

# IRS TRANSFER TAX TARGETS & TRIALS: WHAT WERE THEY THINKING?

**Southern Federal Tax Institute**  
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# OVERVIEW

# 1. Gift Tax Cases

- Indirect gifts
- Annual exclusion gifts
- Defined value transactions
- Installment sales/Promissory notes
  - FMV of interest sold
  - FMV of consideration/note received
  - Gift if Borrower cannot pay
- 2519
- GRATs
- BDITs/BDOTs
- Adequate Disclosure

*Linton, Heckerman, Shepherd, Senda*

*Fisher, Hack'l, Price, Wandry, Purdue, Sommers, Turner, Wimmer*

*McCord, Petter, Christiansen, Hendrix, Wandry, Nelson*

*Bolles*

*Anenberg, McDougall*

Beneficiary Defective [Investment, Inheritance, Owner] Trusts under § 678(a)

# STATISTICS ON GIFTS

Year/Tax Collected	709s Filed	709s Examined/ Closed*	% Examined*
2024/\$3.5B	313,197	845	0.2%
2023/\$1.7B	516,991	741	0.3%
2022/\$4.4B	270,142	904	0.3%
2021/\$4.6B	282,054	1,187	0.8%
2020/\$1.1B	158,095	1,259	0.8%
2019/\$1.6B	244,570	1,839	0.8%
2018/\$1.2B	242,426	2,090	0.9%
2017/\$2.0B	244,974	1,886	0.8%
2016/\$2.5B	249,302	1,843	0.8%
2015/\$2.1B	238,324	2,539	0.9%

**Source:**

2015 – 2024 IRS Data Book, Tables 1, 2, 6, 9a, 17, 17b, 18

\* For years 2015 - 2018, Data Book reports “returns examined” in Table 9a and calculates % examined as 709s examined divided by 709s filed in prior year. Data Book explains examination activity generally was for returns filed in prior year. For 2019, data reported in Table 17b changed to “examinations closed,” with % examined calculated in same manner as previously. Beginning in 2020, % examined is not reported in the same manner, and examinations closed is sourced from Table 18. % examined is calculated here as examined / prior year filed, to maintain consistent presentation.

## 2. Estate Tax Cases

- § 2036
- Marital Deduction Mismatch
- Marital Deduction (generally)
- *Graegin* Loans
- *Powell*/§ 2043

See, e.g., *Abraham*, *Beyer*, *Bigelow*, *Bischoff*, *Black*, *Boykin*, *Byrum*, *Cahill*, *Church*, *Cohen*, *Disbrow*, *Erickson*, *Gore*, *Harper*, *Harrison*, *Hillgren*, *Holliday*, *Hurford*, *Hutchens*, *Jorgensen*, *Keller*, *Kelly*, *Kimbell*, *King*, *Knepp*, *Korby*, *Liljestrand*, *Lockett*, *Malkin*, *McNichols*, *Michelson*, *Miller*, *Mirowski*, *Moore*, *Morrissey*, *Murphy*, *O'Malley*, *Powell*, *Purdue*, *Rector*, *Reichardt*, *Reinecke*, *Riese*, *Rosen*, *Schauerhamer*, *Schutt*, *Shurtz*, *Stewart*, *[Allene] Stone*, *[Joanne] Stone*, *Strangi*, *Streightoff*, *Thompson*, *Turner*, *Wheeler*, *Woelbing*.

See, e.g., *Estate of Black v. Comm'r*, 133 T.C. 15 (2009), *supp. by* 103 T.C.M. (CCH) 1302 (2012); *Estate of Turner v. Comm'r*, 102 T.C.M (CCH) 214 (2011), *supp. by* 138 T.C. 14 (2012); *Estate of Shurtz v. Comm'r*, 99 T.C.M. (CCH) 1096 (2010).

See, e.g., *Estate of Graegin v. Comm'r*, 56 T.C.M. (CCH) 387 (1988); *McKee v. Comm'r*, 72 T.C.M. (CCH) 324 (1996); *Thompson v. Comm'r*, 76 T.C.M. (CCH) 426 (1998); *Gilman v. Comm'r*, 88 T.C.M. (CCH) 627 (2004); *Murphy v. United States*, 104 A.F.T.R.2d 7703 ( W.D. Ark. 2009); *Keller v. United States*, 104 A.F.T.R.2d 6015 (S.D. Tex 2009); *Black v. Comm'r*, 133 T.C. 340 (2009).

See, e.g., *Estate of Powell v. Comm'r*, 148 T.C. 392 (2017); *Estate of Cahill v. Comm'r*, 115 T.C.M. (CCH) 1463 (2018); *Estate of Fields v. Comm'r*, \_\_\_ T.C.M. (CCH) \_\_\_ (2024), T.C. Memo 2024-90.

