have separated from employment). See Reinhardt v. Comm'r, 85 T.C. 511 (1985) (employee-shareholder who sold equity interest in corporation and changed from employee to independent contractor but continued to perform same services did not "separate from service"); Bolden v. Comm'r, 39 T.C. 829 (1963) (no separation from service for former shareholder-employee who continued after sale of equity interest in advisory capacity); Ridenour v. United States, 3 Cl. Ct. 128 (1983) (individual who continues to provide services has not separated from service even though status may have changed); Rev. Rul. 81-26, 1981-1 C.B. 200 (employee who became partner not separated from employment).

[31] I.R.C. § 72(t)(2)(c), (3)(A).

[32] Williams v. Comm'r, T.C. Summary Op. 2004-57.

[33] *In re* Kochell, 804 F.2d 84 (7th Cir. 1986).

[34] Vulie v. Comm'r, T.C. Memo. 2004-51.

[35] Palermino v. Comm'r, T.C. Summary Op. 2003-45.

[36] *Id.*

CASES, REGULATIONS AND STATUTES

by Robert P. Achenbach, Jr

ADVERSE POSSESSION

HOSTILE POSSESSION. The disputed land was on the plaintiff's side of a fence which was located on the defendant's property. The surveys showed the defendant's land to extend past the fence by about 15 feet. The plaintiff claimed title to the disputed land by adverse possession, claiming to have used the disputed strip for some crops, for a walking path, and for a road. The defendant argued that the plaintiff's use was occasional and not sufficiently hostile to cause title to pass by adverse possession. The trial court held for the defendant and the appellate court affirmed, holding that the evidence, at best, showed only occasional use of the disputed land by the plaintiff and no actions which would necessarily put the defendant on notice that the plaintiff was using the land as the plaintiff's own. The court noted, for example, that the "road" was little more than a path and showed no signs of tire marks or ruts. **Groves v. Applen, 2005 Wash. App. LEXIS 1460 (Wash. Ct. App. 2005)**.

BANKRUPTCY

GENERAL

EXEMPTIONS.

HOMESTEAD. The debtors, husband and wife, used the proceeds of nonexempt assets to prepay for the construction of an addition to their residence. The construction contract was entered into and the deposit paid for the entire cost of the construction after a judgment was entered against the debtors but before an involuntary Chapter 7 case was filed against the debtors. The judgment creditors sought to recover the deposit payment and the debtors sought to include the deposit in the homestead exemption. Construction commenced soon after the bankruptcy petition was filed but before the order for relief was issued. The court held that, upon the signing of the contract and payment of the construction costs, the payment was equitably converted into part of the residence and became eligible for part of the residence exemption. ***In re* Hodes, 402 F.3d 1005 (10th Cir. 2005), *aff'g*, 287 B.R. 561 (D. Kan. 2002)**.

IRA. The debtor was divorced and the divorce decree provided for alimony payments to the debtor's spouse. The divorce decree also provided that the alimony payments were secured by the debtor's interest in an employee retirement account. The debtor failed to make the alimony payments and the former spouse sued to enforce the divorce decree against the retirement account. The debtor filed for bankruptcy and claimed the retirement account as exempt and the security interest as void as against an anti-assignment statute. The court held that the retirement account was not governed by the anti-assignment provision under Texas law which exempted alimony. In addition, the court held that the divorce decree security interest was deemed a distribution at the time of the decree, removing the pledged funds from the retirement account. Therefore, the pledged funds were not eligible for the retirement funds exemption. ***In re* Coppola, 2005-2 U.S. Tax Cas. (CCH) ¶ 50,503 (5th Cir. 2005)**.

CHAPTER 12

ELIGIBILITY. The debtors had borrowed operating funds from a Farm Credit Services bank for their mint farm but defaulted on the loan and had to file Chapter 7 bankruptcy. In that bankruptcy case, the debtors received a discharge of unsecured loans, including the portion of the bank loan above the value of the farm. After the loan default, the debtors leased the farmland under cash and share leases. The leases required the debtors to maintain irrigation equipment, often on a daily basis. The debtors filed another Chapter 12 case and the bank objected to the debtors' eligibility for Chapter 12 because (1) the debtor's debts exceeded the $1.5 million limit and (2) the debtors were not engaged in farming. The bank argued that the full amount of the unpaid loan should be included in the debtor's debts, not just the portion secured by the fair market value of the farm. The court held that the unsecured portion of the loan was discharged in the previous Chapter 7 case and was no longer a personal obligation of the debtors; therefore, the unsecured portion discharged in the Chapter 7 case was not included in the debts for purposes of eligibility for Chapter 12. The court also held that the debtors were engaged in farming because most of the leases were sharecrop leases and the debtors were required to maintain a substantial involvement in the farming operations under the leases. The court noted that the structure of the leases subjected the debtors to much of the risk of the farming operations. ***In re* Osborne, 323 B.R. 489 (Bankr. D. Or. 2005)**.

