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2003 GTT Guide: Trader Tax Status & Mark-to-Market Accounting

for filing 2002 tax returns and setting up your business correctly in 2003

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- ▶ [Tax Law for trader tax status](#)
 - [IRS Pub. 550 - Special Rules for Traders](#) (with highlighted areas for traders)
 - [IRS Pub 550 - Not for profit activities](#) (analyzed with GTT Observations)
 - [IRS Web site - keyword "Trader"](#) (analyzed with GTT Observations)
- ▶ [Case Law](#) - we summarize existing case law for traders and list all the relevant cases. We include each case in it's entirety and we added our insight, analysis and observations.

[Mark-to-Market Accounting \(MTM\)](#) - all you need to know

- ▶ [Tax Law for Mark-to-Market Accounting](#)
 - [IRC Section 475](#) - the mark-to-market accounting law for traders (with highlighted areas for traders)
 - [IRS Notice of Proposed Rule Making in connection with rule 475\(f\)](#) (with highlighted

- areas for traders)
- [IRS Revenue Procedures](#) - the procedures a trader must follow for MTM elections, Form 3115, and 481(a) adjustments.
 - [IRS Rev. Proc. 99-17](#) - the election procedure for mark-to-market accounting
 - [IRS Revenue Proc. 2002-19](#) - 2002 Tax Law change on negative IRC §481(a) adjustments.
 - [IRS Revenue Proc. 2002-9](#) - 2002 Tax Law change - updated procedures on change of accounting method (Form 3115).
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