue  
[220III](#) Minimization, Avoidance or Evasion of Liability  
[220k3057](#) Income Taxes  
(Formerly [220k193](#))

Generally, tax avoidance motive is not to be considered in determining tax liability resulting from transaction.

[Cases that cite this headnote](#)

[2] **Internal Revenue**  **Mineral Leases**

[220](#) Internal Revenue  
[220V](#) Income Taxes  
[220V\(B\)](#) Tax Period and Income Attributable Thereto  
[220k3090](#) Rentals  
[220k3091](#) Mineral Leases

(Formerly 220k287)

Taxpayers had right to decline to enter into mineral lease of their lands except upon condition that lessee obligate itself for bonus payable in part in installments in future years, and the doing so did not, of itself, subject the deferred payments to taxation during year lease was executed.

[2 Cases that cite this headnote](#)

**[3] Internal Revenue**  **Mineral Leases**

220 Internal Revenue

220V Income Taxes

220V(B) Tax Period and Income Attributable Thereto

220k3090 Rentals

220k3091 Mineral Leases

(Formerly 220k287)

Tax liability for entire bonus, which is paid by lessee in installments over period of years for lessor's entry into oil lease, does not necessarily arise in year of execution of lease, although lessee would have been willing and able to pay entire bonus upon execution.

[1 Cases that cite this headnote](#)

**[4] Internal Revenue**  **Computation in General**

220 Internal Revenue

220XXI Assessment of Taxes

220XXI(A) In General

220k4528 Computation in General

(Formerly 220k1288)

If consideration for which one party bargains is equivalent of cash, it will be subjected to taxation to extent of its fair market value.

[2 Cases that cite this headnote](#)

**[5] Internal Revenue**  **Substance or Form of Transaction**

220 Internal Revenue

220V Income Taxes

220V(A) In General

220k3071 Substance or Form of Transaction

(Formerly 220k236)

Income tax law deals in economic realities, not legal abstractions, and reach of income tax law is not to be delimited by technical refinements or mere formalism.

[Cases that cite this headnote](#)

**[6] Internal Revenue**  **Noncash Receipts**

220 Internal Revenue  
220V Income Taxes  
220V(D) Incomes Taxable in General  
220k3116 Noncash Receipts  
(Formerly 220k305)

If solvent obligor's promise to pay is unconditional and assignable and not subject to set-offs, and is of kind that is frequently transferred to lenders or investors at discount not substantially greater than generally prevailing premium for use of money, **promise is equivalent of cash** and taxable in like manner as cash would have been taxable had it been received rather than obligation.

14 Cases that cite this headnote

**[7] Internal Revenue**  **Income Taxes**

220 Internal Revenue  
220III Minimization, Avoidance or Evasion of Liability  
220k3057 Income Taxes  
(Formerly 220k193)

Men may so order their affairs as to minimize taxes.

Cases that cite this headnote

**[8] Internal Revenue**  **Mineral Leases**

220 Internal Revenue  
220V Income Taxes  
220V(B) Tax Period and Income Attributable Thereto  
220k3090 Rentals  
220k3091 Mineral Leases  
(Formerly 220k287)

Whether obligations of oil lessee to pay bonus in deferred installments extending over more than one-year period were taxable in year of execution of lease as equivalent of cash was fact question.

7 Cases that cite this headnote

**[9] Internal Revenue**  **Oil and Gas**

220 Internal Revenue  
220V Income Taxes  
220V(I) Deductions  
220V(I)5 Depreciation, Depletion, Obsolescence, and Exhaustion  
220k3493 Oil and Gas  
220k3493.1 In General

(Formerly 220k3493, 220k725)

If deferred bonus payments payable to lessor for entering into oil lease agreement were equivalent of cash and taxable as ordinary income during year of execution of lease, such income would be subject to depletion.

[1 Cases that cite this headnote](#)

## [10] Internal Revenue Capital Expenditures

220 Internal Revenue

220V Income Taxes

220V(I) Deductions

220V(I)3 Losses

220k3402 Capital Expenditures

(Formerly 220k611)

Generally, expense incurred by lessor in entering into leasehold arrangement is capital expenditure.

[1 Cases that cite this headnote](#)

## [11] Internal Revenue Federal Taxes

220 Internal Revenue

220V Income Taxes

220V(I) Deductions

220V(I)4 Other Taxes Paid

220k3453 Federal Taxes

220k3453.1 In General

(Formerly 220k3453, 220k565)

Cost of revenue stamps paid by oil and gas lessor was not deductible as business expense.

[Cases that cite this headnote](#)

## Attorneys and Law Firms

\*21 Richard S. Brooks, Whitaker & Brooks, Midland, Tex., for petitioners-respondents, Frank Cowden, Sr., and wife, Gladys Cowden, Frank Cowden, Jr., and wife, June Cowden, Elizabeth Ann Cowden Walter, Courtney Cowden and wife, Margaret P. Cowden.

Harold M. Seidel, Melva M. Graney, Lee A. Jackson, Dept. of Justice, Washington, D.C., Howard A. Heffron, Act. Asst. Atty. Gen., Charles K. Rice, Asst. Atty. Gen., Claude R. Marshall, Atty., I.R.S., Hart H. Spiegel, Chief Counsel, I.R.S., Washington, D.C., for respondent.

Before TUTTLE, Chief Judge, and RIVES and JONES, Circuit Judges.

## Opinion

JONES, Circuit Judge.

We here review a decision of the Tax Court by which a determination was made of federal income tax liability of Frank Cowden, Sr., his wife and their children, for the years 1951 and 1952. In April 1951, Frank Cowden, Sr. and his wife made an oil, gas and mineral lease for themselves and their children upon described lands in Texas to Stanolind Oil and Gas Company. By related supplemental agreements, Stanolind agreed to make 'bonus' or 'advance royalty' payments in an aggregate amount of \$511,192.50. On execution of the instruments \$10,223.85 was payable, the sum of \$250,484.31 was due 'no earlier than' January 5 'nor later than' January 10, 1952, and \$250,484.34 was stipulated to be paid 'no earlier than' January 5 'nor later than' January 10, 1953. One-half of the amounts was to be paid to Frank Cowden, Sr. and his wife, and one-sixth was payable to each of their children. In the deferred payments agreements it was provided that:

'This contract evidences the obligation of Stanolind Oil and Gas Company to make the deferred payments \*22 referred to in subparagraphs (b) and (c) of the preceding paragraph hereof, and it is understood and agreed that the obligation of Stanolind Oil and Gas Company to make such payments is a firm and absolute personal obligation of said Company, which is not in any manner conditioned upon development or production from the demised premises, nor upon the continued ownership of the leasehold interest in such premises by Stanolind Oil and Gas Company, but that such payments shall be made in all events.'

On November 30, 1951, the taxpayer assigned the payments due from Stanolind in 1952 to the First National Bank of Midland, of which Frank Cowden, Sr. was a director. Assignments of the payments due in 1953 were made to the bank on November 20, 1952. For the assignment of the 1952 payments the bank paid the face value of the amounts assigned discounted by \$257.43 in the case of Frank Cowden, Sr. and his wife, and \$85.81 in the case of each of their children. For the amounts due in 1953 the discounts were \$313.14 for Frank Cowden, Sr. and his wife, and \$104.38 for each of their children. The taxpayers reported the amounts received by them from the assignments as long-term capital gains. The Commissioner made a determination that the contractual obligations of Stanolind to make payments in future years represented ordinary income, subject to depletion, to the extent of the fair market value of the obligations at the time they were created. The Commissioner computed the fair market value of the Stanolind obligations, which were not interest bearing, by the deduction of a discount of four per cent, on the deferred payments from the date of the agreements until the respective maturities. Such computation fixed a 1951 equivalent of cash value of \$487,647.46 for the bonus payments, paid in 1951 and agreed to be paid thereafter, aggregating \$511,192.50. The Commissioner determined that the taxpayers should be taxed in 1951 on \$487,647.46, as ordinary income.

A majority of the Tax Court was convinced that, under the particular facts of this case, the bonus payments were not only readily but immediately convertible to cash and were the equivalent of cash, and had a fair market value equal to their face value. The Tax Court decided that the entire amounts of the bonus payments, \$511,192.50, were taxable in 1951, as ordinary income.

■ [Cowden v. Commissioner of Internal Revenue, 32 T.C. 853](#). Two judges of the Tax Court dissented.

The Tax Court stated, as a general proposition, ‘that executory contracts to make future payments in money do not have a fair market value.’ The particular facts by which the Tax Court distinguishes this case from the authorities by which the general proposition is established are, as stated in the opinion of the majority

‘\* \* \* that the bonus payors were perfectly willing and able at the time of execution of the leases and bonus agreements to pay such bonus in an immediate lump sum payment; to pay the bonus immediately in a lump sum at all times thereafter until the due dates under the agreements; that Cowden, Sr., believed the bonus agreements had a market value at the time of their execution; that a bank in which he was an officer and depositor was willing to and in fact did purchase such rights at a nominal discount; that the bank considered such rights to be bankable and to represent direct obligations of the payor; that the bank generally dealt in such contracts where it was satisfied with the financial responsibility of the payor and looked solely to it for payment without recourse to the lessor and, in short, that the sole reason why the bonuses were not immediately paid in cash upon execution of the leases involved was the refusal of the lessor to receive such payments.’ \*23 These findings are, in some respects, challenged by the taxpayers as being unsupported by the evidence. Our review of the record has led us to the conclusion that the findings of fact made by the Tax Court are sustained by substantial evidence. However, we must observe that the statement of Frank Cowden, Sr. that the contract obligations had ‘some market value’ is not to be regarded as binding upon him and other taxpayers with respect to the decisive issue in the case.

The dissenting opinion of the Tax Court minority states that the conclusion reached by the majority ‘is in effect that the taxpayers are not free to make the bargain of their choice,’ and one of the taxpayers’ specifications of error is that the Tax Court ‘erred in holding that taxpayers are not free to make the bargain of their choice.’

The Tax Court majority distinguishes the authorities cited and relied upon by the taxpayers upon several grounds. The Tax Court seemingly lays stress upon the fact, found to be here present, that the bonus payor was willing and able to make the entire bonus payment upon the execution of the agreement. It is said by the taxpayers that the Tax Court has held that a constructive receipt, under the equivalent of cash doctrine, resulted from the willingness of the lessee to pay the entire bonus on execution of the leases and the unwillingness of the taxpayers, for reasons of their own,<sup>1</sup> to receive the full amount. If this be the effect of the Tax Court’s decision there may be some

justification for the criticism appearing in the opinion of the minority and the concern expressed elsewhere.<sup>2</sup>

[1] [2] [3] It was said in [Gregory v. Helvering](#), 293 U.S. 465, 55 S.Ct. 266, 79 L.Ed. 596, 97 A.L.R. 1355, and recently repeated in [Knetsch v. United States](#), 364 U.S. 361, 81 S.Ct. 132, 135, 5 L.Ed.2d 128, ‘The legal right of a taxpayer to decrease the amount of what otherwise would be his taxes, or altogether avoid them, by means which the law permits, cannot be doubted.’ See [Rupe Investment Corporation v. Commissioner of Internal Revenue](#), 5 Cir., 1959, 266 F.2d 624; [Williams v. United States](#), 5 Cir. 1955, 219 F.2d 523. As a general rule a tax avoidance motive is not to be considered in determining the tax liability resulting from a transaction. [Sun Properties v. United States](#), 5 Cir., 220 F.2d 171; [Caldwell v. Campbell](#), 5 Cir., 1955, 218 F.2d 567; [Roscoe v. Commissioner of Internal Revenue](#), 5 Cir., 1954, 215 F.2d 478. The taxpayers had the right to decline to enter into a mineral lease of their lands except upon the condition that the lessee obligate itself for a bonus payable in part in installments in future years, and the doing so would not, of itself, subject the deferred payments to taxation during the year that the lease was made. Nor would a tax liability necessarily arise although the lease contract was made with a solvent lessee who had been willing and able to pay the entire bonus upon the execution of the lease.

[4] While it is true that the parties may enter into any legal arrangement they see fit even though the particular form in which it was cast was selected with the hope of a reduction in taxes, it is also true that if a consideration for which one of the parties bargains is the equivalent of cash it will be subjected to taxation to the extent of its fair market value. Whether the undertaking of the lessee to make future bonus payments was, when made, the equivalent of cash and, as such, taxable as current income is the issue in this case. In a somewhat similar case, decided in 1941, the Board of Tax Appeals stated that \*24 ‘where no notes, bonds, or other evidences of indebtedness other than the contract were given, such contract had no fair market value.’ [Kleberg v. Commissioner](#), 43 B.T.A. 277, quoting from [Titus v. Commissioner](#), 33 B.T.A. 928. In 1959 the Tax Court held that where the deferred bonus payments were evidenced by **promissory notes the equivalent of cash doctrine** might be applicable. [Barnsley v. Commissioner](#), 31 T.C. 1260. There the Tax Court said:

‘It is, of course, possible under an oil and gas lease containing proper provisions to have a bonus payable and taxable in installments, [Alice K. Kleberg](#), 43 B.T.A. 277. The case before us does not constitute such an arrangement. In the Kleberg case the contractual agreement was to pay a named amount in two payments as bonus. It was not a case like the one here where cash and **negotiable notes**, the latter being the **equivalent of cash**, representing the bonus were received in the same year by the taxpayer.’

