Overview

- Online and Print Resources in Context
  - Why are research skills important?
  - Use of print and online resources
  - Advantages and disadvantages
  - Costs of Online and Print Research
- Major Online Tax Databases
  - Westlaw Tax Resources
  - LexisNexis Tax Center
  - CCH Tax Research
- Citators Online
- Free Government Resources
Why are research skills important?

“A new associate at a law firm can expect to spend 80% of his time researching, drafting, and writing documents.”

“Between the 2nd and 4th years, 70% of a typical associate’s time is spent on research.”

“First year associates are ineffective because they general start with an online keyword search, racking up unnecessary billings and online charges, while not understanding the context of the results they have retrieved.”

Legal Research: Generally

15. What percentage of your work time is spent conducting legal research?

<table>
<thead>
<tr>
<th></th>
<th>NUMBER OF LAWYERS AT ALL LOCATIONS</th>
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<tr>
<td></td>
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<tr>
<td>Mean</td>
<td>18.3%</td>
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<tr>
<td>Percentile 25</td>
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<tr>
<td>Median</td>
<td>15.0%</td>
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<tr>
<td>Percentile 75</td>
<td>25.0%</td>
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The average lawyer, averaged across all levels of experience and practice areas, spends slightly less than 1 day per week conducting research.
OU Survey of 2L/3L Interns

- Survey of 2L/3L Law Students Summer Research Experience, 2005-2008

<table>
<thead>
<tr>
<th>How much of your time was spent performing legal research? (343 responses)</th>
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<tr>
<td>100% of time</td>
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<tr>
<td>75% of time</td>
<td>38%</td>
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<td>25% of time</td>
<td>25%</td>
</tr>
<tr>
<td>No time</td>
<td>4%</td>
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70% spent at least half of their time conducting legal research
### OU Survey of 2L/3L Interns

What mix of print materials (books / journals / looseleafs) and online resources (Lexis / Westlaw) did you use on the job?

<table>
<thead>
<tr>
<th>Resource Type</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Only Online Resources</td>
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<tr>
<td>Mostly Online Resources</td>
<td>56%</td>
</tr>
<tr>
<td>Equal Mix of Print and Online Resources</td>
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<tr>
<td>Mostly Print Resources</td>
<td>3%</td>
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<tr>
<td>Only Print Resources</td>
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Advantages of Online Research

NOTES FROM FEDERAL TAX RESEARCH
CHAPTER 20
Benefits of Researching Online

- Ability to find all documents which contain a specific word or phrase. (terms and connector searching)
- Hyperlinks between documents in various databases save time in retrieving documents.
- Reduces Overhead - firms pay rent by the square foot and rent is third largest part of a law firm’s overhead.
- Automated billing systems link into LexisNexis and Westlaw making client billing more efficient and easier to document.
- Online citators, especially KeyCite, provide more thorough references to secondary sources than print.
- Research trails/histories allow easy retracing of steps.
Cautions Regarding Online Research

- Don’t assume that a specific database has full historical coverage backwards in time.
  - For instance, neither LexisNexis nor Westlaw has the Federal Register before 1980.
  - CORRECTION – Westlaw has now added an archive database with the Federal Register back to 1939. 12/1/08
- Be mindful of online research costs.
  - Make sure you know whether your firm has a “flat-fee” contract for a database or pays for each search conducted.
- Be mindful of differences in search engines between online services.
Use of Print and Online Resources Today

ABA LEGAL TECHNOLOGY SURVEY REPORT
Use of Print Resources – How often do you make use of print resources when conducting research?

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<tr>
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<th>Total</th>
<th>Solo</th>
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<th>10-49</th>
<th>50-99</th>
<th>100 or more</th>
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</thead>
<tbody>
<tr>
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<td>53.4%</td>
<td>51.8%</td>
<td>44.0%</td>
<td>54.8%</td>
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<tr>
<td>Occasionally</td>
<td>34.5%</td>
<td>36.7%</td>
<td>32.8%</td>
<td>34.8%</td>
<td>46.0%</td>
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<tr>
<td>Seldom</td>
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<td>11.6%</td>
<td>11.3%</td>
<td>12.2%</td>
<td>10.0%</td>
<td>8.9%</td>
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<tr>
<td>Never</td>
<td>2.1%</td>
<td>0.7%</td>
<td>2.4%</td>
<td>1.2%</td>
<td>4.1%</td>
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<tr>
<td><strong>Total</strong></td>
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<td>147</td>
<td>247</td>
<td>164</td>
<td>50</td>
<td>146</td>
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2008 ABA Legal Technology Survey Report

- Top Categories of Print Resources in Use

![Graph showing top five topics researched using print format]
Online Resources – How often do you make use of online resources when conducting research?

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<th></th>
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<th>Solo</th>
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<tr>
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<td>48.3%</td>
<td>73.5%</td>
<td>70.1%</td>
<td>61.2%</td>
<td>62.5%</td>
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<tr>
<td>Occasionally</td>
<td>16.9%</td>
<td>15.2%</td>
<td>14.7%</td>
<td>17.7%</td>
<td>14.3%</td>
<td>21.5%</td>
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<td>Seldom</td>
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<td>20.4%</td>
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<tr>
<td>Never</td>
<td>7.8%</td>
<td>17.2%</td>
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<td>Count</td>
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<td>145</td>
<td>245</td>
<td>164</td>
<td>49</td>
<td>144</td>
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Which online resources do you use most?
Cost Effectiveness
What is more cost-efficient?

Spending 40 hours searching and reading cases on a **free** service, such as GPO Access (for the IRC) or the Tax Court Web Site (for cases)

OR

Spending 10 hours on Westlaw reading a commercial treatise and locating relevant cases using a citator (KeyCite) and the Digest

http://www.youtube.com/watch?v=miv9k2kfEW4&feature=related
Costs of Tax Resources - Print

- **Major Looseleaf Services in Print**
  - Standard Federal Tax Reporter by CCH, $2,849/year
    - 25 volume set with weekly updates
    - Code arrangement allows you to research quick and easily.
    - Full text of all proposed, temporary and final regulations.
    - Annotations of cases and IRS rulings.
    - CCH Explanations – editorial analysis which explains the law.
    - Current awareness features
Costs of Tax Resources - Print

- Major Looseleaf Services in Print
  - United States Tax Reporter – Income, Excise, and Estate & Gift, by Thomson-RIA, $3,425/year
    - Comprehensive coverage of federal income taxes
    - Annotations -- organized by both Code section and legal issue
    - RIA's complete compilation of the Internal Revenue Code, Treasury Regulations and selected Committee Reports
    - *Federal Taxes Weekly Alert* newsletter provides commentary and reports on all significant federal tax developments
    - *RIA Federal Tax Handbook* for quick on point answers to your day-to-day tax questions
Cost of Tax Resources - Print

