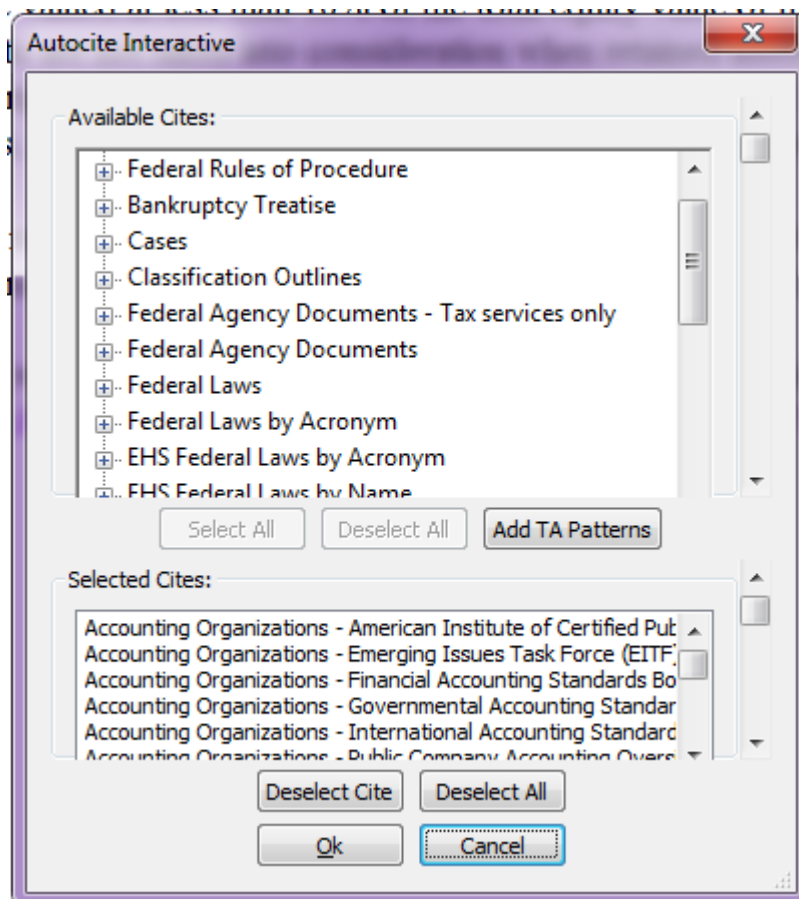
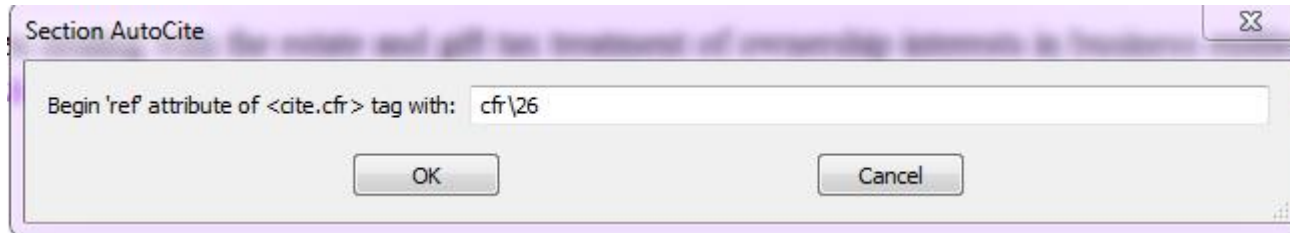


Main considerations:

