

CHAPTER 28
WORKING WITH THE TAX LAW
SOLUTIONS TO PROBLEM MATERIALS

<u>Question/ Problem</u>	<u>Topic</u>	<u>Status: Present Edition</u>	<u>Q/P in Prior Edition</u>
1	Code	Unchanged	1
2	Code	Modified	2
3	Tax legislation	Modified	3
4	Joint Conference Committee	Unchanged	4
5	Code	New	
6	Treaties	Unchanged	6
7	Regulation citation	Modified	7
8	Regulations	Modified	8
9	Types of Regulations	New	
10	Authority	Unchanged	10
11	Citations	Unchanged	11
12	Issue ID	Unchanged	12
13	Small Cases Division	Unchanged	13
14	U.S. Tax Court	New	
15	Judicial alternatives: trial courts	Unchanged	15
16	U.S. Court of Federal Claims	Unchanged	16
17	Judicial system	Unchanged	17
18	Tax Court and appeal process	Modified	18
19	Trial Courts	Unchanged	19
20	Circuit Court of Appeals	New	
21	Supreme Court	Unchanged	21
22	Court decision validity	Unchanged	22
23	Regular versus Memo Tax Court decision	Unchanged	23
24	Citations	Unchanged	24
25	Abbreviations	Unchanged	25
26	Commerce Clearing House citations	Unchanged	26
27	Location of Small Cases Division decision	New	
28	Cumulative Bulletin	Unchanged	28

<u>Question/ Problem</u>	<u>Topic</u>	<u>Status: Present Edition</u>	<u>Q/P in Prior Edition</u>
29	Issue ID	Modified	29
30	Definition of tax terms	New	
31	Judicial system	Unchanged	31
32	Judicial system	Unchanged	32
33	Citations	New	
34	Publishers' citations	Unchanged	34
35	Tax avoidance versus tax evasion	Unchanged	35

DISCUSSION QUESTIONS

1. With some exceptions, much of the 1939 Code was incorporated into the 1954 Code and the 1954 Code into the 1986 Code. This point is important when one assesses judicial decisions that interpret provisions of the 1939 and 1954 Codes. If the same provision was included in the Internal Revenue Code of 1986 and has not been subsequently amended, the decision is likely to have continuing validity. p. 28-3
2. The last real codification of the statutory law took place in 1954. All changes thereafter were incorporated as amendments to the *Internal Revenue Code of 1954* and then into the *Internal Revenue Code of 1986*. Through the codification procedure, Congress attempts to bring together in one place all of the prevailing tax law provisions arranged in a logical sequence. Thus, the Job Creation and Worker Assistance Act of 2002 has been integrated into the *Internal Revenue Code of 1986*. pp. 28-3 and 28-4
3. This statement is false. Tax legislation normally originates in the Ways and Means Committee of the House of Representatives. A tax bill might originate in the Senate when it is attached to other legislative proposals (e.g., the Senate version of the Deficit Reduction Act of 1984 was attached as an amendment to the Federal Boat Safety Act). p. 28-4 and Footnote 1
4. When the Senate version of a tax bill differs from that passed by the House, the Joint Conference Committee, which includes members of both the House Ways and Means Committee and the Senate Finance Committee, is called upon to resolve these differences. The result, usually a compromise of the two versions, is then voted on by both the House and the Senate. p. 28-4
5. The income tax laws are found in Title 26 of the U.S. Code in Subtitle A. p. 28-4
6. Willis, Hoffman, Maloney and Raabe, CPAs
5191 Natorp Boulevard
Mason, OH 45040

March 22, 2003

Mr. Paul Bishop
Teal, Inc.
100 International Drive
Tampa, Florida 33620

Dear Mr. Bishop:

This letter is in response to your request about information concerning a conflict between a U.S. treaty with France and a section of the Internal Revenue Code. The major reason for treaties between the U.S. and certain foreign countries is to eliminate double taxation and to render mutual assistance in tax enforcement.