- **Major Looseleaf Services in Print**
  - Federal Tax Coordinator 2d, by Thomson-RIA, $2,940/year
    - Subject arrangement; Updated weekly
    - Editor's commentary in the form of Recommendations, Illustrations, Cautions and Observations provide professional insight above and beyond the analysis of the law
    - RIA's complete compilation of the Internal Revenue Code and Treasury Regulations for speedy reference
    - Proven practice tools, sample client letters, tax-saving checklists
    - *Federal Taxes Weekly Alert* newsletter and *RIA Federal Tax Handbook* for quick answers to your day-to-day questions
Cost of Tax Resources – CD/DVD

- Kleinrock’s Federal TaxExpert
  - $479 per year
  - Full-text of IRC and regs
  - Internal Revenue Bulletin (rulings, procedures, etc.)
  - Tax Court decisions from 1954 to present
  - Other leading case law from 1918 to present
  - Various other handbooks and practice aids
Cost of Tax Resources - Online

- CCH Tax Research – small firm access (1-10 attys)
  - Standard Federal Tax Reporter - $3,000
    - Code arrangement of material
  - Tax Research Consultant - $1,600
    - Subject arrangement of analysis
  - Either option includes current awareness materials, code, regulations, rulings, procedures
  - Adding case law databases is $700

- Flat-fee contract, no per search costs
Cost of Tax Resources - Online

- RIA Checkpoint
  - $3,015 per year for a single password
  - Flat-fee contract with no transactional costs
    - United States Tax Reporter
    - Code, regulations, rulings, procedures
    - Full-text of IRS materials
    - Individual State and Local Tax Library
    - All State Tax Guide
Cost of Tax Resources

- Westlaw Tax Library
  - United States Tax Reporter
    - $73 per search; $15 per find by citation
  - Federal Tax Primary Materials (code, regs, cases, etc.)
    - $61 per search; $12 per find by citation; $7.50 print charge
Methodology
In addition to KeyCite and Shepard’s, there are tax specific citators from the two major publishers CCH and RIA.

Regulations and agency decisions are the third source of primary law and play a key role in tax research.

If you don’t have any leads, begin with a secondary source. Commercial looseleaf services, such as the U.S. Tax Reporter or the Federal Tax Coordinator by Thomson-RIA can facilitate your research.
Example: How to determine the amount of a casualty loss deduction, and specifically are car and hotel rental fees, incurred following the casualty loss, allowed as part of the deduction?
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Save as...  E-mail  Delete
Results: 100 Documents

Add Related Terms: accidental, fire, storm, theft, earthquake, hurricane, tornado, flood, "sudden, unexpected, or unusual nature," "force majeure," "act of God," deductible

1. USTR P 1651.0049 Committee Reports P 1651.0049 LOSSES ATTRIBUTABLE TO FEDERALLY DECLARED DISASTERS. (EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, PL 110-343, 10/3/2008)

...deductible without regard to whether aggregate net casualty losses exceed 10 percent of a taxpayer’s adjusted gross income. For purposes of applying the 10-percent limitation to other personal casualty or theft losses, losses deductible under this provision are disregarded. Thus, the provision has the effect of treating net disaster losses attributable to Federally declared disasters as a deduction separate from all other non-disaster casualty and theft losses. The following examples show the application of the provision. Example 1.--An individual taxpayer with $100,000 of adjusted gross income has the following personal casualty items during the taxable year: $5,000 personal casualty gain, $30,000 allowable personal casualty loss, attributable to a Federally declared disaster, and a $7,000 allowable personal casualty loss. [FN6] The deductible net disaster loss is $25,000 ($30,000 disaster casualty loss less the $5,000 personal casualty gain). The deductible non-disaster casualty loss is $0 ($7,000 non-disaster casualty loss less $10,000 (10...

2. USTR P 14,005S.02 Explanations P 14,005S.02 INDIVIDUAL’S LOSSES FROM HURRICANE KATRINA, RITA, OR WILMA, OR FROM MAY 4, 2007 KANSAS STORMS AND TORNADOES, AREN'T SUBJECT TO $100-PER-CASUALTY/10%-OF-AGI LIMITATIONS ON CASUALTY DEDUCTION.

casualty loss for the home is a Kansas storm casualty loss, so that Taxpayer’s deduction isn’t...
Under the $100,000 to $250,000 limitation in 2001, (IRC § 165(i)), presumably, this also applies for Kansas storm casualty losses—i.e., the individual's deduction for the loss won't be subject to these limitations whether the individual claims the deduction in 2007, or elects under IRC § 165(i) to deduct the loss in 2006. [7] Observation: Applying the Katrina casualty loss rules described above, a taxpayer.


...P 1651.005 SUSPENSION OF CERTAIN LIMITATIONS ON PERSONAL CASUALTY LOSSES, (KATRINA EMERGENCY TAX RELIEF ACT OF 2005, PL 109-73, 9/23/2005) Joint Committee on Taxation Report [JCX-69-05] Present Law Under present law, a taxpayer may generally claim a deduction for any loss sustained during the taxable year and not compensated by insurance or otherwise ($155). For individual taxpayers, deductible losses must be incurred in a trade or business or other profit-seeking activity or cause of property losses arising from fire, storm, shipwreck, or other casualty, or from theft. Personal casualty or theft losses are deductible only if they exceed $100 per casualty or theft. In addition, aggregate net casualty and theft losses are deductible only to the extent they exceed 10 percent of an individual taxpayer's adjusted gross income. Explanation of Provision The provision removes two limitations on personal casualty or theft losses to the extent those losses arise in the...

4. USTR P 1654.300 Explanations P 1654.300 CASUALTY LOSSES

...P 1654.300 CASUALTY LOSSES. Unreimbursed losses arising from casualty and theft are generally deductible, with certain limitations for individuals. An individual can fully deduct casualty losses if the total of all casualty losses for the taxable year exceed 10 percent of the individual’s adjusted gross income. Explanation of Provision

Corpus Juris Secundum: Internal Revenue

7. Deductions, Deductions Not Related to Trade or Business, Losses

Done
Results: 100 Documents

4. USTR P 1654.300 Explanations P 1654.300 CASUALTY LOSSES.

...P 1654.300 CASUALTY LOSSES. Unreimbursed losses arising from casualty and theft are generally deductible, with certain limitations for individuals. An individual can fully deduct casualty losses incurred in a business or a transaction entered into for profit. However, an individual can deduct each personal (nonbusiness) casualty loss only to the extent the loss exceeds $100 and to the extent net casualty losses for the year exceed 10% of adjusted gross income (AGI). When a personal-use loss is covered by an insurance policy, the individual must file a timely claim on the damage in order to deduct the loss. This rule applies to the extent of the policy's coverage. IRC § 165(h). Note that casualty and theft losses are the only nonbusiness losses that are deductible to any extent by individuals. For explanation of theft losses, see P 1654.350. Decedents' casualty and theft losses claimed on a decedent's estate tax return...