# STATISTICS ON ESTATES

<b>Year/Tax Collected</b>	<b>706s Filed</b>	<b>706s Examined/ Closed*</b>	<b>% Examined*</b>
2024/\$29.4B	31,516	996	2.0%
2023/\$33.8B	49,633	1,214	4.5%
2022/\$28.9B	27,088	1,398	4.9%
2021/\$23.4B	28,473	1,635	10.9%
2020/\$17.1B	15,023	1,454	9.7%
2019/\$16.0B	32,847	2,282	6.9%
2018/\$22.7B	33,690	2,898	8.6%
2017/\$21.8B	35,042	2,876	8.2%
2016/\$19.9B	35,592	3,187	8.8%
2015/\$18.0B	36,130	2,770	7.8%

**Source:**

2015 – 2024 IRS Data Book, Tables 1, 2, 6, 9a, 17, 17b, 18

\* For years 2015 - 2018, Data Book reports “returns examined” in Table 9a and calculates % examined as 706s examined divided by 706s filed in prior year. Data Book explains examination activity generally was for returns filed in prior year. For 2019, data reported in Table 17b changed to “examinations closed,” with % examined calculated in same manner as previously. Beginning in 2020, % examined is not reported in the same manner, and examinations closed is sourced from Table 18. % examined is calculated here as examined / prior year filed, to maintain consistent presentation.

### 3. General Applicability

- Valuation
  - S corporation (tax affecting)
  - Unrealized (built-in) capital gains
  - Chapter 14 – Special Valuation Rules (Alternate Reality Rules)
    - § 2701 – slice versus layer; applicable retained interest (think voting/non-voting; Class A/Class B)
    - § 2702 – interest in trust must be qualified
    - § 2703 – ignore governing agreement provisions
    - § 2704 – a) lapse  
b) restrictions on liquidation
- Undervaluation Penalties

*Adams, Cecil, Dallas, Gallagher, Giustina, Gross, Heck, Jackson, Jones, Kress, Wall  
Dunn, Jameson, Jelke, Jensen, Richmond  
Karmazin  
Woelbing  
Cahill, Church, Connelly, Elkins, Fisher, Holman  
Kerr, Knight, Smith*

# STATISTICS ON PENALTIES

## GIFT & ESTATE TAX

Year/Tax Collected	Returns Resulting in Allegations of Penalties	Penalty \$ Assessed
2024/\$29.4B	[nya]	[nya]
2023/\$33.8B	10,350	\$1.327B
2022/\$28.9B	6,540	\$477M
2021/\$23.4B	5,114	\$280M
2020/\$17.1B	3,043	\$1.212B
2019/\$16.0B	5,263	\$203M
2018/\$22.7B	6,282	\$247M
2017/\$21.8B	6,494	\$228M
2016/\$19.9B	6,078	\$200M
2015/\$18.0B	5,620	\$212M

**Source:**

2015 – 2024 IRS Data Book, Tables 26, 28

\* For years 2015 - 2018, Data Book reports “returns examined” in Table 9a and calculates % examined as 706s examined divided by 706s filed in prior year. Data Book explains examination activity generally was for returns filed in prior year. For 2019, data reported in Table 17b changed to “examinations closed,” with % examined calculated in same manner as previously. Beginning in 2020, % examined is not reported in the same manner, and examinations closed is sourced from Table 18. % examined is calculated here as examined / prior year filed, to maintain consistent presentation.



