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STARK, KENNETH R., JR., EXEC. v U.S.--STARMAN, LAWRENCE; RONAT, ARTHUR

A. v

STARKER, T. J. v U.S., 44 AFTR 2d 79-5525, 602 F2d 1341, 79-2 USTC ¶9541, (CA9, 8/24/1979)

**Citator 2nd**

**STARKER, T. J. v U.S., 44 AFTR 2d 79-5525, 602 F2d 1341, 79-2 USTC ¶9541 (CA9, 8/24/1979)**

**Judicial History**

**No cert (G) : 1980 PH 61,000**

**Overruled by legislation** : P.L. 98-369 , , 7/18/1984 , [as to second headnoted issue only, see Sec. 77, Deficit Reduction Act of 1984]

**Affirming in part, reversing & remanding in part** : Starker, T. J. v U.S., 40 AFTR 2d 77-5460, 432 F Supp 864 (DC OR, 5/13/1977)

**Same case or ruling** : Starker, Bruce v U.S., 35 AFTR 2d 75-1550 (DC OR, 4/23/1975)

## Cited In

**Cited favorably** : *Considine, Thalia Kelley v U.S.*, 50 AFTR 2d 82-5679, 683 F2d 1287 (CA9, 8/13/1982)

**Cited favorably** : *Luben Industries, Inc. v U.S.*, 52 AFTR 2d 83-6503, 707 F2d 1039 (CA9, 6/7/1983) [See 44 AFTR 2d 79-5531, 602 F2d 1348, n. 5]

**Cited generally** : *Magneson, Norman J. v Comm.*, 55 AFTR 2d 85-914, 85-915, 85-916, 753 F2d 1494, 1496 (CA9, 2/20/1985) [See 44 AFTR 2d 79-5533—79-5534, 602 F2d 1352-1353, n. 10]

**Cited favorably** : *Bolker, Joseph R. v Comm.*, 56 AFTR 2d 85-5125, 760 F2d 1045 (CA9, 5/17/1985) [See 44 AFTR 2d 79-5533—79-5534, 602 F2d 1352-1353]

**Cited favorably** : *Peck, Donald A. v. Comm.*, 66 AFTR 2d 90-5038, 904 F2d 527 (CA9, 6/5/1990) [See 44 AFTR 2d 79-5529, 602 F2d 1346]

**Cited favorably** : *Richey, Lawrence M. v. U.S. I.R.S.*, 72 AFTR 2d 93-6677, 9 F3d 1413 (CA9, 11/22/1993) [See 44 AFTR 2d 79-5530, 602 F2d 1347 n.3]

**Cited favorably** : *Teruya Brothers, Ltd. & Subs. v. Com.*, 104 AFTR 2d 2009-6276, 580 F3d 1042 (CA9, 9/8/2009) [See 44 AFTR 2d 79-5533-79-5534, 602 F2d 1352]

**Cited favorably** : **Ocmulgee Fields, Inc. v. Com.**, 106 AFTR 2d 2010-5823, 613 F3d 1364 (CA11, 8/13/2010) [See 44 AFTR 2d 79-5533-79-5534, 602 F2d 1352]

**Cited favorably** : **Rassa, John B. v U.S., I.R.S.**, 57 AFTR 2d 86-1197, 634 F Supp 85 (DC MD, 2/26/1986) [See 44 AFTR 2d 79-5532—79-5533, 602 F2d 1350—1351]

**Cited favorably** : **Krause, Gary E., In re**, 101 AFTR 2d 2008-1954 (Bkcty Ct KS, 4/21/2008) [See 44 AFTR 2d 79-5532-79-5533, 602 F2d 1350-1351]

**Cited favorably** : **Calloway, Lizzie W. & Albert J.**, 135 TC 52, 135 TCR 31 (7/8/2010) [See 44 AFTR 2d 79-5536, 602 F2d 1355, cited in concurring op.]

