

income because the payments were exempt insurance sales termination payments. The court held that the payments were self-employment income because the payments were based on the taxpayer's service as an agent and the insurance company treated the payments as self-employment income. **Gilbert v. Comm'r, T.C. Summary Op. 2005-176.**

STATE REGULATION OF AGRICULTURE

CATTLE BRANDS. The plaintiff cattle rancher wanted to move some cattle from one county to another and requested a brand inspector to inspect the cattle as required by Wyo. Stat. § 11-20-203(a). The inspector found several animals with brands which did not match the plaintiff's brand. Under Wyo. Stat. § 11-

24-102(a), an animal for which ownership cannot be determined is deemed an estray and subject to seizure pending attempts to find the owner. The inspector requested documentation of ownership of the disputed animals and, when the plaintiff failed to provide such documentation, seized the disputed cattle as estrays. The plaintiff argued that the seizure was an unconstitutional taking because no warrant was issued. The plaintiff did not provide evidence of ownership of the disputed animals. The court held that the seizure of the cattle was not unconstitutional under the Fourth Amendment because the plaintiff requested the inspection and was provided an opportunity to show ownership before the cattle were seized. The court also held that the seizure did not violate the plaintiff's Fifth Amendment due process rights because the statute provided sufficient opportunity for the plaintiff to recover the animals with proof of ownership and even required the brand inspector to make a diligent effort to determine the owner of the animals. **Stanko v. Mahar, 419 F.3d 1107 (10th Cir. 2005).**

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