[5] The test announced in Kleberg, from which Barnsley does not depart, seems to be whether the obligation to make the deferred payments is represented by ‘notes, bonds, or other evidences of

indebtedness other than the contract.’ In this case, the literal test of Kleberg is met as the obligation of Stanolind to the Cowdens was evidenced by an instrument other than the contract of lease. This instrument is not, however, one of the kind which fall into the classification of notes or bonds. The taxpayers urge that there can be no ‘equivalent of cash’ obligation unless it is a negotiable instrument. Such a test, to be determined by the form of the obligation, is as unrealistic as it is formalistic. The income tax law deals in economic realities, not legal abstractions,<sup>3</sup> and the reach of the income tax law is not to be delimited by technical refinements or mere formalism.<sup>4</sup>

[6] [7] A promissory note, negotiable in form, is not necessarily the equivalent of cash. Such an instrument may have been issued by a maker of doubtful solvency<sup>5</sup> or for other reasons such paper might be denied a ready acceptance in the market place. We think the converse of this principle ought to be applicable. We are convinced that if a promise to pay of a solvent obligor is unconditional and assignable, not subject to set-offs, and is of a kind that is frequently transferred to lenders or investors at a discount not substantially greater than the generally prevailing premium for the use of money, such promise is the equivalent of cash and taxable in like manner as cash would have been taxable had it been received by the taxpayer rather than the obligation. The principle that negotiability is not the test of taxability in an equivalent of cash case such as is before us, is consistent with the rule that men may, if they can, so order their affairs as to minimize taxes,<sup>6</sup> and points up the doctrine that substance and not form should control in the application of income tax laws.<sup>7</sup>

[8] The Tax Court stressed in its findings that the provisions for deferring a part of the bonus were made solely at the request of and for the benefit of the taxpayers, and that the lessee was willing and able to make the bonus payments in \*25 cash upon execution of the agreements. It appears to us that the Tax Court, in reaching its decision that the taxpayers had received equivalent of cash bonuses in the year the leases were executed, gave as much and probably more weight to those findings than to the other facts found by it. We are persuaded of this not only by the language of its opinion but because, in its determination of the cash equivalent, it used the amounts which it determined the taxpayers could have received if they had made a different contract, rather than the fair market value cash equivalent<sup>8</sup> of the obligation for which the taxpayers had bargained in the contracts which they had a lawful right to make. We are unable to say whether or not the Tax Court, if it disregarded, as we think it should have done, the facts as it found them as to the willingness of the lessee to pay and the unwillingness of the taxpayers to receive the full bonus on execution of the leases, would have determined that the equivalent bonus obligations were taxable in the year of the agreements as the equivalent of cash. This question is primarily a fact issue. *Glenn v. Penn*, 6 Cir., 1958, 250, F.2d 507; [Kasper v. Banek](#), 8 Cir., 1954, 214 F.2d 125. There should be a remand to the Tax Court for a reconsideration of the question submitted in the light of what has been said here.



[9] If the deferred bonus payments were the equivalent of cash and as such taxable as ordinary income during the year of receipt, the income so taxable would be subject to depletion. [Burnet v. Harmel](#), 287 U.S. 103, 53 S.Ct. 74, 77 L.Ed. 199; [Campbell v. Fasken](#), 5 Cir., 1959, 267 F.2d 792; [Commissioner of Internal Revenue v. Fleming](#), 5 Cir., 1936, 82 F.2d 324.



[10] Frank Cowden, Sr., and Gladys Cowden, his wife, purchased and affixed to the Stanolind lease internal revenue documentary tax stamps in the amount of \$562.50. The Cowdens claimed a deduction for this amount in their 1951 tax returns. The Commissioner disallowed the deduction. The Tax Court, following its prior holding in [Cockburn v. Commissioner](#), 16 T.C. 775, sustained the Commissioner. The Tax Court declined to follow [Naylor v. Dunlap](#), D.C.N.D.Tex., 49-2 U.S.T.C. par. 9446, in which it was held that the cost of revenue stamps paid by an assignor of an oil and gas lease is a deductible expense. The Tax Court's determination is challenged by the taxpayers and is before us for review. As a general rule the expense incurred by a lessor in entering into a leasehold arrangement is a capital expenditure. [Mertens, Law of Federal Income Taxation](#), Ch. 25, p. 108, § 25.28. Cf. [Central Bank Block Association v. Commissioner of Internal Revenue](#), 5 Cir., 1932, 57 F.2d 5.

[11] Although there are many differences between the conventional leases of real property and oil and gas leases, these differences do not call for a different rule with respect to the deduction of business expenses. The district court in the case of [Naylor v. Dunlap](#), supra, placed its decision on the ground that the lessor did not get any benefit from his expenditure. This point the taxpayers urge here, asserting that as lessors they acquired no property right upon the making of the leases. Under an oil and gas lease, such as is before us in this case, the lessor acquires rights which he did not have before, contingent though they may be in some respects, and these rights are, we think, property, rights. See [Palmer v. Bender](#), 287 U.S. 551, 53 S.Ct. 225, 77 L.Ed. 489. We see no error in the disallowance of the stamp taxes as a business expense deduction.

For further proceedings in keeping with the conclusions here expressed, the decision of the Tax Court is reversed and the cause is remanded.

Reversed and remanded.

- 1 It is not denied that a desire to save taxes was the sole purpose for the taxpayers' insistence that payment be postponed.
- 2 9 Oil & Gas Tax Q. 122; 49 A.B.A.J. 1205; 59 Colum.L.Rev. 1237; 8 Tax Fortnighter 835; 11th Ann.S.W.Leg. Found.Inst.Oil & Gas Law & Taxation 651.
- 3 [Commissioner of Internal Revenue v. Southwest Exploration Company](#), 350 U.S. 308, 76 S.Ct. 395, 100 L.Ed. 347.
- 4 [United States v. Joliet & Chicago Railroad Company](#), 315 U.S. 44, 62 S.Ct. 442, 86 L.Ed. 658.
- 5 [Board v. Commissioner](#), 18 B.T.A. 650.

- 6 Cf. *Atlantic Coast Line Railroad Company v. Phillips*, 332 U.S. 168, 67 S.Ct. 1584, 91 L.Ed. 1977, 173 A.L.R. 1;  *Bullen v. State of Wisconsin*, 240 U.S. 625, 36 S.Ct. 473, 60 L.Ed. 830.
- 7  *United States v. Phillis*, 257 U.S. 156, 42 S.Ct. 63, 66 L.Ed. 180; *Morsman v. Commissioner of Internal Revenue*, 8 Cir., 1937, 90 F.2d 18, 113 A.L.R. 441.
- 8 Computed by the Commissioner by discounting the obligations at a 4 per cent. rate.

## Parallel Citations

7 A.F.T.R.2d 1160, 61-1 USTC P 9382

---

## History (3)

### Direct History (3)

1. [Cowden v. C.I.R.](#)

32 T.C. 853 , Tax Ct. , Jun. 30, 1959

*Reversed and Remanded by*

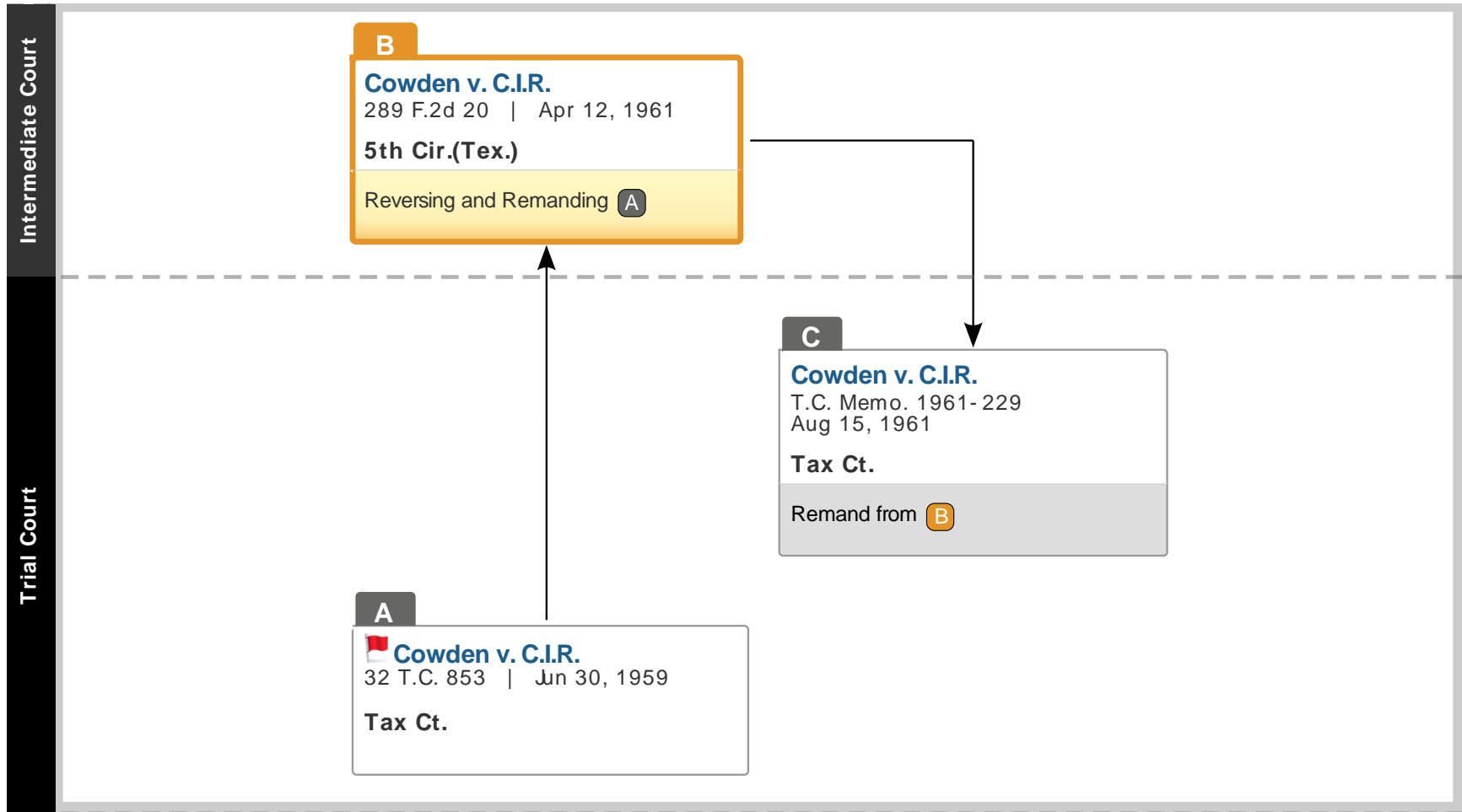
2. [Cowden v. C.I.R.](#)

289 F.2d 20 , 5th Cir.(Tex.) , Apr. 12, 1961

*On Remand to*

3. [Cowden v. C.I.R.](#)