**Cited in dissent** : **Zarin, David & Louise**, 92 TC 1112, 92 PH TC 560 (5/22/1989) [See 44 AFTR 2d 79-5533—79-5535, 602 F2d 1355]

**Cited favorably** : **Moore, Barry E. & Deborah E.**, 2007 RIA TC Memo 2007-908—2007-909 (5/30/2007) [See 44 AFTR 2d 79-5532, 602 F2d 1350-1351]

**Cited favorably** : **Goolsby, Tony R. & Denelda Sims**, 2010 RIA TC Memo 2010-365 (4/1/2010) [See 44 AFTR 2d 79-5532, 602 F2d 1350-1351]

**Cited favorably** : **Reesink, Patrick A. & Jill Mitchel**, 2012 RIA TC Memo 2012-933 (4/26/2012) [See 44 AFTR 2d 79-5532, 602 F2d 1350-1351]

***Cited favorably* : Yates, Jessie G., III & Melissa Long, 2013 RIA TC Memo 2013-296**

*(1/24/2013) [See 44 AFTR 2d 79-5532, 602 F2d 1350-1351]*

***Cited favorably* : Anderson, A. Levere & Ester L., 1985 PH TC Memo 85-896, 85-897 [See 44**

*AFTR 2d 79-5533—79-5534, 602 F2d 1352]*

***Cited favorably* : Serdar, Paul & Harriet, 1986 PH TC Memo 86-2291 [See 44 AFTR 2d 79-**

*5533, 602 F2d 1350—1351]*

***Cited generally* : Allen, Michael L. & Ann Marie, 1993 RIA TC Memo 93-3211**

***Cited favorably* : Moreno, Phillip, 1997 RIA TC Memo 97-1377 [See 44 AFTR 2d 79-5533, 602**

*F2d 1351]*

***Cited generally* : Dobrich, David & Naomi, 1997 RIA TC Memo 97-3179 (10/20/1997)**

***Cited favorably* : Yakira, Sharon, 1998 RIA TC Memo 98-2452 (11/18/1998) [See 44 AFTR 2d**

*79-5533, 602 F2d 1351]*

***Cited favorably* : Rev Proc 2008-16 , 2008 USTR 86,405 , , [See 44 AFTR 2d 79-5532, 602 F2d**

*1350]*

**Cases distinguished 1:** Thompson, Audrey M. v. Comm., 46 AFTR 2d 80-6113, 631 F2d 649 (CA9, 11/3/1980)

**Cited generally 1:** Swaim, Emsy H. v U.S., 48 AFTR 2d 81-5656, 651 F2d 1070 (CA5, 7/27/1981)

**Cited favorably 1:** Albertson's, Inc. v Com., 73 AFTR 2d 94-563, 38 F3d 1053 (CA9, 12/30/1993)

**Cited favorably 1:** Kamilche Company v. U.S., 75 AFTR 2d 95-2078, 95-2079, 53 F3d 1062 (CA9, 5/8/1995)

**Reasoning followed 1:** Stern, Sidney v U.S., 53 AFTR 2d 84-704, 563 F Supp 486 (DC NV, 4/26/1983)

**Cited generally 1:** Esco, Joe, South-West Tire Co. v U.S., 53 AFTR 2d 84-758, 582 F Supp 995 (DC OK, 12/21/1983)

**Cited favorably 1:** Stern, Sidney v U.S., 59 AFTR 2d 87-353, 650 F Supp 18 (DC NV, 9/22/1986)

***Cited favorably 1:*** Barker, Earlene T., 74 TC 561, 563, 568, 74 PH TC 305, 306, 309  
(6/10/1980)

***Cited generally 1:*** Jaggard, Robert S. & Marybeth, 76 TC 224, 76 PH TC 121 (2/12/1981)

***Cited favorably 1:*** Graham, Robert M., 76 TC 857, 76 PH TC 462 (5/27/1981)

***Cited in dissent 1:*** Kroh, Carolyn S., 98 TC 410, 98 TCR 208 (4/2/1992)

***Cited favorably 1:*** Southern Bancorporation, 1986 PH TC Memo 86-2817 (3/28/1977)

***Decision questioned 1:*** Waxler, Esther, 1979 PH TC Memo 79-1657

***Cited generally 1:*** Hayutin, Arthur B. & Doris M., 1979 PH TC Memo 