Internal Revenue Code Sections 197(a)-(e), (f)(1), (3), (7); 453(h)(1)(A)-(C), (2), 1060
Treasury Regulations Sections 1.1001-1(g), 1.1001-2, 1.1060-1(a)(1), (b)(1)-(3), (6), (7), (c)-(e), 1.338-6(b)