# Relevant Cites



Topic	Citation
2036:	<i>Estate of Abraham v. Comm’r</i> , 87 T.C.M. (CCH) 975 (2004), <i>aff’d</i> , 408 F.3d 26 (1 <sup>st</sup> Cir. 2005)
Valuation:	<i>Adams v. United States</i> , 83 A.F.T.R.2d 1887 (N.D. Tex. Mar. 17, 1999), <i>rev’d</i> , 218 F.3d 383 (5 <sup>th</sup> Cir. 2000)
Valuation:	<i>Adams v. United States</i> , 218 F.3d 383 (5 <sup>th</sup> Cir. 2000), entered by 88 A.F.T.R.2d 6057 (N.D. Tex. 2001)
Burden of Proof:	<i>Estate of Adell v. Comm’r</i> , 108 T.C.M. (CCH) 107 (2014)
Aggregation:	<i>Estate of Adler v. Comm’r</i> , 101 T.C.M. (CCH) 1118 (2011)
Work Product Doctrine:	<i>United States v. Adlman</i> , 68 F.3d 1495 (2 <sup>d</sup> Cir. 1995)
Aggregation:	<i>Ahmanson Foundation v. United States</i> , 674 F.2d 761 (9 <sup>th</sup> Cir. 1981)
Valuation:	<i>Estate of Amlie v. Comm’r</i> , 91 T.C.M. (CCH) 1017 (2006)
Post-Event Facts:	<i>Estate of Andrews v. United States</i> , 850 F. Supp. 1279 (E.D. Va. 1994)
2519:	<i>Estate of Anenberg v. Comm’r</i> , __ T.C. __ (2024), 162 T.C. No. 9 (May 20, 2024)
Valuation:	<i>Astleford v. Comm’r</i> , 95 T.C.M. (CCH) 1497 (2008)
Valuation:	<i>Estate of Baird v. Comm’r</i> , 82 T.C.M. (CCH) 666 (2001), <i>rev’d and remanded</i> , 416 F.3d 442 (5 <sup>th</sup> Cir. 2005)
Step Transaction:	<i>Estate of Becker v. Comm’r</i> , __ T.C.M. (CCH) __ (2024), T.C. Memo 2024-89
2036:	<i>Estate of Beyer v. Comm’r</i> , 112 T.C.M. (CCH) 356 (2016)
Indirect Gift:	<i>Estate of Bies v. Comm’r</i> , 80 T.C.M. (CCH) 628 (2000)
2036:	<i>Estate of Bigelow v. Comm’r</i> , 89 T.C.M. (CCH) 954 (2005), <i>aff’d</i> , 503 F.3d 955 (9 <sup>th</sup> Cir. 2007)
2036:	<i>Estate of Bischoff v. Comm’r</i> , 69 U.S. 32 (1977)
2036, Promissory Notes, Mismatch-Marital:	<i>Estate of Black v. Comm’r</i> , 133 T.C. 340 (2009), <i>supp. by</i> 103 T.C.M. (CCH) 1302 (2012)
Valuation, Insurance:	<i>Estate of Blount v. Comm’r</i> , 428 F. 3d. 1338 (11 <sup>th</sup> Cir. 2005)
Note Repayment:	<i>Estate of Bolles v. Comm’r</i> , 119 T.C.M. (CCH) 1502 (2020)
2036:	<i>Estate of Bongard v. Comm’r</i> , 124 T.C. 95 (2005)
Aggregation:	<i>Estate of Bonner v. United States</i> , 84 F.3d 196 (5 <sup>th</sup> Cir. 1996)
Indirect Gift:	<i>Estate of Bosca v. Comm’r</i> , 76 T.C.M. (CCH) 62 (1998)
2036:	<i>Estate of Boykin v. Comm’r</i> , 53 T.C.M. (CCH) 345 (1987)
Aggregation:	<i>Estate of Bright v. United States</i> , 658 F.2d 999 (5 <sup>th</sup> Cir. 1981)
Valuation:	<i>Buck v. United States</i> , 2021 WL 4391091 (D. Conn.)
2036:	<i>United States v. Byrum</i> , 408 U.S. 125 (1972)
2036, 2703:	<i>Estate of Cahill v. Comm’r</i> , 115 T.C.M. (CCH) 1463 (2018)
Privileges:	<i>Cavallaro v. United States</i> , 153 F. Supp. 2d 52 (Mass. 2001), <i>aff’d</i> , 284 F.3d 236 (1 <sup>st</sup> Cir. 2002)
Burden of Proof, Valuation:	<i>Cavallaro v. Comm’r</i> , 108 T.C.M. (CCH) 287 (2014), <i>aff’d in part, rev’d in part, remanded</i> , 842 F.3d 16 (1 <sup>st</sup> Cir. 2016)

Topic	Citation
Tax Affecting:	<i>Estate of Cecil v. Comm’r</i> , ___ T.C.M. (CCH) ___ (2023) (2023 WL 2256148)
Aggregation:	<i>Estate of Chenowith v. Commissioner</i> , 88 T.C. 1577 (1987)
Defined Value:	<i>Estate of Christiansen v. Comm’r</i> , 130 T.C. 1 (2008), <i>aff’d</i> , 586 F.3d 1061 (8 <sup>th</sup> Cir. 2009)
2703, Gift on Formation, Valuation:	<i>Church v. United States</i> , 85 A.F.T.R.2d 804 (W.D. Texas 2000), <i>aff’d</i> , 268 F.3d 1063 (5 <sup>th</sup> Cir. 2001)
2036:	<i>Comm’r v. Church’s Estate</i> , 335 U.S. 632 (1949)
Aggregation:	<i>Estate of Clarke v. Comm’r</i> , 35 T.C.M. (CCH) 1482 (1976)
2036:	<i>Estate of Cohen v. Comm’r</i> , 79 T.C. 1015 (1982)
2703, Insurance, Valuation:	<i>Connelly v. United States</i> , 2021-2 U.S. Tax Cas. (CCH) P60,729, 70 F.4th 412 (8th Cir. 2022), <i>aff’d</i> , __ U.S. ___, 23-146 (slip op.) (June 6, 2024)
Aggregation:	<i>Estate of Curry v. United States</i> , 706 F.2d 1424 (7 <sup>th</sup> Cir. 1983)
Valuation:	<i>Estate of Dailey v. Comm’r</i> , 82 T.C.M. (CCH) 710 (2001)
Valuation:	<i>Estate of Davis v. Comm’r</i> , 110 T.C. 530 (1998)
Valuation:	<i>Estate of Deputy v. Comm’r</i> , 85 T.C.M. (CCH) 1497 (2003)
Aggregation:	<i>Estate of Dieringer v. Comm’r</i> , 146 T.C. 117 (2016)
2036:	<i>Estate of Disbrow v. Comm’r</i> , 91 T.C.M. (CCH) 794 (2006)
Promissory Notes:	<i>Estate of Duncan v. Comm’r</i> , 102 T.C.M. (CCH) 421 (2011)
Valuation (built-in gains):	<i>Estate of Dunn v. Comm’r</i> , 301 F.3d 339 (5 <sup>th</sup> Cir. 2002)
Valuation:	<i>Eisenberg v. Comm’r</i> , 155 F.3d 50 (2d Cir. 1998)
Valuation:	<i>Evenchik v. Comm’r</i> , 105 T.C.M. (CCH) 1231 (2013)
2036:	<i>Fields v. Comm’r</i> , ___ T.C.M. (CCH) ___ (2024), T.C. Memo 2024-90
Annual Exclusion:	<i>Fisher v. United States</i> , 105 A.F.T.R.2d 1347 (S.D. Ind. 2010)
2703:	<i>Fisher v. United States</i> , 106 A.F.T.R.2d 6144 (S.D. Ind. 2010)
Post-Event Facts:	<i>Estate of Foster v. Comm’r</i> , 101 T.C.M. (CCH) 1444 (2011)
Work Product Doctrine:	<i>United States v. Frederick</i> , 182 F.3d 496 (7 <sup>th</sup> Cir. 1999)
Valuation:	<i>Estate of Gallagher v. Comm’r</i> , 101 T.C.M. (CCH) 1702 (2011)
Promissory Notes:	<i>Estate of Gilman v. Comm’r</i> , 88 T.C.M. (CCH) 627 (2004)
Valuation:	<i>Estate of Gimbel v. Comm’r</i> , 92 T.C.M. (CCH) 504 (2006)
Valuation:	<i>Estate of Giovacchini v. Comm’r</i> , 105 T.C.M. (CCH) 1179 (2013)
Valuation:	<i>Estate of Giustina v. Comm’r</i> , 101 T.C.M. (CCH) 1676 (2011), <i>rev’d, remanded</i> , 586 Fed. Appx. 417 (9 <sup>th</sup> Cir. 2014)
2036:	<i>Estate of Gore v. Comm’r</i> , 93 T.C.M. (CCH) 1436 (2007)