T.C. Memo. 1961-229 , Tax Ct. , Aug. 15, 1961



## Citing References (189)

Treatment	Title	Date	Type	Depth	Headnote(s)
Discussed by	<p><b>1. <a href="#">Watson v. C. I. R.</a></b> 613 F.2d 594, 597+ , 5th Cir. , (NO. 78-1770 )</p> <p>Income taxpayers sold a number of bales of cotton pursuant to an arrangement called a deferred payment agreement, receiving a letter of credit to be honored and accepted after the...</p>	Mar. 14, 1980	Case		<p><a href="#">6</a></p> <p><a href="#">8</a></p> <p>F.2d</p>
Discussed by	<p><b>2. <a href="#">Warren Jones Co. v. C. I. R.</a></b> 524 F.2d 788, 790+ , 9th Cir. , (NO. 74-1531 )</p> <p>The taxpayer brought a proceeding to redetermine the tax deficiency imposed by the Commissioner of Internal Revenue. From a decision of the Tax Court, 60 T.C. 663, the taxpayer...</p>	Sep. 22, 1975	Case		<p><a href="#">6</a></p> <p><a href="#">8</a></p> <p>F.2d</p>
Discussed by	<p><b>3. <a href="#">Monico v. C.I.R.</a></b> 1998 WL 6250, *3+ , U.S.Tax Ct. , (NO. 23496-95 )</p> <p>By notice of deficiency dated September 21, 1995, respondent determined the following deficiencies in petitioners' Federal income taxes: After concessions, the only issue is...</p>	Jan. 12, 1998	Case		<p><a href="#">6</a></p> <p><a href="#">8</a></p> <p><a href="#">9</a></p> <p>F.2d</p>
Discussed by	<p><b>4. <a href="#">Warren Jones Co. v. Commissioner of Internal Revenue</a></b> 60 T.C. 663, 668+ , U.S.Tax Ct. , (NO. 424-71 )</p> <p>Petitioner, a cash basis taxpayer, sold an apartment building in 1968 for a total price of \$153,000, receiving a downpayment of \$20,000 and the contractual right to receive \$1,000...</p>	Aug. 07, 1973	Case		<p><a href="#">6</a></p> <p><a href="#">8</a></p> <p>F.2d</p>
Discussed by	<p><b>5. <a href="#">Field Service Advisory</a></b> IRS FSA 200151003, 200151003+ , IRS FSA</p> <p>MEMORANDUM FOR AREA COUNSEL, SAN JOSE, CALIFORNIA ATTN LAURA B. BELOTE CC:LM:5:SJ FROM: Associate Chief Counsel CC:ITA SUBJECT: Constructive Receipt This writing may contain...</p>	Dec. 21, 2001	Administrative Decision		<p><a href="#">6</a></p> <p>F.2d</p>
Discussed by	<p><b>6. <a href="#">GENERAL COUNSEL MEMORANDUM</a></b> GCM 33340, 33340+ , IRS GCM</p> <p>Harold T. Swartz Assistant Commissioner (Technical) Director, Income Tax Division</p>	Sep. 30, 1966	Administrative Decision		<p><a href="#">4</a></p> <p><a href="#">6</a></p> <p><a href="#">8</a></p> <p>F.2d</p>
Discussed by	<p><b>7. <a href="#">Private Letter Ruling</a> ¶¶</b> PLR 200836019, 200836019+ , IRS PLR</p> <p>taxpayer = Employer = Assignee = Annuity = Issuer Date a = Date b = This responds to your letter dated November 13, 2007, requesting a ruling on the proper federal income tax...</p>	Sep. 05, 2008	Administrative Decision		<p><a href="#">6</a></p> <p>F.2d</p>
Cited by	<p><b>8. <a href="#">Reed v. C.I.R.</a> ¶¶</b> 723 F.2d 138, 143+ , 1st Cir. , (NO. 83-1253 )</p> <p>Appeal was taken by taxpayer from decision of the United States Tax Court, Richard C. Wilbur, J., sustaining determination of the Commissioner of Internal Revenue Service of a...</p>	Dec. 05, 1983	Case		<p><a href="#">6</a></p> <p>F.2d</p>

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>9. Felt v. C.I.R.</b> 433 Fed.Appx. 293, 295+ , 5th Cir. , (NO. 10-60512 )  TAXATION - Income. Innocent spouse relief from tax liability was unwarranted under statute related to operation of state community property law.	Jul. 21, 2011	Case		<a href="#">6</a> F.2d
Cited by	<b>10. Bright v. U.S.</b> 926 F.2d 383, 387+ , 5th Cir.(Tex.) , (NO. 90-1453 )  Taxpayer's estate sought to recover alleged overpayment of income tax. The United States District Court for the Northern District of Texas, Barefoot Sanders, Chief Judge, entered...	Feb. 27, 1991	Case		<a href="#">8</a> F.2d
Cited by	<b>11. White Castle Lumber &amp; Shingle Co., Ltd. v. U. S.</b> 481 F.2d 1274, 1278+ , 5th Cir.(La.) , (NO. 73-1221 , 73-1222 , 73-1223 )  The judgments of the District Court, 355 F.Supp. 1127, are affirmed. Houston Farms Development Co. v. United States, 5 Cir. 1943, 131 F.2d 577, rehearing denied, 132 F.2d 861....	Aug. 01, 1973	Case		<a href="#">2</a> <a href="#">3</a> <a href="#">8</a> F.2d
Cited by	<b>12. Dennis v. C. I. R.</b> 473 F.2d 274, 285 , 5th Cir. , (NO. 72-1813 )  The Tax Court, 57 T.C. 352, held that collections upon a corporate note received by taxpayer in a nontaxable transaction had to be reported as ordinary income in year of receipt,...	Jan. 17, 1973	Case		<a href="#">4</a> F.2d
Cited by	<b>13. Filgo v. U.S.</b> 387 F.Supp. 1300, 1304 , N.D.Tex. , (NO. CIV. CA 3-6507-E )  Suit brought for refund of federal income taxes paid in connection with extraction of sand, gravel and fill dirt from plaintiffs' farm. The District Court, Mahon, J., held that...	Jul. 17, 1974	Case		<a href="#">10</a> F.2d
Cited by	<b>14. Denver &amp; Rio Grande Western R. Co. v. U.S.</b> 318 F.2d 922, 924+ , Ct.Cl. , (NO. 425-57 )  Railroad's suit for refund of income tax for 1949 paid on cash amount received in that year in payment of note. The Court of Claims, Davis, J., held that value of nontransferable...	Jun. 07, 1963	Case		<a href="#">6</a> F.2d
Cited by	<b>15. Felt v. C.I.R.</b> ¶¶ 2009 WL 3460725, *6 , U.S.Tax Ct. , (NO. 3735-06 )  Background: Husband and wife taxpayers petitioned for redetermination of federal income tax deficiencies and additions to tax, and wife sought innocent-spouse relief. Holdings: The...	Oct. 28, 2009	Case		<a href="#">6</a> F.2d
Cited by	<b>16. Polone v. C.I.R.</b> 2003 WL 22953162, *22 , U.S.Tax Ct. , (NO. 12665-00 )  Taxpayer, a talent agent, petitioned for redetermination of deficiencies arising from his exclusion of settlement award for defamation and breach of contract claims. The Tax Court,...	Dec. 16, 2003	Case		<a href="#">6</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>17. Estate of Silverman v. C.I.R.</b> 98 T.C. 54, 61+ , U.S.Tax Ct. , (NO. 21209-88 )  Pursuant to a plan of merger, in 1982, P's exchanged their shares of stock in a state-chartered stock savings and loan association for passbook savings accounts and certificates of...	Jan. 21, 1992	Case		<a href="#">6</a> F.2d
Cited by	<b>18. Evans v. C.I.R.</b> 1988 WL 49303, *1 , U.S.Tax Ct. , (NO. 35870-85 , 35918-85 )  In timely statutory notices of deficiency, respondent determined deficiencies in Federal income tax for taxable year 1978 in these consolidated cases as follows: After concessions,...	May 19, 1988	Case		<a href="#">6</a> <a href="#">8</a> F.2d
Cited by	<b>19. Watson v. Commissioner of Internal Revenue</b> 69 T.C. 544, 554 , U.S.Tax Ct. , (NO. 4239-76 )  Pursuant to a deferred payment agreement, petitioner sold 147 bales of cotton on Nov. 29, 1973, and as consideration for the sale, received from a local bank an irrevocable...	Jan. 05, 1978	Case		<a href="#">6</a> F.2d
Cited by	<b>20. Schniers v. Commissioner of Internal Revenue</b> ¶¶ 69 T.C. 511, 517+ , U.S.Tax Ct. , (NO. 10225-75 )  Held, petitioners did not constructively receive income in 1973 from the sale of their cotton in that year but realized income in 1974 when they were actually paid for it. Held,...	Dec. 27, 1977	Case		<a href="#">2</a> F.2d
Cited by	<b>21. Holbrook v. C.I.R.</b> 1975 WL 2912, *1 , U.S.Tax Ct. , (NO. 5710-73 , 579-73 )  Petitioners transferred their interests in a limited partnership to the president of the general partner in exchange for promissory notes and credits which approximately totaled...	Sep. 22, 1975	Case		—
Cited by	<b>22. Grudberg v. C.I.R.</b> 1975 WL 2433, *1 , U.S.Tax Ct. , (NO. 6100-72 )  Respondent determined a deficiency in petitioner's Federal income tax for the calendar year 1970 in the amount of \$634.97. The only issue for decision is whether petitioner is...	May 15, 1975	Case		<a href="#">4</a> F.2d
Cited by	<b>23. Don E. Williams Co. v. C.I.R.</b> 62 T.C. 166, 172 , U.S.Tax Ct. , (NO. 5946-71 )  Petitioner contributed to its profit-sharing plan for 3 taxable years by issuing its demand, interest-bearing, promissory notes secured by pledges of its principal shareholders. ...	May 14, 1974	Case		—
Cited by	<b>24. GUIDANCE FOR EXPATRIATES UNDER SECTION 877A</b> Notice 2009-85, 2009-85 , IRS NOT  This notice provides guidance under section 877A of the Code, which was enacted by section 301 of the Heroes Earnings Assistance and Relief Act of 2008 (the "Act") and applies to...	Oct. 15, 2009	Administrative Decision		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>25. Chief Counsel Advisory</b> IRS CCA 201334037, 201334037+ , IRS CCA to: Team Manager, HMP:Territory 2:Group 1653 (Large Business & International) from: Chief, Branch 2 (International) subject: Application of section 267(a)(3) to certain claimed...	Aug. 23, 2013	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>26. Field Service Advisory</b> 1996 WL 33107723, *1 , IRS FSA to: Robert E. Meyer Sacramento District Technical Coordinator from: Robert M. Casey Senior Technician Reviewer, CC:DOM:IT&A:5 subject: Constructive Receipt of Lottery Prizes This...	Mar. 12, 1996	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>27. Field Service Advisory</b> 1993 WL 1469694, *1+ , IRS FSA to: Assistant Regional Counsel (Large Case) *** Region from: Assistant Chief Counsel (Field Service) CC:FS subject: Request for Field Service Advice *** This is in response to your...	1993	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>28. Field Service Advisory</b> 1992 WL 1355088, *1 , IRS FSA to: District Counsel, *** Attn: *** from: Assistant Chief Counsel (Field Service) CC:FS subject: Request for Field Service Advice *** and *** This is in response to your request of...	Feb. 11, 1992	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>29. RECONSIDERATION OF REV. RUL. 58-162</b> GCM 38034, 38034+ , IRS GCM In a memorandum (T:l:l:P) dated September 2, 1977, the Individual Tax Division requested our concurrence or comments on a revised proposed revenue ruling (Control No. 74-10-25002)....	Aug. 07, 1979	Administrative Decision		<a href="#">4</a> F.2d
Cited by	<b>30. IN RE: ***</b> GCM 35069, 35069 , IRS GCM Your memorandum of June 27, 1968 (T:MS:PT:LDF) transmitted for concurrence or comment a proposed revenue ruling dealing with the taxability of a beneficiary of an exempt employees'...	Oct. 10, 1972	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>31. IN RE: ***</b> GCM 34852, 34852 , IRS GCM By memorandum dated February 23, 1972, you forwarded a proposed revenue ruling, prepared in the above-entitled case, for our concurrence or comments. The proposed revenue ruling...	Apr. 21, 1972	Administrative Decision		<a href="#">2</a> F.2d
Cited by	<b>32. IN RE: ***</b> GCM 33550, 33550 , IRS GCM This is in response to your memorandum of February 25, 1966 (T:l:l:2:1:PMH), requesting that we reconsider the conclusions stated in G.C.M. 32915 in this case dated September 30,...	Jun. 26, 1967	Administrative Decision		<a href="#">8</a> F.2d
Cited by	<b>33. Information Letter ¶¶</b> IRS INFO 2001-0044, 2001-0044 , IRS INFO Hagner Mister Secretary, Maryland Department of Agriculture 50 Harry S. Truman Parkway Annapolis, MD 21401 This letter responds to a telephone inquiry from Peter Tropp of your...	Mar. 30, 2001	Administrative Decision		<a href="#">6</a> F.2d



Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>34. Private Letter Ruling</b> PLR 201327002, 201327002 , IRS PLR  Fund = Company = State X = Insurance = Regulator Court = Entity 1 = Entity 2 = Plan = Newco = Fund Claims = Administrator = Year 1 = Date u = Date v = Q = R = \$a = \$b = \$c = \$d =...	Jul. 05, 2013	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>35. Private Letter Ruling</b> PLR 200031031, 200031031 , IRS PLR  State Lottery = State = Act = X = Date a = Date b = This responds to your request for a private letter ruling, dated June 9, 1999, submitted on behalf of the State Lottery....	Aug. 04, 2000	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>36. Private Letter Ruling</b> PLR 199943002, 199943002 , IRS PLR  Assignee = Claimant = Issuer = x = This letter is in response to your ruling request regarding the application of § 130 of the Internal Revenue Code to the transaction described...	Oct. 29, 1999	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>37. Private Letter Ruling</b> PLR 199942001, 199942001 , IRS PLR  Assignee = Claimant = Issuer = x = This letter is in response to your ruling request regarding the application of § 130 of the Internal Revenue Code to the transaction described...	Oct. 22, 1999	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>38. Private Letter Ruling</b> PLR 9639016, 9639016 , IRS PLR  Taxpayer: Taxpayer's Address: Year Involved: Lottery = State = Bill = Year 1 = Year 2 = \$a = \$b = \$c = This letter responds to your request for a private letter ruling, dated April...	Sep. 27, 1996	Administrative Decision		—
Cited by	<b>39. Private Letter Ruling</b> PLR 9624009, 9624009 , IRS PLR  Taxpayer: Taxpayer's Address: Year Involved: Commission = State = Bill = This letter responds to your request for a private letter ruling, dated August 24, 1995, submitted on...	Jun. 14, 1996	Administrative Decision		—
Cited by	<b>40. Private Letter Ruling</b> PLR 9605003, 9605003 , IRS PLR  I = S = P = In re: This is in response to your ruling request regarding the application of section 130 of the Internal Revenue Code to a proposed transaction submitted on behalf of...	Feb. 02, 1996	Administrative Decision		—
Cited by	<b>41. Private Letter Ruling</b> PLR 9437028, 9437028 , IRS PLR , (NO. 9437028 )  P = * Parent = * Assignee = * Guarantor = * Issuer = * State = * This is in response to your ruling request regarding the application of section 130 of the Internal Revenue Code to...	Sep. 16, 1994	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>42. Private Letter Ruling</b> PLR 9407012, 9407012 , IRS PLR , (NO. 9407012 )  This is in reply to the ruling request regarding the application of section 130 of the Internal Revenue Code submitted on behalf of the following taxpayers: P, a plaintiff in a...	Feb. 18, 1994	Administrative Decision		<a href="#">6</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>43. Private Letter Ruling</b> PLR 9253045, 9253045 , IRS PLR , (NO. 9253045 )  P = * * * D = * * * A = * * * I = * * * State * * * State * * * This is in reply to the ruling request regarding the application of section 130 of the Internal Revenue Code...	1993	Administrative Decision		—
Cited by	<b>44. Revenue Ruling</b> Rev. Rul. 73-173, 73-173 , IRS RRU  A cash-basis taxpayer who receives, as compensation for services, breeding rights in thoroughbred stallions must include the fair market value of the rights in income at the time...	1973	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>45. Revenue Ruling</b> Rev. Rul. 68-606, 68-606 , IRS RRU  Cash-method taxpayers who receive an installment bonus contract as consideration for an oil or gas lease must include its value in gross income for the year in which the lease is...	1968	Administrative Decision		<a href="#">4</a> F.2d
Cited by	<b>46. Technical Advice Memorandum</b> 2001 WL 1478583, *1 , IRS TAM  Director's Office: LMSB Taxpayer's Name: Taxpayer's ID Number: Taxpayer's Address: Tax Year Ended: Date of Conference: Corp A = B Network = Location C = Year 1 = 1) If Corp A...	Nov. 23, 2001	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>47. Technical Advice Memorandum</b> 1998 WL 67949, *1 , IRS TAM  Taxpayer's Name: Taxpayer's Name: Taxpayer's Address: Taxpayers' TIN: Taxpayer's EIN: Taxable Years Involved: Date of Conference: Taxpayers = Partnership = Taxable Years = State A...	Feb. 20, 1998	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>48. Technical Advice Memorandum</b> 1996 WL 564574, *1 , IRS TAM  Taxpayers' Names: Taxpayers' Address: Years Involved: Conference Held: (1) For alternative minimum tax (AMT) purposes, how does a farmer using the cash method of accounting report...	Oct. 04, 1996	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>49. Technical Advice Memorandum</b> 1986 WL 372217, *1 , IRS TAM  Chief, Appeals Office: * * * Taxpayer's Name: * * * Taxpayer's Address: * * * Taxpayer's E. I. N.: * * * Years Involved: * * * Date of Conference: * * * Entity X = * * * Corp Y = *...	Jun. 05, 1986	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>50. Technical Advice Memorandum</b> 1979 WL 56985, *1 , IRS TAM  Covenantor = * * * Company = The * * * * * Taxpayers' Names: * * * Taxpayers' Address: * * * Taxpayers' Identification Nos.: * * * Years Involved: ...	Nov. 20, 1979	Administrative Decision		<a href="#">6</a> F.2d
Cited by	<b>51. Technical Advice Memorandum</b> 1979 WL 56508, *1 , IRS TAM  Covenantor = * * * Company = * * * * * Taxpayers' Names: * * * Taxpayers' Address: * * * Taxpayers' Identification Nos.: * * * Years Involved: ...	Oct. 31, 1979	Administrative Decision		<a href="#">6</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<p><b>52. <a href="#">Watson v. Commissioner of Revenue</a></b> 1992 WL 390383, *6 , Mass.App.Tax.Bd. , (NO. 152544 )</p> <p>This is an appeal under the formal procedure pursuant to G.L. c. 62C s. 39, as amended, from the refusal of the appellee to abate personal income taxes assessed under G.L. c. 62 s....</p>	Dec. 29, 1992	Administrative Decision		<p><a href="#">6</a></p> <p>F.2d</p>
Cited by	<p><b>53. <a href="#">Stephen H. Caputo</a></b> Or. Op. Atty. Gen. OP-5844, OP-5844+</p> <p>You ask several questions concerning the administration of the Oregon State Lottery deferred payments prizes, based on a desire to minimize tax consequences to lottery winners. (1)...</p>	Apr. 24, 1985	Administrative Decision		<p><a href="#">6</a></p> <p>F.2d</p>
Cited by	<p><b>54. <a href="#">PRESENT LAW AND ANALYSIS RELATING TO SELECTED INTERNATIONAL TAX ISSUES SCHEDULED FOR A PUBLIC HEARING BEFORE THE SENATE COMMITTEE ON FINANCE ON SEPTEMBER 26, 2007</a></b> 2007 WL 2822413 (I.R.S.), *55</p> <p>A. Federal Income Tax Treatment of Insurance Companies B. Reinsurance Excise Tax C. International Taxation D. Present Law and Background of the Unrelated Business Income Tax and...</p>	Sep. 24, 2007	Administrative Decision		—
Cited by	<p><b>55. <a href="#">PRESENT LAW AND ANALYSIS RELATING TO TAX TREATMENT OF PARTNERSHIP CARRIED INTERESTS AND RELATED ISSUES, PART II SCHEDULED FOR A PUBLIC HEARING BEFORE THE HOUSE COMMITTEE ON WAYS AND MEANS ON SEPTEMBER 6, 2007</a></b> 2007 WL 2822390 (I.R.S.), *33</p> <p>A. Present Law and Background of the Unrelated Business Income Tax and Debt-Financed Income B. Overview of U.S. International Tax Rules C. Overview of Ways to Defer Services Income...</p>	Sep. 04, 2007	Administrative Decision		—
Cited by	<p><b>56. <a href="#">PRESENT LAW AND ANALYSIS RELATING TO TAX TREATMENT OF PARTNERSHIP CARRIED INTERESTS SCHEDULED FOR A PUBLIC HEARING BEFORE THE SENATE COMMITTEE ON FINANCE ON JULY 11, 2007</a></b> 2007 WL 2774129 (I.R.S.), *36</p> <p>A. Tax Rates Applicable to Ordinary Income, Capital Gains, and Dividends of Individuals B. Tax Treatment of the Receipt of a Partnership Profits Interest for Services C. Tax...</p>	Jul. 10, 2007	Administrative Decision		—
Cited by	<p><b>57. <a href="#">PRESENT LAW AND BACKGROUND RELATING TO EXECUTIVE COMPENSATION SCHEDULED FOR A HEARING BEFORE THE SENATE COMMITTEE ON FINANCE ON SEPTEMBER 6, 2006</a></b> 2006 WL 4791689 (I.R.S.), *35</p> <p>A. Present Law B. Discussion of Issues A. General Description 1. In general 2. Types of nonqualified deferred compensation arrangements 3. Specific types of plans 4. Comparison...</p>	Sep. 05, 2006	Administrative Decision		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>58. PRESENT LAW AND BACKGROUND RELATING TO EXECUTIVE COMPENSATION SCHEDULED FOR A HEARING BEFORE THE SENATE COMMITTEE ON FINANCE ON APRIL 18, 2002</b> 2002 WL 34255179 (I.R.S.), *36  A. General Description 1. General definition 2. Types of nonqualified deferred compensation arrangements (a) In general (b) Possible structures 3. Specific types of plans (a) In...	Apr. 17, 2002	Administrative Decision		—
Mentioned by	<b>59. Hirst v. C. I. R.</b> 572 F.2d 427, 439, 4th Cir. , (NO. 75-1543 )  Commissioner of Internal Revenue appealed from decision of the United States Tax Court, 63 T.C. 307. After majority of panel had reached conclusion that judgment of the tax court...	Jan. 04, 1978	Case		—
Mentioned by	<b>60. In re Steen</b> 509 F.2d 1398, 1404 , 9th Cir.(Nev.) , (NO. 73-3099 )  Federal Government brought action for federal income tax deficiencies against taxpayer, a debtor in a Chapter XII bankruptcy proceeding, and his trustee in bankruptcy. The United...	Jan. 13, 1975	Case		—
Mentioned by	<b>61. District of Columbia v. Neyman</b> 417 F.2d 1140, 1143 , D.C.Cir. , (NO. 21587 )  Proceeding on petition to review a decision of the District of Columbia Tax Court. The Court of Appeals, Spottswood W. Robinson, III, Circuit Judge, held that transaction whereby...	Apr. 25, 1969	Case		—
Mentioned by	<b>62. Frost v. Commissioner of Internal Revenue</b> 52 T.C. 89, 97 , Tax Ct. , (NO. 6054-66 )  Held, payments by an employer of life insurance premiums on policies covering the life of an employee, where the annual increase in the cash surrender value accrues to the benefit...	Apr. 17, 1969	Case		<a href="#">6</a> F.2d
Mentioned by	<b>63. Hyatt v. C. I. R.</b> 1961 WL 1017, *1 , Tax Ct. , (NO. 60666 , 60667 , 60668 , 60791 , 72370 , 72371 , 72397 )  Respondent determined deficiencies in the income tax of petitioners and additions to tax for the years and in the amounts as follows: H. C. Plumly, Docket No. 60791, is...	Nov. 21, 1961	Case		—
Mentioned by	<b>64. Bibb v. State Tax Commission</b> 1967 WL 192, *2 , Or.Tax  Suit to set aside a commission determination of tax deficiency arising from a sale of land. The court held the contract of sale of land had an ascertainable market value in the...	Jun. 23, 1967	Case		<a href="#">6</a> F.2d
Mentioned by	<b>65. GENERAL COUNSEL MEMORANDUM</b> GCM 36771, 36771 , IRS GCM  The Individual Tax Division (T:I:l:3:3) requested our concurrence or comments on a proposed ruling letter to the above-named taxpayer in a memorandum dated April 21, 1975. 1) ...	Jun. 28, 1976	Administrative Decision		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Mentioned by	<b>66. IN RE: ***</b> GCM 34368, 34368 , IRS GCM  On October 9, 1970, your Office requested us to initial a proposed technical advice memorandum, prepared in connection with the above-entitled case, to indicate our concurrence. ...	Oct. 26, 1970	Administrative Decision		<a href="#">8</a> F.2d
—	<b>67. Florida Jur Forms Legal and Business s 42:4, Timing of sale</b>  Tax advantages may sometimes be achieved by carefully timing a sale. For example, if the seller has particularly high income in a given taxable year, it may be to the seller's...	2013	Other Secondary Source	—	—
—	<b>68. Texas Forms Legal and Business s 36:7, Timing of sale</b>  Tax advantages may sometimes be achieved by carefully timing a sale. If the seller has particularly high income in a given taxable year, it may be to the seller's advantage to...	2013	Other Secondary Source	—	—
—	<b>69. TAXPAYERS' ABILITY TO AVOID TAX OWNERSHIP: CURRENT LAW AND FUTURE PROSPECTS</b> 51 Tax Law. 279 , 349  C1-4TABLE OF CONTENTS Page I. L2-3,T3INTRODUCTION 281 II. L2-3,T3THE TAX BENEFITS AND BURDENS OF OWNERSHIP 285 A. The Tax Benefits of Ownership. 285 1. Depreciation, Amortization...	1998	Law Review	—	<a href="#">6</a> F.2d
—	<b>70. 9/5/2013 Federal Taxes Weekly Alert Art. 8, INCREASES IN BORROWING FROM LENDER MADE ALLEGED INTEREST PAYMENTS NONDEDUCTIBLE</b> Federal Taxes Weekly Alert	2013	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>71. Income tax in respect of royalties, bonuses, or other revenue from oil and gas or mineral land</b> 74 A.L.R. 183  The present annotation is not concerned with cases which turn simply upon the allowance or computation of deductions from gross income, such as those which may be made for losses...	1931	ALR	—	<a href="#">9</a> F.2d
—	<b>72. Asset Protection: Legal Planning, Strat. &amp; Forms P 13.03, ASSET PROTECTION ASPECTS OF RETIREMENT PLANS</b>  Retirement plans represent a major planning opportunity for asset protection. Because these plans are favored under federal law and many state laws, substantial sums can be...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>73. Employee Fringe and Welfare Benefit Plans s 5:2, Transfer of property in connection with performance of services</b>  Section 83 only applies if there has been a transfer of property. The regulations define "transfer" as the acquisition of a beneficial ownership interest disregarding any...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>74. Fed. Tax'n Fin. Instruments &amp; Transactions 5.01, INTRODUCTION</b> Prior to the Deficit Reduction Act of 1984 (DEFRA), the original issue discount (OID) rules did not apply to nontraded debt that was given in consideration for the sale or exchange...	2014	Other Secondary Source	—	—
—	<b>75. Fed. Tax'n Income, Est. &amp; Gifts, 2nd Ed. P 43.2, TRANSFERS FOR PROPERTY OTHER THAN MONEY; DEFERRED PAYMENT TRANSACTIONS</b> If the consideration received on disposing of an asset includes property other than money, the amount realized includes the property's fair market value, determined by reference...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>76. Fed. Tax'n Income, Est. &amp; Gifts, 2nd Ed. P 60.2, NONQUALIFIED DEFERRED COMPENSATION ARRANGEMENTS</b> Historically, the taxation of employees and other performers of services on nonqualified deferred compensation—compensation deferred under contracts, plans, and arrangements not...	2014	Other Secondary Source	—	<a href="#">8</a> F.2d
—	<b>77. Fed. Tax'n Income, Est. &amp; Gifts, 2nd Ed. P 105.3, CASH RECEIPTS AND DISBURSEMENTS METHOD</b> Under the cash receipts and disbursements method of accounting, "all items which constitute gross income (whether in the form of cash, property, or services) [are] included [in...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>78. Federal Income Taxation of Individuals P 39.02, CASH RECEIPTS AND DISBURSEMENTS METHOD</b> The cash receipts and disbursements method of accounting requires "all items which constitute gross income (whether in the form of cash, property, or services)...to be included...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>79. Federal Tax Accounting 3.03, REPORTING ITEMS OF INCOME</b> Section 451 sets forth this general rule: "The amount of any item of gross income shall be included in the gross income for the taxable year in which received by the taxpayer,...	2014	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>80. Federal Tax Coordinator, Second Edition P G-2416, WHEN IS PAYMENT BY NOTE INCOME.</b>  Federal Tax Coordinator, Second Edition For receipt of notes in connection with deferred sales, and sales or exchanges on the installment basis, see G-6000 et For receipt of notes as compensation, see H-2513 . If a...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>81. Federal Tax Coordinator, Second Edition P L-6402, TREATMENT OF LESSOR'S COSTS.</b> Federal Tax Coordinator, Second Edition Payments to a company to secure lessees and to provide other management and administrative services were capital expenditures. The procurement services performed by the company...	2014	Other Secondary Source	—	—

