internal revenue service, treasury

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(h) Businesses under common control; members of the same family.
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§ 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 or in a possession of 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