

INTERACTIVE CASEBOOK SERIES

Federal Income Tax

■ A Contemporary Approach ■

SECOND EDITION

Samuel A. Donaldson
Donald B. Tobin

THE INTERACTIVE CASEBOOK SERIES™

FEDERAL INCOME TAX

A Contemporary Approach

SECOND EDITION

by

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This casebook is dedicated to Professor Arthur W. Andrews, the Dorothy H. and Lewis Rosenstiel Distinguished Professor Emeritus of Law at the University of Arizona James E. Rogers College of Law, and Daniel Posin, formerly the Judge Rene H. Himel Professor of Law at Tulane Law School.

From Professor Donaldson

In his 44 years of law teaching, Professor Andrews introduced thousands of students, including me, to the wonderful complexity and compelling human drama that is federal income taxation. His superb instructional skills and gregarious manner inspired countless disciples, again including me, to pursue an LL.M. in Taxation and a career as a tax attorney. Professor Andrews possessed all of the qualities of a great lawyer: attention to detail, an inquiring intellect, and most importantly, both a sense of humor and a deep compassion for others. Whether he knew it or not, he was a model of professionalism and excellence for his students, again including me.

If I am fortunate enough to teach for 44 years, I doubt I will have the same influence that Professor Andrews has had. For certain, I will never have his classroom presence. Even now, more than a decade since I sat as a student in his class, I can still remember many of his unique expressions and teaching methods. Every day, students walked into a classroom with a whiteboard *completely* covered with charts, outlines, diagrams, and summaries. (In fact, he usually reserved the classroom for the hour before his classes just to have the time to prepare the board for each class session.) As if by magic, Professor Andrews turned this mountain of information and numbers into something meaningful and useful for students. Upon the conclusion of each class session, Professor Andrews dismissed the class with his trademark signoff, "Peace." By that time, students had ten pages of notes, a better understanding of the material, and writers' cramp.

It seems most fitting, therefore, that a text created to assist in the learning and teaching of federal income taxation be dedicated to one of the premier tax teachers and scholars. Thanks for all of your support and guidance, Professor Andrews. Peace.

SAD

From Professor Tobin

Professor Posin taught tax for over 32 years touching students at law schools all around the country, including Hofstra, San Diego, Southern Methodist, Catholic University, and Tulane, where he taught for 15 years. He touched many with his sense of humor and his ability to explain complex material in a clear way. He was my mentor in the publishing arena, bringing me on as a co-author of his treatise on federal income tax. I hope that some of Professor Posin's wit and clear thinking lives on in this book.

DBT

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1(h)(1)(C)(ii)(I)	617
1(h)(1)(C)(ii)(II)	617
1(h)(1)(D)	612
1(h)(1)(D)	614
1(h)(1)(D)	617
1(h)(1)(D)	621
1(h)(1)(D)	632
1(h)(1)(E)	612
1(h)(1)(E)	614
1(h)(1)(E)	617
1(h)(1)(F)	614
1(h)(1)(F)	618
1(h)(11)	175
1(h)(11)	620
1(h)(3)	615
1(h)(6)	612

1(i)	
1(i)(1)(A)	5
1(i)(1)(A)(i)	5
1(i)(1)(B)	5
1(i)(1)(C)	17
1(i)(3)(C)	17
2	10
2(a)	12
2(a)(1)—(4)	31
2(b)	13
11	174
21	42
21	44
21	46
21	47
21	769
21	770
21	776
21(a)(2)	770
21(b)(1)	771
21(b)(2)	771
21(b)(2)(A)	47
21(c)	770
21(d)	770
22	769
23	769
23	770
23	770
23(a)(2)(A)	769
23(a)(3)	769
23(b)(1)	769
23(b)(2)	770
23(b)(3)(A)	770
23(c)	769
23(d)(1)	770
24	769
24	772

24(b)(1)	773
24(b)(2)	773
25(a)(i)(2)	868
25A	44
25A	50
25A	853
25A	866
25A	870
25A(c)	50
25A(c)	870
25A(d)	871
25A(f)(1)	869
25A(h)	871
25A(i)	48
25A(i)(2)	49
25A(i)(3)	868
25A(i)(3)	869
25A(i)(4)	869
25A(i)(4)(A)(i)	869
25A(i)(4)(A)(ii)	869
25A(i)(6)	870
26	44
31(a)	44
31(a)	52
32	42
32	44
36	662
45F	769
45F	771
49(a)(1)(D)(iv)	938
55	939
56	939
57	939
58	939
59	939
61	33
59A	767