Endnotes

1 26 U.S.C.
2 Internal Revenue Services, *Topic No. 409 Capital Gains and Losses*, (May 2019), online: https://www.irs.gov/taxtopics/tc409.
3 *Id.*
4 *Id.*
5 Sec. 64.
6 *Tollis v. Commissioner*, 46 F.3d 1132 (6th Cir., 1995).
7 Sec. 1221(a)(1).
8 *Malat v. Riddell*, 383 US 568 (1966).
9 *Suburban Realty Co. v. United States*, 615 F.2d 171, 178 (5th Cir. 1980).
10 *Id*.
11 *United States v. Winthrop*, 417 F.2d 905 (5th Cir., 1969).
12 *Id.*
13 *Biedenharn Realty Co., Inc. v. Commissioner*, 526 F.2d 409 (5th Cir. 1976).
14 *Suburban Realty, supra* note 9.
15 *Biedenharn Realty, supra* note 13.
16 *Suburban Realty, supra* note 9.
17 *Malat v. Riddell*, *supra* note 8.
18 *Flood v. Commissioner* (USTC, 2012), TC Memo 2012-243.
19 *Biedenharn Realty, supra* note 13.
20 *Id.*
21 *Sugar Land Ranch Dev., LLC v. Commissioner* (USTC, 2018).
22 *Biedenharn Realty, supra* note 13.
23 *Winthrop, supra* note 11.
24 *Byram v. Commissioner*, 705 F.2d 1418 (5th Cir. 1983); *Bidenharn Realty Co., Inc. v. Commissioner*, 526 F.2d 409 (5th Cir. 1976).
25 *Biedenharn Realty, supra* note 13.
26 *Flood, supra* note 18.
27 *Winthrop, supra* note 11.