Section 7852(d) provides that if a U.S. treaty is in conflict with a provision in the Code, neither will take general precedence. Rather, the more recent of the two will have precedence. In your case, the French treaty takes precedence over the Code section.

A taxpayer must disclose on the tax return any positions where a treaty overrides a tax law. There is a \$1,000 penalty per failure to disclose for individuals and a \$10,000 penalty per failure for corporations.

Should you need more information, feel free to contact me.

Sincerely,

Alice Hanks, CPA
Tax Partner

p. 28-7

7. Reg. § 1. 165 - 9 (b) (2) (ii)
- Type of Regulation ↖
- Related Code Section ↖
- Regulation Number ↖
- Regulation Paragraph ↖
- Regulation Subparagraph ↖
- Clause ↖
-

p. 28-8

8. Since Regulations interpret the Code, they are arranged in the same sequence as the Code. Regulations are prefixed by a number that designates the type of tax or administrative, procedural, or definitional matter to which they relate. These Regulations would be cited as follows with subparts added for further identification.
- a. Reg. § 1.267.
 - b. Prop. Reg. § 1.385.
 - c. Temp. Reg. § 1.163.
 - d. Reg. § 1.1501.

pp. 28-8 and 28-9

9. In many Code sections, Congress has given to the “Secretary or his delegate” the authority to prescribe Regulations to carry out the details of administration or otherwise to complete the prevailing administrative rules. Under such circumstances, it almost could be said that Congress is delegating its legislative powers to the Treasury Department. Regulations that are issued pursuant to this type of authority truly possess the force and effect of law and often are called “legislative” Regulations. Examples of “legislative” Regulations include those that address consolidated returns issued under §§ 1501 through 1505 and those that addressed the debt/equity question issued under § 385 (withdrawn).

Legislative Regulations are to be distinguished from “interpretive” Regulations, which purport to rephrase and elaborate on the meaning of a particular Code Section. An example of interpretive Regulations are those issued under § 1031 for like-kind exchanges.

Procedural Regulations are “housekeeping-type” instructions indicating information that taxpayers should provide the IRS as well as information about the management and conduct of the IRS itself.

The need to distinguish between these three types of Regulations relates to their validity as a tax law source. pp. 28-8, 28-9, 28-28, and 28-29

10. The items would probably be ranked as follows (from highest to lowest):

- (1) Internal Revenue Code.
- (2) Legislative Regulation.
- (3) Interpretive Regulation.
- (4) Revenue Ruling.
- (5) Proposed Regulation (most courts ignore Proposed Regs.).
- (6) Letter ruling (valid only to the taxpayer to whom issued).

pp. 28-8 to 28-11, 28-28, 28-29, and Exhibit 28-1

11. a. Revenue Ruling number 235, appearing on page 88 of Volume 2 of the *Cumulative Bulletin* in 1965. p. 28-9
- b. Revenue Procedure number 56, appearing on page 674 of Volume 2 of the *Cumulative Bulletin* in 1987. pp. 28-9 and 28-10
- c. Letter Ruling number 36 issued during the 46th week in 1990. p. 28-10

12. Caleb must consider several factors in deciding whether to take the dispute to the judicial system:

- How expensive will it be?
- How much time will be consumed?
- Does he have the temperament to engage in the battle?
- What is the probability of winning?

Once a decision is made to litigate the issue, the appropriate judicial forum must be selected.

- Tax Court judges have more expertise in tax matters.
- The tax deficiency need not be paid to litigate in the Tax Court. However, if Caleb loses, interest must be paid on any unpaid deficiency.
- If a trial by jury is preferred, the U.S. District court is the appropriate forum.
- The tax deficiency must be paid before litigating in the District Court or the Court of Federal Claims.
- If an appeal to the Federal Circuit is important, Caleb should select the Court of Federal Claims.

