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Index to Volume 15, Nos. 1-24

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statement. The financing statement misspelled the farmer's name as Roger instead of the accurate Rodger. The farmer also borrowed money from the defendant bank which also obtained a security interest in the farmer's equipment, including the tractor. The bank's financing statement included the accurate spelling of the farmer's first name. When the farmer filed for bankruptcy, the lenders both claimed a security interest in the tractor. The bank argued that the plaintiff's security interest was unperfected because the financing statement was seriously misleading since it did not contain the debtor's accurate name. The court held that, because a standard search of the debtor's correct name would not find the plaintiff's security interest in the state's database, the plaintiff's security interest was unperfected. The court noted

that this placed the burden on the creditor to list the correct debtor's name on the financing statement and did not require that a searching creditor use variants of the debtor's name in any security interest search. **Pankratz Implement Co. v. Citizens Nat'l Bank**, 2004 Kan. App. LEXIS 1173 (Kan. Ct. App. 2004).

CITATION UPDATES

Mullins v. United States, 334 F. Supp.2d 1042 (E.D. Tenn. 2004) (hobby losses) see p. 149 *supra*.

Index to Volume 15, Nos. 1-23

Adverse Possession

- Continuous use **131**
- Right-of-way **139**

Animals

- County fair **43**
- Horses **170**
- Wild animals **59**

Antitrust

- Price fixing **19**

Bankruptcy

General

- Automatic stay **11**
- Discharge **51, 75**
- Exemptions
 - Farm program payments **27**
 - Article by Harl **33**
- Federal child credit **4**
- Homestead **4, 122**
- Setoff **67**
- Tools of the trade **156**
- Farm program payments **131**
- Lien avoidance **52**
- Setoff **59, 106, 131**

Chapter 12

- Attorney's fees **35**
- Conversion **27**
- Eligibility **107, 179**
- Legislation **19**
- Plan **27, 52, 92**
- Registration of trustee **59**
- Secured claims **75, 92**
- Unsecured claims **27**

Chapter 13

- Discharge **27**
- Disposable income **4**
- Plan **92, 139**

Federal tax

- Claims **166**
- Discharge **35, 43, 59, 67, 83, 92, 107, 114, 122, 131, 139, 156**
- Erroneous refund **35**

- Estate property **147**
- Net operating losses **83, 123**
- Refund **75, 131**
- Tax lien **43, 76**

Contracts

- Arbitration clause **43**
- Contract damages **76**
- Covenant not to compete **11**
- Implied warranty of fitness for consumption **179**
- Statute of frauds **147**
- Tort claims **11**

Cooperatives

- Grazing cooperatives **44**

Electricity

- Net metering **131**

Environmental law

- CERCLA **67**
- Clean Water Act **44**
- Endangered Species Act **107**
- Hog confinement system **171**
- Private right of action **140**

Federal Agricultural Programs

- Administration **115**
- Administrative offset **59**
- Agricultural economics **179**
- Animal vaccinations **107**
- Apples **60, 140**
- Brucellosis **44, 115, 140, 171, 179**
- Business and industry guaranteed loan program **179**
- Check-off **44, 92, 140**
- Conservation security program **108**
- Cotton **52**
- Country of origin labeling **4**
- Crop insurance **76, 132, 140**
- Disaster assistance **171**
- Eggs **19**
- Environmental Quality Incentives Program **60**
- Farm Credit System **147**
- Article by Harl **137**

Farm labor **179**

- Farm loans **28, 123**
- Farm programs **35**
- Grassland Reserve Program **93**
- Honey **140**
- Import of animals **52**
- Interstate transportation **52**
- Karnal bunt **11, 45, 93, 132, 156**
- Livestock disaster assistance **76**
- Livestock identification program **108**
- "Mad cow" disease **115**
- Article by McEowen & Harl **1**
- Meat inspection **11, 19**
- Organic foods **67, 76, 93**
- PACA **4, 12, 108, 115, 179**
- Packers and Stockyards Act **123**
- Article by McEowen and Harl **41**
- Production flexibility contracts **19**
- Pseudorabies **166**
- Sugar **157**
- Tree assistance program **45, 68**
- Tuberculosis **60, 76, 116**
- Wind electricity generators **28**

