


TABLE OF CASES

(All references are to question numbers.)

Addis v. Comm.....	7954	Brountas v. Comm.....	7709
Akers v. Comm.	8000	Brown v. Comm.	7709
Alexander v. Comm.....	7763	Brown v. U.S.....	7955
Alfaro v. Comm.	7933	Browning v. Comm.....	7999
Allemeier v. Comm.	7951	Bryant v. Comm.	7648
Allen v. Comm.	7744	Buchholz v. Comm.	7750
AMERCO, Inc. v. Comm.....	8014	Bunn, Willcuts v.....	7645
American Bar Endowment, U.S. v.	7954	Butts v. Comm.	7951
Anderson v. Helvering.....	7803	Byers v. Comm.....	7750, 7751
Anselmo v. Comm.....	7955	California Fed. Life Ins. Co. v. Comm.	7696
Apkin v. Comm.	7663	California Life Ins. Co. v. Comm.....	7692
Arbini v. Comm.....	7955	Cammack v. Comm.	7950
Atkinson v. Comm.....	7979	Campbell, Fleming v.	7776
Avery v. Comm.	7502	Carlton v. U.S.	7778
Baker, Goldin v.	7642	Carroll, Est. of v. Comm.	7972
Baker, South Carolina v.	7642, 7682	Carter v. Comm.	7841
Ball v. Comm.	7943	Carter Trust v. Comm.	7921
Bankline Oil Co., Helvering v.	7803	Catto, U.S. v.	7841
Barker v. Comm.	7778	Clyde C. Pierce Corp. v. Comm.	7943
Barker v. U.S.....	7776	Coleman v. Comm.	7823
Barringer v. Comm.....	7955	Collins v. Comm.....	7948, 7950
Bauer v. U.S.....	7744	Contini v. Comm.	7950
Beall v. Comm.....	7781	Cordner v. U.S.	7503, 7696
Beech Aircraft Corp. v. U.S.	8014	Coupe v. Comm.	7778
Belden v. Comm.	7934	Crane v. Comm.	7722, 7771, 7825, 7970, 8001
Belz Investment Co. v. Comm.....	7823	Crichton, Comm. v.....	7776
Bennett v. Donovan	8034	Crigler v. Comm.....	7537
Bernard v. Comm.....	7776	Crocker v. Comm.	7955
Beyer v. Comm.....	7941	Davis v. Comm.....	7959
Biggs v. Comm.	7778	Davis v. U.S.	7964
Bilthouse v. U.S.	7537	Davis et ux., Dept. of Revenue of Ky. et al. v.....	7642
Bingham.....	7526	De Cou v. Comm.	7770
Bingham's Trust v. Comm.	7948, 7950	DeBie, Est. of v. Comm.....	7955
Black v. Comm.	7776	DeLoss v. Comm.....	7537
Blake v. Comm.	7954	Denman v. Slayton.....	7943
Blanche v. Comm.	7934	Dept. of Revenue of Ky. et al. v. Davis et ux.....	7642
Block v. Comm.....	7709	Deputy v. duPont .. 	7844
Bobrow v. Comm.....	7686	Di Leonardo v. Comm.....	7948
Boehm v. Comm.....	7537	District Bond Co. v. Comm.....	7648
Boeshore, Est. of.....	7996	Doherty v. Comm.	7955
Bolker v. Comm.	7776	Dolese v. Comm.	7713
Bolton v. Comm.	7750	Donovan, Bennett v.	8034
Bond v. Comm.	7658, 7959	Dorsey v. Comm.....	8000
Brandenburger v. U.S.	7748		
Brannen v. Comm.	7703		
Brauer v. Comm.	7778		