A survey of the decisions involving the issues in dispute is appropriate. If a particular court has taken an unfavorable position, that court should be avoided.

pp. 28-13 to 28-15

13.
 - a. No. There is no appeal from the Small Cases Division.
 - b. No. Deficiency cannot exceed \$50,000.
 - c. Yes.
 - d. No. However, decisions are now published on the Tax Court's website.
 - e. Yes.
 - f. Yes.

pp. 28-12 and 28-13

14. While the U.S. Tax Court judges hear only tax cases, the major advantage of the U.S. Tax Court is that it is the only trial court where the tax deficiency need not be paid prior to litigating the controversy. However, interest will be due on any unpaid deficiency. The interest rate varies from one quarter to the next as announced by the IRS. A second disadvantage of the U.S. Tax Court is the possible delay that might result before a case is decided. The length of the delay depends upon the Court calendar, which includes a schedule of locations where cases will be tried. A third disadvantage is being unable to have the case heard before a jury. pp. 28-14 to 28-16 and Concept Summary 28-1

15. Willis, Hoffman, Maloney, and Raabe, CPAs
5191 Natorp Boulevard
Mason, OH 45040

July 14, 2003

Mr. Dwain Toombs
200 Mesa Drive
Tucson, AZ 85714

Dear Mr. Toombs:

You have three alternatives should you decide to pursue your \$311,000 deficiency in the court system. One alternative is the U.S. Tax Court, the most popular forum. Some people believe that the Tax Court judges have more expertise in tax matters. The main advantage is that the U.S. Tax Court is the only trial court where the tax need not be paid prior to litigating the controversy. However, interest will be due on an unpaid deficiency. The interest rate varies from one quarter to the next as announced by the IRS.

One disadvantage of the U.S. Tax Court is the possible delay that might result before a case is decided. The length of delay depends on the Court calendar, which includes a schedule of locations where cases will be tried. Another disadvantage is being unable to have the case heard before a jury.

The major advantage of another alternative, the U.S. District Court, is the availability of a trial by jury. One disadvantage of a U.S. District Court is that the tentative tax deficiency first must be paid before the Court will hear and decide the controversy.

The Court of Federal Claims, the third alternative, is a trial court that usually meets in Washington, D.C. It has jurisdiction for any claim against the United States that is based on the Constitution, any Act of Congress, or any regulation of an executive department. The main advantage of the U.S. Court of Federal Claims occurs when a taxpayer's applicable Circuit Court previously has rendered an adverse decision. Such a taxpayer may select the Court of Federal Claims, since any appeal instead will be to the Federal Circuit. One disadvantage of the Court of Federal Claims is that the tentative deficiency first must be paid before the Court will hear and decide the controversy.

I hope this information is helpful, and should you need more help, please contact me.

Sincerely,

Agnes Reynolds, CPA
Tax Partner

pp. 28-13 to 28-15, Figure 28-3, and Concept Summary 28-1

16. The main advantage of the U.S. Court of Federal Claims occurs when a taxpayer's applicable Circuit Court previously has rendered an adverse decision. Such a taxpayer may select the U.S. Court of Federal Claims since any appeal will be to the Federal Circuit.

One disadvantage of the U.S. Court of Federal Claims is that the tentative tax deficiency first must be paid before the Court will hear and decide the controversy.

The U.S. Court of Federal claims is a trial court that usually meets in Washington, D.C. It has jurisdiction for any claim against the United States that is based on the Constitution, any Act of Congress, or any Regulation of an executive department.

pp. 28-13 to 28-15

17. See Figure 28-3 and the related discussion.
- a. There is no appeal by either the taxpayer or the IRS from a decision of the Small Cases Division of the U.S. Tax Court. p. 28-12
 - b. The first appeal would be to the Sixth Circuit Court of Appeals. Further appeal would be to the U.S. Supreme Court. pp. 28-15, 28-16, and Figures 28-3 and 28-4
 - c. Same as b. above. pp. 28-15, 28-16, and Figures 28-3 and 28-4
 - d. The appeal would be to the Federal Circuit Court of Appeals and then to the U.S. Supreme Court. pp. 28-15, 28-16, and Figure 28-3
18. There could be numerous reasons why the IRS may decide not to appeal a case that it loses in the U.S. District Court. The failure to appeal, therefore, does not necessarily mean that the IRS agrees with any result that was reached therein. p. 28-16

