§ 1.613A–1

(B) Special rule for determining a withdrawing partner's basis in the property.
(v) Effective date.
(4) Determination of a partner's interest in partnership capital or income.
(b) Special rules on allocation of adjusted basis to partners.
(b) Miscellaneous rules.
(b) Examples.
(f) S corporations.
(c) Trusts and estates.
(b) Businesses under common control; members of the same family.
(1) Component members of a controlled group.
(2) Aggregation of business entities under common control.
(3) Allocation among members of the same family.
(4) Special rules.
(5) Examples.
(i) Transfer of oil or gas property.
(ii) General rule.
(iii) Examples.
(2) Transfers after October 11, 1990.
(i) General rule.
(ii) Transfer.
(iii) Transferee.
(iv) Effective date.
(v) Examples.
(3) Transfers after 1990.
(i) General rule.
(ii) Transfer.
(iii) Transferee.
(iv) Effective date.
(v) Examples.
(4) Percentage depletion with respect to bonuses and advanced royalties.
(1) Amounts received or accrued after August 16, 1986.
(2) Amounts received or accrued before August 17, 1986.
(k) Special rules for fiscal year taxpayers.
(l) Information furnished by partnerships, trusts, estates, and operators.

§ 1.613A–2 Exemption for certain domestic gas wells.

(a) The allowance for depletion under section 611 shall be computed in accordance with section 613 with respect to:
(1) Regulated natural gas (as defined in paragraph (c) of § 1.613A–7).
(2) Natural gas sold under a fixed contract (as defined in paragraph (d) of § 1.613A–7), and
(3) Any geothermal deposit in the United States that is determined to be a gas well within the meaning of former section 613(b)(1)(A) (as in effect before enactment of the Tax Reduction Act of 1975) for taxable years ending