Discounts for art collections

For several years, discounts for art collections were modest. An estate's fractional interest in an art collection could typically be discounted for the costs of partition and sale but not for the fractional interest itself.[11] In a later decision, a five percent discount was allowed.[12] In another case, *Estate of Scull v. Commissioner,*[13] the decedent owned a 65 percent undivided interest in a "pop" and "minimalist" art collection which was granted nominal discounts from the stipulated fair market value.

The Tax Court, in *Estate of Elkins v. Commissioner,*[14] approved a 10 percent discount for a lengthy list of art works owned in co-ownership by the decedent, ostensibly because the decedent's children would likely purchase any fractional interest sold. However, on appeal the Fifth Circuit Court of Appeal allowed a 44.75 percent discount for an undivided interest in the works of art involved in that litigation.[15] IRS had argued in that case that no discount should be allowed from the *pro rata* fair market value of the decedent's interest. However, the appellate court was impressed by the taxpayer's argument that there is no "recognized" market for fractional interests in art and the art in question had been voluntarily subjected to restraints (and alienation) as well as restraints on possession.

The key issue is whether *Elkins v. Commissioner* will chart the discount course for art collections going forward.

Litigation costs

The Fifth Circuit Court of Appeals awarded litigation costs in *Estate of Baird*[16] on grounds the IRS position of limiting co-ownership discounts to costs of partitioning property was not justified.

ENDNOTES

[1] See Estate of Youle v. Comm'r, T.C. Memo. 1989-138 (discount of 12 ½ percent allowed for tenancy in common ownership).

[2] Estate of Pudim v. Comm'r, T.C. Memo. 1982-606; Estate of Clapp v. Comm'r, T.C. Memo. 1983-721; Estate of McMullen v. Comm'r, T.C. Memo. 1988-500 (value of decedent's undivided one-half interest in trust property not discounted as fractional share where trust property to be sold as entire fee simple interest).

[3] T.C. Memo. 1998-59.

[4] T.C. Memo. 1999-424.

[5] The Internal Revenue Service had argued, unsuccessfully, the limit should be the cost of partitioning.

[6] T.C. Memo. 2000-3.

[7] 84 F.3d 196 (5th Cir. 1996).

[8] 658 F.2d 999 (5th Cir. 1981).

[9] 680 F.2d 1248 (9th Cir. 1982).

[10] 839 F.2d 1249 (7th Cir. 1988)

[11] See Stone v. United States, 2007-1 U.S. Tax Cas. (CCH) ¶ 60,540 (N.D. Calif. 2007).

[12] Stone v. United States, 2007-2 U.S. Tax Cas. (CCH) ¶ 60,545 (N.D. Calif. 2007), *aff'd,* 2009-1 U.S. Tax Cas. (CCH) ¶ 60,572 (9th Cir, 2009).

[13] T.C. Memo. 1994-211.

[14] 140 T.C. 86 (2013).

[15] 2014-2 U.S. Tax Cas. (CCH) ¶ 60,683 (5th Cir. 2014).

[16] 416 F.3d 442 (5th Cir. 2005).

CASES, REGULATIONS AND STATUTES

by Robert P. Achenbach, Jr

BANKRUPTCY

CHAPTER 12

DISMISSAL. The debtor filed a proposed Chapter 12 plan in September 2014 and the plan provided that the debtor would seek to avoid two secured debts. The debtor was unsuccessful in avoiding either of the secured debts and sought further time to appeal; however, the debtor did not pursue the appeal and did not file any amended plan. The court court noted several other delaying tactics, including the debtor's firing of counsel and the debtor's failure to appear at a disposition and a hearing. The court noted that the estate had lost value during the delays and the debtor did not have income to pay the interest on the secured debts; thus, the court dismissed the case under Section 1208(c) for unreasonable delay by the debtor that was prejudicial to the creditors, failure to file a plan timely, failure to confirm a plan, and continuing loss to or diminution of the estate and absence of a reasonable likelihood of rehabilitation. On appeal, the appellate court affirmed. ***In re* Haffey, 2017 Bankr. LEXIS 4063 (Bankr. 9th Cir. 2017), *aff'g*, 2015 Bankr. LEXIS 1850 (Bankr. E.D. Ky. 2015)**.

