TAX COURT EXAM ALLOCATION OF FEDERAL TAXATION EXAM QUESTIONS BY TOPIC NUMBER OF QUESTIONS AND TIME ALLOTED EXAMS 2000-2023

	2		2021			2018			2016			2014			2012				TOTAL	OTAL		
TOPICS	#	%	TIME	#	%	TIME	#	%	TIME	#	%	TIME	#	%	TIME	#	%	TIME		#	%	TIME
DEFINE/DESCRIBE/EXPLAIN/MISC		0.0%		6	15.6%	15	7	19.8%	19	11	31.3%	30	5	14.6%	14	4	6.3%	6		55	13.5%	156
GROSS INCOME	1	8.3%	8	1	10.4%	10	1	5.2%	5	1	9.4%	9	1	8.3%	8	1	8.3%	8	910	22	9.9%	114
CASH VS ACCRUAL DEFINE/ISSUES	1	1.0%	1	1	4.2%	4	3	8.3%	8	2	4.2%	4	4	10.4%	10	1	3.1%	3	100	19	4.0%	46
BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS	1	2.1%	2		0.0%			0.0%			0.0%		1	2.1%	2	1	1.0%	1		8	2.1%	24
PERSONAL INJURY/DAMAGES AWARDS		0.0%			0.0%		1	4.2%	4		0.0%			0.0%			0.0%			17	1.8%	2
TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE	10	22.9%	22		0.0%		3	9.4%	9	1	2.1%	2	3	6.3%	6	1	2.1%	2		32	6.2%	7
DIVORCE & MARRIAGE/FAMILY STATUS		0.0%			0.0%		2	7.3%	7	2	4.2%	4	4	20.8%	20	3	17.7%	17	122	29	10.9%	12
CAPITAL GAINS/DIVIDENDS		0.0%			0.0%			0.0%		1	2.1%	2	1	2.1%	2	2	4.2%	4		7	1.5%	17
REAL ESTATE	5	28.1%	27	4	25.0%	24	1	4.2%	4	2	10.4%	10	3	10.4%	10	6	21.9%	21		41	14.4%	166
CORPORATIONS/LLC	3	14.6%	14	3	22.9%	22	2	8.3%	8	2	16.7%	16	1	3.1%	3	2	17.7%	17		27	13.4%	154
PARTNERSHIPS	1	8.3%	8	1	7.3%	7	2	9.4%	9		0.0%		2	7.3%	7	1	7.3%	7		13	5.1%	59
ESTATES/GIFTS/TRUSTS	3	6.4%	6	2	3.1%	3	2	6.3%	6	4	9.4%	9	2	6.3%	6	2	3.1%	3		38	8.6%	100
INTEREST/PENALTIES/STATUTE	4	8.3%	8	4	11.5%	11	7	17.6%	17	4	10.2%	10	4	8.3%	8	3	7.3%	7		38	8.6%	99
TOTAL	29	100.0%	96	22	100.0%	96	31	100.0%	96	30	100.0%	96	31	100.0%	96	27	100.0%	96		346	100.0%	1,152
											0004						0000					
TOPICS		2010			2008			2006			2004			2002			2000					
	#		TIME	#	2008	TIME	#		TIME	#		TIME	#		TIME	#		TIME				
TOPICS DEFINE/DESCRIBE/EXPLAIN	# 8	% 21.9%	TIME 21	2	11.5%	11	3	% 10.4%	10	2	7.3%	7	5	15.6%	15	2	8.3%	8				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME	# 8 3	% 21.9% 7.3%			% 11.5% 8.3%	11 8		% 10.4% 11.5%			% 7.3% 14.6%	7 14	5 2	% 15.6% 12.5%	15 12	2 3	% 8.3% 14.6%	8				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES	# 8 3 1	% 21.9% 7.3% 4.2%	21 7 4	2	% 11.5% 8.3% 0.0%	11 8	3	% 10.4% 11.5% 0.0%	10	2 3 1	% 7.3% 14.6% 2.1%	7 14 2	5 2 1	% 15.6% 12.5% 2.1%	15 12 2	2	% 8.3% 14.6% 8.3%	8				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS	# 8 3 1 1	% 21.9% 7.3% 4.2% 2.1%	21 7 4 2	2	% 11.5% 8.3% 0.0% 5.2%	11 8 5	3 4	% 10.4% 11.5% 0.0% 0.0%	10 11	2	7.3% 14.6% 2.1% 