

TABLE OF CASES

Adell v. Commr T.C. Memo. 2013-228	10.038
Allen v. Biltmore Tissue Corp., 2 N.Y. 2d 534 (1957)	4.092
Arnes v. Commr., 981 F.2d 456 (9th Cir. 1992)	3.108
Badgley v. U.S. 121 AFTR 2d 2018-1816, (N.D. CA 2018)	9.048
Blatt v. Commr., 102 T.C. 77 (1994)	3.108
Bross Trucking Inc., et al. v. Commr T.C. Memo. 2014-107	5.160, 6.107, 11.013
Cavallaro v. CIR., 2014-189	14.091
Church v. U.S. 2000-1 U.S. Tax Cas. (CCH) ¶60,369 (W.D. Tex. 2000), aff'd per curiam, 2001-2 U.S. Tax Cas. (CCH), ¶60,415 (5th Cir. 2001)	11.068, 11.089
Craven v. U.S., 11 th Circuit 2000	15.015
D.L. v. G.L., 61 Mass. App. Ct. 488 (2004)	3.077
Elder v. Commr., 727 F.2d 857 (9th Cir. 1984)	3.115
Ellis v. CIR 115 A.F.T.R. 2.d 2015-805	6.107
Estate of Adell v. Commr. T.C. Memo. 2014-155	11.013
Estate of Anne S. Vose v. Lee, 2017 OK. 3 (OK.L.A., 2017)	8.045
Estate of Bright 658 F.2d 999 (5th Cir. 1981)	11.056
Estate of Cahill, T.C. Memo. 2018-84	12.146
Estate of Chenoweth 88 T.C. 1577 (1987)	11.062
Estate of Ciukla T.C. Memo. 1996-149	11.056
Estate of Cristofani v. Commr 97 T.C. 74 (1991)	8.099, 9.035
Estate of Davis v. Commr. 110 T.C. 530 (1998)	11.065
Estate of Dunn v. Commr. 301 F. 3rd 339 (5th Cir. 2002)	11.065
Estate of Frane v. Commr 998 F.2d 567(1993), 98 T.C. 341 (8 th Cir. 1993)	9.031, 9.032
Estate of Gallo 50 T.C. Memo. 470 (1985)	11.066
Estate of Graegin 56 T.C. Memo. 387 (1988); T.C. Memo. 1988-477	10.040
Estate of Harper v. Commr. T.C. Memo. 2000-1-121 (2002)	11.093, 11.094
Estate of Jelke v. Commr. 507 F. 3d1317 (11th Cir. 2007)	11.065
Estate of Jensen v. Commr. T.C. Memo. 2010-182	11.066
Estate of Koons v. Commr T.C. Memo. 2013-94; 686 Fed. Appx. 779 (11th Cir.2017)	10.041
Estate of Luton v. Commr. T.C. Memo. 1994-539	11.065
Estate of Morissette v. Commr. 146 T.C. 171 (2016)	12.146
Estate of Moss v. Commr. 74 T.C. 1239 (1980)	9.027
Estate of Murphy 60 T.C. Memo. 645 (1990)	15.075
Estate of Powell 148 T.C. 392 (2017)	11.098, 11.099
Estate of Reichardt v. Commr. 114 T.C. 144 (2000)	11.084
Estate of Schauerhamer v. Commr. 73 T.C. Memo. (CCH) 2855 (1997)	11.084
Estate of Simplot v. Commr. 112 T.C.130 (1999), reversed 249 F. 3d 1191 (9th Cir. 2001).	11.056, 11.062, 11.063