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>82. Federal Tax Coordinator, Second Edition P N-3232, EXPENSES AND CAPITAL EXPENDITURES OF OIL AND GAS PROPERTIES.</b> Federal Tax Coordinator, Second Edition  Certain items are definitely considered to be capital items or expense items and the taxpayer has no option as to their treatment. • Expense items. A district court has held that...	2014	Other Secondary Source	—	<a href="#">11</a> F.2d
—	<b>83. Illinois Real Property Service s 57:98, Capitalization of costs of lease</b>  Certain costs of acquiring (or terminating) a lease, or improving the leased property, must be capitalized by the lessee. Capitalized costs may be deducted over the term of the...	2014	Other Secondary Source	—	<a href="#">11</a> F.2d
—	<b>84. Limited Liability Companies: Tax and Business Law p 1.10, THE RABBI TRUST AND NONQUALIFIED DEFERRED COMPENSATION PLANS (NEW)</b>  Like other business entities, an LLC may provide employees and other service providers (hereinafter referred to simply as "employees") the opportunity to defer a portion of their...	2007	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>85. McGaffey Legal Forms with Tax Analysis s 6:6, Readily marketable deferred compensation</b>  If the "mere contractual obligation" was readily marketable or usable as collateral, there may be a risk of economic benefit. Therefore, it is common to provide that such right may...	2014	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>86. Mertens: Law of Federal Income Taxation s 24:29, Bonuses</b>  A lump sum cash payment in a transaction considered a sale or exchange is, for income tax purposes, not subject to depletion. On the other hand, an initial lump sum cash payment to...	2014	Other Secondary Source	—	<a href="#">8</a> F.2d
—	<b>87. Mertens: Law of Federal Income Taxation s 25:31, Accrued unpaid expenses of related parties-Debts to related foreign person</b>  An amount that is owed to a foreign person that is otherwise deductible may not be deducted by the taxpayer until the amount is paid to the foreign person if the taxpayer and the...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>88. Mertens: Law of Federal Income Taxation s 25:76, Payments by lessor in connection with leases</b>  Brokers' commissions and other expenditures incurred by a lessor in entering a leasehold arrangement are not business deductions but are capital expenditures amortized over the...	2014	Other Secondary Source	—	—
—	<b>89. Mertens: Law of Federal Income Taxation s 51:37, Clearly erroneous standard of review</b>  The clearly erroneous standard of review means that a court reviews a finding of fact for clear error. The Courts of Appeals review a Tax Court's findings of fact under a clearly...	2014	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>90. Mertens: Law of Federal Income Taxation s 12A:37, Receipt of intangible property or deferred payment agreements generally</b>  Deferred payments may be represented by many different types of property—accounts receivable, verbal promises to pay, written contracts, promissory notes, bonds, or any other type...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>91. Mertens: Law of Federal Income Taxation s 12A:193, When to report income from sale of property</b>  Gain from the sale of property is reported according to the accounting method used by the taxpayer. Under the accrual method, gain is generally recognized when the seller has the...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>92. Nonqualified Deferred Compensation Plans s 4:5, Tax consequences</b>  A discussion of excess benefit plans would not be complete without consideration of tax code provisions, regulations and the doctrine concerning the deferral of income....	2013	Other Secondary Source	—	—
—	<b>93. Nonqualified Deferred Compensation Plans s 1:29, Cash equivalency doctrine</b>  The cash equivalency doctrine is similar to the economic benefit doctrine and the assignment of income doctrine and provides that if a promise to pay some benefit to an individual...	2013	Other Secondary Source	—	<a href="#">6</a> <a href="#">7</a> F.2d
—	<b>94. Structured Settlements, Second Edition s 4:8, The 1997 amendment to IRC s130: Worker's compensation benefits assignable-Mechanics of security interests: Creation and perfection</b>  There are two steps required to make the plaintiff a secured creditor of the assignee and therefore able to foreclose against the funding asset in the event a payment is not made....	2010	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>95. Tax Advantaged Securities s 10:445, Tax treatment of nonqualified deferred compensation; Section 409A and the service partner</b>  Nonqualified deferred compensation. Deferred compensation occurs when the payment of compensation to a service provider is deferred for more than a short period after the...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>96. Tax Planning for Highly Compensated Individuals 5.03, TAX DEFERRAL-HOW TO ACHIEVE IT</b>  If an analysis of all the relevant factors indicates that a deferred compensation arrangement is desirable, the next step is to design a plan that will achieve the income tax goal...	1999	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>97. Tax Planning for Real Estate Transactions s 15:9, Cash method</b>  Under the cash method of tax accounting, items of gross income are realized in the year actually or constructively received, and expenditures are deducted in the year in which...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d



Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>98. Tax Planning for Real Estate Transactions s 19:12, Installment method for contingent payment sales-The deferred-payment method</b> Like the installment method, the deferred-payment method is an exception to the general rule that all gain realized on the sale of real property must be recognized in the year of...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>99. United States Tax Reporter P 4535.51, VALUATION OF A PURCHASER'S OBLIGATIONS.</b> United States Tax Reporter Notes had at least some market value where security was valuable. Edward R. Bacon Co. (1945) PH TCMemo P 45,289, aff'd (1947, CA9) 35 AFTR 626, 158 F2d 981, 47-1 USTC P 9138....	—	Other Secondary Source	—	—
—	<b>100. United States Tax Reporter P 4515.047, SUBSTANTIAL LIMITATION.</b> United States Tax Reporter Sub corp. was without funds in excess of its operating capital to pay parent. Time Finance Co v. U.S., (1957, DC KY) 52 AFTR 1807, 57-1 USTC P 9656. Martin, George C., (1991) 96 TC...	—	Other Secondary Source	—	—
—	<b>101. United States Tax Reporter P 4515.193, ADVANCE RENTALS AND ROYALTIES.</b> United States Tax Reporter Rentals received prior to commencement of a 99 year lease term, were taxable for year of receipt. Renwick Tr. v U.S. (1936, CA7) 18 AFTR 725, 87 F2d 123, 37-1 USTC P 9010, aff'g...	—	Other Secondary Source	—	—
—	<b>102. P D1.02 TAXATION OF INDIVIDUAL RESIDENTS OF PUERTO RICO</b> Puerto Rico has its own separate and independent tax system that is modeled after the Internal Revenue Code of 1939 (with various modifications). Citizens of Puerto Rico...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>103. P D1.08 TAXATION OF INDIVIDUAL RESIDENTS OF, AND INCOME FROM SOURCES IN, AMERICAN SAMOA, GUAM, AND NORTHERN MARIANA ISLANDS</b> Before the enactment of the Tax Reform Act of 1986, U.S. income tax laws served in Guam, American Samoa, and the Northern Mariana Islands as the local income tax systems of these...	2014	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>104. WGL Federal Taxation of Employee Compensation P 2.2, NONQUALIFIED DEFERRED COMPENSATION ARRANGEMENTS</b> WGL Federal Taxation of Employee Compensation Historically, the taxation of employees and other performers of services on nonqualified deferred compensation—compensation deferred under contracts, plans, and arrangements not...	2013	Other Secondary Source	—	<a href="#">9</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>105. Am. Jur. 2d Federal Taxation ¶ 10151, When cash-basis taxpayers report gain or loss.</b> Am. Jur. 2d Federal Taxation  A cash-basis seller reports gain on a sale or exchange in the tax year the sales proceeds are received, actually or constructively (¶6156 et seq.). A loss is reported in the year...	2014	Other Secondary Source	—	<a href="#">9</a> F.2d
—	<b>106. Am. Jur. 2d Federal Taxation ¶ 16801, Costs of leasing the property.</b> Am. Jur. 2d Federal Taxation  Costs incurred by a lessor to lease his property, or by a tenant to sublet, aren't currently deductible and must be amortized ratably over the term of the lease, whether the lessor...	2014	Other Secondary Source	—	—
—	<b>107. TAXING STRUCTURED SETTLEMENTS</b> 51 B.C. L. Rev. 39 , 94+  Abstract: Congress has granted a tax subsidy to physically injured tort plaintiffs who enter into structured settlements. The subsidy allows these plaintiffs to exempt the...	2010	Law Review	—	<a href="#">6</a> F.2d
—	<b>108. THE EMERGING CONCEPT OF AMOUNT REALIZED: RESULTS IN SEARCH OF REASONS</b> 51 Brook. L. Rev. 41 , 93+  The starting point in the computation of gain or loss from the sale or other disposition of property is section 1001(b) of the Internal Revenue Code (the Code). This section states...	1984	Law Review	—	<a href="#">4</a> <a href="#">6</a> <a href="#">8</a> F.2d
—	<b>109. USE OF THE CASH METHOD OF ACCOUNTING BY CLOSELY HELD BUSINESSES</b> 4 NO. 5 Bus. Entities 14 , 14  The cash method of tax accounting is more attractive in many cases than the accrual method for closely held businesses because it enables taxpayers to exercise greater control over...	2002	Law Review	—	<a href="#">6</a> F.2d
—	<b>110. RABBIS AND OTHER TOP HATS: THE GREAT ESCAPE</b> 43 Cath. U. L. Rev. 1 , 58+  The first "Rabbi trust" was developed by a congregation that wanted to provide for its Rabbi after his retirement. The arrangement consisted of a pension plan and an accompanying...	1993	Law Review	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>111. DEFERRED COMPENSATION ARRANGEMENTS FOR TAX-EXEMPT ORGANIZATIONS</b> 22 Colo. Law. 2269 , 2272  The ability to defer tax on compensation earned by a taxpayer can be an important element of financial planning for many individuals. The use of qualified pension and profit...	1993	Law Review	—	—
—	<b>112. AUCTION RATE SECURITIES = AUCTION RISKY SECURITIES</b> 11 Duquesne Bus. L.J. 23 , 45  While the financial world was obsessed with the sub-prime mortgage crisis that resulted in a staggering loss of at least \$380 billion dollars, a related and equally potent...	2008	Law Review	—	<a href="#">4</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<p><b>113. CONTINGENT INCOME ITEMS AND COST BASIS CORPORATE ACQUISITIONS: CORRELATIVE ADJUSTMENTS AND CLEARER REFLECTION OF INCOME</b> 12 J. Corp. L. 137 , 249+</p> <p>I. INTRODUCTION. 139 II. STATUTORY REGIMES. 141 A. Introduction. 141 1. Paradigm Asset Acquisition (Section 337). 141 2. Paradigm Stock Acquisition (Section 338). 144 B....</p>	1987	Law Review	—	<p><a href="#">6</a> F.2d</p>
—	<p><b>114. PARTNERSHIP INTERESTS AND FAIR MARKET VALUE</b> 1 J. Partnership Tax'n 324 , 339</p> <p>Although a taxpayer must include in income the fair market value of a partnership interest received for services, the author suggests that no fair market value exists unless the...</p>	1985	Law Review	—	<p><a href="#">6</a> F.2d</p>
—	<p><b>115. 13 J. Real Est. Tax'n 85</b> 13 J. Real Est. Tax'n 85 , 92</p> <p>IF A SELLER ELECTS OUT OF INSTALLMENT REPORTING, TEMPORARY REGULATIONS SECTION 15A.453-1(D)(2), WHICH IS A LEGISLATIVE REGULATION, PROVIDES, IN SUBSTANCE REGARDING A SELLER'S...</p>	1985	Law Review	—	<p><a href="#">6</a> F.2d</p>
—	<p><b>116. 13 J. Real Est. Tax'n 283</b> 13 J. Real Est. Tax'n 283 , 292</p> <p>The payment of a nonrefundable fee for a guarantee against cash flow deficits is common in real estate partnerships. Assume that an accrual-basis partnership has agreed to pay such...</p>	1986	Law Review	—	—
—	<p><b>117. TAXATION OF EQUINE SALES AND EXCHANGES</b> 75 Ky. L.J. 205 , 339+</p> <p>C1-3Table of Contents INTRODUCTION. 208 I. RECOGNITION OF GAIN OR LOSS ON THE SALE OR EXCHANGE OF HORSES. 212 A. Determining the Amount Realized on the Sale or Exchange. 212 1....</p>	1987	Law Review	—	<p><a href="#">4</a> F.2d</p>
—	<p><b>118. INCIDENCE AND ACCIDENTS: REGULATION OF EXECUTIVE COMPENSATION THROUGH THE TAX CODE</b> 13 Lewis &amp; Clark L. Rev. 485 , 552</p> <p>Congress has enacted a number of tax provisions that aim to penalize companies and their executives when the executive is paid more than Congress thinks is desirable. Congress was...</p>	2009	Law Review	—	—
—	<p><b>119. THE ECONOMIC BENEFIT DOCTRINE: HOW AN UNCONDITIONAL RIGHT TO A FUTURE BENEFIT CAN CAUSE A CURRENT TAX DETRIMENT</b> 71 Marq. L. Rev. 217 , 230+</p> <p>The most common method of reporting income for federal income tax purposes, particularly for individuals and small businesses, is the 'cash receipts and disbursements method.' ...</p>	1988	Law Review	—	<p><a href="#">4</a> <a href="#">6</a> <a href="#">8</a> F.2d</p>