5.2%	7 14	5 2 1	% 15.6% 12.5% 2.1% 2.1%	15 12	2 3	8.3% 14.6% 8.3% 5.2%	8				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS	# 8 3 1	% 21.9% 7.3% 4.2% 2.1% 3.1%	21 7 4 2	2 1	% 11.5% 8.3% 0.0% 5.2% 0.0%	11 8	3	% 10.4% 11.5% 0.0% 0.0% 3.1%	10	2 3 1	7.3% 14.6% 2.1% 5.2% 0.0%	7 14 2 5	5 2 1 1	% 15.6% 12.5% 2.1% 2.1% 4.2%	15 12 2 2 4	2 3 4 1 5	% 8.3% 14.6% 8.3% 5.2% 7.3%	8 14 8 5 7				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE	# 8 3 1 1	% 21.9% 7.3% 4.2% 2.1% 3.1% 0.0%	21 7 4 2 3	2 1 1 4 4	% 11.5% 8.3% 0.0% 5.2% 0.0% 0.0%	11 8	3 4	% 10.4% 11.5% 0.0% 0.0% 3.1% 3.1%	10 11 3 3	2 3 1	7.3% 14.6% 2.1% 5.2% 0.0% 11.5%	7 14 2 5	5 2 1 1 1 2	% 15.6% 12.5% 2.1% 2.1% 4.2% 5.2%	15 12 2	2 3 4 1 5	% 8.3% 14.6% 8.3% 5.2% 7.3% 11.5%	8 14 8 5 7				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE DIVORCE & MARRIAGE/FAMILY STATUS	# 8 3 1 1	% 21.9% 7.3% 4.2% 2.1% 3.1% 0.0% 12.5%	21 7 4 2 3	2 1 1 4 4	% 8.3% 0.0% 5.2% 0.0% 0.0% 15.6%	11 8 5	3 4	% 10.4% 11.5% 0.0% 0.0% 3.1% 3.1% 15.6%	10 11 3 3 15	2 3 1	7.3% 14.6% 2.1% 5.2% 0.0% 11.5%	7 14 2 5	5 2 1 1 1 2 5	% 15.6% 12.5% 2.1% 2.1% 4.2% 5.2% 14.6%	15 12 2 2 4 5	2 3 4 1 5 3	% 8.3% 14.6% 8.3% 5.2% 7.3% 11.5% 9.4%	8 14 8 5 7				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE	# 8 3 1 1 3	% 21.9% 7.3% 4.2% 2.1% 3.1% 0.0% 12.5% 2.1%	21 7 4 2 3	2 1 1 4 4 2	% 11.5% 8.3% 0.0% 5.2% 0.0% 15.6% 5.2%	11 8 5 15 5	3 4 3 1 3	% 10.4% 11.5% 0.0% 0.0% 3.1% 3.1% 15.6% 2.1%	10 11 3 3 3 15	2 3 1 1	% 7.3% 14.6% 2.1% 5.2% 0.0% 11.5% 12.5% 0.0%	7 14 2 5	5 2 1 1 1 2 5	% 15.6% 12.5% 2.1% 2.1% 4.2% 5.2% 14.6% 0.0%	15 12 2 2 4 5 14	2 3 4 1 5 3	% 8.3% 14.6% 8.3% 5.2% 7.3% 11.5% 9.4% 0.0%	8 14 8 5 7				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE DIVORCE & MARRIAGE/FAMILY STATUS	# 8 3 1 1 3 3 3 1 8	% 21.9% 7.3% 4.2% 2.1% 3.1% 0.0% 12.5% 2.1%	21 7 4 2 3 12 2	2 1 1 4 4 2 1 2	% 11.5% 8.3% 0.0% 5.2% 0.0% 15.6% 5.2% 9.4%	11 8 5 15 5	3 4 3 1	% 10.4% 11.5% 0.0% 0.0% 3.1% 3.1% 15.6% 2.1% 19.8%	10 11 3 3 15 2 19	2 3 1 1 4 3	% 7.3% 14.6% 2.1% 5.2% 0.0% 11.5% 12.5% 0.0% 6.3%	7 14 2 5 11 12	5 2 1 1 1 2 5 0	% 15.6% 12.5% 2.1% 2.1% 4.2% 5.2% 14.6% 0.0% 18.8%	15 12 2 2 4 5 14 0	2 3 4 1 5 3 2	% 8.3% 14.6% 8.3% 5.2% 7.3% 11.5% 9.4% 0.0% 6.3%	8 14 8 5 7 11 9				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE DIVORCE & MARRIAGE/FAMILY STATUS CAPITAL GAINS/DIVIDENDS REAL ESTATE CORPORATIONS/LLC	# 8 3 1 1 3 3	% 21.9% 7.3% 4.2% 2.1% 3.1% 0.0% 12.5% 2.1% 12.5% 18.8%	21 