Topic	Citation
2053; Promissory Notes:	<i>Estate of Graegin v. Comm’r</i> , 56 T.C.M. (CCH) 387 (1988)
Valuation:	<i>Estate of Green v. Comm’r</i> , 86 T.C.M. (CCH) 758 (2003)
Valuation:	<i>Estate of Gribauskas v. Comm’r</i> , 116 T.C. 142 (2001), <i>rev’d</i> , 342 F.3d 85 (2 <sup>d</sup> Cir. 2003)
Valuation:	<i>Grieve v. Comm’r</i> , 119 T.C.M. (CCH) 1174 (2020)
Indirect Gift:	<i>Gross v. Comm’r</i> , 96 T.C.M. (CCH) 187 (2008)
2503, Annual Exclusion:	<i>Hack’l v. Comm’r</i> , 118 T.C. 279 (2002), <i>aff’d</i> , 335 F.3d 664 (7 <sup>th</sup> Cir. 2003)
2036, Recycling of Value:	<i>Estate of Harper v. Comm’r</i> , 83 T.C.M. (CCH) 1641 (2002)
2036, Aggregation:	<i>Estate of Harrison v. Comm’r</i> , 52 T.C.M. (CCH) 1306 (1987)
Indirect Gift:	<i>Heckerman v. United States</i> , 104 A.F.T.R.2d 5551 (W.D. Wash. 2009)
Defined Value:	<i>Hendrix v. Comm’r</i> , 101 T.C.M. (CCH) 1642 (2011)
2036:	<i>Estate of Hillgren v. Comm’r</i> , 87 T.C.M. (CCH) 1008 (2004)
2036:	<i>Estate of Holliday v. Comm’r</i> , 111 T.C.M. (CCH) 1235 (2016)
2703, Indirect Gift, Valuation:	<i>Holman v. Comm’r</i> , 130 T.C. 170 (2008), <i>aff’d</i> , 601 F.3d 763 (8 <sup>th</sup> Cir. 2010)
2703:	<i>Huffman v. Comm’r</i> , ___ T.C.M. (CCH) ___ (2024), T.C. Memo. 2024-12
2036:	<i>Estate of Hurford v. Comm’r</i> , 96 T.C.M. (CCH) 422 (2008)
2036:	<i>Hutchens Non-Marital Trust v. Comm’r</i> , 66 T.C.M. (CCH) 1599 (1993)
Valuation:	<i>Estate of Jackson v. Comm’r</i> , 121 T.C.M. (CCH) 1320 (2021)
Valuation (built-in gains), Constitutionality:	<i>Estate of Jameson v. Comm’r</i> , 267 F.3d 366 (5 <sup>th</sup> Cir. 2001), <i>vacating, remanding</i> 77 T.C.M. (CCH) 1383 (1999)
Valuation (built-in gains):	<i>Estate of Jelke v. Comm’r</i> , 507 F.3d 1317 (11 <sup>th</sup> Cir. 2007), <i>vacating, remanding</i> 89 T.C.M. (CCH) 1397 (2005)
Valuation (built-in gains):	<i>Estate of Jensen v. Comm’r</i> , 100 T.C.M. (CCH) 138 (2010)
Indirect Gift:	<i>Estate of [W.W.] Jones v. Comm’r</i> , 116 T.C. 121 (2001)
Tax Effecting, Valuation:	<i>Estate of [Aaron] Jones v. Comm’r</i> , 118 T.C.M. (CCH) 143 (2019)
2036, Equitable Recoupment:	<i>Estate of Jorgensen v. Comm’r</i> , 97 T.C.M. (CCH) 1328 (2009), <i>aff’d</i> , 431 Fed. Appx. 544 (9 <sup>th</sup> Cir. 2011)
Valuation:	<i>Estate of Jung v. Comm’r</i> , 101 T.C. 412 (1993)
2701:	<i>Estate of Karmazin v. Comm’r</i> , T.C. Docket No. 2127-03 [settled prior to disposition]
2036, Promissory Notes, Valuation:	<i>Keller v. United States</i> , 104 A.F.T.R.2d 6015 (S.D. Tex. 2009), <i>aff’d</i> , 697 F.3d 238 (5 <sup>th</sup> Cir. 2012)
Valuation:	<i>Estate of Kelley v. Comm’r</i> , 90 T.C.M. (CCH) 369 (2005)
2036:	<i>Estate of Kelly v. Comm’r</i> , 103 T.C.M. (CCH) 1393 (2012)
2704:	<i>Kerr v. Comm’r</i> , 113 T.C. 449 (1999), <i>aff’d</i> , 292 F.3d 490 (5 <sup>th</sup> Cir. 2002)
2036:	<i>Kimbell v. United States</i> , 244 F. Supp. 2d 700 (N.D. Tex. 2003), <i>vacated, remanded</i> , 371 F.3d 257 (5 <sup>th</sup> Cir. 2004)