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>120. TAXING THE PROMISE TO PAY</b> 89 Minn. L. Rev. 1092 , 1152+  Introduction. 1093 I. The ECS Shelter. 1097 A. The Mechanics of the Shelter. 1097 B. Background Regarding the Taxation of Compensatory Stock Options. 1101 C. Tax Issues...	2005	Law Review	—	<a href="#">6</a> <a href="#">8</a> <a href="#">9</a>  F.2d
—	<b>121. A Matter of Trust, or Why "ERISA-Qualified" is "Nonsense Upon Stilts": The Tax and Bankruptcy Treatment of Section 457 Deferred Compensation Plans as Exemplar</b> 13 J. Bankr. L. & Prac. 3 ART. 1 , 3 Art. 1+  My propositions serve as elucidations in the following way: anyone who understands me eventually recognizes them as nonsensical, when he has used them as steps to climb up beyond...	2004	Law Review	—	—
—	<b>122. DEFERRED COMPENSATION REFORM: TAXING THE FRUIT OF THE TREE IN ITS PROPER SEASON</b> 67 Ohio St. L.J. 347 , 399+  Executive pensions (or deferred compensation) grabbed headlines after Enron's collapse and fresh concerns over ever-increasing executive pay. They also grabbed the attention of...	2006	Law Review	—	<a href="#">6</a> <a href="#">8</a>  F.2d
—	<b>123. REED v. COMMISSIONER: A CASE FOR THE ECONOMIC BENEFIT DOCTRINE</b> 46 Ohio St. L.J. 1001 , 1018+  In Reed v. Commissioner the Court of Appeals for the First Circuit dealt with the ability of a taxpayer to defer imposition of federal income tax. The court sanctioned the use of...	1985	Law Review	—	<a href="#">2</a> <a href="#">4</a>  F.2d
—	<b>124. THE NEW CONGRESSIONAL ATTACK ON OFFSHORE RABBI TRUSTS</b> 5 Or. Rev. Int'l L. 5 , 39+  I. L2-4Introduction 6 II. L2-4What is an Offshore Rabbi Trust? 8 III. L2-4The Draft National Employee Savings and Trust Guarantee Act 11 A. Proposed Law Changes to Offshore Rabbi...	2003	Law Review	—	<a href="#">6</a> <a href="#">8</a>  F.2d
—	<b>125. THE INCOME TAXATION OF EXCHANGES OF PROPERTY FOR PRIVATE ANNUITIES: HISTORY AND A PROPOSAL</b> 21 Pac. L.J. 271 , 329  I. History and Theory Annuities II. Federal Taxation of Annuitants Before 1954 III. Treatment of Annuity Writers Before the 1954 Code IV. The Installment Sales Revision Act and...	1990	Law Review	—	<a href="#">8</a>  F.2d
—	<b>126. CASH IN ON EXPANDED OPPORTUNITIES TO USE THE CASH METHOD</b> 66 Prac. Tax Strategies 142 , 150  Several recent court decisions have rejected IRS attempts to require taxpayers to switch from the cash method of accounting to a more complex and less flexible accrual method. The...	2001	Law Review	—	<a href="#">4</a> <a href="#">6</a>  F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>127. TAX TREATMENT OF INVESTMENT IN INFRASTRUCTURE AGREEMENTS</b> 29 Real Estate Tax'n 81 , 81  The tax treatment of an investor's right to receive payments under an infrastructure agreement and of the gain when the investor transfers the right to receive payments is unclear....	2002	Law Review	—	<a href="#">6</a> F.2d
—	<b>128. ECONOMIC BENEFIT: FORMULATING A WORKABLE THEORY OF INCOME RECOGNITION</b> 27 Seton Hall L. Rev. 70 , 137+  I. Introduction. 71 II. Tax Accounting. 73 A. Doctrines Affecting Timing of Cash-Method Income. 76 1. Constructive Receipt. 76 2. Cash Equivalence. 82 3. Economic...	1996	Law Review	—	<a href="#">6</a> <a href="#">8</a> <a href="#">9</a> F.2d
—	<b>129. ACCOUNTING FOR INTEREST: AN ANALYSIS OF ORIGINAL ISSUE DISCOUNT IN THE SALE OF PROPERTY</b> 32 S.D. L. Rev. 1 , 41  During the past few years, market interest rates have exhibited a substantial degree of volatility. High inflation, continued deficit spending by the federal government, and an...	1987	Law Review	—	<a href="#">6</a> F.2d
—	<b>130. SECTION 1031 EXTENDED TO NONSIMULTANEOUS EXCHANGES: STARKER v. UNITED STATES</b> 32 Stan. L. Rev. 845 , 864+  The Internal Revenue Code encourages certain exchanges of property between parties by deferring the recognition of gains or losses arising from the exchange. Under section 1031, an...	1980	Law Review	—	<a href="#">6</a> F.2d
—	<b>131. TAXING RETIREMENT TRUST CONTRIBUTIONS WHEN MADE: UNITED STATES v. BASYE</b> 27 Stan. L. Rev. 1249 , 1274  The Supreme Court's decision in United States v. Basye invalidated an important type of nonqualified retirement plan for self-employed individuals--one whose benefits far exceeded...	1975	Law Review	—	—
—	<b>132. SUBCHAPTER E-FATHER OF CERTIFIED PUBLIC TAX ACCOUNTING</b> 15 Stan. L. Rev. 480 , 492+  Suppose A contracts to service B's electric typewriters every four months and to provide emergency service at call during a five-year period. The contract price is 500 dollars—200...	1963	Law Review	—	<a href="#">8</a> F.2d
—	<b>133. TAXATION OF VENDORS OF REAL PROPERTY: THE CONCEPT OF FAIR MARKET VALUE</b> 15 Stan. L. Rev. 85 , 106+  Real property is often sold under contracts providing that some or all of the purchase price will be paid in later years. The promise to pay may be represented only by a contract,...	1962	Law Review	—	<a href="#">6</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>134. NON-QUALIFIED DEFERRED COMPENSATION AFTER TAX REFORM</b> 22 Suffolk U. L. Rev. 43 , 72  Following the passage of the Employee Retirement Income Security Act (ERISA), qualified pension, profit sharing, and stock ownership plans, as well as tax-favored savings...	1988	Law Review	—	—
—	<b>135. A COMBINED MARK-TO-MARKET AND PASS-THROUGH CORPORATE-SHAREHOLDER INTEGRATION PROPOSAL</b> 50 Tax L. Rev. 265 , 372  I. Introduction. 266 II. Why Move to Integration?. 268 III. Shortcomings of Other Integration Systems and Proposals. 279 A. Full Integration (Pass-Through) Model. 279 B. Imputation...	1995	Law Review	—	—
—	<b>136. TAXING PARTNERSHIP INTERESTS EXCHANGED FOR SERVICES: LET DIAMOND/ CAMPBELL QUIETLY DIE</b> 47 Tax L. Rev. 287 , 312  The smog of uncertainty spread by the Tax Court's opinion in Campbell v. Commissioner has not been dispelled by the Eighth Circuit's reversal in Campbell's favor on valuation...	1991	Law Review	—	—
—	<b>137. POOLING OR EXCHANGE: THE TAXATION OF JOINT VENTURES BETWEEN LABOR AND CAPITAL</b> 44 Tax L. Rev. 519 , 561  Two people join in a venture in which one invests labor and the other capital. Depending on the structure of the venture, they may be taxed in several different ways. If a...	1989	Law Review	—	<a href="#">6</a> F.2d
—	<b>138. RENEGOTIATED DEBT: THE SEARCH FOR STANDARDS</b> 44 Tax Law. 967 , 1035+  Renegotiating indebtedness is often pursued as a means to avoid what has become an epidemic of personal and institutional bankruptcies. Modification of troubled debt may take a...	1991	Law Review	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>139. NONQUALIFIED DEFERRED COMPENSATION PLANS GET A BOOST</b> 52 Tax'n for Acct. 204 , 211  The combination of the increased individual tax rates and yet another reduction in the effectiveness of the qualified retirement plan makes a nonqualified deferred compensation...	1994	Law Review	—	<a href="#">6</a> F.2d
—	<b>140. NONQUALIFIED DEFERRED COMPENSATION PLANS GET A BOOST</b> 22 Tax'n for Law. 324 , 331  The combination of the increased individual tax rates and yet another reduction in the effectiveness of the qualified retirement plan makes a nonqualified deferred compensation...	1994	Law Review	—	<a href="#">6</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>141. DEFERRED PAYMENT FARM CONTRACTS CAN DELAY RECOGNITION OF INCOME</b> 17 Tax'n for Law. 98 , 102  Cash-basis farmers may avoid constructive receipt for payments for crops by using agents cautiously, avoiding notes, certificates of deposit and letters of credit which are cash...	1988	Law Review	—	<a href="#">6</a> F.2d
—	<b>142. NONSIMULTANEOUS LIKE-KIND EXCHANGES UNDER SECTION 1031 OF THE INTERNAL REVENUE CODE</b> 56 Tex. L. Rev. 1271 , 1295+  A corporation proposes to purchase land from a farmer for development as a housing subdivision. The farmer makes a counteroffer to exchange his land for other farming property of...	1978	Law Review	—	<a href="#">4</a> <a href="#">6</a> F.2d
—	<b>143. INCOME TAX Section 72-Definition of Exclusion Ratio and Treatment of Capital Gain Element in a Private Annuity. Estate of Lloyd G. Bell, 60 T.C. 469 (1973)</b> 52 Tex. L. Rev. 149 , 163  Pursuant to an "Annuity Agreement" executed in 1967, taxpayers Lloyd G. Bell and wife transferred all of their capital stock in two closely held farming corporations to their son...	1973	Law Review	—	—
—	<b>144. LATEST DEVELOPMENTS IN THE TAX TREATMENT OF PRIVATE ANNUITY TRANSACTIONS</b> 47 Tex. L. Rev. 1395 , 1416  The tax treatment of private annuity transactions has been the subject of a recent revenue ruling after nearly fourteen years of official silence on the subject by the Internal...	1969	Law Review	—	<a href="#">6</a> F.2d
—	<b>145. FEDERAL INCOME TAXATION</b> 23 Tex. Tech L. Rev. 307 , 337  I. Corporations A. Section 351 Transfers B. Classification of a Corporate Asset as a Capital Asset C. Subchapter S Corporations 1. Guaranteed Debt 2. Procedural Provisions...	1992	Law Review	—	<a href="#">8</a> F.2d
—	<b>146. EARN-OUTS IN PUBLIC COMPANY ACQUISITIONS: NEW CVRS RAISE UNSETTLED TAX ISSUES</b> 113 J. Tax'n 360 , 371  No clear guidance exists, but contingent payments are increasingly seen as useful in the structuring of an acquisition. It is likely taxpayers will continue to use them, and will...	2010	Law Review	—	<a href="#">8</a> F.2d
—	<b>147. NEW SECTION 409A-AJCA'S MAJOR OVERHAUL OF NONQUALIFIED DEFERRED COMP.</b> 102 J. Tax'n 152 , 160+  Dramatic changes to the tax treatment of nonqualified deferred compensation arrangements include a stiff 20% penalty on amounts required to be included in income currently for...	2005	Law Review	—	<a href="#">6</a> <a href="#">8</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>148. SPECIAL RULES ALLOW FLEXIBLE DEFERRED COMP. PLANS FOR EXEMPT, GOVERNMENT EMPLOYERS</b> 76 J. Tax'n 294 , 299  The significant issue for 457(f) plans is treatment of participants, who may be able to delay taxation by extending the forfeiture period. Section 457(f) permits virtually...	1992	Law Review	—	<a href="#">8</a> F.2d
—	<b>149. WHEN IS A GAME ONLY A GAME?: THE TAXATION OF VIRTUAL WORLDS</b> 77 U. Cin. L. Rev. 1027 , 1052+  In November 2006, the world learned the name of the first Second Life millionaire--the first person to achieve a net worth in excess of \$1,000,000 by reason of activities in Second...	2009	Law Review	—	<a href="#">6</a> F.2d
—	<b>150. REVENUE RULING 79-292 AND DEFERRED REPORTING</b> 36 U. Miami L. Rev. 175 , 206+  When a taxpayer sells property and receives a purchaser's obligation in exchange, the Internal Revenue Service's new reporting rules for cash and accrual basis taxpayers result in...	1982	Law Review	—	<a href="#">6</a> <a href="#">8</a> <a href="#">9</a> F.2d
—	<b>151. PUBLIC STOCK, PRIVATE STOCK: A MODEL FOR THE CORPORATE INCOME TAX</b> 124 U. Pa. L. Rev. 299 , 321+  I. L2-6,T6Introduction 301 A. L3-6,T6The Basic Premise 301 B. L3-6,T6The Present Statute 303 II. L2-6,T6Public Stock versus Private Stock: A Factual Analysis 306 A. L3-6,T6Private...	1975	Law Review	—	<a href="#">4</a> <a href="#">6</a> <a href="#">8</a> F.2d
—	<b>152. TAXATION OF EMPLOYER-PROVIDED HEALTH COVERAGE: INCLUSION, TIMING, AND POLICY ISSUES</b> 15 Va. Tax Rev. 447 , 469+  C1-3TABLE OF CONTENTS I. Introduction 448 II. The Scope of Income and Employer-Provided Health Care Coverage 450 A. Defense of Section 106 of the Code When the Consumption...	1996	Law Review	—	<a href="#">6</a> <a href="#">8</a> <a href="#">9</a> F.2d
—	<b>153. CLOSING THE OPEN TRANSACTION LOOPHOLE: MANDATORY INSTALLMENT REPORTING</b> 10 Va. Tax Rev. 311 , 356  When a seller of property receives an installment obligation from the buyer, gain on the sale will be reported for federal income tax purposes under the installment method of...	1990	Law Review	—	<a href="#">6</a> F.2d
—	<b>154. A MATTER OF TRUST, OR WHY "ERISA-QUALIFIED" IS "NONSENSE UPON STILTS" : THE TAX AND BANKRUPTCY TREATMENT OF SECTION 457 DEFERRED COMPENSATION PLANS AS EXEMPLAR</b> 40 Willamette L. Rev. 1 , 101+  My propositions serve as elucidations in the following way: anyone who understands me eventually recognizes them as nonsensical, when he has used them as steps to climb up beyond...	2004	Law Review	—	<a href="#">6</a> <a href="#">8</a> F.2d



Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>155. NONQUALIFIED DEFERRED COMPENSATION PLANS: A REVIEW AND CRITIQUE</b> 17 Wm. Mitchell L. Rev. 43 , 161+  We live in the great world as well as in the little. We belong to groups that extend beyond particular places and we speak a language . . . that aspires to universality. If it is...	1991	Law Review	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>156. NEW USES FOR STRUCTURED SETTLEMENTS NON-PHYSICAL INJURY CASES?</b> 27-OCT Wyo. Law. 18 , 20  Increasingly, insurance companies are looking to discharge settlement liabilities in non-physical injury cases, such as claims for racial discrimination, sexual harassment (without...	2004	Law Review	—	<a href="#">6</a> F.2d
—	<b>157. THE NEW REALITY: THE WAR ON DEFERRED COMPENSATION - HOW TO LIVE WITH THE NEW SECTION 409A RULES</b>  I. CODE SECTION 409A -- THE NEW TAX REGIME FOR NONQUALIFIED DEFERRED COMPENSATION II. CONSTRUCTIVE RECEIPT III. ECONOMIC BENEFIT IV. EMPLOYEES OF TAX-EXEMPT AND GOVERNMENTAL...	2006	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>158. DEFERRED COMPENSATION UNDER NEW SECTION 409A RULES</b>  DEFERRED COMPENSATION UNDER THE NEW SECTION 409A RULES I. CODE SECTION 409A -- THE NEW TAX REGIME FOR NONQUALIFIED DEFERRED COMPENSATION II. CONSTRUCTIVE RECEIPT III. ECONOMIC...	2006	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>159. THE NEW REALITY: THE WAR ON DEFERRED COMPENSATION - HOW TO LIVE WITH THE NEW SECTION 409A RULES</b>  I. CODE SECTION 409A -- THE NEW TAX REGIME FOR NONQUALIFIED DEFERRED COMPENSATION A. Overview B. Taxes Imposed Due to Violation of the Section 409A Requirements C. Definition of...	2006	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>160. THE NEW REALITY: THE WAR ON DEFERRED COMPENSATION - HOW TO LIVE WITH THE NEW SECTION 409A RULES</b>  THE NEW REALITY: THE WAR ON DEFERRED COMPENSATION — HOW TO LIVE WITH THE NEW SECTION 409A RULES I. CODE SECTION 409A -- THE NEW TAX REGIME FOR NONQUALIFIED DEFERRED COMPENSATION A....	2005	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>161. THE IMPORTANT ISSUES UNDER SECTION 409A</b>  THE IMPORTANT ISSUES UNDER SECTION 409A I. CODE SECTION 409A -- THE NEW TAX REGIME FOR NONQUALIFIED DEFERRED COMPENSATION A. Overview B. Taxes Imposed Due to Violation of the...	2005	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>162. 409A FUNDAMENTALS</b> 409A FUNDAMENTALS I. CODE SECTION 409A -- THE NEW TAX REGIME FOR NONQUALIFIED DEFERRED COMPENSATION A. Overview B. Taxes Imposed Due to Violation of the Section 409A Requirements...	2005	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>163. THE NEW REALITY</b> NONQUALIFIED DEFERRED COMPENSATION PLANNING I. CODE SECTION 409A -- THE NEW TAX REGIME FOR NONQUALIFIED DEFERRED COMPENSATION A. Overview B. Taxes Imposed Due to Violation of the...	2005	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>164. THE NEW REALITY</b> NONQUALIFIED DEFERRED COMPENSATION PLANNING I. CODE SECTION 409A -- THE NEW TAX REGIME FOR NONQUALIFIED DEFERRED COMPENSATION A. Overview B. Taxes Imposed Due to Violation of the...	2005	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>165. CONSTRUCTIVE RECEIPT</b> In order for a nonqualified deferred compensation plan to achieve its objective, the employee should not be taxed until the date the employee actually receives cash benefits under...	2003	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>166. EXECUTIVE COMPENSATION IN A POST-ENRON, TYCO, WORLD.COM, AND SARBANES-OXLEY WORLD</b> I. TAXATION OF NONQUALIFIED DEFERRED COMPENSATION PLANS II. ERISA REGULATION OF NONQUALIFIED DEFERRED COMPENSATION III. NEW PROPOSED GOLDEN PARACHUTE REGULATIONS IV. THE...	2003	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>167. NONQUALIFIED DEFERRED COMPENSATION PLANING, INCLUDING THE NEW GOLDEN PARACHUTE REGULATIONS</b> I. TAXATION OF NONQUALIFIED DEFERRED COMPENSATION PLANS A. Constructive Receipt B. Economic Benefit C. Employees of Tax-Exempt and Governmental Employers D. Three Party Deferral...	2003	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>168. TOP HAT PLANS ISSUES AND DEVELOPMENTS</b> I. Top Hat Plans in General II. ERISA Elements of a Top Hat Plan III. Tax and Securities Considerations IV. Effect of Top Hat Plan Status V. Consequences of a Failed Top Hat Plan...	2002	Other Secondary Source	—	<a href="#">8</a> F.2d
—	<b>169. NONQUALIFIED DEFERRED COMPENSATION</b> I. TAXATION OF NONQUALIFIED DEFERRED COMPENSATION PLANS A. Constructive Receipt B. Economic Benefit C. Employees of Tax-Exempt and Governmental Employers D. Three Party Deferral...	2002	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>170. NONQUALIFIED DEFERRED COMPENSATION</b> I. TAXATION OF NONQUALIFIED DEFERRED COMPENSATION PLANS A. Constructive Receipt B. Economic Benefit C. Employees of Tax-Exempt and Governmental Employers D. Three Party Deferral...	2001	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>171. STOCK OPTIONS: DEFERRAL OF TAXABLE INCOME VIA DEFERRED STOCK ISSUANCE</b> Stock options can permit a grantee to defer receiving the shares otherwise issuable upon the exercise of the option: In general, the objective of a nonqualified deferred...	2000	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>172. NONQUALIFIED DEFERRED COMPENSATION: WHO WANTS TO BE A MILLIONAIRE?</b> I. INTRODUCTION II. DESIGNS AND ECONOMICS III. TAXATION IV. EQUITY-REFERENCED DEFERRED COMPENSATION V. NON-QUALIFIED BENEFIT SECURITY VI. APPLICATION OF ERISA VII. SECURITIES...	2000	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>173. SELECTED MATERIALS</b> ----- #1969: Regulations promulgated...nothing new ...late 1970s - early 1980s #1986 - 1989: §89 Discrimination Testing ----- # ERISA...	1999	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>174. "HOT" ISSUES IN SECTION 1031 EXCHANGES</b> Terence Floyd Cuff is a tax partner in the Los Angeles office of the law firm of Loeb & Loeb, LLP. He is frequent author and lecturer in the areas of partnership and real estate...	1999	Other Secondary Source	—	<a href="#">2</a> F.2d
—	<b>175. NONQUALIFIED DEFERRED COMPENSATION</b> I. TAXATION OF NONQUALIFIED DEFERRED COMPENSATION PLANS A. Constructive Receipt B. Economic Benefit C. Employees of Tax-Exempt and Governmental Employers D. Three Party Deferral...	1999	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d
—	<b>176. SEC POSITION ON REGISTRATION OF NONQUALIFIED COMPENSATION PLANS</b> I. INTRODUCTION II. REGISTRATION ISSUES FOR TAX-QUALIFIED RETIREMENT PLANS III. REGISTRATION OF NON-RETIREMENT STOCK PLANS IV. REGISTRATION OF NON-QUALIFIED DEFERRED COMPENSATION...	1998	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>177. SEC POSITION ON REGISTRATION OF NONQUALIFIED COMPENSATION PLANS</b> Federal Securities laws affect employee benefit plans, including executive compensation arrangements and tax-qualified retirement plans, in several ways. Companies with registered...	1997	Other Secondary Source	—	<a href="#">6</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<b>178. EXECUTIVE COMPENSATION: CURRENT PRACTICES AND PROBLEMS</b> In the rapidly changing environment of executive compensation, long held, basic premises and presumptions can no longer be relied upon. Many different legal and non-legal fields...	1997	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>179. EXECUTIVE COMPENSATION: CURRENT ISSUES</b> In the rapidly changing environment of executive compensation, long held, basic premises and presumptions can no longer be relied upon. Many different legal and non-legal fields...	1996	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>180. EXECUTIVE COMPENSATION: CURRENT PRACTICES AND PROBLEMS</b> In the rapidly changing environment of executive compensation, long held, basic premises and presumptions can no longer be relied upon. Many different legal and non-legal fields...	1996	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>181. EXECUTIVE COMPENSATION: CURRENT PRACTICES AND PROBLEMS</b> In the rapidly changing environment of executive compensation, long held, basic premises and presumptions can no longer be relied upon. Many different legal and non-legal fields...	1995	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>182. EXECUTIVE COMPENSATION: CURRENT PLANNING ALTERNATIVES AND ISSUES</b> A. Economic and Political Pressure For Change B. Executive Compensation Design Implications A. Individual Tax Rates B. Corporate Income Taxes C. Effects on Executive Compensation...	1995	Other Secondary Source	—	<a href="#">6</a> F.2d
—	<b>183. EXECUTIVE COMPENSATION: FAVORED DEFERRED COMPENSATION METHODS IN USE</b> As a general matter, deferred compensation can be provided either through a tax qualified or tax favored plan of the type described in Sections 401(a), 403(a), 403(b) and 408 of...	1992	Other Secondary Source	—	—
—	<b>184. NONQUALIFIED DEFERRED COMPENSATION PLANS</b> As a general matter, deferred compensation can be provided either through a tax qualified or tax favored plan of the type described in Sections 401(a), 403(a), 403(b) and 408 of...	1991	Other Secondary Source	—	—
—	<b>185. DESIGNING BENEFITS FOR UNIVERSITIES, HOSPITALS, AND OTHER TAX-EXEMPTS</b> A. Reasons for Employers to Provide Benefits B. Advantageous Employer-Provided Benefits C. Special Concerns of Tax-Exempts A. Introduction B. Defined Benefit Plans C. Defined...	1991	Other Secondary Source	—	<a href="#">6</a> <a href="#">8</a> F.2d