FEDERAL AGRICULTURAL PROGRAMS

ASIAN LONGHORNED BEETLE. The APHIS has adopted as final regulations amending the Asian longhorned beetle regulations by removing portions of Cook and DuPage Counties, IL, from the list of quarantined areas and removing restrictions on the interstate movement of regulated articles from those areas. The regulations were based on a determination that the Asian longhorned beetle no longer presents a risk of spread from those areas and that the quarantine and restrictions are no longer necessary. **70 Fed. Reg. 46-65 (Aug. 9, 2005)**.

BRUCELLOSIS. The APHIS has adopted as final regulations which change the classification of Florida to brucellosis-free. **70 Fed. Reg. 47078 (August 12, 2005)**.

FARM LABOR. The National Agricultural Statistics Service has issued farm employment figures as of August 2005. There were 1,332,000 hired workers on the nation's farms and ranches the week of July 10-16, 2005, up 2 percent from a year ago. Of these hired workers, 930,000 workers were hired directly by farm operators. Agricultural service employees on farms and ranches made up the remaining 402,000 workers. Farm operators paid their hired workers an average wage of $9.39 per hour during the July 2005 reference week, up 35 cents from a year earlier. Field workers received an average of $8.78 per hour, up 35 cents from July 2004, and livestock workers earned $9.25 per hour compared with $8.74 a year earlier. The field and livestock worker combined wage rate, at $8.78 per hour, was up 35 cents from last year. The number of hours worked in a week averaged 40.6 hours for hired workers during the survey week, up 4 percent from a year ago. All NASS reports are available free of charge on the internet. For access, go to the NASS Home Page at: http:/www.usda.gov/nass. **Sp Sy 8 (08-05)**.

FIRE ANTS. The APHIS has issued interim regulations amending the imported fire ant regulations by designating as quarantined areas all of one county in Arkansas and all or portions of 18 counties in Tennessee. As a result of this action, the interstate movement of regulated articles from those areas will be restricted. **70 Fed. Reg. 45523 (Aug. 8, 2005)**.

PACKERS AND STOCKYARDS ACT. The plaintiffs were a national class of cattle producers who sold cattle solely on the cash market to the defendant meat-packing company. The defendant purchased cattle on the cash market from cattle producers such as the plaintiffs but also purchased much of its cattle under marketing agreements. The plaintiffs filed suit under the PSA, alleging that the marketing agreements were an unfair practice which manipulated prices downward. The plaintiffs argued that the higher use of marketing agreements depressed the cash market price of cattle by reducing the amount of cattle sold on the cash market. The lower cash price, in turn, was used to set the price of the marketing agreements. Although the trial jury found that the marketing agreements were an anti-competitive practice, the trial court granted judgment for the defendant as a matter of law. The defendant had argued four legitimate business reasons for the marketing agreements: (1) to allow the company to keep up with competitors in the meat-packing industry who also were reaping the cost benefits of marketing agreements; (2) to provide the company with a reliable and consistent supply of cattle to keep its factories at full capacity; (3) to reduce the transaction costs of having to negotiate individually for 200,000 pens of cattle a year to meet its needs; and (4) to permit the company to match its cattle purchases with the needs of its customers. The appellate court affirmed, holding that the defendant had supplied sufficient evidence of these legitimate, pro-competitive business purposes for the marketing agreements to support the trial court's ruling. See McEowen & Harl, "Federal Jury Finds Tyson Fresh Meats, Inc. In Violation of Packers and Stockyards Act, 15 *Agric. L. Dig*. 41 (2004). **Pickett v. Tyson Fresh Meats, Inc., 2005 U.S. App. LEXIS 17242 (11th Cir. 2005), *aff'g*, 315 F. Supp. 2d 1172 (M.D. Ala. 2004)**.

