The Bluebook—A Uniform System of Citation

22nd Edition

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Bluebook Topics

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Legislation

I.R.C. § 61. (p. 21)

Tax Cuts and Jobs Act of 2017, Pub. L. No. 115-97, § 11011, 131 Stat. 2054, 2063 (2017). (pp. 131, 260)

Legislation

H.R. Rep. No. 99-253, at 54 (1985).

S. Rep. No. 84-2, at 7 (1955).

H.R. Rep. No. 98-1017, at 3 (1984) (Conf. Rep.). (p. 143)

Agencies

Treas. Reg. § 1.72-16(a) (1963). (p. 21)

Treas. Reg. § 1.61-2(c) (as amended in 1995). (p. 265)

Temp. Treas. Reg. § 1.338-4T(k) (1985). (p. 265)

Agencies

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Prop. Treas. Reg. § 1.704-1, 48 Fed. Reg. 9871, 9872 (Mar. 9, 1983). (p. 265)

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Prop. Treas. Reg. § 1.704-1, 48 Fed. Reg. 9871, 9872 (Mar. 9, 1983). (p. 265)

Prop. Treas. Reg. § 1.704-1, REG-170481-23, 2024-18 IRB 687.

Agencies

Prop. Treas. Reg. § 1.704-1, 48 Fed. Reg. 9871, 9872 (Mar. 9, 1983). (p. 265)

Agencies

Rev. Rul. 83-137, 1983-2 C.B. 41.

I.R.S. P.L.R. 8601012 (Sep. 30, 1985).

I.R.S. G.C.M. 39,417 (Sep. 30, 1985). (p. 21)

Agencies

Rev. Rul. 83-137, 1983-2 C.B. 41.

I.R.S. P.L.R. 8601012 (Sep. 30, 1985).

I.R.S. G.C.M. 39,417 (Sep. 30, 1985). (p. 21)

Cases

Strangi v. Comm'r, 417 F.3d 468 (5th Cir. 2005).

United States v. Greenberg, 332 F. Supp. 1324 (D. Minn. 1971).

Cases

Benson v. Comm'r, 80 T.C. 789 (1983). (p. 266)

Cases

Kovens v. Comm'r, 46 T.C.M. (CCH) 657 (1983). (pp. 259, 266)

Ouelette v. Comm'r, 68 T.C.M. (RIA) 657 (1993). (p. 259, 266)

Cases

Conrad v. Comm'r, T.C. Memo. No. 2023-100, at 17.

United States Tax Court

T.C. Memo. 2023-100

THOMAS D. CONRAD AND MARGARET JOAN CONRAD,
Petitioners

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

Cases

Conrad v. Comm'r, T.C. Memo. No. 2023-100, at 17.

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[*17] FMC also deducted $104,333 on line 11 of its 2009 Form 1120S as "Rents." This deduction is for its payment of $104,333 for rent to the Conrads for its use of portions of the Conrads' condominium and the house during 2009.

Overall, FMC claimed an "ordinary business loss" deduction of $544,327 for 2009 on line 21 of its Form 1120S. This amount included the $281,347 of depreciation deductions for both the yacht and the airplane and the $21,893 deduction for the storage, maintenance, and upkeep of the yacht and the airplane.

Cases

Benson v. Comm'r, 80 T.C. 789 (1983). (p. 266)

Kovens v. Comm'r, 46 T.C.M. (CCH) 657 (1983). (pp. 259, 266)

Ouelette v. Comm'r, 68 T.C.M. (RIA) 657 (1993). (p. 259, 266)

Cases

Smith v. United States, 94 AFTR2d (RIA) 2004-5283 (W.D. Pa. 2004).

Smith v. United States, 2004-2 U.S. Tax Cas. (CCH) ¶ 60,488 (W.D. Pa. 2004). (p. 205)

Secondary sources

- Blue Pages: B15-16
- Rules: R15-17