2015 TAX FACTS ON INVESTMENTS

Dreicer v. Comm.	7931	Hanlin v. Comm.	7536
Dunbar v. Comm.	7537	Hart v. Comm.	7530
Dunn v. Comm.	7931	Hawkins v. Comm.	7714
DuPont v. Comm.	7525	Heiss v. Comm.	7537
DuPont, Deputy v.	7844	Helvering v. Bankline Oil Co.	7803
Earl, Lucas v.	7506	Helvering v. LeGierse.....	8014
Elliot Knitwear Profit Sharing Plan v. Comm.	7995	Helvering, Anderson v.	7803
Ellis v. Comm.	7949	Helvering, Rand v.....	7537
Engdahl v. Comm.	7931	Herman v. U.S.....	7955
Engle, Comm. v.	7810, 7814	Hewitt v. Comm.	7959
Estroff, Est. of v. Comm.	7534	Higgins v. Comm.	7943, 7948
Everett v. Comm.	7776	Hilborn v. Comm.	8000
Exxon v. U.S.	7798	Hill, U.S. v.	7819
Fackler v. Comm.	7744	Hilton v. Comm.	7823
Fannon v. Comm.	7999	Hokanson v. Comm.	7826
Ferguson v. Comm.	7966	Hood v. Comm.	7658
First Ky. Co. v. Gray.....	7653	Huntsman v. Comm.	7940
Fisher v. Comm.	7653	Hurley v. Comm.	7940
Fisher v. U.S.	7518	Illinois Dept. of Rev., Rockford Life Ins. v.	7672
Fitzmaurice v. U.S.	7933	Illinois Merchants Trust Co. v. Comm.	7744
Fleming v. Campbell	7776	Illinois Terminal R.R. Co. v. U.S.	7943
Flood v. U.S.	7941	Indian Trail Trading Post, Inc. v. Comm.	7943
Fox v. Comm.	7931	IRS, Fund for Anonymous Gifts, The v.	7989
Frank Lyon Co. v. U.S.	7823	Jaglom v. Comm.	7653
Franklin, Est. of v. Comm.	7823, 7825	James v. Comm.	7829
Friends of Fiji, Styles v.	7989	Jamison v. Comm.	7949
Fund for Anonymous Gifts, The v. IRS....	7989	Jefferson Lake Sulphur Co. v. Lambert ...	7802
Gaffney v. Comm.	7635	Johnson v. Comm.	7728
Gajewski v. Comm.	7844	Jolley v. Comm.	7801
Garcia v. Comm.	7778	Jones v. Comm.	7934
Gates Rubber Co. v. Comm.	7798	Joslin v. U.S.	7696
Georgeff v. U.S.	7537	Kaufmann v. U.S.	7950
Gibson Products Co.—Kell Blvd. v. U.S.	7709	Keeler v. Comm.	7594
Glass v. Comm.	7999	Keller v. Comm.	7801
Goldin v. Baker.....	7642	Kelly v. Comm.	7940, 7948
Goldman v. Comm.	7955	Kerner v. Comm.	7955
Goodman v. U.S.	8001	Kidder v. Comm.	7536
Gorkes v. Comm.	7941	Kirby Petroleum Co. v. Comm.	7803
Gray, First Ky. Co. v.	7653	Klarkowski v. Comm.	7776
Greene v. U.S.	7966	Krause v. Comm.	7796
Greer v. U.S.	7841	L.A. Thompson Scenic Ry. Co. v. Comm.	7618, 7621
Grier v. U.S.	7744	Lagreide v. Comm.	7744
Griffin v. Comm.	8000	Lambert, Jefferson Lake Sulphur Co. v.	7802
Guest v. Comm.	7728, 7970	Landers v. Comm.	7663
Guinan v. U.S.	7781	Lang v. Comm.	7943
Gummer v. U.S.	7783	Lary v. Comm.	7696
Haas v. U.S.	7941	Laureys v. Comm.	7578, 7579
Hager v. Comm.	7709	Lavery v. Comm.	7618, 7621
Hamilton v. U.S.	7715		