FEDERAL ESTATE AND GIFT TAXATION

TRANSFERS WITH RETAINED INTERESTS. The decedent and spouse had owned a residence with each owning a one-half interest with right of survivorship. The decedent and spouse transferred their interests in the residence to the decedent's child but retained a life estate with the power to sell the residence and keep the proceeds, even to the extent of divesting the child of any remainder interest. The spouse predeceased the decedent. The IRS ruled that the decedent's estate included the decedent's one-half of the property under I.R.C. § 2036(a)(1), and (2). The IRS also ruled that the spouse's interest passed to the decedent as a life estate and the decedent had a general power of appointment over that half of the property. Thus, the IRS ruled that the predeceased spouse's share of the property was also included in the decedent's estate under I.R.C. § 2041. **Ltr. Rul. 200532049, March 23, 2005**.

FEDERAL INCOME TAXATION

ACCOUNTING METHOD. The IRS has issued a revenue procedure which waives the requirement that a request for certain accounting method changes be submitted within 90 days of the beginning of the taxpayer's tax year. The 90 day requirement is waived for: (1) a change of accounting method under Treas. Reg. § 1.77-1 for Commodity Credit Corporation loans, when the taxpayer previously elected to include those loans in gross income in the year they were received; (2) acquiring corporations requesting to use a specific method of accounting, or for a determination of the method of accounting to be used under Treas. Reg. § 1.381(c)(4)-1(d)(2); (3) acquiring corporations requesting to use a specific method of taking inventories, or for a determination of the method to be used for taking inventories under Treas. Reg. § 1.381(c)(5)-1(d)(2); (4) consent to apply Treas. Reg. § 1.455-6(b) to prepaid subscription income; (5) consent to apply Treas. Reg. § 1.456-6(b) to prepaid dues income; and (6) consent to elect to accrue real property taxes ratably under Treas. Reg. § 1.461-1(c)(3)(ii). Requests to change accounting method under Treas.Reg. §§ 1.77-1, 1.455-6(b), 1.456-6(b) and 1.461-1(c)(3)(ii) may be submitted during the tax year for which the taxpayer wants to change accounting method. Applications under Treas. Reg. §§ 1.381(c)(4)-1(d)(2) and 1.381(c)(5)-1(d)(2) may be submitted by the later of (1) the last day of the tax year in which the distribution or transfer occurred, or (2) the earlier of the day that is 180 days after the date of distribution or transfer, or the day on which the taxpayer files its federal income tax return for the tax year in which the distribution or transfer occurred. **Rev. Proc. 2005-63, I.R.B. 2005-36**.

BUSINESS EXPENSES. The taxpayer operated a grocery store and a residential rental property. The taxpayer claimed various deductions for expenses from the two businesses but claimed that a flood destroyed the original records. The court, after hearing inconsistent testimony, ruled that the flood did not happen. The taxpayer provided only photocopies of some invoices to support the expenses but did not provide any written or other evidence to show payment of the invoices. The court ignored many of the copies based on obvious tampering by the taxpayer. The court upheld the IRS denial of deductions for the expenses for lack of substantiation. **Obot v. Comm'r, T.C. Memo. 2005-195**.

C CORPORATIONS

INITIAL PUBLIC OFFERING. The taxpayer C corporation made an initial public offering (IPO) of stock and incurred pre-IPO expenses for legal and financial advice, accounting costs and fees. The taxpayer argued that these costs were currently deductible as "pre-decisional investigatory" costs. The IRS ruled that the costs were incurred as part of the IPO and were required to be capitalized by subtracting the costs from the proceeds of the IPO. **Ltr. Rul. 200532048, April 19, 2005**.

CONSTRUCTIVE RECEIPT. On May 10, 2001, the taxpayer received a check of a distribution from an IRA. The IRA trustee bank recorded the transaction as an early distribution and debited the IRA by the amount of the check. The bank also issued a 2001 Form 1099-R reporting the distribution as taxable. The taxpayer did not cash the check until March 21, 2003. The bank did not cash that check but issued a replacement check showing the issuing date as March 21, 2003. The court held that the taxpayer had constructively received the distribution in 2001 because the check was not subject to any limitation which prevented the taxpayer from accessing the funds in 2001. **Millard v. Comm'r, T.C. Memo. 2005-192**.