79-1751

***Cited favorably 1:*** Young, Robert G., 1985 PH TC Memo 85-984

***Cases reconciled 1:*** Klein, Keith K., 1993 RIA TC Memo 93-2617

***Cited favorably 1:*** Harris, Gerald M. & Barbara A., 1994 RIA TC Memo 94-78

***Cited favorably 1: Fredericks, Fred L., 1994 RIA TC Memo 94-102***

***Cited favorably 1: Dibsby, Julius & Hanan, 1995 RIA TC Memo 95-2994 [Cited at 74 TC 561]***

***Cited favorably 2: Biggs, Franklin B. v Comm., 47 AFTR 2d 81-488, 632 F2d 1177 (CA5, 12/15/1980) [See 44 AFTR 2d 79-5536, 602 F2d 1355]***

***Cited favorably 2: Barker, Francis J., II v U.S., 60 AFTR 2d 87-5509, 668 F Supp 1202 (DC IL, 6/29/1987)***

***Cases distinguished 2: Maxwell, Mark T. v U.S., 62 AFTR 2d 88-5408, 88-5409 (DC FL, 7/29/1988)***

***Cited favorably 2: International Paper Co. v. U.S., 75 AFTR 2d 95-1855, 33 Fed Cl 393 (Ct Fed Cl, 4/27/1995)***

***Cited generally 2: DeCleene, Donald & Doris, 115 TC 467, 115 TCR 280 (11/17/2000)***

***Cited generally 2: Nation-Wide Exchange Services Inc., In re, 91 AFTR 2d 2003-1851 (Bkctcy Ct MN, 3/31/2003)***

***Cited favorably 2: Brauer, Arthur E. & Glenda, 74 TC 1144, 74 PH TC 622 (9/3/1980)***

***Cited generally 2: Southern Pacific Transportation Co., 75 TC 615, 75 PH TC 337  
(12/31/1980)***

***Cited favorably 2: Garcia, Phillip M. & Deborah H., 80 TC 498, 80 PH TC 263 (3/7/1983)***

***Cases distinguished 2: Milbrew, Inc., 1981 PH TC Memo 81-2386***

***Cited generally 2: Gibson, Stuart L. & Gretchen B., 1982 PH TC Memo 82-1452***

***Cited favorably 2: D'Onofrio, Antonio, 1983 PH TC Memo 83-2555, 83-2556***

***Cases distinguished 2: Bezdjian, Garbis S. & Maida M., 1987 PH TC Memo 87-698, 87-699***

***Cited favorably 2: Nixon, Carroll A. & Opal I., 1987 PH TC Memo 87-1632***

***Cited favorably 2: Mars, Charles W. & Ruby G., 1987 PH TC Memo 87-2586***

***Cited favorably 2: Greene, Joanne H., 1991 TC Memo 91-2006—91-2008***



***Cited favorably 2:*** Feldman, Martin, 1996 RIA TC Memo 96-989

***Cited favorably 2:*** St. Laurent, Raymond, 1996 RIA TC Memo 96-1108

***Cited favorably 2:*** Hillyer, Michael & Teresa, 1996 RIA TC Memo 96-1566, 96-1567

***Cited favorably 2:*** Christensen, Orville E. & Helen V., 1996 RIA TC Memo 96-1823

***Cases distinguished 2:*** Lincoln, Chad A. & Katherine J., 1998 RIA TC Memo 98-2499

***Cited favorably 2:*** Florida Industries Investment Corp & Subsidiaries, 1999 RIA TC Memo 99-2147 (10/19/1999)

***Cited generally 2:*** IRS Letter Ruling 200111025 , 2001 USTR 86,637 , ,

***Cited generally 2:*** Rev Proc 2000-37 , 2000-2 CB 308 , ,

***Inapplicable 2:*** T.D. 8346 , 1991-1 CB 151 , ,

**Cases distinguished 3:** Kaempfer, Joseph W., Jr. & Jean P., 1992 TC Memo 92-73—92-74

**Cited favorably 3:** IRS Letter Ruling 200624065 , 2006 USTR 87,039—87,040 , ,