5. USTR P 14,00S1.09 Committee Reports P 14,00S1.09 EXTENSION OF CERTAIN EMERGENCY TAX RELIEF FOR HURRICANE KATRINA TO HURRICANES RITA AND WILMA; SUSPENSION OF CERTAIN LIMITATIONS ON PERSONAL CASUALTY LOSSES.

...P 14,00S1.09 EXTENSION OF CERTAIN EMERGENCY TAX RELIEF FOR HURRICANE KATRINA TO HURRICANES RITA AND WILMA; SUSPENSION OF CERTAIN LIMITATIONS ON PERSONAL CASUALTY LOSSES. (GULF OPPORTUNITY ZONE ACT OF 2005, PL 109-135, 12/21/2005) Joint Committee on Taxation Report [JCX-88-05] In general Present Law Under present law, a taxpayer may generally claim a deduction for any loss sustained during the taxable year and not compensated by insurance or otherwise (sec. 165). For individual taxpayers, deductible losses must be incurred in a trade or business or other profit-seeking activity or consist of property losses arising from fire, storm, shipwreck, or other casualty, or from theft. Personal casualty or theft losses are deductible only if they exceed $100 per casualty or theft. In addition, aggregate net casualty and...
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P 1654 Losses

P 1654.300 CASUALTY LOSSES.

Unreimbursed losses arising from casualty and theft are generally deductible, with certain limitations for individuals. An individual can fully deduct casualty losses incurred in a business or a transaction entered into for profit. However, an individual can deduct each personal (nonbusiness) casualty loss only to the extent the loss exceeds $100 and to the
P 1654.300 **CASUALTY LOSSES.**

Unreimbursed **losses** arising from **casualty** and theft are generally **deductible**, with certain limitations for individuals. An individual can fully **deduct casualty losses** incurred in a business or a transaction entered into for profit. However, an individual cannot deduct each personal (nonbusiness) **casualty loss** only to the extent the loss exceeds $100 and to the extent net **casualty losses** for the year exceed 10% of adjusted gross income (AGI). When a personal-use loss is covered by an insurance policy, the individual must file a timely claim on the damage in order to **deduct** the loss. This rule applies to the extent of the policy’s coverage. **IRC § 165(h).** Note that **casualty** and theft **losses** are the only nonbusiness losses that are **deductible** to any extent by individuals. For explanation of theft losses, see P 1654.350.

Decedents. **Casualty** and theft **losses** claimed on a decedent’s estate tax return can’t also be claimed on the decedent’s income tax return. **IRC § 165(h)(4)(C).** A nonbusiness **casualty loss** sustained during the settlement of an estate is **deductible** by the estate if the loss was not already **deducted** in computing the decedent’s taxable estate. **Treas. Reg. § 1.165-7(c), P 1652.05.**

A **casualty loss** is generally **deductible** only by the one who sustains it, usually the owner of the property. When a husband and wife file jointly, they are treated as one individual for these purposes. **IRC § 165(h)(4)(G).**

For a discussion on what generally constitutes a **casualty**, see P 1654.301.
USTR P 1654.301

Approx. 1 page

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P 1654 Losses

P 1654.301 WHAT IS A CASUALTY?

The term casualty is not explicitly defined in the Code; IRC 6.165(c)(3)
allows an individual a deduction for loss of property ‘from fire, storm,
shipwreck or other casualty’. In line with these examples and case
law, casualty has been defined as the total or partial destruction of
property resulting from any cause other than ordinary wear and tear.
P 1654.301 WHAT IS A CASUALTY?

The term casualty is not explicitly defined in the Code; IRC § 165(c)(3) allows an individual a deduction for loss of property 'from fire, storm, shipwreck or other casualty'. In line with these examples and case law, casualty has been defined as the total or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. P 1655.3010(5) et seq. For purposes of the 10%-of-AGI floor, 'casualty' includes 'theft'. Because a casualty must be sudden or unexpected, the deduction is usually denied if the cause of the loss cannot be identified. However, the loss has been allowed when evidence indicates that the cause was sudden and unexpected, even if it cannot be pinned down. P 1655.3010(5).

Progressive deterioration lacking suddenness is not a casualty. P 1655.3020(25). A casualty loss must be permanent, not temporary. P 1655.3010(15). The loss must be directly attributable, not incidental, to the casualty. P 1655.3010(20).
<table>
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<th>RIAREGS § 1.165-1 Treasury Regulations Reg 1.165-1 Losses.</th>
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<td>RIAREGS § 1.165-2 Treasury Regulations Reg 1.165-2 Obsolescence of nondepreciable property.</td>
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<tr>
<td>3</td>
<td>RIAREGS § 1.165-3 Treasury Regulations Reg 1.165-3 Demolition of buildings. Caution: The Treasury has not yet amended Reg 1.165-3 to reflect changes made by P.L. 98-369</td>
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<td>RIAREGS § 1.165-4 Treasury Regulations Reg 1.165-4 Decline in value of stock.</td>
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<td>5</td>
<td>RIAREGS § 1.165-5 Treasury Regulations Reg 1.165-5 Worthless securities. Caution: The Treasury has not yet amended Reg 1.165-5 to reflect changes made by P.L. 106-554</td>
</tr>
<tr>
<td>6</td>
<td>RIAREGS § 1.165-6 Treasury Regulations Reg 1.165-6 Farming losses.</td>
</tr>
</tbody>
</table>
Reg 1.165-1 Losses.

(a) Allowance of deduction. 
According to section 165(a), any loss actually sustained during the taxable year and made good by insurance or some other form of compensation shall be allowed as a deduction subject to any provision of the internal revenue laws which prohibits or limits the amount of deduction. This deduction for losses sustained shall be taken in accordance with section 165 and the regulations thereunder. For the disallowance of deductions for worthless securities issued by a political party, see §1.271-1.

(b) Nature of loss allowable.
To be allowable as a deduction under section 165(a), a loss must be evidenced by closed and completed transactions, fixed by identifiable events, and, except as otherwise provided in section 165(h) and §1.165-11, relating to disaster losses, actually sustained during the taxable year. Only a bona fide loss is allowable. Substance and not mere form shall govern in determining a deductible loss.

(c) Amount deductible.