19.		<u>U.S. Tax Court</u>	<u>U.S. District Court</u>	<u>U.S. Court of Federal Claims</u>
a.	Number of regular judges	19	Varies; one judge hears a case	16
b.	Jury trial	No	Yes	No
c.	Prepayment of deficiency required before trial	No	Yes	Yes

Concept Summary 28-1

20. e. A U.S. District Court decision from Texas may be appealed to the Fifth Circuit Court of Appeals. Other states in the jurisdiction of the Fifth Circuit Court of Appeals are Louisiana and Mississippi. pp. 28-15, 28-16, and Figure 28-2
21. The U.S. Supreme Court decides whether to hear any case, tax or otherwise, by requiring an affirmative vote of at least four judges. The Court accepts jurisdiction by granting a writ (i.e., *certiorari granted*) or denies jurisdiction (i.e., *certiorari denied*). The Supreme Court rarely hears tax cases. The Court may grant *certiorari*, however, to resolve a conflict among the Courts of Appeals or where the tax issue is extremely important. p. 28-17
22. a. If the taxpayer chooses a U.S. District Court as the trial court for litigation, the U.S. District Court of Wyoming would be the forum to hear the case. Unless the prior decision has been reversed on appeal, one would expect the same court to follow its earlier holding. pp. 28-14 and 28-26
- b. If the taxpayer chooses the U.S. Court of Federal Claims as the trial court for litigation, the decision that previously was rendered by this Court should have a direct bearing on the outcome. If the taxpayer selects a different trial court (i.e., the appropriate U.S. District Court or the U.S. Tax Court), the decision that was rendered by the U.S. Court of Federal Claims would be persuasive, but not controlling. It is, of course, assumed that the result that was reached by the U.S. Court of Federal Claims was not reversed on appeal. pp. 28-15 and 28-28
- c. The decision of a U.S. Circuit Court of Appeals will carry more weight than will one that was rendered by a trial court. Since the taxpayer lives in California, however, any appeal from a U.S. District Court or the U.S. Tax Court would go to the Ninth Circuit Court of Appeals (see Figure 28-2). Although the Ninth Circuit Court of Appeals might be influenced by what the Second Circuit Court of Appeals has decided, it is not compelled to follow such holding. pp. 28-15, 28-28, and Figure 28-4
- d. In that the U.S. Supreme Court is the highest appellate court, one can place complete reliance upon its decisions. Nevertheless, one should investigate any decision to see whether the Code has been modified with respect to the result that was reached. There also exists the rare possibility that the Court may have changed its position in a later decision. pp. 28-17, 28-26, and Figure 28-3