7 4 2 3	2 1 1 4 4 2 1 2 3	% 11.5% 8.3% 0.0% 5.2% 0.0% 15.6% 5.2% 9.4% 14.6%	11 8 5 15 9	3 4 3 1 3 1 5	% 10.4% 11.5% 0.0% 0.0% 3.1% 3.1% 15.6% 2.1% 19.8% 10.4%	10 11 3 3 15 2 19	2 3 1 1 4 3	% 7.3% 14.6% 2.1% 5.2% 0.0% 11.5% 12.5% 6.3% 12.5%	7 14 2 5 11 12 6 12	5 2 1 1 1 2 5 0 3	% 15.6% 12.5% 2.1% 2.1% 4.2% 5.2% 14.6% 0.0% 18.8% 14.6%	15 12 2 2 4 5 14 0 18	2 3 4 1 5 3 2	% 8.3% 14.6% 8.3% 5.2% 7.3% 11.5% 9.4% 0.0% 6.3%	8 14 8 5 7 11 9				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE DIVORCE & MARRIAGE/FAMILY STATUS CAPITAL GAINS/DIVIDENDS REAL ESTATE CORPORATIONS/LLC PARTNERSHIPS	# 8 3 1 1 3 3 3 1 8	% 21.9% 7.3% 4.2% 2.1% 3.1% 0.0% 12.5% 12.5% 18.8% 0.0%	21 7 4 2 3 12 2 12 18	2 1 1 4 4 2 1 2	% 11.5% 8.3% 0.0% 5.2% 0.0% 15.6% 14.6% 9.4%	11 8 5 15 5 9 14	3 4 3 1 3 1 5	% 10.4% 11.5% 0.0% 0.0% 3.1% 3.11% 15.6% 2.11% 19.8% 10.4% 3.1%	10 11 3 3 15 2 19 10 3	2 3 1 1 4 3 1 2	7.3% 14.6% 2.1% 5.2% 0.0% 11.5% 12.5% 0.0% 6.3% 12.5% 6.3%	7 14 2 5 11 12 6 12 6	5 2 1 1 1 2 5 0	% 15.6% 12.5% 2.1% 2.1% 4.2% 5.2% 14.6% 0.0% 18.8% 14.6% 0.0%	15 12 2 2 4 5 14 0	2 3 4 1 5 3 2	% 8.3% 14.6% 8.3% 5.2% 7.3% 11.5% 9.4% 0.0% 6.3% 6.3% 3.1%	8 14 8 5 7 11 9				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE DIVORCE & MARRIAGE/FAMILY STATUS CAPITAL GAINS/DIVIDENDS REAL ESTATE CORPORATIONS/LLC PARTNERSHIPS ESTATES/GIFTS/TRUSTS	# 8 3 1 1 1 3 3 1 8 3	% 21.9% 7.3% 4.2% 2.1% 3.1% 0.0% 12.5% 12.5% 18.8% 0.0% 8.3%	21 7 4 2 3 12 2 12 18	2 1 1 4 4 2 1 2 3	% 11.5% 8.3% 0.0% 5.2% 0.0% 15.6% 5.2% 14.6%	11 8 5 15 5 9 14 9	3 4 3 1 3 1 5	% 10.4% 11.5% 0.0% 0.0% 3.1% 15.6% 2.1% 19.8% 10.4% 3.1%	10 11 3 3 15 2 19 10 3 15	2 3 1 1 4 3	7.3% 14.6% 2.1% 5.2% 0.0% 11.5% 12.5% 6.3% 12.5% 6.3% 14.6%	7 14 2 5 11 12 6 12 6	5 2 1 1 1 2 5 0 3 3 0 1	% 15.6% 12.5% 2.1% 4.2% 5.2% 14.6% 0.0% 14.6% 0.0% 4.2%	15 12 2 2 4 5 14 0 18 14 0 4	2 3 4 1 5 3 2 1 2 1 4	% 8.3% 14.6% 8.3% 5.2% 7.3% 11.5% 9.4% 0.0% 6.3% 3.1% 12.5%	8 14 8 5 7 11 9				
TOPICS DEFINE/DESCRIBE/EXPLAIN GROSS INCOME CASH VS ACCRUAL DEFINE/ISSUES BORROWING/DEBT/DISCHARGE OF INDEBTEDNESS PERSONAL INJURY/DAMAGES AWARDS TRAVEL/ENTERTAINMENT/BUSINESS EXPENSE DIVORCE & MARRIAGE/FAMILY STATUS CAPITAL GAINS/DIVIDENDS REAL ESTATE CORPORATIONS/LLC PARTNERSHIPS	# 8 3 1 1 3 3 1 8 3	% 21.9% 7.3% 4.2% 2.1% 3.1% 0.0% 12.5% 12.5% 18.8% 0.0%	21 7 4 2 3 12 2 12 18	2 1 1 4 4 2 1 2 3 3 5	% 11.5% 8.3% 0.0% 5.2% 0.0% 15.6% 14.6% 9.4%	11 8 5 15 5 9 14 9	3 4 3 1 3 1 5 1 1 6	% 10.4% 11.5% 0.0% 