(1) The amount of loss allowable as a deduction under section 165(a) shall not exceed the amount prescribed by §1.1011-1 as the adjusted basis for determining the loss from the sale or exchange of the property.
IRC 165

P 1654 Losses

P 1654.301 WHAT IS A CASUALTY?

The term casualty is not explicitly defined in the Code; IRC §165(c)(3) allows an individual a deduction for loss of property 'from fire, storm, shipwreck or other casualty'. In line with these examples and case law, casualty has been defined as the total or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. P 1655.3010(5) et seq.. For purposes of the 10% of AGI floor, 'casualty' includes 'theft'. Because a casualty must be sudden or unexpected, the deduction is usually denied if the cause of the loss cannot be identified. However, the loss has been allowed when evidence indicates that the cause was sudden and unexpected, even if it cannot be pinned down. P 1655.3010(5).

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RIA Internal Revenue Code
Links to Internal Revenue Code Section
Listing of broad categories of case annotations makes it somewhat difficult to browse.
Rental Car Expenses

MODIFY SEARCH TO BE MORE SPECIFIC

RENTAL CAR EXPENSES
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1. USTR P 1655.3010 Annotations P 1655.3010 CASUALTY IN GENERAL.


2. USTR P 1655.3041 Annotations P 1655.3041 AMOUNT DEDUCTIBLE--PERSONAL--USE PROPERTY.

...Casualty loss deduction allowed for decrease in value of estate after tornado, and clean-up costs and repairs. Smithgall v U.S. (1980, DC GA) 47 AFTR2d 81-695, 81-1 USTC 9121. Casualty loss deduction determined to be difference between FMV before and after flood damaged house, less SBA loan forgiveness and $100 deductible. David M. Kalb (1981) TC Memo 1981-222, PH TC Memo P 81-222. Deductions for casualty and theft losses allowed; proportion FMV, or cost of repair, less $100 deductible. Rockman, Mary Elizabeth, (1992) TC Memo 1992-631, RIA TC Memo P 92631. Personal property casualty loss deduction denied. Trade-in offer relating to new car purchase didn't establish value of car, which was later ruined. FMV was measure of loss. Gunn,
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Casualty Losses

P 1655.3010 CASUALTY IN GENERAL.

(5) Definition of casualty.

Casualty is event due to some sudden, unexpected, or unusual cause, such as fire, storm or shipwreck. It denotes accident, some sudden invasion by hostile agency, and excludes
Alleged loss of peaceful use of apt. due to harassment by neighbors wasn't casualty loss: it wasn't caused by sudden identifiable source; nor did rent create property interest that could be lost.


Deduction denied for damage done by owner's pets following flood. Not a casualty.


Deduction denied. Payments to car rental agency while personal car was in for repair didn't fit within definition of a casualty loss.


Loss deduction denied for personal property placed in storage during urban renewal program. Taxpayers weren't denied right to possession. Property would have been returned on payment of storage fee.


Loss denied for lawn and trees damaged by county sewer installation. It wasn't sudden or unanticipated. Taxpayer didn't transfer property, or file written claim for compensation with county. Property held was same before and after installation.


Loss for structural damage to residence allowed. Diminution in value of house was deductible because damage happened over short period. It wasn't progressive. Severe drought, declared national disaster, caused shrinkage in soil and house damage.


Loss from stock market crash not deductible as casualty loss. Decline in stock values, even if
Searching Tax Cases
... rental income and claimed deductions for rental expenses in the amount of $17,903.37. She also claimed a depreciation deduction in the amount of $3,000. On Schedule A, petitioner claimed a deduction for casualty and theft losses in the amount of $1,680. This deduction included the loss from the property stolen from or destroyed in the rental property in Columbus. In arriving at the fair market value of the items stolen or destroyed, petitioner made "guessimates" of the values. In determining the amount of losses to her automobile, petitioner used the actual amount of the repairs. Respondent disallowed $15,601.87 of the claimed rental expenses claimed. Respondent also disallowed $1,770 of the claimed depreciation. Before trial, respondent conceded that petitioner was...

... rental payment checks for 1965 and one for 1966. The rental charge was approximately $206 per month. Respondent has conceded that the amounts claimed in 1955 and 1966 for gasoline were incurred. Petitioner produced no evidence to support the repair, Simonize, and washing.
4. McClendon v. C.I.R.
September 04, 1986 (NO. 13286-84)

... deduction for the legal expenses incurred by her in 1981. Petitioner claimed a casualty loss deduction in 1981 in the amount of $300 which was disallowed by respondent. Section 165(c)(3) allows a deduction for losses of property arising from fire, storm, shipwreck, or other casualty. The term "other casualty" has been interpreted to mean an accident, a mishap or some sudden invasion by a hostile agency. Maker v. Commissioner, 70 T.C. 593, 599 (1978), d/f 260 F.2d 91 (11th Cir. 1982). Petitioner's deduction represents payments to a car rental agency during the period that her personal automobile was unavailable due to mechanical difficulties. These factual circumstances simply do not fit within the accepted definition of a casualty loss. We conclude...

5. Dickson v. C.I.R.

... Casualty Loss, Deduction of Rental Car. The parties have agreed that petitioners incurred a casualty loss in the amount of $300 during 1979 attributable to damage to petitioners' automobile. In addition, petitioners incurred $300 for the rental of an automobile to provide Mrs. Dickson with transportation to and from her place of employment. Section 165(c)(3) permits individuals to deduct losses of property from a casualty. Petitioners have claimed a $300 automobile rental expense as part of their casualty (automobile accident). The cost of renting an automobile while a damaged automobile is being repaired is not a loss...
Dickson v. C.I.R.
T.C. Memo. 1986-182, 1986 WL 21897
Tax Court 1986.
May 05, 1986 (Approx. 2 pages)

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United States Tax Court
CHARLENE DICKSON AND WILLIE R. DICKSON, Petitioners
v.
COMMISSIONER OF INTERNAL REVENUE, Respondent
Docket No. 25171-82.
Filed May 5, 1986.

Charlene Dickson and Willie R. Dickson, pro se.

Erin Collins, for the respondent.

MEMORANDUM FINDINGS OF FACT AND OPINION

GERBER, JUDGE:
Dickson v. C.I.R.
T.C. Memo. 1986-182, 1986 WL 21897
Tax Court 1986.
May 05, 1986 (Approx. 2 pages)

CASUALTY LOSS, DEDUCTION OF RENTAL CAR

The parties have agreed that petitioners incurred a casualty loss in the amount of $300 during 1979 attributable to damage to petitioners' automobile. In addition, petitioners incurred $300 for the rental of an automobile to provide Mrs. Dickson with transportation to and from her place of employment. Section 165(c)(3) permits individuals to deduct losses of property from a casualty. Petitioners have claimed a $300 automobile rental expense as part of their casualty (automobile accident). The cost of renting an automobile while a damaged automobile is being repaired is not a loss of property within the meaning of section 165(c)(3). Feistman v. Commissioner, T.C. Memo. 1971-137; Bartlett v. United States, 397 F. Supp. 216 (D. Md. 1975); see also Rev. Rul. 59-396, 1959-2 C.B. 76.