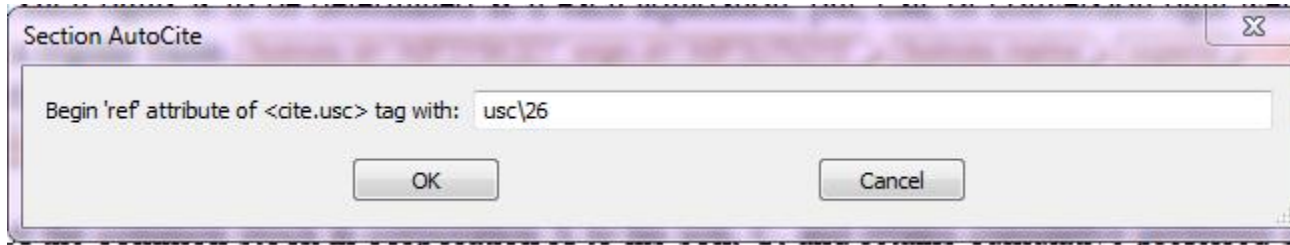
- **Casetag:** Before anything else, issue this command on the command line first!
- **Autocite:** Located under Tools
 - Select “Deselect All” at the bottom (Selected Cites)
 - Select “Add TA Patterns”
 - Additionally, select these items from Available Cites:
 - Portfolio Cross Reference
 - Cases
 - Federal Agency Documents
 - (You will have to do the above only once!)
 - Click Ok to run autocite



- **Section AutoCite:** Located under Tools
 - Use <cite.cfr> to tag treasury regulations (e.g., Reg. §25.2701-2(a)(1))



- Use <cite.usc> to tag code sections (e.g., §2701(a)(2)(B))



- Skip former, old, repealed, etc. cites
- Once done with Autocite and Section AutoCite, go back to the beginning of your file, and manually tag what's not been automatically tagged
 - Proposed regulations should be tagged with a "prule".

ch of the other persons who satisfy the second condition and a statement that a written
 claim the individual as a dependent. ^{footnote id="A0N7X3Q8M5" origin id="A0C8Y0N3B0"}
^{d="A0N7X3Q8M6" origin id="A0C8Y0N3B1"} ^{cite} ^{cite.usc ref="usc\26\152(d)(3)(D)"} §152(d)(3)(D)
^{cite.cfr} ^{cite}; Prop. Reg. ^{cite.cfr ref="prule\cfr\26\1.152-3(d)(4)(iv)"} §1.152-3(d)(4)(iv) ^{cite.cfr}.
^{ioner} ^{case name}, ^{cite.parallel ref="TCM\28\529"} 28 T.C.M. 529 ^{cite.parallel}, 531 (
^{otnote.text} ^{footnote} In addition, the taxpayer claiming the dependency exemption deductio
 on necessary to substantiate the claim. ^{footnote id="A0N7X3Q8M7" origin id="A0C8Y0N3B2"}
^{d="A0N7X3Q8M8" origin id="A0C8Y0N3B3"} Reg. ^{cite} ^{cite.cfr ref="cfr\26\1.152-3(c)(3)"} §1.152-3(c)(3)
 ere required. ^{footnote id="A0N7X3Q8M9" origin id="A0C8Y0N3B4"} ^{footnote.marker} ^{superior} 1103
^{\3B5"} ^{emph} See ^{emph} ^{cite} ^{cite.case.partial} ^{case.name} *Moody v. Commissioner*

- **Worksheets:**

Tag to specific worksheet

^{emph} see also ^{emph} ^{cite.bna.reference bna.id.ref="TM\734.ws36"} Worksheet 36 ^{cite.bna.r}
 Understanding on Arbitration Procedure Under Germany-U.S. Income Tax Treaty")

Tag to Table of Worksheets

^{decision.date year="1944"} 1944 ^{decision.date}). ^{cite.case.partial} ^{emph} See also
^{emph} ^{cite.bna.reference bna.id.ref="TM\774.tw"} Worksheets ^{cite.bna.reference} ^{para}
^{footnote.text} ^{footnote} such an exchange has been rendered taxable directly

- IRS forms:

Form cite.fed.form.ref="irs/form1040X" **1040X** cite.fed.form, emph *Amended U.S. Individual Income Tax*

If you run into forms tagged in the old style like below, remove tagging and re-tag them like above.