<b>Topic</b>	<b>Citation</b>
2036:	<i>Estate of King v. Comm’r</i> , 37 T.C. 973 (1962)
Valuation:	<i>In the Matter of King</i> , 424 F. Supp. 117 (D.C. Colo. Jan. 28, 1975), <i>aff’d</i> , 545 F.2d 700 (10 <sup>th</sup> Cir. 1976)
2519:	<i>Estate of Kite v. Comm’r</i> , 105 T.C.M. (CCH) 1277 (2013)
2036, Valuation:	<i>Estate of Knepp v. United States</i> , 358 F. Supp. 2d 421 (M.D. Pa. 2004)
2704, Valuation:	<i>Knight v. Comm’r</i> , 115 T.C. 506 (2000)
2031, 2032, 2512, Valuation:	<i>Kohler v. Comm’r</i> , 92 T.C.M. (CCH) 48 (2006)
Promissory Notes, Valuation:	<i>Koons v. Comm’r</i> , 105 T.C.M. (CCH) 1567 (2013)
2036:	<i>Estate of Korby v. Comm’r</i> , 89 T.C.M. (CCH) 1150 (2005), <i>aff’d</i> , 471 F.3d 848 (8 <sup>th</sup> Cir. 2006)
Privileges:	<i>United States v. Kovel</i> , 296 F.2d 918 (2 <sup>d</sup> Cir. 1961)
2703, Tax-Affecting, Valuation:	<i>Kress v. United States</i> , 372 F. Supp. 3d 731 (E.D. Wis. 2019)
Valuation:	<i>United States v. Land</i> , 303 F.2d 170 (5 <sup>th</sup> Cir. 1962)
Valuation:	<i>Lappo v. Comm’r</i> , 86 T.C.M. (CCH) 333 (2003)
Valuation:	<i>Larson v. Comm’r (In re Est. of Levine)</i> , 158 T.C. No. 2 (2022)
2053:	<i>Estate of Lasarzig v. Comm’r</i> , 78 T.C.M. (CCH) 448 (1999)
MSJ, Abuse of Discretion:	<i>Estate of Kwang Lee v. Comm’r</i> , 122 T.C.M. (CCH) 91 (2021)
Aggregation:	<i>Estate of Lehmann v. Comm’r</i> , 74 T.C.M. (CCH) 415 (1997)
Valuation:	<i>Levy v. United States</i> , No. A-07-CA-339-LY (W.D. Tex. Nov. 26, 2008), <i>aff’d</i> , 402 Fed. Appx. 979 (5 <sup>th</sup> Cir. 2010)
2036:	<i>Estate of Liljestrand v. Comm’r</i> , 102 T.C.M. (CCH) 440 (2011)
Indirect Gift:	<i>Linton v. United States</i> , 638 F. Supp. 2d 1277 (W.D. Wash. 2009), <i>rev’d in part, remanded</i> , 630 F.3d 1211 (9 <sup>th</sup> Cir. 2011)
Valuation:	<i>Litman v. United States</i> , 78 Fed. Cl. 90 (2007)
2036:	<i>Estate of Lockett v. Comm’r</i> , 103 T.C.M. (CCH) 1671 (2012)
Regulatory Deference:	<i>Loper Bright Enterprises, et al. v. Raimondo</i> , 62 F. 4th 621 (D.C. Cir. 2023), <i>vacated and remanded</i> , __ U.S. ___, 22-451 (slip op.) (June 28, 2024)
Aggregation:	<i>Estate of Lopes v. Comm’r</i> , 78 T.C.M. (CCH) 46 (1999)
Valuation, Undivided Interest:	<i>Ludwick v. Comm’r</i> , 99 T.C.M. (CCH) 1424 (2010)
2036, Indirect Gift:	<i>Estate of Malkin v. Comm’r</i> , 98 T.C.M. (CCH) 57938 (2009)
Valuation:	<i>Mandelbaum v. Comm’r</i> , 69 T.C.M. (CCH) 2852 (1995)
Valuation:	<i>McCord v. Comm’r</i> , 120 T.C. 358 (2003), <i>rev’d</i> , 461 F.3d 614 (5 <sup>th</sup> Cir. 2006)
Defined Value, Net Net Gift:	<i>Succession of McCord v. Comm’r</i> , 461 F.3d 614 (5 <sup>th</sup> Cir. 2006), <i>rev’g</i> 120 T.C. 358 (2003)
2519:	<i>McDougall v. Comm’r</i> , __ T.C. __ (2024), 163 T.C. No. 5 (September 17, 2024)