TABLE OF CASES

LeGierse, Helvering v.	8014	Oneida-Herkimer Solid Waste Mgmt Authority, United Haulers Assn., Inc. v.	7642
Lenz v. Comm.	7941	Ostrom v. Comm.	7948
Levine, Est. of v. Comm.	7728	Pacific Affiliate, Inc. v. Comm.	7647
Levy v. Comm.	7801	Paradiso v. Comm.	7860
Lieb v. Comm.	7640	Paragon Jewel Coal Co., Inc. v. Comm.	7802
Lindquist v. Mack.	7986	Pauley v. U.S.	7801
Lipke v. Comm.	7714	Podell v. Comm.	7703
Lobato v. U.S.	7948	Potts v. Comm.	7810
Lockhart Leasing Co. v. U.S.	7823	Pritchett v. Comm.	7913
Loew v. Comm.	7948, 7950	Provost v. U.S.	7524
Louisiana Land and Exploration Co. v. Comm.	7806	Prussin v. Comm.	7825
LTV Corp. v. Comm.	7823	Puscas v. Comm.	7799
Lucas v. Earl	7506	R. O. Holton & Co. v. Comm.	7653
M&W Gear Co. v. Comm.	7823	Rand v. Helvering	7537
Mack, Lindquist v.	7986	Raphan v. U.S.	7709
Madorin v. Comm.	7729	Rauenhorst v. Comm.	7966
Magneson v. Comm.	7776	Redlark v. Comm.	7933
Mallinckrodt v. Comm.	7949	Regals Realty Co. v. Comm.	7776
Martin v. Comm.	7823	Rendall v. Comm.	7537
Mathias v. Comm.	7955	Resser v. Comm.	7578, 7579
McDonough v. Comm.	7943	Rice's Toyota World, Inc. v. Comm.	7823
McGowan, Williams v.	7950	Richardson v. Comm.	7714
McGuire v. Comm.	7955	Richardson v. U.S.	7941
McKinney v. Comm.	7750	Rickaby v. Comm.	7653
Meisels, Winthrop v.	7954	Rifkin v. Comm.	7943
Middleton v. Comm.	7771	Roark v. Comm.	7954
Midland-Ross Corp., U.S. v.	7619, 7622	Roberts v. U.S.	7586, 7601
Miller v. U.S.	7798	Robinson v. Comm.	7933
Milner v. Comm.	7948	Rockefeller v. Comm.	7964
Moller v. U.S.	7948	Rockford Life Ins. v. Illinois Dept. of Rev.	7672
Moody v. Comm.	7586	Royster v. Comm.	7845
Morton v. Comm.	7537	Russon v. Comm.	7941
Musgrave v. Comm.	7969	Rutland v. Comm.	7778
Narver v. Comm.	7709	Satullo v. Comm.	7999
National Foundation, Inc. v. U.S.	7989	Schapiro v. Comm.	7955, 7999
NationsBank v. Variable Annuity Life Ins. Co.	7843	Scott v. Comm.	7948
New Dynamics Foundation v. U.S.	7989	Service Bolt & Nut Co. Profit Sharing Trust v. Comm.	7995
Newhall Unitrust v. Comm.	7995	Sharp v. U.S.	7941
Nickell v. Comm.	7948	Shattuck v. Comm.	7653
Nicoladis v. Comm.	8000	Sheppard v. U.S.	7954
Noll v. Comm.	7653	Sidell v. Comm. of Internal Revenue.	7925
Northwest Acceptance Corp. v. Comm.	7823	Silberman v. Comm.	7931
Obland v. U.S.	7618, 7621	Sklar v. Comm.	7954
Ocean Drilling & Exploration Co. v. U.S.	8014	Slayton, Denman v.	7943
Oden v. Comm.	7708	Snow v. Comm.	8004
Odend'hal v. Comm.	7825	Sophy v. Comm.	7936
Oesterreich v. Comm.	7823		

2015 TAX FACTS ON INVESTMENTS

South Carolina v. Baker.....	7642, 7682
Standard Oil Co. (Ind.) v. Comm.....	7798
Starker v. U.S.....	7776, 7779
Starr v. Comm.....	7640
Starr, Est. of v. Comm.....	7823
Stewart, U.S. v.....	7645
Stonehill v. Comm.....	7703
Stradlings Building Materials, Inc. v. Comm.....	7801
Stranahan, Est. of v. Comm.....	7506
Stubbs v. U.S.....	7954
Stussy v. Comm.....	7950
Styles v. Friends of Fiji.....	7989
Styron v. Comm.....	7969
Sun Co., Inc. v. Comm.....	7798
Sun Oil Co. v. Comm.....	7823
Symington v. Comm.....	7999
Taylor v. Comm.....	7783
Texaco, Inc. v. U.S.....	7798
Thayer v. Comm.....	7999
Thomas, Est. of.....	7823
Tobey v. Comm.....	7653
Todd v. Comm.....	7968
Tokh v. Comm.....	7948
Treganowan, Comm. v.....	8014
Tripp v. Comm.....	7955
Trivett v. Comm.....	7947
Truman v. U.S.....	7703
Tufts, Comm. v.....	7722, 7771
Turner v. Comm.....	7999
Union Nat’l Bank of Troy v. U.S.....	7744
United Haulers Assn., Inc. v. Oneida- Herkimer Solid Waste Mgmt. Authority.....	7642
Uslu v. Comm.....	7934
Van Brunt v. Comm.....	7506
Variable Annuity Life Ins. Co., NationsBank v.....	7843
Vestal v. U.S.....	7948
Von Muff v. Comm.....	7777
W.D. Haden Co. v. Comm.....	7778
Walters v. Comm.....	7948
Ware v. U.S.....	7951
Watson v. Comm.....	8008
Weil v. Comm.....	7955
Weiner v. Comm.....	7954
Western Fed. Sav. & Loan Ass’n v. Comm.....	7509
Wildman v. Comm.....	7709
Willcuts v. Bunn.....	7645
Williams v. Comm.....	7739
Williams v. McGowan.....	7950
Williams v. U.S.....	7714
Williford v. Comm.....	7955
Winokur v. Comm.....	7971
Winter v. Comm.....	7948
Winthrop v. Meisels.....	7954
Wisconsin Cheesemen, Inc. v. U.S.....	7943
Wong v. Comm.....	7950
Woodbury v. Comm.....	7966, 7967
Woodward Est. v. Comm.....	7639
Wortmann v. Comm.....	7959
Wrightsmann v. U.S.....	7948
Yarbro v. Comm.....	7771
Young v. Comm.....	7537