FEDERAL FARM PROGRAMS

BEEF. The AMS has issued a notice that it is revising the United States Standards for Grades of Carcass Beef (beef standards) to allow dentition (the condition of teeth) and documentation of actual age as additional methods of classifying maturity of carcasses presented to USDA for official quality grading. **82 Fed. Reg. 57569 (Dec. 6, 2017)**.

FEDERAL INCOME TAXATION

ALIMONY. The taxpayer was divorced and executed a marital dissolution agreement with the former spouse to stipulate as to the the division of marital property and provide "transitional alimony" payments to the spouse. Transitional alimony, under Tenn. Code § 36-5-121, is described as a sum of money payable by a spouse for a determinate period and awarded "when the court finds that rehabilitation is not necessary, but the economically disadvantaged spouse needs assistance to adjust to the economic consequences of a divorce." Under Tennessee law, transitional alimony payments also terminated upon the death of the former spouse. The agreement also provided for payment of a portion of the taxpayer's employment bonus as "a division of marital property." The bonus was subject to the agreement until a specific date. The agreement did not cover the taxpayer's liability for the bonus payment in the event the former spouse died before the specific date. The taxpayer included the transitional alimony and the bonus payments in deductible alimony but the IRS disallowed the bonus payments because the taxpayer remained liable for the payments in the event that the spouse died before the payments ended under the agreement. I.R.C. § 71(b)(1) defines an alimony payment as any payment in cash that satisfies the following four requirements: (A) such payment is received by (or on behalf of) a spouse under a divorce or separation instrument; (B) the divorce or separation instrument does not designate such payment as a payment which is not includible in gross income under this section and not allowable as a deduction under section 215; (C) in the case of an individual legally separated from his spouse under a decree of divorce or of separate maintenance, the payee spouse and the payor spouse are not members of the same household at the time such payment is made; and (D) there is no liability to make any such payment for any period after the death of the payee spouse and there is no liability to make any payment (in cash or property) as a substitute for such payments after the death of the payee spouse. The parties agreed that the bonus payments met the first three factors. As to the fourth factor, the taxpayer argued that the bonus payments were also transitional alimony under Tenn. Code § 36-5-121(d)(1) because the payments had a specific ending date. However, the court found that the taxpayer failed to prove that the former spouse was economically disadvantaged and needed the assistance of the bonus payments; therefore, the court held that the bonus payments were not alimony under state law and not eligible for the alimony deduction under I.R.C. § 71. **Koester v. Comm'r, T.C. Summary 2017-88**.

CAPITAL GAINS. The taxpayer was divorced and during the divorce proceedings, the taxpayer and former spouse entered into a marital separation agreement under which the former spouse transferred full title to a ranch to the taxpayer. Under the agreement, the taxpayer was to sell the ranch under provisions that required the taxpayer to reduce the asking price every six months. The agreement also provided that the spouse could lease the ranch, had to make all mortgage payments, and pay for insurance and taxes until the ranch was sold. The taxpayer was responsible for all costs of sale and any federal or state taxes due from the sale. The ranch did not sell for several years, even after many price reductions, and the spouse agreed to purchase the ranch at a portion of the price, presumably equal to the taxpayer's share of the ranch value. The warranty deed for the sale stated that the sale was made as part of the distribution of marital property. The taxpayer and former spouse filed a joint income tax return for the year of the sale and claimed a capital loss carryforward from the sale of the property which was used to offset capital losses. I.R.C. § 1041(a)(2) provides the general rule that "no gain or loss shall be recognized on a transfer of property from an individual to . . . a former spouse, but only if the transfer is incident to divorce." I.R.C. § 1041(c) provides that, for purposes of subsection (a)(2), a transfer is incident to divorce if it occurs within one year after the date on which the marriage ceases or such transfer is related to the cessation of the marriage. Treas. Reg. § 1.1041-1T(b), Q&A-7 states: "A transfer of property is treated as related to the cessation of the marriage if the transfer is pursuant to a divorce or separation instrument, as defined in section 71(b)(2), and the transfer occurs not more than 6 years after the date on which the marriage ceases. . . ." The IRS disallowed the capital loss because the sale to the former spouse was related to the separation agreement. The taxpayer argued that the sale was not related to the agreement because the agreement did not contain any provision for sale to the spouse. The court held that the sale was subject to the I.R.C. § 1041(a)(2) exclusion because the sale completed the distribution of marital assets intended by the separation agreement. **Stapleton v. Comm'r, T.C. Summary Op. 2017-87**.