- e. When the IRS acquiesces to a decision of the U.S. Tax Court, it agrees with the result that was reached. As long as such acquiescence remains in effect, taxpayers can be assured that this represents the position of the IRS on the issue that was involved. Keep in mind, however, that the IRS can change its mind and can, at any time, withdraw the acquiescence and substitute a nonacquiescence. p. 28-19
- f. The issuance of a nonacquiescence usually reflects that the IRS does not agree with the result that was reached by the U.S. Tax Court. Consequently, taxpayers are placed on notice that the IRS will continue to challenge the issue that was involved. p. 28-19
23. The differences between Regular and Memorandum decisions of the U.S. Tax Court are summarized as follows:
- In terms of substance, Memorandum decisions deal with situations that require only the application of previously established principles of law. Regular decisions involve novel issues that have not been resolved by the Court. In actual practice, however, this distinction is not always observed.
 - Memorandum decisions officially were published until 1999 in mimeograph form only, but Regular decisions are published by the U.S. Government in a series that is designated as the *Tax Court of the United States Reports*. Memorandum decisions are now published on the Tax Court website. Both types of decisions are published by various commercial tax services (e.g., CCH and RIA).
- p. 28-18
24. a. This is a citation for a Regular decision of the U.S. Tax Court that was issued in 1970. The decision can be found in Volume 54, page 1514, of the *Tax Court of the United States Reports*, published by the U.S. Government Printing Office. p. 28-18 and Concept Summary 28-2
- b. This is a citation for a decision of the U.S. Second Circuit Court of Appeals that was rendered in 1969. The decision can be found in Volume 408, page 1117, of the *Federal Reporter, Second Series* (F.2d), published by West Publishing Company. p. 28-20 and Concept Summary 28-2
- c. This is a citation for a decision of the U.S. Second Circuit Court of Appeals that was rendered in 1969. The decision can be found in Volume 1 for 1969, paragraph 9319, of the *U.S. Tax Cases*, published by Commerce Clearing House. p. 28-20 and Concept Summary 28-2
- d. This is a citation for a decision of the U.S. Second Circuit Court of Appeals that was rendered in 1969. The decision can be found in Volume 23, page 1090, of the Second Series of *American Federal Tax Reports*, now published by RIA (formerly P-H). p. 28-20 and Concept Summary 28-2
- [Note that the citations that appear in parts b., c., and d. are for the same case.]
- e. This is a citation for a decision of the U.S. District Court of Mississippi that was rendered in 1967. The decision can be found in Volume 293, page 1129, of the *Federal Supplement Series*, published by West Publishing Company. p. 28-19 and Concept Summary 28-2

- f. This is a citation for a decision of the U.S. District Court of Mississippi that was rendered in 1967. The decision can be found in Volume 1 for 1967, paragraph 9253, of the *U.S. Tax Cases*, published by Commerce Clearing House. p. 28-19 and Concept Summary 28-2
- g. This is a citation for a decision of the U.S. District Court of Mississippi that was rendered in 1967. The decision can be found in Volume 19, page 647, of the Second Series of *American Federal Tax Reports*, now published by RIA (formerly P-H). p. 28-19 and Concept Summary 28-2

[Note that the citations that appear in parts e., f., and g. are for the same case.]

- h. This is a citation for a decision of the U.S. Supreme Court that was rendered in 1935. The decision can be found in Volume 56, page 289, of the *Supreme Court Reporter*, published by West Publishing Company. p. 28-20 and Concept Summary 28-2
- i. This is a citation for a decision of the U.S. Supreme Court that was rendered in 1935. The decision can be found in Volume 1 for 1936, paragraph 9020, of the *U.S. Tax Cases*, published by Commerce Clearing House. p. 28-20 and Concept Summary 28-2
- j. This is a citation for a decision of the U.S. Supreme Court that was rendered in 1935. The decision can be found in Volume 16, page 1274, of the *American Federal Tax Reports*, now published by RIA (formerly P-H). p. 28-20 and Concept Summary 28-2

[Note that the citations that appear in parts h., i., and j. are for the same case.]

- k. This is a citation for a decision of the former U.S. Court of Claims that was rendered in 1970. The decision can be found in Volume 422, page 1336, of the *Federal Reporter*, Second Series, published by West Publishing Company. This court is the Claims Court (renamed the Court of Federal Claims effective October 30, 1992) and current cases are in the *Federal Claims Reporter*. p. 28-20, Footnote 22, and Concept Summary 28-2
- 25.
- a. CA-2. An abbreviation that designates the U.S. Second Circuit Court of Appeals. p. 28-20
 - b. Fed.Cl. An abbreviation for the *Federal Claims Reporter* published by West Publishing Company. It includes the decisions of the U.S. Court of Federal Claims and begins with Volume 27. p. 28-20
 - c. *aff'd*. An abbreviation for “affirmed,” which indicates that a lower court decision was affirmed (approved of) on appeal. p. 28-17
 - d. *rev'd*. An abbreviation for “reversed,” which indicates that a lower court decision was reversed (disapproved of) on appeal. p. 28-17
 - e. *rem'd*. An abbreviation for “remanded,” which indicates that a lower court decision is being sent back by a higher court for further consideration. p. 28-17