DISABLED ACCESS CREDIT. The taxpayer entered into several pay telephone agreements under which the taxpayer received a portion of the income from the phones. The phones were modified by the seller to comply with the Americans with Disabilities Act (ADA). The taxpayer did not take possession of the phones, had no control over the phones' location and could not enter into separate agreements with the owners of the places where the phones were located. The agreements also allowed the taxpayer to resell the phones back to the sellers. The court held that the investment was not eligible for the disabled access credit, I.R.C. § 44, because the investment was not made to enable a business to comply with the ADA. The court also held that the taxpayer could not claim depreciation deductions for the phones because the taxpayer did not have a sufficient ownership interest. **Dunn v. Comm'r, T.C. Summary Op. 2005-121**.

DISASTER LOSSES. On August 1, 2005, the President determined that certain areas in Utah were eligible for assistance under the Disaster Relief and Emergency Assistance Act (42 U.S.C. § 5121) as a result of flooding and land slides which began on April 28, 2005. **FEMA-1598-DR.** Accordingly, taxpayers in the affected areas who sustained losses may deduct them on their 2004 federal income tax returns.

DISCHARGE OF INDEBTEDNESS. The taxpayers, husband and wife, had a credit card account from 1986 through 1999. The taxpayer filed disputes with the credit card company over the reported balance and did not make any payments on the card for several months. In May 1999 the credit card was not renewed by the company. No further collection effort was made by the company, but in 2002 the company sent a Form 1099-C and reported discharge of indebtedness income for 2001 for the final balance plus interest. The taxpayer did not report any discharge of indebtedness income for 2001. The court held that the discharge of indebtedness occurred in 1999 when the credit card company stopped attempting to collect on the balance due not when the company issued the Form 1099-C. **De Shon v. Comm'r, T.C. Summary Op. 2005-117**.

EDUCATOR EXPENSES. The IRS has issued a reminder to teachers and other educators to save the receipts for unreimbursed expenses that they have incurred for books and other school supplies, as these out-of-pocket expenses may lower the teachers' 2005 tax liability. Eligible teachers and other educators are entitled to take a deduction of up to $250 of qualified expenses when determining their adjusted gross income for 2005. To be deductible, the expenses must otherwise qualify under I.R.C. § 62 as trade or business expenses. Thus, among other things, the taxpayer must be able to demonstrate that the expense was ordinary and necessary, and that it was not made to purchase a long-lived asset that would be required to be capitalized. The deduction is available to eligible educators in public or private elementary or secondary schools. To be eligible, a person must work at least 900 hours during a school year as a teacher, instructor, counselor, principal or aide. This deduction is scheduled to expire at the end of 2005. Since proper recordkeeping is important to claim the deduction, the IRS suggests that eligible taxpayers keep their receipts in a folder or envelope labeled, "Educator Expense Deduction," and note the date, amount and purpose of each purchase on the receipt or on the envelope. This will help prevent a missed deduction at tax time. **IR-2005-82.**

EMPLOYEE EXPENSES. The IRS has issued (1) the maximum value of employer-provided vehicles first made available to employees for personal use in 2005 for which the vehicle cents-per-mile valuation rule provided under Treas. Reg. § 1.61-21(e) may be applicable is $14,800 for a passenger automobile and $16,300 for a truck or van; (2) the maximum value of employer-provided vehicles first made available to employees for personal use in calendar year 2005 for which the fleet-average valuation rule provided under Treas. Reg. § 1.61-21(d) may be applicable is $19,600 for a passenger automobile and $21,300 for a truck or van. For purposes of this revenue procedure, the term "truck or van" refers to passenger automobiles that are built on a truck chassis, including minivans and sport utility vehicles that are built on a truck chassis. **Rev. Proc. 2005-48, I.R.B. 2005-32**.

HOBBY LOSSES. The taxpayer was employed full time as an emergency room physician and operated a horse breeding activity. The court held that the taxpayer did not operate the horse breeding activity for profit because (1) the activity was not operated in a business-like manner because the taxpayer did not keep full and accurate records and did not formulate a business plan to make the activity profitable; (2) although the taxpayer had some expertise with handling horses, the taxpayer did not have any experience or knowledge of the business of breeding horses and did not consult with experts on the business; (3) the activity produced only losses and the taxpayer did not provide any evidence of the possible appreciation of the activity's assets; (4) the taxpayer had not operated any previous horse breeding activity; and (5) the horse activity losses offset substantial income from other sources. **Ryan v. Comm'r, T.C. Summary Op. 2005-118**.