Topic	Citation
Valuation:	<i>Estate of McFarland v. Comm’r</i> , 72 T.C.M. (CCH) 673 (1996)
Promissory Notes:	<i>McKee v. Comm’r</i> , 72 T.C.M. (CCH) 324 (1996)
Valuation, Annuity Tables:	<i>Estate of McLendon v. Comm’r</i> , 72 T.C.M. (CCH) 42 (1996), <i>rev’d</i> , 135 F.3d 1017 (5 <sup>th</sup> Cir. 1998)
2036:	<i>Estate of McNichols v. Comm’r</i> , 265 F.2d 667 (3d Cir. 1559)
Aggregation:	<i>Estate of Mellinger v. Comm’r</i> , 112 T.C. 26 (1999)
2036; 2038:	<i>Estate of Michelson v. Comm’r</i> , 37 T.C.M. (CCH) 1534 (1978)
2036:	<i>Estate of Miller v. Comm’r</i> , 97 T.C.M. (CCH) 1602 (2009)
2036, 2043:	<i>Estate of Mirowski v. Comm’r</i> , 95 T.C.M. (CCH) 1277 (2008)
2036:	<i>Estate of Moore v. Comm’r</i> , 119 T.C.M. (CCH) 1251 (2020)
2036, Promissory Notes:	<i>Morrissey v. Comm’r</i> , 243 F.3d 1145 (9th Cir. 2001), <i>rev’g</i> , <i>Friedlander Kaufman v. Comm’r</i> , 77 T.C.M. (CCH) 1779 (1999)
Valuation:	<i>Estate of McFarland v. Comm’r</i> , 72 T.C.M. (CCH) 673 (1996)
Promissory Notes:	<i>McKee v. Comm’r</i> , 72 T.C.M. (CCH) 324 (1996)
Valuation:	<i>Estate of Mueller v. Comm’r</i> , 63 T.C.M. (CCH) 3027 (1992)
2036, Promissory Notes, Valuation:	<i>Estate of Murphy v. United States</i> , 104 A.F.T.R.2d 7703 (W.D. Ark. 2009)
Ignoring Entity:	<i>Estate of Murphy v. Comm’r</i> , 60 T.C.M. (CCH) 645 (1990)
Tiered Discounts, Valuation, Defined Value:	<i>Nelson v. Comm’r</i> , 119 T.C.M. (CCH) 1554 (2020)
Aggregation:	<i>Estate of Newhouse v. Comm’r</i> , 94 T.C. 193 (1990)
Post-Event Facts:	<i>Estate of Noble v. Comm’r</i> , 89 T.C.M. (CCH) 649 (2005)
Aggregation:	<i>Northern Trust Co. v. Comm’r</i> , 87 T.C. 349 (1986)
Aggregation:	<i>Estate of Nowell v. Comm’r</i> , 77 T.C.M. (CCH) 1239 (1999)
2036:	<i>United States v. O’Malley</i> , 383 U.S. 627 (1966)
Valuation:	<i>Peracchio v. Comm’r</i> , 86 T.C.M. (CCH) 412 (2003)
Defined Value:	<i>Petter v. Comm’r</i> , 98 T.C.M. (CCH) 534 (2009), <i>aff’d</i> , 653 F.3d 1012 (9 <sup>th</sup> Cir. 2011)
Spoliation:	<i>Phoenix Fours, Inc. v. Strategic Res. Corp.</i> , 446 F. Supp. 2d 205 (S.D.N.Y. 2006)
Indirect Gift, Step Transaction:	<i>Pierre v. Comm’r</i> , 133 T.C. 24 (2009), <i>supp. by</i> , 99 T.C.M. (CCH) 1436 (2010)
2036, 2043:	<i>Estate of Powell v. Comm’r</i> , 148 T.C. 392 (2017)
Annual Exclusion:	<i>Price v. Comm’r</i> , 99 T.C.M. (CCH) 1005 (2010)
Defined Value, Public Policy:	<i>Procter v. Comm’r</i> , 142 F.2d 824 (4 <sup>th</sup> Cir. 1944)
2036, Promissory Notes, Annual Exclusion:	<i>Estate of Purdue v. Comm’r</i> , 110 T.C.M. (CCH) 627 (2015)
Discovery Due Diligence:	<i>Qualcomm Inc. v. Broadcom Corp.</i> , No. 05cv1958-B (BLM) (S.D. Cal. Jan. 7, 2008)

