

1999 AOD Footnotes; Correction Announcement 2000-102

This document contains corrections to the footnotes for the Actions on Court Decisions published in Internal Revenue Bulletin 1999-40 on the page following the Introduction and in 1999-2 C.B. xvi. The correct text for these footnotes is as follows:

James J. and Sandra A. Gales v. Commissioner,¹ T.C. Memo. 1999-27

Dubin v. Commissioner,² 99 T.C. 325 (1992)