§ 501(c)(7) link.text organizations may wish to seek recognition of exempt status for other reasons. link.text
 enacted by the PATH Act, cite.pl.ref="pl114-113\Q\405(a)" Pub. L. No. 114-113, Div. Q, §405(a) cite.pl. O
 status under cite.usc.ref="USC\26\501(c)(4)" §501(c)(4) cite.usc should use Form cite
interactive.form.action="LINK" form.id="IRS\Form\1024A" id="rtwz1000" stf.collection="TMFED"
link.text **1024-A** link.text interactive.form
cite, emph *Application for Recognition of Exemption Under Section 501(c)(4) of the Internal R*
cite.agency.doc.ref="irs/revproc\2018-5" Rev. Proc. 2018-5 cite.agency.doc, §4.02(7), emph *modified by* emp
Proc. 2018-10 cite.agency.doc, §3.02; Instructions for Form cite ↑
interactive.form.action="LINK" form.id="IRS\Form\1024A" id="ukv1000" stf.collection="TMFED"

- Any table with footnotes should be surrounded with <para> tag. And the footnotes should be page footnotes.

```

para
table colsep="1" frame="ALL" id="A0P3Y6K2T0" origin.id="A0P3N6T9B1" pgwide="1" rowsep="1"
tgroup cols="3"
colspec colname="C1" colnum="1" colwidth="32"
colspec colname="C2" colnum="2" colwidth="32"
colspec colname="C3" colnum="3" colwidth="32"
tbody pre-lead="2pt"
row id="A0P3Y6K2T1" origin.id="A0P3N6T9B2"
entry COL. 1
p id="A0P3Y6K2T2" origin.id="A0P3N6T9B3" primary.indent="0" emph face="B" Article in MLI emph p
entry
p id="A0P3Y6K2T3" origin.id="A0P3N6T9B4" primary.indent="0" emph face="B" German Choice emph
entry
p id="A0P3Y6K2T4" origin.id="A0P3N6T9B5" primary.indent="0" emph face="B" Effect on Covered Tax emph
entry row
row id="A0P3Y6K2T5" origin.id="A0P3N6T9B6"
entry COL. 1
p id="A0P3Y6K2T6" origin.id="A0P3N6T9B7" primary.indent="0" emph face="B" Article 16 emph regulates th
p id="A0P3Y6K2T7" origin.id="A0P3N6T9B8" primary.indent="0" Article 16(1): (1) The taxpayer
footnote id="A0P3Y6K2T8" placement.in.table="PAGE.FOOTNOTE" footnote.marker superior 264 superior
footnote.text
p id="A0P3Y6K2T9" origin.id="A0P3N6T9C4" Heidecke/Lappe/Linn, Internationale Wirtschaftsbriefe
footnote.text footnote should have the right to present the case to the competent authority of e
(2) The application must be filed within three years from the first notification of the action that has

```

- Avoid using emphasis tags for content group headings. (Otherwise, the emphasized phrase gets dropped when TOC is created.)

```

ncentive to argue that the constructive receipt doctrine does not apply, it may increasingly be practitioners who point to
rsimplifying the cases and remembering that the analysis will be one of the specific facts and circumstances. para
content.group
content.group id="A0P0P8R8G3" origin.id="A0D3H4P8Y3" bna.id 2. bna.id name emph Veit I emph name
para id="A0P0P8R8G4" origin.id="A0D3H4P8Y4" Many of the cases involved elections that would not fit the constraints of
aph Veit I emph footnote id="A0P0P8R8G5" origin.id="A0D3H4P8Y5" footnote.marker superior 829 superior
footnote.text para id="A0P0P8R8G6" origin.id="A0D3H4P8Y6" cite cite.case.partial.tribunal="us" cite.parallel.ref="T
cite.parallel ( decision.date.year="1947" 1947 decision.date ), procedural.info acq. procedural.info , 1947-2 C.F.
cite para footnote.text footnote (like emph Oates emph , which is discussed below) is frequently cited as
position that constructive receipt can be avoided even where a unilateral deferral election is made after substantial servic
vided that the election is made before payment is due and before the amount of compensation to be paid is ascertainable
ht be acceptable under a constructive receipt analysis, authorities in addition to emph Veit I emph and emph O
sidered to find support for such a conclusion. para
para id="A0P0P8R8G7" origin.id="A0D3H4P8Y7" Veit was an executive with a New York company engaged in the cotton

```

- **Line breaks:** If you were asked to break lines for print only, remember to specify that with `only.in="print"`