CASUALTY LOSSES. I.R.C. § 165(a) generally allows taxpayers to deduct losses sustained during the taxable year that are not compensated for by insurance or otherwise. For personal- use property, such as a taxpayer's personal residence, I.R.C. § 165(c)(3) limits an individual's deduction to losses arising from fire, storm, shipwreck, or other casualty, or from theft. A casualty is damage, destruction, or loss of property that results from an identifiable event that is sudden, unexpected, and unusual. See *Rev. Rul. 72-592, 1972-2 C.B. 101*. Damage or loss resulting from progressive deterioration of property through a steadily operating cause is not a casualty loss. In view of the unique circumstances surrounding the damage caused by deteriorating concrete foundations containing the mineral pyrrhotite, the IRS has provided a safe harbor method that treats certain damage resulting from deteriorating concrete foundations as a casualty loss and provides a formula for determining the amount of the loss. Accordingly, for an individual taxpayer within the scope of this revenue procedure, the IRS will not challenge the taxpayer's treatment of damage resulting from a deteriorating concrete foundation as a casualty loss if the loss is determined and reported as provided in the revenue procedure. **Rev. Proc. 2017-60, 2017-2 C.B. 559**.

DEPENDENTS. The taxpayer was divorced and the divorce decree provided that the taxpayer was allowed to claim one of the couple's two children as a dependent for federal tax purposes. However, during the tax year involved, both of children lived the entire year with the ex-spouse. The taxpayer filed a return for that year using the head of household status and claiming the child as a dependent and the child tax credit and earned income tax credit based on one qualifying child. The IRS initially disallowed the deduction and credits but agreed that the taxpayer was entitled to the dependency deduction and the child tax credit but refused to allow the earned income tax credit based on one qualifying child or the head of household filing status. I.R.C. § 2(b) provides for the head of household filing status and provides: "(1) In general.—For purposes of this subtitle, an individual shall be considered a head of a household if, and only if, such individual is not married at the close of his taxable year, is not a surviving spouse (as defined in subsection (a)), and either—(A) maintains as his home a household which constitutes for more than one-half of such taxable year the principal place of abode, as a member of such household, of—(i) a qualifying child of the individual (as defined in section 152(c), determined without regard to section 152(e)), ..." I.R.C. § 152(c) defines qualifying child: "Qualifying Child.— For purposes of this section—(1) In general.—The term "qualifying child" means, with respect to any taxpayer for any taxable year, an individual—(A) who bears a relationship to the taxpayer described in paragraph (2), (B) who has the same principal place of abode as the taxpayer for more than one-half of such taxable year, (C) who meets the age requirements of paragraph (3), (D) who has not provided over one-half of such individual's own support for the calendar year in which the taxable year of the taxpayer begins, and (E) who has not filed a joint return (other than only for a claim of refund) with the individual's spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins." The court held that, because the child did not live with the taxpayer for more than one-half of the tax year, the taxpayer was not eligible for head of household filing status and could claim the earned income tax credit only without a qualifying child. **Shvetsov v. Comm'r, T.C. Summary Op. 2017-89**.