Petitioners also claim that the cost of a rental automobile would be deductible as connected with petitioners' business. Petitioners' argument is based upon the fact that the rental automobile was only used for Mrs. Dickson's transportation to and from her place of employment. It is well established that transportation between one's residence and place of employment is a personal commuting expense and is not deductible. Commissioner v. Flowers, 326 U.S. 465, 470-474 (1946). In view of the foregoing, we find that no portion of the $300 expended by petitioners for a rental automobile during the taxable year 1979 is deductible as either a casualty loss or a business expense.
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C-44 CASH METHOD OF ACCOUNTING
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C-64 CHANGE OF ACCOUNTING METHOD
Amount of loss

Generally 2A:1.04[2][e]

Aggregation of property (See subhead: Aggregation of property )

Allocation of loss between business and nonbusiness use 1D:12.04[4]

Appraisal fees 1D:13.05[4][a]

Basis adjustment (See subhead: Basis adjustment )

Burden of proof (See subhead: Burden of proof )

Conversion of property from personal to business use 1D:12.04[5]

Defined 1D:12.04[1]

**Determination of** (See subhead: Determination of amount of loss )

**Gifts, effect of** 1D:12.04[11]

Insurance or other reimbursement, effect of
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Adjusted basis in property, limitation to 1D:12.04[11][d]

Appraisals 1D:12.04[11][b]

Car value, proof of 1D:12.04[11][f]

Cohan rule, use of 1D:12.04[11][g]

Insolvent financial institutions, deposits in 1D:12.09[4]

Manner of 1D:12.04[11][a]

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Disaster losses (See DISASTER LOSSES )

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Vol. 1D Deductions

CHAPTER 1D:12 Casualty and Theft Losses **

LexisNexis Tax Advisor -- Federal Topical § 1D:12.04

Vol. 1D Deductions

CHAPTER 1D:12 Casualty and Theft Losses **

LexisNexis Tax Advisor -- Federal Topical § 1D:12.04
[9] Personal Expenses Incurred After a Casualty Are Not Treated as Part of the Casualty Loss

A taxpayer's increased living expenses incurred as a result of a casualty (for example, costs incurred while a damaged home is being repaired) are not casualty losses and are not included as part of the loss. They are treated as nondeductible personal expenses. Similarly, taxpayers cannot deduct as part of a casualty loss the cost of personal injuries or living expenses of another that they incur in connection with a casualty, or the cost of a rental car while a damaged automobile is being repaired.

**Practice Tip:**

An individual whose principal residence is damaged or destroyed by casualty, or who is denied access to the residence because of a threat or occurrence of a casualty, may exclude from gross income the insurance received to cover living expenses of members of the household resulting from the loss of use or occupancy of the residence. The exclusion applies only to the extent that the amounts received do not exceed the amount by which the actual living expenses exceed the normal living expenses that would have been incurred but for the casualty.

[10] Effect of Gifts on Amount of Loss
LexisNexis Tax Advisor -- Federal Topical § 1D:12.04

[(43) Pfalzgraf v Commissioner, 67 TC 784 (1977); McCabe v Commissioner, 54 TC 1745 (1970); Milsap v Commissioner, 387 F2d 420 (5th Cir 1968), affd 46 TC 751 (1966); Cornelius v Commissioner, 56 TC 976 (1971); Dow v Commissioner, 16 TC 1230 (1951) (no loss allowed for cost of supplying water for four months during which the taxpayers well was contaminated); Rev Rul 54-398, 1954-2 CB 76. But see Conner v US, 439 F2d 974 (5th Cir 1971).]

[(44) Mulholland v Commissioner, 15 BTA 1331 (1929), followed by Doshier v US, 730 F2d 375 (5th Cir 1984).]


[(46) IRC § 123(a).]

[(47) IRC § 123(b).]


[(49) IRC § 162(a).]

[(50) Rev Rul 131, 1953-2 CB 112 (employees had to use employer-established emergency disaster funds to rehabilitate their tornado-damaged property).]
§ 165. Losses.

(a) General rule. There shall be allowed as a deduction any loss sustained during the taxable year and not compensated for by insurance or otherwise.

(b) Amount of deduction. For purposes of subsection (a), the basis for determining the

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SUBTITLE A. INCOME TAXES

CHAPTER 1. NORMAL TAXES AND SURTAXES

SUBCHAPTER B. COMPUTATION OF TAXABLE INCOME

PART VI. ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS

IRC Sec. 165

§ 165. Losses.

(a) General rule. There shall be allowed as a deduction any loss sustained during the taxable year and not compensated for by insurance or otherwise.

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SUBCHAPTER B. COMPUTATION OF TAXABLE INCOME
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IRC Sec. 165 Annotations

§ 165. Losses. - Annotations

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   5. Losses incurred; in "any transaction"
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38. Equipment
39. Intangible assets
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41. Mines and minerals; oil and gas
42. Mortgaged property
43. Quitclaim
44. Securities offering
35.--Casualty loss

Taxpayer failed to prove amount of casualty loss to five "lengthy" manuscripts which he authored where although he testified that he expected to derive some profit from these works there was no evidence that he ever intended to publish or sell manuscripts or that they were of publishable quality; taxpayer's loss was set at $2,000 where casualty had partially destroyed electronic organ that taxpayer had been developing; taxpayer's value of over $100,000 was rejected since it was at variance with prior different estimates which taxpayer made for tax purposes, basis for taxpayer's estimate was not shown, nor was there any showing of value of comparable organs or any other evidence establishing diminution of organ's value. Wayland v. Commissioner (1970, CA1) 71-1 USTC P 9187, 27 AFTR 2d 350.

Taxpayer's cost to rent car until replacement car for his car wrecked in accident can be delivered can not be deducted as casualty loss. Bartlett v. United States (1975, DC Md) 397 F Supp 216, 75-2 USTC P 9648, 36 AFTR 2d 5574.

Appraisal of casualty loss must recognize effects of any general market decline affecting undamaged as well as damaged property resulting from sphere of recurrence of disaster, and exclude amount of that decline in value from amount deductible; repairs cannot be used as measure of loss unless actually made. B randon v. United States (1978, WD Mo) 78-2 USTC P 9687, 42 AFTR 2d 5963.