For content group headings, use `justify="L"`

footnote.text footnote para
content.group
content.group id="A0P2B6D8X0" copied from id="A0F5C8G9B7" origin id="A0F5C8G9B7" bna.id *b.* bna.id name
§482 Adjustment Subject to the Net Adjustment Penalty and a Substantial Valuation Misstatement Subject to the Transactional Penalty name line.break only in="print" ju
para id="A0P2B6D8X1" copied from id="A0F5C8G9B8" origin id="A0F5C8G9B8" With respect to the problem of
cite cite.usc ref="usc\26\482" **§482** cite.usc cite adjustment subject to the net adjustment penalty w
misstatement subject to the transactional penalty, the regulations provide that if the net cite cite.u
cite.usc cite adjustment exceeds \$20,000,000 or 20% of gross receipts, the entire amount of the

For main body text, use `justify="J"`

business within the United States. footnote id="A0P2B6D8Q7" copied from id="A0F5C8G8W4" origin id="A0F5C8G8W4" footno
supenor 1937 supenor footnote.marker footnote.text para id="A0P2B6D8Q8" copied from id="A0F5C8G8W5" origin id="A
emph *See* emph **Reg.** cite cite.cfr ref="cfr\26\1.6662-6(d)(4)" **§1.6662-6(d)(4)** cite.cfr cite emph *But see* cite
cite.agency.doc ref="IRS\CCA\200729034" CCA 200729034 cite.agency.doc cite (foreign-to- line.break only in="prin
foreign exception does not protect against penalty on income attributable to sales between foreign affiliate
resales to U.S. affiliates at inflated prices, thus inappropriately shifting profits to foreign corporations). p
footnote.text footnote para
content.group content.group
content.group id="A0P2B6D8Q9" copied from id="A0F5C8G8W6" origin id="A0F5C8G8W6"
related to
cite cite.usc ref="usc\26\6662(e)(3)" **6662(e)(3)** cite.usc cite
cite cite.usc ref="usc\26\6662" **6662** cite.usc cite
cite cite.usc ref="USC\26\6662(e)" **6662(e)** cite.usc cite related.to bna.id *g.* bna.id name *Special Rule* name

- Do not tag code sections, etc. if they are part of the title of a portfolio, publication, *See*, article, form, etc.

affordable stock incentives for younger executives in the form of lower cost common stock. Often, a sig effectively transfer the future growth to the owner's children with minimal gift and estate tax costs. The u in V.F., below.

Where a shareholder exchanges common stock for common an discussion, see 765 T.M., *Stock Rights and Stock Dividends: Sections 305 and 306*.

3. Common for Debt

Under §354(a)(2)(A) and §356(d), a shareholder's exchange of treated in the same manner as a non-security debt instrument. Such an exchange is a redemption subject exchange will be eligible for installment sale treatment under §453. A thorough discussion of the redempt

Where a debt instrument is received in addition to stock in a qu

Under the law prior to 1954, a pro rata exchange of common st

- Watch out for cites that are partially left outside of the tag. E.g.:

263 §1.368-2(e)(2)(ii)(B) 6 §1.305-7(d)(1)(ii) See 42 B.T.A. 705 1940

This should be corrected as follows:

263 §1.368-2(e)(2)(ii)(B) 6 §1.305-7(d)(1)(ii) See 42 B.T.A. 705 1940

- URLs without http(s) do not get tagged automatically.

Germany, Status of List of Reservations and Notifications at the Time of Signature, p. 37, available at www.oecd.org/tax/treaties/beps-mli-position-germany.pdf The rules on mandatory and binding arbitration Part VI thus applies to the Covered Tax Agreements with Finland Ireland Italy Mauritius

They should be tagged manually like below:

Germany, Status of List of Reservations and Notifications at the Time of Signature, p. 37, available at <http://www.oecd.org/tax/treaties/beps-mli-position-germany.pdf> The rules on mandatory and binding arbitration Part VI thus applies to the Covered Tax Agreements with Finland Ireland Italy Mauritius

Other considerations:

- **Twin portfolios:** Same content shared by two (or more) different services. First line of portfolio.unit.start indicates the parent, second line the child. Only parents can be edited.