DISASTER LOSSES. On November 7, 2017, the President determined that certain areas in the Kansas were eligible for assistance from the government under the Disaster Relief and Emergency Assistance Act (42 U.S.C. § 5121) as a result of severe storms and flooding which began on July 22, 2017. **FEMA-4347-DR.** On November 14, 2017, the President determined that certain areas in New York were eligible for assistance from the government under the Act as a result of flooding which began on May 2, 2017. **FEMA-4348-DR.** On November 16, 2017, the President determined that certain areas in Alabama were eligible for assistance from the government under the Act as a result of Hurricane Nate which began on October 6, 2017. **FEMA-4349-DR.** Accordingly, taxpayers in these areas may deduct the losses on their 2017 or 2016 federal income tax returns. See I.R.C. § 165(i).

HEALTH INSURANCE. The IRS has issued a Notice providing relief for taxpayers who live in areas in which no bronze level health insurance plan is available. Market instability has resulted in limited offerings of plans on the Marketplaces in some regions, and, as a result, there are some individuals who live in rating areas where no bronze plan was offered for 2017. Thus, affected taxpayers would not be able to make a determination as to whether an individual not eligible for employer-sponsored coverage who lives in a rating area without a bronze plan is eligible for the affordability exemption. Individuals who are not eligible for coverage under an eligible employer-sponsored plan and who lack access to affordable coverage could be denied the use of the affordability exemption under I.R.C. § 5000A(e)(1) and Treas. Reg.§ 1.5000A-3(e) merely because they reside in an area served by a Marketplace that does not offer a bronze-level plan. Consequently, for purposes of the affordability exemption under I.R.C. § 5000A(e)(1) and Treas. Reg.§ 1.5000A-3(e), the Notice provides that, if an individual resides in a rating area served by a Marketplace that does not offer a bronze plan, the individual generally should use as the applicable plan the lowest cost metal-level plan available in the Marketplace serving the rating area in which the individual resides that would cover all nonexempt members of the individual's family. However, if the Marketplace serving the rating area where an affected taxpayer resides does not offer a single bronze plan (or, if no bronze plan is available through the Marketplace, any lowest cost metal-level plan) that would cover all nonexempt members of the affected taxpayer's family, the affected taxpayer should determine the applicable plan by adding the premiums for the lowest cost bronze plans, or the lowest cost metal-level plans if a bronze plan is not offered, that would cover in the aggregate all of the nonexempt members of the affected taxpayer's family. **Notice 2017-74, I.R.B. 2017-51**.

HOBBY LOSSES. The taxpayer was employed as an economist and owned over 8,700 acres on seven non-contiguous tracts of farm and ranch land and operated a hay farm, cattle ranch and horse breeding and training activities on the properties. The activities shared employees, such as veterinarians, truck drivers, office staff, and ranch hands. The court first looked at the factors in Treas. Reg. § 1.183-1(d) as to whether the three operations could be characterized as one activity. The regulations cite three factors: (1) the degree of organizational and economic interrelationship of the undertakings, (2) the business purpose served by carrying on the undertakings separately or together, and (3) the similarity of the undertakings. The court held that the taxpayer's farm and ranch activities could be characterized as one activity because the three activities shared assets, employees and ownership and because the assets of each activity were used to provide services and support to the other activities, demonstrating a strong and substantial organizational and economic interrelationship. The court then looked at the nine factors of Treas. Reg. § 1.183-2(b) and held that the farm and ranch activity was engaged in with the intent to make a profit because (1) the activity was carried on in a businesslike manner, with separate bank accounts, substantial records and several attempts to change or expand the operations to reduce costs and increase revenues; (2) the taxpayer had substantial personal experience with farming and ranching and hired experts and experienced staff to assist in the activities; (3) the taxpayer spent considerable time, either personally or through employees, on the activity; (4) the taxpayer had a reasonable expectation that the activity assets would appreciate; and (5) although the activity had only losses, most of the losses were attributable to expansion of the activity. The court noted that the taxpayer did not have a written business plan but held that this did not demonstrate a lack of for-profit intent because the taxpayer made continual assessments of the revenues and expenses and made substantial changes based on those assessments. **Welch v. Comm'r, T.C. Memo. 2017-229**.

