



Income Tax Treatment of Cooperatives: Table of Citations

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This Table of Citations was prepared by Ashley Lyon, a 2008 legal intern at the National Council of Farmer Cooperatives, to accompany Cooperative Information Report 44, Parts 1 through 5, *Income Tax Treatment of Cooperatives*, by Donald A. Frederick. Mr. Frederick, formerly with USDA Rural Development's Cooperative Programs Division, is now Director of Education for the National Society of Accountants for Cooperatives (NSAC). USDA appreciates their work on this document to help people who are studying the Federal income tax treatment of cooperatives.

The Roman numerals (I to V) indicate the volume where the citation occurs and the Arabic numerals refer to the page(s) where the item appears.

A conscious decision was made not to include Internal Revenue Code provisions or Treasury regulations in this document. These materials are readily available elsewhere and their inclusion would have made the document needlessly long and complex.

While many of the older cases and IRS rulings are not readily available, most are included on the NSAC website at <http://www.nsac.coop> in the Electronic Tax Library.

Contact Dan Campbell, Deputy Director, Public Affairs, USDA Rural Development, at dan.campbell@wdc.usda.gov to order hard copies of the *Income Tax Treatment of Cooperatives* free of charge. The report is also available online on the Cooperative Programs website at <http://www.rurdev.usda.gov/rbs/pub/cooprpts.htm> (scroll down to CIR 44, Parts 1 through 5).

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