info.unit
portfolio.unit.start bna.id prefix="373" class.code="A" class.name="Detailed Analysis" continued="1" pdm.name="DA" portfolio.cl
portfolio.unit.start bna.id prefix="487" class.code="A" class.name="Detailed Analysis" continued="1" pdm.name="DA" portfolio.cl
analysis.98 id="A0E3B5U1Z7"
bna.id **IX.** bna.id
name **Church Plans** name
content.group id="A0E3B5U1Z8"
related.to
cite cite.usc ref="USC\26\414(e)" **414(e)** cite.usc cite related.to bna.id **A.** bna.id name **Non-Elect**

Remember to duplicate internal portfolio cross references for each service.

E.g.:

exception of limited scope given the usual organization of a church or church-related employer.
 minimum distribution rules, see include only in="TMCP-POR" cite.bna.reference bna.id.ref="TM\373.II.1.2" I
include only in="EGT-POR" cite.bna.reference bna.id.ref="TM\487.II.1.2" II.1.2. cite.bna.reference include, at
 plans entitled to this exemption are plans maintained by churches and qualified church-controlled or
cite.usc ref="usc\26\3121(w)(3)(A)" §3121(w)(3)(A) cite.usc cite and cite cite.usc ref="USC\26\3121(w)(3)(E
cite cite.usc ref="usc\26\3121(w)(3)(A)" 3121(w)(3)(A) cite.usc cite and cite cite.usc ref="USC\26\3121(v
 include tax-exempt churches; associations or conventions of tax-exempt churches; elementary and
 principally supported by churches; and some, but not all, tax-exempt organizations controlled by at
 principally supported by a church. A tax-exempt organization controlled, operated, or principally su

- **Additional Resources:** Convenient way to include online resources without having to print them as worksheets. Should be formatted into Table of Worksheets (like below), and not as an independent content group.

```

entry
p id="A0E5U6T3K9" copied from id="A0A3R0Y2N0" origin id="A0A2C1G5B0" primary indent="-1" secondary indent="1" Former Examiners, IRM [4350] (12/16/87), Chapters (15)00–(16)00 (Sections (15)10–(16)40).
tgroup cols="1"
colspec colname="col1" colnum="1" colwidth="50"
tbody
row id="A0M3K4N4U3" origin id="A0M3A4P5C0"
entry COL. 1
p id="A0M3K4N4U4" origin id="A0M3A4P5C1" primary indent="0" typesize="11" Additional Resources
row id="A0M3K4N4U5" pre-lead="8pt"
entry COL. 1
p id="A0M3K4N4U6" Some additional useful documents that may be found on the IRS website (cite cite url ref="https:
include: p entry row
row id="A0M3K4N4U7" pre-lead="4pt"
entry COL. 1
p id="A0M3K4N4U8" • Form cite fed form ref="irs/form706" 706 cite fed form, emph United States Estate (and Generati
including: p entry row
row id="A0M3K4N4U9" pre-lead="4pt"
entry COL. 1
p id="A0M3K4N4V0" &emsp; Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Sub
row id="A0M3K4N4V1" pre-lead="4pt"
entry COL. 1

```

- Older portfolios are teeming with an extra set of <cite> tags outside the primary cite tags. They are not needed anymore, but don't bother to remove them.

charge of indebtedness rules and the original issue discount rules. In general, the terms "issue price" [cite](#) [cite.usc ref="usc\26\1273\(b\)"](#) §1273(b) [cite.usc](#) [cite](#) and [cite](#) [cite.usc ref="usc\26\1272\(a\)\(4\)"](#) §1272(a)(4) seem to be reasonable contemporary substitutes for the term "face value" used in the [cite](#) [cite.usc ref="usc\26\1272\(a\)\(4\)"](#) regulations. This is most obviously the case where a corporation issues a zero coupon obligation with a face value of \$300, and an issue price of \$300. If, after the adjusted issue price has risen to \$400, the issuer repurchases the obligation at the adjusted issue price of \$400, the issuer is treated as having paid a dividend of \$100 to the holder.

- Foreign Income portfolios:** Some are made up of multiple parts, and each part (aka Chapter) covers a country.