<b>Topic</b>	<b>Citation</b>
Variance Doctrine:	<i>Real Estate Land Title and Trust Co. v. United States</i> , 309 U.S. 13 (1940)
2036:	<i>Estate of Rector v. Comm’r</i> , 94 T.C.M. (CCH) 567 (2007)
2036:	<i>Estate of Reichardt v. Comm’r</i> , 114 T.C. 144 (2000)
2036:	<i>Reinecke v. Northern Trust Co.</i> , 278 U.S. 339 (1929)
Privileges:	<i>United States v. Richey</i> , 632 F.3d 559 (9 <sup>th</sup> Cir. 2011)
Valuation (built-in gains):	<i>Estate of Richmond v. Comm’r</i> , 107 T.C.M. (CCH) 1135 (2014)
2036:	<i>Estate of Riese v. Comm’r</i> , 101 T.C.M. (CCH) 1269 (2011)
2036:	<i>Estate of Rosen v. Comm’r</i> , 91 T.C.M. (CCH) 1220 (2006)
Adequate Disclosure:	<i>Estate of Sanders v. Comm’r</i> , 107 T.C.M. (CCH) 1493 (2014)
Post-Event Facts:	<i>Estate of Saunders v. Comm’r</i> , 136 T.C. 406 (2011)
Privileges:	<i>Schaeffler v. United States</i> , 22 F. Supp. 3d 319 (S.D.N.Y. 2014), <i>vacated, remanded</i> , 806 F.3d 34 (2 <sup>d</sup> Cir. 2015)
2036:	<i>Estate of Schauerhamer v. Comm’r</i> , 73 T.C.M. (CCH) 2855 (1997)
***	<i>Estate of Schuler v. Comm’r</i> , 282 F.3d 575 (8 <sup>th</sup> Cir. 2002)
Reciprocal Trusts:	
2036:	<i>Estate of Schutt v. Comm’r</i> , 89 T.C.M. (CCH) 1353 (2005)
Privileges:	<i>Scott v. Beth Israel Medical Center, Inc.</i> , 847 N.Y.S.2d 436 (N.Y. Sup. 2007)
Indirect Gift:	<i>Senda v. Comm’r</i> , 88 T.C.M. (CCH) 8 (2004), <i>aff’d</i> , 433 F.3d 1044 (8 <sup>th</sup> Cir. 2006)
Valuation, Annuity Tables:	<i>Shackleford v. United States</i> , 82 A.F.T.R. 2D 5538 (E.D. Cal. 1998)
Indirect Gift, Valuation:	<i>Shepherd v. Comm’r</i> , 115 T.C. 376 (2000), <i>aff’d</i> , 283 F.3d 1258 (11 <sup>th</sup> Cir. 2002)
2036, Mismatch-Marital:	<i>Estate of Shurtz v. Comm’r</i> , 99 T.C.M. (CCH) 1096 (2010)
Valuation:	<i>Estate of Simplot v. Comm’r</i> , 249 F.3d 1191, <i>rev’g</i> 112 T.C. 130 (1999)
Privileges:	<i>Sims v. Lakeside School</i> , No. 06cv1412 (RSM) (W.D. Wash. Sept. 20, 2007)
Valuation:	<i>Smaldino v. Comm’r</i> , 122 T.C.M. (CCH) 298 (2021)
Post-Event Facts:	<i>Estate of [Algerine] Smith v. Comm’r</i> , 198 F.3d 515 (5 <sup>th</sup> Cir. 1999)
Valuation:	<i>Estate of [Helen] Smith v. Comm’r</i> , 78 T.C.M. (CCH) 745 (1999)
2704:	<i>Estate of Smith v. United States</i> , 103 Fed. Cl. 533 (2012)
Annual Exclusion:	<i>Estate of Sommers v. Comm’r</i> , 105 T.C.M. (CCH) 1041 (2013)
Tax Affecting, Defined Value:	<i>Sorensen v. Comm’r</i> , Docket Nos. 24797-18, 24798-18, 20284-19, 20285-19
Net Net Gift:	<i>Steinberg v. Comm’r</i> , 145 T.C. 184 (2015)
2036, Undivided Interests:	<i>Estate of Stewart v. Comm’r</i> , 92 T.C.M. (CCH) 357 (2006), <i>vacated, remanded</i> , 617 F.3d 148 (2 <sup>d</sup> Cir. 2010)