LEGAL EXPENSES. The taxpayer was divorced and made alimony payments to the former spouse over several years. The taxpayer brought a lawsuit to recover excess alimony payments from the former spouse but the lawsuit was dismissed as untimely under the statute of limitations for such actions. The taxpayer claimed the attorney and other legal expenses as a miscellaneous deduction but the IRS disallowed the deduction. Under I.R.C. § 212(1) and (2), taxpayers may generally deduct ordinary and necessary expenses paid or incurred for (1) the production or collection of income, or (2) the management, conservation, or maintenance of property held for the production of income. Under *United States v. Gilmore, 372 U.S. 39 (1963)*, the U.S. Supreme court disallowed such deductions based on an "origin of the claim" doctrine and held that legal costs incurred in bringing or defending a suit involving a divorce proceeding were nondeductible personal expenses. The taxpayer attempted to argue that the suit was brought for "the production or collection of income" because an award in the case to the taxpayer would have been taxable income. The court rejected this argument in favor of the "origin of the claim" doctrine and held that the legal costs were non-deductible personal expenses. **Barry v. Comm'r, T.C. Memo. 2017-237**.

PARTNERSHIPS

RETURNS. The IRS has issued a Notice which provides that any act performed for the 2016 taxable year of a partnership, real estate mortgage investment conduit (REMIC), or certain other entities will be treated as timely for all purposes under the IRC, except with respect to interest under I.R.C. § 6601, if the act would have been timely if the *Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (the Surface Transportation Act), Public Law 114–41, 129 Stat. 443 (2015)*, had not changed the due date for partnership returns. Section 2006 of the Surface Transportation Act amended I.R.C. § 6072 and effective for returns of a partnership for taxable years beginning after December 31, 2015, changed the date by which a partnership must file its annual return from the fifteenth day of the fourth month following the close of the taxable year to the fifteenth day of the third month following the close of the taxable year. In addition to the obligation to file returns with the IRS and furnish copies to recipients, an entity may be required to take various other actions, such as making elections, contributing to an employee pension plan, or paying tax, by the due date of its return, either with or without regard to any extension of time to file, depending upon the particular action. **Notice 2017-71, I.R.B. 2017-51**.

QUARTERLY INTEREST RATES. The IRS has announced that, for the period January 1, 2018 through March 31, 2018, the interest rate paid on tax overpayments remains at 4 percent (3 percent in the case of a corporation) and for underpayments remains at 4 percent. The interest rate for underpayments by large corporations remains at 6 percent. The overpayment rate for the portion of a corporate overpayment exceeding $10,000 remains at 1.5 percent. **Rev. Rul. 2017-25, I.R.B. 2017-52.**

SOCIAL SECURITY. Beginning with the January 2018 payment, the monthly social security standard benefit payment increases to $750 for an individual and $1,125 for a couple. The maximum amount of annual wages subject to Old Age Survivors and Disability Insurance for 2018 increases to $128,400, with all wages and self-employment income subject to the medicare portion of the tax. Note: The $128,400 amount is a revision from an earlier reported $128,700 which was based on incomplete data. For retirees under full retirement age, the retirement earnings test exempt amount increases to $17,040 a year, with $1 withheld for every $2 in earnings above the limit. The retirement earnings test exempt amount (the point at which retirees begin to lose benefits in conjunction with their receipt of additional earnings) increases to $45,360 a year for the years before an individual attains full retirement age; the test applies only to earnings for months prior to reaching full retirement age. One dollar in benefits will be withheld for every $3 in earnings above the limit, and no limit on earnings will be imposed beginning in the month in which the individual reaches retirement age. The amount of earnings required for a quarter of coverage increases to $1,320. **Https://www.ssa.gov/news/press/releases/2017/#11-2017-1**