- . 6885: Income Tax Treaties: Competent Authority Functions and Procedures of Selected Countries
- . 6887: Income Tax Treaties: Competent Authority Functions and Procedures of Selected Countries
- . 6890: Income Tax Treaties: Competent Authority Functions and Procedures of Selected Countries
- . 6892: Income Tax Treaties: Competent Authority Functions and Procedures of Selected Countries
- . 6895: Income Tax Treaties: Competent Authority Functions and Procedures of Selected Countries
- . 6896: U.S. Estate and Gift Tax Treaties
- . 6906: Transfer Pricing: International Joint Ventures
- . 6908: Transfer Pricing: Perspectives of Economists and Accountants (Part 1)
- . 6909: Transfer Pricing: Perspectives of Economists and Accountants (Part 2)
- . 6910: Accounting for Income Taxes: Uncertain Tax Positions in Transfer Pricing
- . 6912: Transfer Pricing: A Case Study (Methods and Documentation)
- . 6936: Transfer Pricing: OECD Transfer Pricing Guidelines
- . 6938: A Formulary System for Dividing Income Among Taxing Jurisdictions
- . 6940: Transfer Pricing: Rules and Practice in Selected Countries (A-B)
- . 6945: Transfer Pricing: Rules and Practice in Selected Countries (C-D)
- . 6950: Transfer Pricing: Rules and Practice in Selected Countries (E-G)
- . 6955: Transfer Pricing: Rules and Practice in Selected Countries (H-I)
- . 6960: Transfer Pricing: Rules and Practice in Selected Countries (J-L)
- . 6965: Transfer Pricing: Rules and Practice in Selected Countries (M-P)
- . 6970: Transfer Pricing: Rules and Practice in Selected Countries (Q-S)
- . 6975: Transfer Pricing: Rules and Practice in Selected Countries (T-Z)

When cross-referencing within and among these Chapters with a pinpoint reference (e.g., III.A.2.) like below, make sure to include the part.num (e.g., 55) attribute from the target portfolio.unit.start (followed by a hyphen).

...TIONS OF ASSOCIATED ENTERPRISES (EU ALLOCATION CONVENTION) and also has agreed to be
 signed by a variety of countries to combat base erosion), into its tax treaties. footnote id="A0
cite.bna.reference bna.id.ref="TM6887.55-III.A.2" III.A.2. cite.bna.reference, below, for mo
para id="A0P3N6T8T7" The discussion in this chapter is based on German income tax tre
analysis.98 info.unit

However, worksheets are an exception. Note how there is no part.num value between the portfolio number (6960) and the worksheet number (wks.41)

upward or downward adjustments. ¹² *See* 56bis I.T.L. ¶4. Worksheet 41 (copy of off French text).

- **OECD or U.S. Model Treaty articles** should be tagged like below. (More recent update will follow on this!)

res under MLI, Article 16(3)(2), but both countries have agreed to apply MLI, Article 16(3)(2).

state under OECD Model Treaty, **Article 9(2)**.

reement already include a corresponding adjustment provision in line with OECD Model Treaty,

- Occasionally, there will be references to State portfolios or Transfer Practice Series portfolios:

State portfolios are preceded by TMS in bna.id.ref (as opposed to TM for federal portfolios)

withdrawn for consumption or sale are to be returned to the Puerto Rico Treasury
¹¹¹ I.R.C. § 7652(a)
 2650.02.C.1.b.
 7320.02.C.1.b.

Transfer Practice Series portfolios are preceded by TPS in bna.id.ref (as opposed to TM for federal portfolios)

ic ref="USC\26\6050N" 6050N <cite.usc <cite for payments by publisher to literary agent
reporting, see <cite <cite.bna.reference bna.id.ref="TPS\3820" 3820 <cite.bna.reference <cite
s derived from operating interests should be entered on Schedule E.
<marker <superior 85 <superior <footnote.marker <footnote.text <para id="a0d5b4v2j1"
<form ref="IRS\Form1040" 1040 <cite.fed.form <cite <para <footnote.text <footnote Gross

- Avoid using the "irsref" script to tag code sections because it tags everything that looks like a code section (but is not)