MORTGAGE POINTS. The taxpayers, husband and wife, refinanced the mortgage on their residence. The taxpayer paid $4,400 in "points" as a cost of the refinancing and used the cash proceeds from the refinancing to make improvements in the house. The monthly payments under the new mortgage were $300 less than the original mortgage. The IRS argued that the points had to be capitalized over 15 years because the refinancing resulted in a lower payment. The court held that, because the cash proceeds from the refinancing were all used for home improvement, I.R.C. § 461(g)(2) allowed the points to be deducted in the first year. Under the statute, points are allowed to be deducted currently if the points were paid "in connection with" home improvements. The court noted that in *Fort Howard Corp. & Subs. v. Commissioner*, *103 T.C. 345 (1994),* the court held that the terms "in connection with" were to be broadly construed to allow the current deduction of points. The court found that the major purpose of the refinancing was to fund the home improvements; therefore, the points paid were currently deductible. **Hurley v. Comm'r, T.C. Summary Op. 2005-125**.

ORIGINAL ISSUE DISCOUNT. The IRS has issued a revenue procedure governing the treatment of credit card advance fees as creating or increasing the original issue discount on a pool of credit card loans that include cash advances that give rise to the fees. The procedure also provides the method for obtaining the Commissioner's consent to change a method of accounting to provide for the creation or increasing of OID by these fees. **Rev. Proc. 2005-47, I.R.B. 2005-32**.

PARTNERSHIPS

INSTALLMENT OBLIGATIONS. The IRS has adopted as final regulations governing income tax treatment of installment obligations acquired by partnerships. Under the regulations, installment obligations acquired by a partnership are I.R.C. § 704(c) property if the obligation is acquired in exchange for partnership Section 704(c) property or under a contract. The new rules apply to installment obligations acquired on or after November 24, 2003. *70 Fed. Reg. 14394 (March 22, 2005).* The IRS has published a corrected version of the final regulations, which had omitted two sections of the regulations. **70 Fed. Reg. 45530 (Aug. 8, 2005)**.

S CORPORATIONS

EMPLOYEE EXPENSES. The taxpayer was a 50 percent owner of an S corporation which had adopted a resolution requiring the officers to incur expenses as necessary for the business without reimbursement. The taxpayer claimed deductions on Schedule C for (1) car and truck expenses; (2) depreciation of office equipment and vehicles; (3) legal and professional fees; (4) office supplies, (5) dues; (6) subscriptions; and (7) post office rental. The taxpayer did not report any income on Schedule C but reported the income from the corporation on Schedule E. The court held that the corporation resolution converted the expenses from those of the corporation to the taxpayer. In addition, the court held that the expenses were incurred as part of the taxpayer's duties as an officer of the corporation and not as a shareholder protecting the investment in the corporation. However, the court held that, because the taxpayer did not personally have a trade or business in which these expenses were incurred, the expenses were deductible only as miscellaneous expenses subject to the 2 percent of gross income limitation. The court allowed the deduction for the (1) car and truck expenses; (2) office supplies; (3) dues; (4) subscriptions; and (5) a portion of the post office box rental because the box was also used by the taxpayer for other purposes. The court disallowed the depreciation deduction for lack of substantiation of the property value and business use. The deduction for legal fees was also denied because the legal matters did not involve the corporation business or management. **Craft v. Comm'r, T.C. Memo. 2005-197**.

UNRELATED BUSINESS INCOME. The taxpayer was a charity which owned two parcels of land, one of which held the buildings used by the charity and one used for two residences. The charity's building needed renovation and the charity was required to sell the other parcel to fund the renovation. The parcel was subdivided and provided with minimal improvements required for the subdivision. The charity sold the parcel for development as residential properties. The IRS ruled that the proceeds of the sale would not be unrelated business income because (1) the property had been held and used for charitable purposes for many years and (2) the proceeds were used to further the charitable purposes of the organization. **Ltr. Rul. 200532057, May 16, 2005**.