- f. *Cert. denied.* The *Writ of Certiorari* has been denied by the U.S. Supreme Court. This writ means that the Court will not accept an appeal from a lower court and, therefore, will not consider the case further. p. 28-17
- g. *Acq.* An abbreviation for “acquiescence” (agreement). The IRS follows a policy of either acquiescing or nonacquiescing to certain decisions. p. 28-19
- h. B.T.A. An abbreviation for the Board of Tax Appeals. From 1924 to 1942, the U.S. Tax Court was designated as the Board of Tax Appeals. p. 28-19
- i. USTC. U.S. District Court, U.S. Circuit Court of Appeals, U.S. Court of Federal Claims, and U.S. Supreme Court decisions that address Federal tax matters are reported in the Commerce Clearing House *U.S. Tax Cases* (USTC) and the RIA (formerly P-H) *American Federal Tax Reports* (AFTR) series. pp. 28-19, 28-20 and Concept Summary 28-2
- j. AFTR. See the solution to i. above. p. 28-20 and Concept Summary 28-2
- k. F.3d. All of the decisions (both tax and nontax) of the U.S. Claims Court (before October, 1982) and the U.S. Circuit Court of Appeals are published by West Publishing Company in a reporter that is designated as the *Federal Reporter, Second Series* (F.2d). Volume 999, published in 1993, is the last volume of the *Federal Second Series*. It is followed by the *Federal Third Series* (F.3d). p. 28-20 and Concept Summary 28-2
- l. F.Supp. Most Federal District Court decisions, dealing with both tax and nontax issues, are published by West Publishing Company in their *Federal Supplement Series* (F.Supp.). p. 28-19 and Concept Summary 28-2
- m. USSC. An abbreviation for the U.S. Supreme Court. p. 28-21
- n. S.Ct. West Publishing Company publishes all of the U.S. Supreme Court decisions in its *Supreme Court Reporter* (S.Ct.). p. 28-20 and Concept Summary 28-2
- o. D.Ct. An abbreviation for a U.S. District Court decision. p. 28-20
26. a. None.
b. USTC.
c. USTC.
d. USTC.
e. TCM.
- Concept Summary 28-2
27. Starting in 2002, the Small Cases Division decisions (called Summary Opinions) are published on the U.S. Tax Court website. Before 2001, these decisions were not published. p. 28-19
28. a. Yes. Exhibit 28-1 and p. 28-9

- b. No. Not published there. Concept Summary 28-2 and p. 28-13
- c. No. Published by private publishers. Exhibit 28-1 and p. 28-11
- d. Yes. Exhibit 28-1 and p. 28-10
- e. Yes. Exhibit 28-1 and p. 28-9
- f. No. Concept Summary 28-2 and p. 28-20
- g. Yes, when major tax legislation has been enacted by Congress. p. 28-10, Footnote 12
- h. Yes. p. 28-19
- i. No. Concept Summary 28-2
29. After reviewing the specific instructions with respect to the term paper:
- Ashley may begin with the index volumes of the available tax services: RIA, CCH, BNA Portfolios, etc.
 - A key word search on an online service could be helpful—Westlaw, LEXIS, CCH, and RIA Checkpoint.
 - Ashley may employ a key word search of a CD-ROM and browse through a tax service, IRS publications, etc. West Publishing, CCH, Kleinrock, and RIA offer CD-ROM products.
 - Ashley could consult CCH's *Federal Tax Articles* to locate current appropriate articles written about alimony payments. RIA's Tax Service also has a topical "Index to Tax Articles" section that is organized using the RIA paragraph index system.
 - Ashley may consult *The Accounting & Tax Index* which is available in three quarterly issues and a cumulative year-end volume covering all four quarters.
 - Up-to-date information may be found on the World Wide Web feature of the Internet. Various legal, accounting, and financial gateways can be found by clicking on highlighted words or phrases.
- pp. 28-23, 28-24, and 28-33 to 28-35
30. a. The *Golsen* rule refers to the policy of the U.S. Tax Court to decide cases based on how it feels the law should be applied only if the U.S. Circuit Court of Appeals of appropriate jurisdiction has not yet passed on the issue or has previously decided a similar case in accord with the Tax Court's opinion. p. 28-17
- b. The Small Cases Division is part of the U.S. Tax Court that hears cases involving amounts of \$50,000 or less. p. 28-12
- c. An appeal to the Supreme Court is by Writ of Certiorari. p. 28-17
- d. Tax evasion is the elimination or reduction of taxes with the use of subterfuge and fraud as a means to an end. p. 28-31