Taxpayer is not entitled to deduction for destruction of home air-conditioning/heating unit by
SUBCHAPTER B. COMPUTATION OF TAXABLE INCOME

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IRC Sec. 165 Annotations

§ 165. Losses. — Annotations

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  6. -- In "trade or business"
  7. -- In "transaction for profit"
  8. Establishment of tax loss as motive
  9. Public policy limitations

B. Who Is Entitled to Deduction
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Tax Research Consultant is a subject arrangement of analysis – analogous to the Federal Tax Coordinator by RIA on Westlaw.

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Note: The default search in CCH is a terms and connector search using w/20 as the connector.
This screen allows you to change the default search options.
Terms searched for: amount, casualty, casualty loss, deductible, deductible amount, deduction, determining, disaster, drought, earthquake, fire, flood, hurricane, loss, shipwreck, sonic boom, storm, tornado.

Documents are displayed in ranked order, best matches first. 28 documents matched your query.

1. CCH-EXP, Standard Federal Tax Explanations related to §165(h) --

2. CCH-EXP, 2008FED ¶10,005.039, Storm or Other Casualty: Amount of Loss: Rules for determining deductible amount of casualty loss -- Storm or Other Casualty: Amount of Loss: Rules for determining deductible amount of casualty loss. --2008FED ¶10,005.039

3. CCH-EXP, Standard Federal Tax Explanations related to §1,165-7(a)(2) -- Storm or Other Casualty: Amount of Loss: Rules for determining deductible amount of casualty loss. --2008FED ¶10,005.039

4. CCH-EXP, Standard Federal Tax Explanations related to §1,165-7(a)(2)(i) -- Storm or Other Casualty: Amount of Loss: Rules for determining deductible amount of casualty loss. --2008FED ¶10,005.039

5. CCH-EXP, Standard Federal Tax Explanations related to §1,165-7(a)(2)(ii) -- Storm or Other Casualty: Amount of Loss: Rules for determining deductible amount of casualty loss. --2008FED ¶10,005.039

6. CCH-EXP, Standard Federal Tax Explanations related to §165 -- Amount of Loss

7. CCH-EXP, Standard Federal Tax Explanations related to §165(c) -- financial institutions. --2008FED ¶10,005.035
Taxpayers must generally establish the amount of a casualty loss. The method of figuring the deductible amount of casualty losses depends upon the nature of the property involved. In the case of nonbusiness property losses and of partial business losses, the deductible amount of the loss is the value of the destroyed portion or the adjusted basis of the property, whichever is less, reduced by any insurance or other compensation received. (See ¶10,005.041 with respect to the floor for personal casualty and theft losses.) The value of the destroyed portion is the difference between the value of the property immediately before and immediately after the casualty.

In the case of business property that is completely destroyed, the deductible amount of the loss is the adjusted basis of the property minus any salvage value and any insurance or other compensation received or recoverable. This is the case whether or not the fair market value of the business property immediately preceding the total casualty is less than the adjusted basis of the property.

If more than one item of nonbusiness personal property is lost or damaged in a casualty, the decrease in fair market value and the adjusted basis are determined separately. These separate losses are then combined to determine the amount of the deduction (Rev. Rul. 66-50, 1966-1 CD 40).

Where a casualty affects property that is used partly for business and partly for nonbusiness purposes, the loss deduction must be computed as though two separate pieces of property had been damaged or destroyed. Also, where casualty losses affect different types of business properties, the losses must be computed separately for the various types of properties involved (see ¶10,005.043).
IRC, 2008FED ¶9802, Sec. 165., LOSSES

165(a) GENERAL RULE. --There shall be allowed as a deduction any loss sustained during the taxable year and not compensated for by insurance or otherwise.

165(b) AMOUNT OF DEDUCTION. --For purposes of subsection (a), the basis for determining the amount of the deduction for any loss shall be the adjusted basis, provided in section 1011, for determining the loss from the sale or other disposition of property.
Taxpayers must generally establish the amount of a casualty loss. The method of figuring the deductible amount of casualty losses depends upon the nature of the property involved. In the case of nonbusiness property losses and of partial business losses, the deductible amount of the loss is the value of the destroyed portion or the adjusted basis of the property, whichever is less, reduced by any insurance or other compensation received. (See ¶10,005.041 with respect to the floor for personal casualty and theft losses.) The value of the destroyed portion is the difference between the value of the property immediately before and immediately after the casualty.

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Casualty loss deduction determining amount

Amount of loss in general -- 2008FED ¶110,005.10
Application of 10% floor -- 2008FED ¶110,005.101
Basis. -- 2008FED ¶110,005.103
Carrybacks and carryovers. -- 2008FED ¶110,005.105
Clean-up expenses. -- 2008FED ¶110,005.107
Depreciable business property. -- 2008FED ¶110,005.108
Flood damage. -- 2008FED ¶110,005.109
Gift or inherited property. -- 2008FED ¶110,005.111
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Rehabilitation payments. -- 2008FED ¶110,005.117
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Life estate. -- ... 2008FED ¶10.005.113
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Animals: Damage by. -- ... 2008FED ¶10.005.125
Automobile. -- ... 2008FED ¶10.005.127
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Beach damaged. -- ... 2008FED ¶10.005.131
Child support payments. -- ... 2008FED ¶10.005.135
China and glassware, routine breakage. -- ... 2008FED ¶10.005.139
Civil disturbance curfew. -- ... 2008FED ¶10.005.141
College room and board expenses. -- ... 2008FED ¶10.005.143

Find: rent
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Done
Storm or Other Casualty: Amount of Loss: Automobile

Deductions for a casualty loss were disallowed due to lack of substantiation. Without a showing that there was no prospect for reimbursement in the tax year at issue of the costs of repairing theft damage to her car, a casualty loss deduction was not available. In addition, because the taxpayer did not repair her car and did not obtain an estimate of its pre- and postaccident fair market value, no proper calculation of a casualty loss deduction could be made.

S.Z. Ataky, 93 TCM 1090, Dec. 56,893(M), TC Memo. 2007-84.

An accountant and his wife who filed joint returns were not entitled to a casualty loss deduction for property damage resulting from an automobile accident since they had a reasonable prospect of recovery from an insurance company. Although the taxpayers hired an attorney to represent them in their damage claim, the insurance company did not dispute its liability and offered to settle the claim for an amount that included taxes and appropriate fees. They knew with reasonable certainty that they would collect some insurance with respect to their claim, although they did not know the amount of their recovery during the tax year at issue. Thus, they were denied a casualty loss deduction for that year.