Topic	Citation
Promissory Notes:	<i>Estate of Stick v. Comm'r</i> , 100 T.C.M. (CCH) 194 (2010)
2036:	<i>Estate of [Allene] Stone v. Comm'r</i> , 86 T.C.M. (CCH) 551 (2003)
2036:	<i>Estate of [Joanne] Stone v. Comm'r</i> , 103 T.C.M. (CCH) 1237 (2012)
2036:	<i>Estate of Strangi v. Comm'r</i> , 115 T.C. 478 (2000), <i>aff'd in part, rev'd in part</i> , 293 F.3d 279 (5 <sup>th</sup> Cir. 2002)
2036:	<i>Estate of Strangi v. Comm'r</i> , 85 T.C.M. (CCH) 1331 (2003), <i>aff'd</i> , 417 F.3d 468 (5 <sup>th</sup> Cir. 2005)
Valuation:	<i>Estate of Streightoff v. Comm'r</i> , 116 T.C.M. (CCH) 437 (2018), <i>aff'd</i> , 954 F.3d 713 (5 <sup>th</sup> Cir. 2020)
Valuation:	<i>Temple v. United States</i> , 423 F. Supp. 2d 605 (E.D. Tex. 2006)
Work Product Doctrine:	<i>United States v. Textron</i> , 507 F. Supp. 2d 138 (D.R.I. 2007), <i>rev'd</i> , 577 F.3d 21 (1 <sup>st</sup> Cir. 2009)
Valuation, Special Use:	<i>Estate of Thompson v. Comm'r</i> , 76 T.C.M. (CCH) 426 (1998)
2036, Valuation:	<i>Estate of Thompson v. Comm'r</i> , 84 T.C.M. (CCH) 374 (2002), <i>aff'd</i> , 382 F.3d 367 (3 <sup>d</sup> Cir. 2004)
Defined Value:	<i>True v. Comm'r</i> , T.C. Docket Nos. 21896-16, 21897-16
Step Transaction:	<i>True v. United States</i> , 190 F.3d 1165 (10 <sup>th</sup> Cir. 1999)
2036, Annual Exclusion, Mismatch-Marital:	<i>Estate of Turner v. Comm'r</i> , 102 T.C.M. (CCH) 214 (2011), <i>supp. by</i> 138 T.C. 14 (2012)
Privileges:	<i>United States v. Tweel</i> , 550 F.2d 297 (5 <sup>th</sup> Cir. 1977)
Privileges:	<i>In re von Bulow</i> , 828 F.2d 94 (2d Cir. 1987)
Defined Value, Annual Exclusion:	<i>Wandry v. Comm'r</i> , 103 T.C.M. (CCH) 1472 (2012), <i>nonacq.</i> , I.R.B. 2012-46 (Nov. 13, 2012)
2036:	<i>Estate of [Joanne] Stone v. Comm'r</i> , 103 T.C.M. (CCH) 1237 (2012)
2036:	<i>Estate of Strangi v. Comm'r</i> , 115 T.C. 478 (2000), <i>aff'd in part, rev'd in part</i> , 293 F.3d 279 (5 <sup>th</sup> Cir. 2002)
2036:	<i>Estate of Strangi v. Comm'r</i> , 85 T.C.M. (CCH) 1331 (2003), <i>aff'd</i> , 417 F.3d 468 (5 <sup>th</sup> Cir. 2005)
Valuation:	<i>Estate of Streightoff v. Comm'r</i> , 116 T.C.M. (CCH) 437 (2018), <i>aff'd</i> , 954 F.3d 713 (5 <sup>th</sup> Cir. 2020)
Valuation:	<i>Temple v. United States</i> , 423 F. Supp. 2d 605 (E.D. Tex. 2006)
Mismatch-Charitable, Valuation:	<i>Estate of Warne v. Comm'r</i> , 121 T.C.M. (CCH) 61,821 (2021)
2036:	<i>Wheeler v. United States</i> , 116 F.3d 749 (5 <sup>th</sup> Cir. 1997), <i>rev'g</i> 77 A.F.T.R.2d 1411 (W.D. Tex. Jan. 26, 1996)
Annual Exclusion:	<i>Estate of Wimmer v. Comm'r</i> , 103 T.C.M. (CCH) 1839 (2012)
2702, 2036, IDGTs:	<i>Estate of Woelbing v. Comm'r</i> , T.C. Docket No. 30261-13 [settled prior to disposition]
IRS Settlement Guidelines:	07 No. 020 BNA Taxcore 25; <a href="http://www.irs.gov/pub/irs-utl/asg_penalties_family_limited_pships_finalredacted10_20_06.pdf">http://www.irs.gov/pub/irs-utl/asg_penalties_family_limited_pships_finalredacted10_20_06.pdf</a>
***	I.R.C. § 351
Investment Company Rules:	
Investment Company Rules:	I.R.C. § 368



<b>Topic</b>	<b>Citation</b>
Investment Company Rules:	I.R.C. § 721
Personal Liability:	I.R.C. § 2204
TEFRA:	I.R.C. § 6031(A)
TEFRA:	I.R.C. § 6222-31
Personal Liability:	I.R.C. § 6324
Burden of Proof:	I.R.C. § 7491
Summons Powers:	I.R.C. § 7602(a)
Personal Liability:	31 U.S.C. § 3713
Privileges:	Fed. R. Evid. 502
Work Product:	Fed. R. Civ. P. 26(B)(3)
Privileges:	Tax Ct. R. 70(c)