Estate of Stone T.C. Memo. 2003-309 (Nov. 7, 2003)	11.095, 11.098
Estate of Strangi v. Commr. T.C. Memo. 2003-145 (2003)	11.084, 11.093, 11.094
Estate of Thompson v. Commr. T.C. Memo. 2002-246 (2002), aff'd, 382 F.3d. 367 (3d Cir. 2004)	11.094
Estate of W. W. Jones II v. Commr. 116 T.C. 121 (2001)	11.065
Estate of Winkler TC Memo. 1989-231 (1989)	11.061
Exacto Spring Corp. v Commr 196 F. 3rd 833 (7th Cir. 1999)	5.123
Gibbs v. Commr., T.C. Memo. 1997-196 (1997)	3.097
Gradow 11 Cl. Ct. 808 (1987)	8.069
H.W. Johnson, Inc T.C. Memo. 2016-95	5.161
Hackl v. CIR 118 T.C. 279 aff'd 335 F. 3rd 664 (7th Cir. 2003)	9.067
Hayes v. Commr., 101 T.C. 593 (1993)	3.108, 3.116
Holman v. CIR, 130 T.C. 170 (2008)	15.070
Irene Eisenberg v. Commr. T.C. Memo. 1997-483	11.065
Joseph Radtke, S.C., 712 F. Supp. 143 (E.D. WIS. 1989)	5.129
Kerr v. Commr. 113 T.C. 449 (1999), aff'd, 292 F. 3d 490 (5th Cir. 2002)	11.068, 11.092
Kimbell v. United States 224 F. Supp. 2d 700 (N.D. Tex. 2003)	11.095
Knight v. Commr. 115 T.C. 506 (2000)	11.068
Lam v. Li, 222 A.D. 2d 290 (1st Dept 1995)	3.092
McClatchey v. Cir. 106 T.C. 206 (1996)	11.060
Maddaloni v. Maddaloni, N.Y. Slip Op 05851 (N.Y. App. Div. 2016)	3.089
Madorin v. Commr. 84 T.C. 667(1985)	9.046
Mandelbaum v. Cir. T.C. Memo. 1995-255	11.025, 11.064
Martin Ice Cream Co. v. Commr 110 T.C. No. 18 (1998)	11.013
Menard Inc. and John Menard, Jr. v. CIR 560 F. 3rd 620 (7th Cir. 2009)	5.123
Norwalk v. Commr. T.C. Memo. 1998-279	11.013
Oak Cross Vineyards Ltd., et al. v. CIR, T.C. Memo. 1996-433	14.103
Oppenheim's, Inc. v. Kavanagh 90 F. Supp. 107 (E. D. Mich. 1950)	5.129
Paul DuPont Dean 19 T.C. Memo. 281 (1960)	11.083
Pediatric Surgical Associates, P.C. v. Commr, T.C. Memo. 2001-81	5.121
Pfannenstiehl v. Pfannenstiehl, 88 Mass. App. Ct. 12 (2015)	3.077
Pillsbury v. Cir. T.C. Memo. 1992-425 (1992)	11.053
Powell v. CIR, 148 T.C. No. 18 (2017)	9.075
Ritchie v. Rupe, 443 S.W.3d 856 (Tex. 2014)	4.081
Rollins v. CIR T.C. Memo. 2004-260	6.107
Rushing Trust 441 F. 2d 593 (5th Cir. 1971)	15.018, 15.023
Schwab v. CIR 136 T.C. No. 6 (2/7/11), aff'd 715 F 3d 1169 (9th Cir.)	12.126
Spicer Accounting Inc., 918 F. 2d 90 (9th Cir. 1990)	5.129
Steinberg v. Commr 145 T.C. No. 7 (September 16, 2015)	8.106
Summa Holdings, 848 F. 3rd 779 (6th Cir. 2017)	6.107, 14.140
Swanson v. Cir, 106 T.C. (1996)	6.107, 14.140
Turner, T.C. Memo. 2011-209	12.165
Vogel Fertilizer Co., 455 U.S. 16 (1982)	6.026
Warehime v. Warehime, 722 A.2.d 1060 (Pa. Super. Ct. 1998)	4.115
Webber 144 T.C. No. 17 (2015)	12.123

TABLE OF CASES

IRS General Council Advice 2013 30033 (July 26, 2013)	9.029
Letter Rulings	
Ltr. Rul. 200233022 (May 15, 2002)	3.096
Ltr. Rul. 200709014	3.096
Ltr. Rul. 200442003	3.096
Ltr. Rul. 9644053 (August 1, 1996)	3.097
Ltr. Rul. 9615026 April. 12, 1996	3.100
Ltr. Rul. 9427009	3.114