PRODUCT LIABILITY

PESTICIDE. The plaintiff claimed an injury from the use of an insecticide which was applied with planted seeds by mixing in the planter hopperbox. The plaintiff alleged that the insecticide was defective in design because it contained no distinctive odor, color, feel or irritant which would alert the user to the presence of the insecticide so as to seek treatment for contamination as warned on the insecticide label. The plaintiff brought suit under claims of product liability, implied warranty of fitness for a particular purpose, implied warranty of merchantability, and recklessness. The defendant manufacturer argued that the claims were preempted by FIFRA because the claims were based on the label's failure to warn about the lack of a distinctive color, odor or touch. The court noted that 40 C.F.R. § 153.155(b)(2) excepted from the use of an odor or color additive for pesticides which were applied through hopperbox mixing, as was done in the present case. The court held that this regulation was an implied preemption of any action involving the issue of the use of color or odor additives. The court held that the plaintiff's claims were primarily based on a failure to warn because a manufacturer would tend to avoid the claims by adding a warning that the insecticide did not have a distinctive odor or color instead of changing the formulation of the insecticide. Because the plaintiff's claims were based on a failure to warn, the claims were preempted by FIFRA. The appellate court reversed, holding that under *Bates v. Dow Agrisciences LLC, 125 S. Ct. 1788 (2005)*, FIFRA did not preempt a state law claim merely because the defendant might be induced to change the wording on a label to comply with the state law. In addition, the court held that 40 C.F.R. § 153.155(b)(2) did not preempt the plaintiff's claims because the regulation did not set a minimum or maximum standard for coloration of the pesticide. See McEowen, "Supreme Court Clarifies Ability of Farmers to Se Pesticide Manufacturers," p. 73 *supra* for discussion of *Bates*. **Wuebker v. Wilbur-Ellis Co., 2005 U.S. App. LEXIS 17137 (8th Cir. 2005), *rev'g*, 338 F. Supp.2d 974 (S.D. Iowa 2004)**.

STATE REGULATION OF AGRICULTURE

CATTLE. The plaintiff was a Chapter 7 trustee in a case involving several cattle investment partnerships. The debtors included investors in the partnerships and the persons and companies that promoted the partnerships. The defendants were a cattle association and one officer who had certified and registered the cattle in the partnerships. The partnerships had been determined to have fraudulent characteristics in that the partnerships were represented to have cattle which were not purchased, cattle purchased for inflated values and tax deductions which had no economic reality. The trustee sued the defendants for breach of duty of care in improperly certifying and registering the cattle so as to allow the fraudulent activities of the partnership promoters. The court held that the action was barred by the doctrine of *in pari delicto* because the fraudulent activities of the promoters was attributable to the debtor/partners. **Grassmueck v. American Shorthorn Ass'n, 402 F.3d 833 (8th Cir. 2005)**.

EMINENT DOMAIN. The plaintiff owned 40 acres of forest land in Oregon held for logging. After two bald eagles were spotted on a nest on the property, the plaintiff was required by the state to file a written plan before any logging could occur on nine of the 40 acres. State regulations prohibited logging within 330 feet of the nest but after the plaintiff submitted a plan for logging up to 330 feet from the nest, the plan was rejected for lack of sufficient protection. The state then required that the plan prohibit logging within 400 feet, resulting in a nine acre parcel on which no logging could occur. The plaintiff proceeded to log the unregulated 31 acres. The plaintiff argued that the 400 feet non-logging requirement constituted a governmental taking without compensation in violation of the state and federal constitutions. The issue was whether the Oregon Supreme Court had abandoned the "whole parcel rule" promulgated by the U.S. Supreme Court in *Penn Central Transportation Co. v. New York City, 438 U.S. 104 (1978)*, in favor of treating distinct portion of land in determining whether the owner had lost complete economic use of the portion of the property affected by the governmental action. The Oregon Supreme Court held that it had not abandoned the "whole parcel rule;" therefore, the prohibition of logging on the nine acre portion without compensation for the plaintiff was not an unconstitutional taking without compensation since the plaintiff had some economic benefit from the remainder of the parcel. **Coast Range Conifers, LLC v. State of Oregon, 2005 Ore. LEXIS 466 (Or. 2005), *rev'g*, 76 P.3d 1148 (Or. Ct. App. 2003)**.

CITATION UPDATES

***In re* Bracewell, 322 B.R. 698 (M.D. Ga. 2005)** (federal farm program payments as estate property), see p. 67 *supra*.

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