PROBLEMS

31. a. Tom has some false notions. He must sue in the U.S. District Court of his locality and not in any other U.S. District Court. Concept Summary 28-1 and p. 28-14
- b. Tom has four choices of courts with respect to his Federal tax question, and a state court is not one of the choices. He may go to the U.S. Tax Court, Small Cases Division of the U.S. Tax Court, U.S. District Court, or U.S. Court of Federal Claims. p. 28-13 and Figure 28-3
- c. The B.T.A. decision is an old U.S. Tax Court decision that may have little validity today. Even if the decision still is good law, it probably will have little impact upon a U.S. District Court and certainly no impact upon a state court. pp. 28-19 and 28-26
- d. The U.S. Court of Federal Claims is a trial court that usually meets in Washington, D.C., and Tom cannot appeal from a U.S. District Court to the U.S. Court of Federal Claims. Any appeal from his U.S. District Court would be to the Sixth Circuit Court of Appeals (and not to the Second). pp. 28-13, 28-15, Figure 28-3, Figure 28-4, and Concept Summary 28-1
- e. Few tax decisions reach the U.S. Supreme Court. The U.S. Supreme Court must agree to hear a court case. p. 28-17
32. a. T. Concept Summary 28-1 and p. 28-14
- b. A. p. 28-20 and Concept Summary 28-2
- c. D, C, A, and U. p. 28-19 and Concept Summary 28-2
- d. D, C, A, and U. p. 28-19 and Concept Summary 28-2
- e. U. p. 28-17
- f. C and U. pp. 28-14 and p. 28-17
- g. D. p. 28-14 and Concept Summary 28-1
- h. D, T, and C. p. 28-13, Figure 28-3, and Concept Summary 28-1
- i. A and U. pp. 28-15, 28-16, and Figure 28-3
- j. C. p. 28-15, Footnote 18, Concept Summary 28-1, and Figure 28-3
- k. T. pp. 28-12, 28-13, and Figure 28-3
- l. T. p. 28-14 and Concept Summary 28-1
33. a. N.
- b. U.
- c. T.

- d. D.
- e. A.
- f. T. B.T.A. or Board of Tax Appeals was the name of the Tax Court before 1943.
- g. C. Before October 29, 1992, the U.S. Court of Federal Claims was called the U.S. Claims Court.
- h. N.
- i. T.

pp. 28-10, 28-11, 28-18 to 28-20, and Concept Summary 28-2

- 34
- a. U.S.
 - b. CCH.
 - c. W.
 - d. RIA.
 - e. CCH.
 - f. RIA.
 - g. U.S.
 - h. U.S.
 - i. W.
 - j. U.S.

pp. 28-4, 28-9, 28-18 to 28-20, and Concept Summary 28-2

- 35.
- a. E.
 - b. E.
 - c. A.
 - d. A.
 - e. A.

p. 28-31