Federal Estate and Gift Taxation

- Accounting method **60**
- Administrative expenses **35, 180**
- Alternate valuation date **5, 36, 83, 157**
- Annuities **166**
- Charitable deduction **5, 147**
- Conservation easement **83**
- Disclaimer **36, 116**
- FOBD **12, 53, 108, 124**
- Gross estate **5, 132, 180**
- GSTT **12, 116, 124, 140**
- Gifts **116**
- Income in respect of decedent **93**
- IRA **147, 172**
- Life insurance **45, 147**
- Marital deduction **20, 28, 36, 53, 76, 124, 133, 157, 173**
- Penalties **157**

- Power of appointment **68, 83**
 Reciprocal trusts **108**
 Returns **124**
 Special use valuation **117, 157**
 Transfers with retained interests **36, 148**
 Transfers with retained powers **93**
 Trusts **12, 109, 117, 124**
 Valuation **28, 45, 133, 180**
 Valuation of stock **20, 28, 36, 68, 84**
- Federal Income Taxation**
 Accounting method **13, 29, 84, 133, 141**
 Accrual accounting **6, 68**
 Alternative minimum tax **68, 93, 141**
 American Jobs Creation Act of 2004 **173**
 Article by Harl & McEowen **161**
 Annuity **13**
 “At risk” loss limitation **76, 84**
 Automobile expenses **180**
 Bad debt **53, 181**
 Basis **84**
 Business expense **53, 124**
 Business use of residence **109**
 Capital gains **68, 84, 141, 173, 181**
 Charitable deduction **6, 21, 117**
 Charitable organizations **141**
 Child tax credit **29**
 Claim of right doctrine **61**
 Clean-fuel vehicle deduction **29, 166**
 Cooperatives **29, 68, 124**
 Conservation easements **109**
 Constructive receipt **6**
 Article by Harl **105**
 Corporations
 Constructive dividends **53**
 Definition **133, 157**
 Distribution of stock **29**
 Distributions to shareholders **173**
 Dividends **117**
 Employee **53, 60, 69**
 Interest **166**
 Officer compensation **148**
 Reorganization **77, 93, 118, 133**
 Article by Harl **113**
 Section 1244 stock **21**
 Transfers to controlled corporations **148**
 Cost-sharing payments **54**
 CCC payments **54**
 Court awards and settlements **6, 21, 36, 45, 61, 69, 85, 141, 174**
 Dependents **181**
 Depletion **54**
 Depreciation **13, 21, 29, 45, 61, 77, 109, 124, 166**
 Article by Harl **49**
 Disability payments **141**
 Disaster losses **29, 36, 54, 62, 85, 93, 110, 118, 124, 134, 141, 148, 157, 167, 174**
 Discharge of indebtedness **21, 36, 45, 85, 109, 148, 174**
 Disclaimers **142**
 Earned income tax credit **21, 174, 181**
 Electricity production credit **62, 77**
 Employee benefits **148, 181**
 Employee expenses **22, 77, 142, 158, 181**
 Environmental cleanup costs **37**
 ESOP **37**
 Expense method depreciation **142**
 Article by Harl **121**
 Extra-territorial income **93**
 Article by Harl **25**
 Farm program payments **125**
 Article by Harl & McEowen **81**
 Fertilizer
 Article by Harl **65**
 Fuel credit **85**
 Gift **125**
 Health savings accounts **6, 22, 62, 85, 110, 149**
 Article by Harl **75**
 Hedging **14**
 Article by Harl **9**
 Hobby losses **29, 85, 118, 149, 181**
 Home office **30, 86**
 Income averaging **125**
 IRA **54, 62, 86, 94, 110, 125, 142, 158, 167, 174**
 Information reporting **118**
 Insurance proceeds **94**
 Interest **86, 174**
 Interest rate **6, 45, 142**
 Involuntary conversion **54, 167, 182**
 “Ledger” contracts
 Article by Harl **145**
 Legal fees **22, 55**
 Legislation **157**
 Levy **22**
 Letter rulings **14, 22, 78**
 Like-kind exchanges **30, 46, 125, 158**
 Article by Harl **129**
 Limited liability companies **86, 142**
 Lottery winnings **30**
 Low income housing credit **174**
 Meal expenses **30**
 Article by Harl **17**
 Medical expenses **94**
 Mileage deduction **182**
 Mineral royalties **78**
 Moving expenses **69**
 Net operating losses **6, 62**
 Partition of property **55**
 Partnerships
 Basis election **125**
 Contributions **86**
 Conversion to corporation **94**
 Definition **126**
 Disregarded entity **134**
 Distributive share **22**
 Dividend distributions **30**
 Incorporating a partnership
 Article by Harl **177**
 Recourse liabilities **78**
 Statute of limitations **62**
 Termination **118**
 Passive activity losses **37, 62, 69, 94, 118, 149, 158, 182**
 Pension plans **14, 30, 37, 46, 55, 69, 86, 118, 126, 134, 149, 159, 167, 182**
 Performing artist deductions **119**
 Offers in compromise **174**
 Qualified debt instruments **175**
 Real estate taxes **126**
 Refund **78, 175**
 Rent income **119**
 Returns **7, 22, 31, 46, 78, 94, 110, 119, 126, 134, 142, 149, 159, 175, 182**
 S corporations
 Accounting method **135**
 Built-in gains **70, 110**
 Distributive share **159**
 Election **86, 126**
 Employee **31, 70, 182**
 ESOP **38**
 Expenses **126**
 Inadvertent termination **7, 168**
 Legal expenses **46**
 Losses
 Article by Harl **169**
 One class of stock **38, 168**
 Passive investment income **46, 159**
 Shareholder loans **38**
 Shareholders **87, 150**
 Stock basis **31**
 Subsidiaries **127**
 Trusts **135, 183**
 Safe harbor interest rates
 January 2004 **7**
 February 2004 **23**
 March 2004 **39**
 April 2004 **55**
 May 2004 **79**
 June 2004 **95**
 August 2004 **127**
 September 2004 **135**
 November 2004 **168**
 December 2004 **183**
 Sale and leaseback **38, 95**
 Sale of property **31**
 Sale of residence **23, 62, 135**
 Self-employment income **7, 55, 127, 142**
 Article by Harl **57**