SECURED TRANSACTIONS

LANDLORD'S LIEN. The debtor filed a Chapter 12 case in September 2015 and during that case, the debtor received the proceeds of a 2015 crop. The payment check listed a creditor and the debtor as payees. The creditor had supplied the debtor with crop inputs for the 2014 crop and the debtor had granted a security interest in all crops grown and to be grown. The debtor leased farm land and equipment from a second creditor who filed a claim for unpaid rent for 2015. The first case was dismissed without determining who was entitled to the proceeds of the 2015 crop. The debtor filed a second Chapter 12 case in April 2016 and the lessor again filed a claim based on the unpaid 2015 rent. The lessor claimed a priority security interest under Ark. Code § 18-41-101 in the second case. However, the lien lapsed during the second case because the lessor failed to foreclose on the lien within six months after the rent was due. The debtor's second case was also dismissed. The debtor filed a third case and the lessor and creditor again both claimed a priority security interest in the 2015 crop proceeds. The court held that the supplier/creditor's lien did not cover the 2015 crop because the creditor did not supply any inputs for the 2015 crop, only the 2014 crop. The court also held that the lessor's statutory landlord's lien had expired prior to the filing of the current case; therefore, because the landlord had not otherwise obtained a security interest in the crop proceeds, the landlord did not have a secured claim in the 2015 crop proceeds. ***In re* Knox, 2017 Bankr. LEXIS 4047 (Bankr. W.D. Ark. 2017)**.

REAL PROPERTY. The debtor purchased a farm with the proceeds of a mortgage loan, partially guaranteed by the debtor's father. The debtor also borrowed from a second bank and granted a security interest in farm equipment to that bank which filed UCC financing statements. Several years later, the debtor had two large tobacco pole barns constructed on the property. One barn was constructed with cement piers in the ground into which the posts were inserted. The second barn had posts which rested on the cement piers placed two feet below ground level. Both barns were constructed with pole barn nails which could not be removed by pulling them out. The barns were partially covered with metal sheeting to allow air to flow through the barn to dry and cure tobacco. The evidence at trial was conflicting as to the ease with which the barns could be moved, although the debtor testified that the debtor intended to move the barns if the debtor ever stopped growing tobacco. Both barns were destroyed by a wind storm. The debtor received insurance proceeds for the casualty loss which were made payable to the mortgagee bank and the operating loan bank. A third creditor obtained a judgment on a loan on which the debtor defaulted. All three creditors argued that the loan proceeds were subject to their security interests. The mortgagee bank argued that the barns were fixtures and part of the real property subject to the mortgage and the operating loan bank argued that the barns were personal property farm equipment. The court stated that the test for determining whether something was a fixture required analysis as to whether the item was (1) annexed, either actually or constructively, to the property; (2) adapted to the use/purpose of the property to which it is connected so as to materially affect its use; and (3) intentionally made a permanent part of the property to which it was annexed. The court held that the barns were fixtures and subject to the mortgage as real property because (1) the barns were attached to the property by concrete foundations, (2) the barns contributed to value and operation of the property as a farm, and (3) the debtor indicated that the barns were real property by listing them under real property in the insurance policy. ***In re* Smith, 2017 Bankr. LEXIS 4152 (Bankr. W.D. Ky. 2017)**.

IN THE NEWS

GOVERNMENT SHUTDOWN. The Office of the Federal Register (OFR) has announced that, in the event of an appropriations lapse, the OFR would be required to publish documents directly related to the performance of governmental functions necessary to address imminent threats to the safety of human life or protection of property. The OFR stated that, since it would be impracticable for the OFR to make case-by-case determinations as to whether certain documents are directly related to activities that qualify for an exemption under the Antideficiency Act, the OFR will place responsibility on agencies submitting documents to certify that their documents relate to emergency activities authorized under the Act. **82 Fed. Reg. 58028 (Dec. 8, 2017)**.

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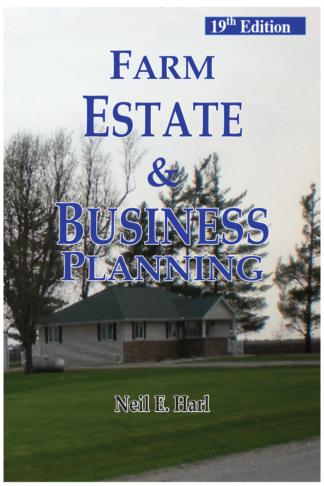

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