Claimed casualty loss deduction was denied where the taxpayer failed to show that the loss incurred in an automobile accident exceeded the statutory $100 nondeductible amount.

V. M. Cramer, 55 TC 1125, Dec. 30,697.

Damage to automobile tires (blowouts), allegedly caused by overloading a trailer, was not deductible as a casualty loss.


The cost of renting another car while a damaged car was being repaired was not deductible.

C. E. McClendon, 52 TCM 391, Dec. 43,327(M), TC Memo. 1986-391.

C. Dickson, 51 TCM 970, Dec. 43,037(M), TC Memo. 1986-182.


In the absence of appraisal evidence showing that the fair market value of a damaged automobile exceeded an insurance recovery, no deduction was available to its owner.

W. A. Gillis, 52 TCM 1128, Dec. 43,532(M), TC Memo. 1986-576.

Where there was a reasonable prospect of reimbursement a claimed casualty loss was denied.
RIA Checkpoint
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Notice results are in numerical order based on paragraph numbers. Not necessarily what we are used to from modern relevancy ranking searches.
EXP §1654.301 What is a casualty?
EXP §1654.302 Deductibility of specific losses.
EXP §1654.304 How much is deductible?
EXP §1654.305 When is casualty loss deductible?
EXP §1654.307 Proof and evidence of casualty loss.
EXP §1654.370 How much is deductible?
EXP §1654.380 When is theft loss deductible?
EXP §1654.520 Election as to disaster losses.
EXP §1654.530 Election as to bank deposit losses.
EXP ¶1654.301 What is a casualty?

The term *casualty* is not explicitly defined in the Code; Code Sec. 165(c)(3) allows an individual a *deduction* for *loss* of property “from fire, storm, shipwreck or other casualty”. In line with these examples and case law, *casualty* has been defined as the total or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. ¶1655.3010(5) et seq. For purposes of the 10%-of-AGI floor, “casualty” includes “theft”.

Because a *casualty* must be sudden or unexpected, the *deduction* is usually denied if the cause of the *loss* cannot be identified. However, the *loss* has been allowed when evidence indicates that the cause was sudden and unexpected, even if it cannot be pinned down. ¶1655.3010(5).

Progressive deterioration lacking suddenness is not a *casualty*. ¶1655.3020(25). A *casualty loss* must be permanent, not temporary. ¶1655.3010(15). The *loss* must be directly attributable, not incidental, to the *casualty*. ¶1655.3010(20).

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EXP ¶1654.301 What is a casualty?

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§ 165 Losses.

(a) General rule.
There shall be allowed as a deduction any loss sustained during the taxable year and not compensated for by insurance or otherwise.

(b) Amount of deduction.
For purposes of subsection (a), the basis for determining the amount of the deduction for any loss shall be the adjusted basis provided in section 1011 for determining the loss from the sale or other disposition of property.

(c) Limitation on losses of individuals.
In the case of an individual, the deduction under subsection (a) shall be limited to:

(1) losses incurred in a trade or business;

(2) losses incurred in any transaction entered into for profit, though not connected with a trade or business; and

(3) except as provided in subsection (h), losses of property not connected with a trade or business or a transaction entered into for profit, if such losses arise from fire, storm, shipwreck, or other casualty, or from theft.
## Search Results

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**Search Terms:** casualty loss deduction rental car

**Sources:** Advance Code Arranged Annotations (USTR) (RIA); Analysis / Federal Tax...

### Editorial Materials

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Nothing relevant. Try another approach, such as an index.
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Casualty losses
Federal Tax Coordinator 2d Topic Index

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¶M-1721. Car rental expense after car accident or mechanical problems.

The cost of renting a replacement car until the repair of the taxpayer's car, which was damaged in an accident, isn't an expense incurred in the accident and isn't a loss of property. Thus, the car rental expense can't be deducted as a casualty loss.

---

4


And, the taxpayer couldn't deduct auto rental expense incurred while the taxpayer's personal auto was unavailable because of mechanical problems, since these circumstances don't reflect an accident or some sudden invasion by a hostile agency so as to be an "other casualty."

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5


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  - This can be extremely helpful when you are updating research that was previously compiled by you or your firm.

- The citators on RIA’s Checkpoint and CCH Tax Research only cover cases and rulings. They don’t cover statutes and regulations.
(a) General rule.--There shall be allowed as a deduction any loss sustained during the taxable year and not compensated for by insurance or otherwise.

(b) Amount of deduction.--For purposes of subsection (a), the basis for determining the amount of the deduction for any loss shall be the adjusted basis provided in section 1011 for
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Pfalzgraf v Commissioner, 67 TC 784 (1977); McCabe v Commissioner, 54 TC 1745 (1970); Millsap v Commissioner, 387 F2d 420 (5th Cir 1968); aff'd 46 TC 751 (1966); Cornelius v Commissioner, 56 TC 976 (1971); Dow v Commissioner, 16 TC 1230 (1951) (no loss allowed for cost of supplying water for four months during which the taxpayers' well was contaminated); Rev Rul 59-398, 1959-2 CB 76. But see Conner v US, 439 F2d 974 (5th Cir 1971).

Mulholland v Commissioner, 15 BTA 1331 (1929), followed by Doshier v US, 730 F2d 375 (5th Cir 1984).


IRC § 123(a).

IRC § 123(b).


IRC § 102(a).

Rev Rul 131, 1953-2 CB 112 (employees had to use employer-established emergency disaster funds to rehabilitate their tornado-damaged property).

SHEPARD'S SUMMARY

No subsequent appellate history.

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- Citing Decisions: Citing decisions with no analysis assigned (3)
- Other Sources: Statutes (5), Treatises (1)

LexisNexis Headnotes: HN5 (1)

Prior History (0 citing references)

SHEPARD'S SUMMARY

No subsequent appellate history.

Citing References:

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- Neutral Analyses: Dissenting Op. (2), Harmonized (1)
- Other Sources: Law Reviews (3), Statutes (1), Treatises (3)

LexisNexis Headnotes: HN1 (1), HN2 (4)

PRIOR HISTORY (0 citing references) Hide Prior History
7. Criticized by:


T.C. Memo 1980-550

8. Cited by:


69 T.C. 791 p.890

**IRS AGENCY MATERIALS**

9. Cited by:


AOD 1981-145
1981 AOD LEXIS 70

10. Harmonized by:


PLR 8102010
At the time of the accident, however, petitioner’s insurance policy on his boat contained a $250 deductible provision. Petitioner can deduct that part of the loss, in excess of the $100 statutory limitation, which would not have been compensated for by insurance even upon proper application therefor. *Bartlett v. United States*, 397 F. Supp. 216 (D. Md. 1975). Since petitioner’s insurance would not have covered the first $250 of damages, he is entitled to a $150 deduction for the casualty loss, under section 165(c)(3).