| | | |
|---|--|--|
| Social security tax 183 | Crop spraying 39 | Lien 56 |
| Taxpayer identification number 7 | Duty 14 | Perfection 8, 127 |
| Tax return preparers 142 | Hog confinement system 175 | Prepaid feed 15 |
| Tax scams 39 | Injury 23 | Priority 15, 120 |
| Tax schemes 111 | Irrigation system 111 | Purchase-money security interest 15 |
| Tax shelters 63 | Respondeat superior 71 | State Regulation of Agriculture |
| Theft loss 63, 142 | Nuisance | Check-off 135 |
| Travel costs 63, 143, 150 | Dog 151 | Confined animal feeding operations 87 |
| Trusts 143 | Forest practices 95 | Hog confinement operation 160 |
| Underpayment of tax 159 | Hog confinement facility 111 | Meat 143 |
| Valuation 143 | Patents | Milk 15 |
| Wages 39, 135, 150 | Patent infringement | Packer ownership of livestock 96 |
| Working Families Tax Relief Act | Article by McEowen 89 | Pesticide 183, 71, 79 |
| of 2004 | Products Liability | Warehouses 96, 183 |
| Article by Harl & McEowen 153 | Herbicide 47, 183 | Wetlands 71 |
| Labor | Insecticide 151 | State Taxation |
| Agricultural labor 47, 87 | Property | Agricultural use 112, 175 |
| Joint employer 8 | Homestead 151 | Fuel tax 151 |
| Landlord and Tenant | Prescriptive easement 47 | Water |
| Term 63 | Secured Transactions | Well 23 |
| Termination 70 | Federal farm program payments 119 | Wills |
| Negligence | Fixtures 143 | Interest rate 87 |
| Assumption of risk 95 | Identification of collateral 119 | |

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