Treatment	Title	Date	Type	Depth	Headnote(s)
—	<p><b>186. NONQUALIFIED DEFERRED COMPENSATION: RABBI AND SECULAR TRUSTS; TOP-HAT AND EXCESS BENEFIT PLANS; ERISA PLAN STATUS</b></p> <p>Nonqualified compensation and benefit plans have grown in importance. 1. Tax Savings 2. Capital Accumulation 3. Retirement Income 4. Attraction/Retention of Executives 5....</p>	1990	Other Secondary Source	—	—
—	<p><b>187. NONQUALIFIED DEFERRED COMPENSATION PLANS</b></p> <p>As a general matter, deferred compensation can be provided either through a tax qualified or tax favored plan of the type described in Sections 401(a), 403(a) 403(b) and 408 of the...</p>	1990	Other Secondary Source	—	—
—	<p><b>188. INTELLIGENT TAXABLE TRANSFERS OF MINERAL PROPERTIES</b></p> <p>Rocky Mountain Mineral Law Foundation Institute</p> <p>The purpose of this paper is to discuss the fundamental principles of income taxation applicable to sales, leases, and exchanges of mineral properties. It is not intended to be a...</p>	1985	Other Secondary Source	—	—
—	<p><b>189. A TAX TRAP FOR THE UNWARY: THE ACQUISITION/DISPOSITION OF MINERAL PROPERTIES</b></p> <p>Rocky Mountain Mineral Law Foundation Institute</p> <p>Occasionally, hopefully not often, one hears the old adage that brings tears to the tax practitioner's eyes--"It's a good deal; don't let the tax tail wag the dog!" The aim of...</p>	1977	Other Secondary Source	—	—






## Table of Authorities (26)

Treatment	Referenced Title	Depth	Quoted	Page Number
Cited	<p><b>1. Atlantic Coast Line R. Co. v. Phillips</b></p> <p>67 S.Ct. 1584, U.S.Ga., 1947</p> <p>The Atlantic Coast Line Railroad Company appealed from an assessment by M. E. Thompson, State Revenue Commissioner of the State of Georgia, for income taxes. To review a judgment...</p>			25
Cited	<p><b>2. Barnsley v. C. I. R.</b></p> <p>31 T.C. 1260, Tax Ct., 1959</p> <p>Taxpayer received cash and negotiable notes payable over a term of year having a fair market value as advance royalties or bonuses on execution in 1953 as lessor of an oil and gas...</p>			24
Cited	<p><b>3. Board v. C.I.R.</b></p> <p>18 B.T.A. 650, B.T.A., 1930</p> <p>Certain amounts, representing salary earned, were credited to the petitioner during the taxable years on the books of a corporation, of which he was president. Another...</p>			25
Mentioned	<p><b>4. Bullen v. State of Wisconsin</b></p> <p>36 S.Ct. 473, U.S.Wis., 1916</p> <p>IN ERROR to the County Court of Waukesha County, in the State of Wisconsin, to review a judgment enforcing an inheritance tax upon a trust fund held outside the state, entered...</p>			25
Cited	<p><b>5. Burnet v. Harmel</b></p> <p>53 S.Ct. 74, U.S., 1932</p> <p>On Writ of Certiorari to the United States Circuit Court of Appeals for the Fifth Circuit. Proceeding by David Burnet, Commissioner of Internal Revenue, against Henry Harmel. Order...</p>			25
Cited	<p><b>6. C. W. Titus, Inc. v. C.I.R.</b></p> <p>33 B.T.A. 928, B.T.A., 1936</p> <p>This case has been reconsidered in so far as it relates to the taxable gain for 1926 derived from the sale of oil and gas leases in that year. After reconsideration we think that...</p>			24
Cited	<p><b>7. C.I.R. v. Southwest Exploration Co.</b></p> <p>76 S.Ct. 395, U.S., 1956</p> <p>The Tax Court of the United States, 18 T.C. 961, determined that oil drilling company, which had contracts to drill for off-shore oil from uplands, was entitled to depletion...</p>			25

Treatment	Referenced Title	Depth	Quoted	Page Number
Mentioned	<b>8. Caldwell v. Campbell</b> 218 F.2d 567, 5th Cir.(Tex.), 1955 Suit for refund of income tax overpayments. The United District Court for the Northern District of Texas, William H. Atwell, C.J., gave judgment for Collector of Internal Revenue....			23
Mentioned	<b>9. Campbell v. Fasken</b> 267 F.2d 792, 5th Cir.(Tex.), 1959 Suit against the District Director of Internal Revenue for a refund of income taxes for the years 1949 and 1950 and interest. From judgment of the United States District Court,...			25
Cited	<b>10. Central Bank Block Ass'n v. Commissioner of Internal Revenue</b> 57 F.2d 5, C.C.A.5 (Ga.), 1932 Petition for Review of Decision of United States Board of Tax Appeals. Petition by the Central Bank Block Association, a corporation, opposed by the Commissioner of Internal...			25
Cited	<b>11. Cockburn v. C.I.R.</b> 16 T.C. 775, Tax Ct., 1951 Petitioners were the owners of a certain oil and gas lease in Texas on which had been developed 19 producing oil wells and one gas well. In 1942 petitioners assigned their...			25
Mentioned	<b>12. Commissioner of Internal Revenue v. Fleming</b> 82 F.2d 324, C.C.A.5 (Tex.), 1936 FOSTER, Circuit Judge, dissenting. Petitions for Review of Decisions of the United States Board of Tax Appeals (District of Texas). Petitions by William Fleming and by the...			25
Reversed and Remanded	<b>13. Cowden v. C.I.R.</b> 32 T.C. 853, Tax Ct., 1959 1. During 1951 petitioners, who reported their income on the cash receipts and disbursements basis, executed to an oil company a mineral lease on lands situated in Texas in which...			22
Cited	<b>14. Gregory v. Helvering</b> 55 S.Ct. 266, U.S., 1935 On Writ of Certiorari to the United States Circuit Court of Appeals for the Second Circuit. Petition by Guy T. Helvering Commissioner of Internal Revenue, opposed by Evelyn F....			23
Cited	<b>15. Kasper v. Banek</b> 214 F.2d 125, 8th Cir.(S.D.), 1954 Action against Collector of Internal Revenue for refund of federal income taxes paid on receipts from sale of grain. The United States District Court for the District of South...			25

Treatment	Referenced Title	Depth	Quoted	Page Number
Discussed	<p><b>16. Kleberg v. C.I.R.</b></p> <p>43 B.T.A. 277, B.T.A., 1941</p> <p>1. Petitioners were the owners of a fractional interest in the mineral rights of a large acreage of lands situated in the State of Texas. In 1933 the entire tract was leased by...</p>		”	24+
Cited	<p><b>17. Knetsch v. U.S.</b></p> <p>81 S.Ct. 132, U.S.Cal., 1960</p> <p>Action to recover deficiencies in income taxes paid under protest. The United States District Court for the Southern District of California, Central Division, rendered judgment...</p>			23
Mentioned	<p><b>18. Morsman v. Commissioner of Internal Revenue</b></p> <p>90 F.2d 18, C.C.A.8, 1937</p> <p>GARDNER, Circuit Judge, dissenting. On Petition to Review Decision of United States Board of Tax Appeals. Petition by Robert P. Morsman to review a decision of the Board of Tax...</p>			25
Cited	<p><b>19. Naylor v. Dunlap</b></p> <p>1949 WL 6620, N.D.Tex., 1949</p>			25+
Cited	<p><b>20. Palmer v. Bender</b></p> <p>53 S.Ct. 225, U.S.La., 1933</p> <p>On Writ of Certiorari to the United States Circuit Court of Appeals for the Fifth Circuit. Suit by E. G. Palmer against James G. Bender, Collector of Internal Revenue for the...</p>			25
Mentioned	<p><b>21. Roscoe v. C. I. R.</b></p> <p>215 F.2d 478, 5th Cir.(Tex.), 1954</p> <p>Proceeding to obtain review of decision of the Tax Court of the United States, District of Texas, adverse to taxpayers. The Court of Appeals, Rives, Circuit Judge, held that,...</p>			23
Cited	<p><b>22. Rupe Inv. Corp. v. C.I.R.</b></p> <p>266 F.2d 624, 5th Cir.(Tex.), 1959</p> <p>Proceeding on petition for review of decision of the Tax Court of the United States, District of Texas, 30 T.C. 240. The Court of Appeals, Wisdom, Circuit Judge, held that where...</p>			23
Cited	<p><b>23. Sun Properties v. U.S.</b></p> <p>220 F.2d 171, 5th Cir.(Fla.), 1955</p> <p>Taxpayer's action for refund of income taxes. The United States District Court for the Southern District of Florida, John W. Holland, C.J., gave judgment for government. Taxpayer...</p>			23



Treatment	Referenced Title	Depth	Quoted	Page Number
Cited	<p><b>24. U.S. v. Joliet &amp; C. R. Co.</b>                      62 S.Ct. 442, U.S.III., 1942                      On Writ of Certiorari to the United States Circuit Court of Appeals for the Seventh Circuit. Action by the Joliet &amp; Chicago Railroad Company against the United States of America...</p>			25
Cited	<p> <b>25. U.S. v. Phellis</b>                      42 S.Ct. 63, U.S.Ct.Cl., 1921                      On Appeal from the Court of Claims. Claim by C. W. Phellis against the United States for refund of moneys paid under protest in discharge of a tax assessed against him. Claim...</p>			25
Mentioned	<p> <b>26. Williams v. U.S.</b>                      219 F.2d 523, 5th Cir.(Miss.), 1955                      Suit for refund of income taxes. The United States District Court for the Southern District of Mississippi, Sidney C. Mize, J., dismissed complaint with prejudice. Taxpayers...</p>		”	23