

AMERICAN JURISPRUDENCE

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VOLUME 34A (1992 Edition)

FEDERAL TAXATION ¶¶ 43,000-83,240

VOLUMES 33, 34, AND 34A CONTAIN A MODERN COMPREHENSIVE TEXTUAL STATEMENT OF THE FEDERAL TAX LAW. VOLUMES 33 AND 34 CONSIST OF MATERIAL FOUND IN THE 1991 EDITION OF THE TAX GUIDE PREPARED BY THE TAX EXPERTS ON THE STAFF OF THE RESEARCH INSTITUTE OF AMERICA, INC. VOLUME 34A CONSISTS OF MATERIAL DERIVED FROM THE ESTATE PLANNING & TAXATION COORDINATOR (EPTC) OF THE RESEARCH INSTITUTE OF AMERICA, INC.

Volume 34A Am Jur 2d is replaced annually and will be supplemented in the interim only for major Federal Tax Law changes. The RIA TAX GUIDE and the ESTATE PLANNING & TAXATION COORDINATOR are loose-leaf services with more frequent upkeep.

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SECOND EDITION

Volume 34A

FEDERAL TAXATION

Scope of Topic: This volume discusses federal estate taxes imposed on the transfer of property by a decedent to his beneficiaries, federal taxes imposed on the transfer by a living person of money or other property by gift, and the filing of estate and gift tax returns.

Treated elsewhere: Federal tax enforcement, including collections from unwilling or defaulting taxpayers (see 35 Am Jur 2d, FEDERAL TAX ENFORCEMENT); State inheritance, estate, or gift taxes (see 42 Am Jur 2d, INHERITANCE, ESTATE, AND GIFT TAXES)

PRELIMINARY ANALYSIS OF CONTENTS OF VOLUME 34A

The following analysis lists the chapter headings in capital letters, and the main subheadings by paragraph numbers. The paragraphs following and within the scope of the subheadings will be found at the beginning of the particular chapters.

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HOW TO USE AM JUR 2d "FEDERAL TAXATION"

Your Am Jur 2d article on "Federal Taxation" is designed to furnish you with a practical approach to the important subjects of federal taxes on income, estates, and gifts, and of other federal excise taxes. Its purpose is not only to give you the information you need about the federal tax questions you now have but also to alert you to federal tax problems you may encounter and to permissive preventive practices to avoid or minimize certain federal tax consequences.

This article was prepared by the staff of tax experts, both legal and accounting, of the Research Institute of America and is substantially similar to material in their Tax Guide and Estate Planning & Taxation Coordinator, loose-leaf services with frequent upkeep. Your Am Jur 2d Federal Tax Volumes will be replaced annually and will be supplemented by pocket parts when major tax changes occur. They discuss and explain all of the common federal tax problems and consequences in clear, concise, and nontechnical language and, wherever appropriate, they include the following:

 **illustrations:** To clarify the tax rules and problems discussed with concrete and easy-to-follow illustrations of the rules or principles involved.

 **observations:** To point out opportunities that aren't obvious and may be missed, or to clear up ambiguities or inconsistencies in the law.

 **cautions:** To flag pitfalls that can cost taxes, higher taxes, or even penalties if they are overlooked.

 **recommendations:** To provide specific, carefully studied plans for action to be followed to keep taxes at a legal minimum.

How to find the information you want

There are several methods in which you can find the information you want concerning a general tax situation or a specific tax problem in this article on "Federal Taxation." These include the following:

Analytical method. In most instances the location of the discussion of a particular federal tax matter can be found by analyzing the nature of the matter and by proceeding from the broad to the specific heading covering that matter. In other words, the discussion may be located by proceeding from (1) the chapter to (2) the main heading thereunder and then to (3) the particular paragraph under the main heading. The chapters and main headings are set out *supra*, and the particular paragraphs under the main headings are to be found in the detailed list of paragraphs at the beginning of each chapter.

Index methods. A complete index of the topics in 33 and 34 Am Jur 2d is contained at the end of each of those volumes. An index of the topics in 34A Am Jur 2d is contained at the end of that volume. In 33 Am Jur 2d there is a Code Index for volumes 33 and 34 in which the pertinent discussion may be found if the user is starting with a particular section of the Internal Revenue Code [26 USCS]; a similar Code Index for 34A Am Jur 2d appears in that volume. If the user is starting with a particular Treasury ruling or a court decision, a Treasury Rulings Index and a Cases and Decisions Index may be found in 33 Am Jur 2d for the material covered in volumes 33 and 34, similar tables being found in 34A Am Jur 2d covering that volume.

Checklist method. The various checklists, beginning on p. 1 of Volume 33 are designed to enable one to check the solution of a particular tax problem, or to check on whether he has taken advantage of all permissible tax saving opportunities and

deductions, or to check on the taxes to which a business is subject and the forms to use, or to find out whether he has a tax problem.

A comprehensive list of federal tax annotations from ALR2d, ALR3d, ALR Fed, L Ed, and L Ed 2d, is contained in the front of Volume 33.

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If you know the Code section number which covers the problem in which you are interested, check the following list for the paragraphs at which the subject covered by that Code section is discussed.

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