*Decision will be entered under Rule 155.*
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United States Code: Main Page

The United States Code is the codification by subject matter of the general and permanent laws of the United States. It is divided by broad subjects into 50 titles and published by the Office of the Law Revision Counsel of the U.S. House of Representatives. Since 1926, the United States Code has been published every six years. In between editions, annual cumulative supplements are published in order to present the most current information. Documents are available only as ASCII text files. More.

(The general and permanent laws are in effect as of January 2, 2006)

• Search: (ex: 2USC661*, "pub. l. 107-94", "110 stat 1345", "popular name" AND brady)
  26usc165   Submit   [ Search Tips ]


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Updated last November 8, 2002.
Search Database:
United States Code (2000 suppl. 5)
For: "26USC 165"
Total Hits: 2

1. 26 USC Sec. 165. Losses
   Size: 58711, Score: 1000, TEXT

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TITLE 26—INTERNAL REVENUE CODE
Subtitle A—Income Taxes
CHAPTER 1—NORMAL TAXES AND SURTAXES
Subchapter B—Computation of Taxable Income

PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS

Sec. 165. Losses

(a) General rule

There shall be allowed as a deduction any loss sustained during the taxable year and not compensated for by insurance or otherwise.

(b) Amount of deduction

For purposes of subsection (a), the basis for determining the amount of the deduction for any loss shall be the adjusted basis provided in section 1011 for determining the loss from the sale or other disposition of property.

(c) Limitation on losses of individuals

In the case of an individual, the deduction under subsection (a) shall be limited to—

(1) losses incurred in a trade or business;
Free access to bills from the last 10 Congresses.
1976 Bills from multiple Congresses ranked by relevance on "casualty+loss+deduction ".

3 bills containing your phrase exactly as entered.
11 bills containing all your search words near each other in any order.
83 bills containing all your search words but not near each other.
1879 bills containing one or more of your search words.

Listing of 3 bills containing your phrase exactly as entered.

1. [109th] To clarify the tax treatment of certain payments made to homeowners by the Louisiana Recovery Authority and the Mississippi Development Authority. (Introduced in Senate)[S.4119.IS]
2. [110th] To clarify the tax treatment of certain payments made to homeowners by the Louisiana Recovery Authority and the Mississippi Development Authority. (Introduced in House)[H.R.641.IH]
3. [110th] To clarify the tax treatment of certain payments made to homeowners by the Louisiana Recovery Authority and the Mississippi Development Authority. (Introduced in Senate)[S.29.IS]

Listing of 11 bills containing all your search words near each other in any order.

4. [110th] Fair Disaster Tax Relief Act of 2008 (Introduced in House)[H.R.6640.IH]
5. [110th] Disaster Tax Relief Act of 2008 (Engrossed as Agreed to or Passed by House)[H.R.7006.EH]
6. [110th] Disaster Tax Relief Act of 2008 (Introduced in House)[H.R.7006.IH]
8. [109th] Gulf Opportunity Zone Act of 2005 (Enrolled as Agreed to or Passed by Both House and Senate)[H.R.4440.ENR]
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11. [110th] Energy Improvement and Extension Act of 2008 (Engrossed Amendment as Agreed to by Senate)[H.R.6049.EAS]
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13. [110th] To provide authority for the Federal Government to purchase and insure certain types of troubled assets for the purposes of providing stability to and preventing disruption in the economy... (Enrolled as Agreed to or Passed by Both House and Senate)[H.R.1424.ENR]
Welcome

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New & Noteworthy


- Judge Richard T. Morrison Sworn In. For More information, see the Press Release.

- The Court has adopted amendments to its Rules of Practice and Procedure regarding whistleblower award actions and electronic service, and other
Opinions Search

Search for Today's Opinions:
TC and Memorandum Opinions starting 09/25/95; Summary Opinions starting 01/01/01*

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Tax Information for Tax Professionals

SERVICEWIDE KEY MESSAGES FOR TAX PROFESSIONALS
Quarterly e-newsletter for the tax professional community, including publications and educational products.

DISASTER RELIEF RESOURCE CENTER FOR TAX PROFESSIONALS
Because of recent natural disasters, many payroll and practitioner businesses have suffered significant losses. The IRS has partnered with these communities to create a resource center to provide assistance in reestablishing their businesses.

CIRCULAR 230 TAX PROFESSIONALS
The Office of Professional Responsibility (OPR) establishes and enforces consistent standards of competence, integrity and conduct for tax professionals enrolled agents, attorneys, CPAs, and other individuals and groups covered by Circular 230.

CIRCULAR NO. 230 (REV. 4-2008)
Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Enrolled Retirement Plan Agents, and Appraisers before the Internal Revenue Service

2008 IRSAC REPORT MADE AVAILABLE AT PUBLIC MEETING
IR-2008-130, Nov. 19, 2008 — Internal Revenue Service Advisory Council makes its annual recommendations public today.
Resources for Tax Professionals

**Tax Hints 2009** provides current and concise information on changes in tax law, regulations, and administration for the 2007 tax year. This publication incorporates information on IRS structure, points of contact, phone numbers, mailing addresses and critical tax changes for the 2008 filing season.

**Tax Talk Today**
Tax Talk Today is dedicated to providing continuing education and information for tax practitioners. This series of monthly 60-minute webcasts covers current issues of interest to the tax professional community. You can participate live or review the archived programs.

**IRS e-News for Tax Professionals**
The Internal Revenue Service has an electronic mail service designed to provide localized, targeted and immediate information for tax professionals specifically for your geographic area. You can subscribe to a local mailing list(s), use the sign up form provided by clicking on your perspective state.

**IRS Announcements**

*Internal Revenue Bulletins*
The Internal Revenue Bulletin (IRB) is the authoritative instrument of the IRS for announcing all substantive ruling necessary to promote a uniform application of tax law.

*Internal Revenue Code*

Procedures, Rgs, Rulings FAQs

*Tax Code, Treasury Regulations, and Other Official Guidance*
A one-stop spot for researching publicly available versions of the Internal Revenue Code (IRC), Treasury (Federal tax) Regulations, or other types of official IRS guidance published in the Internal Revenue Bulletin (IRB).

Also included is a link to the list of proposed regulations and treasury decisions issued since 1995, with plain language summaries and a method for commenting on proposed regulations still open for public comment.

*Tax Law Issues, Nibbles & Bytes*

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How to send your public comments on proposed regulations, either by writing to the IRS or through this E-mail option. But remember, comments generally have to be submitted within 90 days after publication.