0.0% 3.1% 15.6% 19.8% 10.4% 10.4% 15.6%	10 11 3 3 15 2 19 10 3	2 3 1 1 4 3 1 2 1 3 3	7.3% 14.6% 2.1% 5.2% 0.0% 11.5% 12.5% 0.0% 6.3% 12.5% 6.3%	7 14 2 5 11 12 6 12 6	5 2 1 1 1 2 5 0 3 3 0 1 2	% 15.6% 12.5% 2.1% 4.2% 5.2% 14.6% 0.0% 14.6% 0.0% 4.2%	15 12 2 2 4 5 14 0 18 14 0 4 6	2 3 4 1 5 3 2 1 2 1 4 2	% 8.3% 14.6% 8.3% 5.2% 7.3% 11.5% 9.4% 0.0% 6.3% 3.1% 12.5%	8 14 8 5 7 11 9 6 6 6 3 12 7				

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					ALL(OCAT	ION C)F LE	EGAI	_ ETH	IICS	QUES	STION	S B	Y TOP	IC										
						NUM	BER (OF Q	UES	TION	SAN	D TI	VE AL	LOT	ED											
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		2023		21	2	018	201	16	20	014	20	12	2010		2008		200	6	200)4	2002		2000		TQ.	TAL
TOPICS	#	TIME		TIME	#	TIME	#	TIME	#	TIME	#	TIME	#	TIME	#	ΓIME	#	TIME	#	TIME	#	TIME	#	TIME	#	TIME
CONFLICT OF INTEREST		12	3	8	4	12	2	6	3	8	3	8	4	12	3	10	6	15	1	7	4	10	3	12	40	120
IMPUTATION RULES			i										1:	2	1	2	1	2	3	7	2	5			8	18
SETTLEMENT OFFERS		i	1	2	1	2	1	3	1	. 2			1	2			1	2	1	1.5	1	2	1	2	9	18.5
ATTORNEY DUTY TO CLIENT	- 3	7	2	6			1	2			1	3			2	4	1	2			1	4	1	4	12	32
ATTORNEY DUTY TO COURT		:	1	3	3	7	2	5	3	9	3	7	3	8	4	8			4	8.5		i i	2	4	25	59.5
DISCLOSE AUTHORITY/GOLSEN	1	3	1	3	1	3	1	2	1	2	1	3					1	3	-		1	3	1	2	9	24
WITNESS							1	3																	1	3
MISCELLANEOUS PROCEDURES	1	2	1	2			1	3	1	3	1	3													5	
TOTAL		24	9	24		24	9	24	9	24	9	24	9	24	10	24	10	24	9	24	9	24	8	24	109	288
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TOPICS BY EXAM - PRACTICE & PROCEDURE

ALLOCATION OF PRACTICE & PROCEDURE EXAM QUESTIONS BY TOPIC

NUMBER OF QUESTIONS AND TIME ALLOTED

EXAMS 2000-2023

	202	23	2021		2018		2016		2014		2012		2010		2008	_ 20	2006		2004		2	2000		TOTAL	
TOPICS	#	TIME	# 1	IME	#	TIME	#	TIME	#	TIME	# T	IME	# T	IME	# TIME	#	TIME	#	TIME	# T	IME	# T	IME	# 1	TIME
								1													_				
ANSWERS					1	2						_				<u> </u>	<u> </u>					1		2	
AWARD OF COSTS			į														<u> </u>	1	3		_4	1	_7	3	1
BURDEN OF PROOF/COULD BE IN EVIDENCE	1	4	1	2	1	_	2	4	2	4	1	3	i			<u> </u>	<u> </u>			1_	4			9	2
CDP/COLLECTION DUE PROCESS	1.	2			1	2			1	6	1	6	1	6	1 6			·		2	9			11	4
COUNSEL			i										<u>1</u>	1	2 3				_1	2	5	2	5	11	2
DISCOVERY	2	5	2	5	1	2	1	2	4	7	4	8	4	9	2 4	3	7	1	2	1	2	5	11	30	6
EQUITABLE RECOUPMENT	1	4				1									<u>1; 2</u>									2	(
TRANSFEREE LIABILITY	1	2				l .									i	L	1							1_	
ESTOPPEL/RES JUDICATA							1	2							1	L				<u> </u>	_			1_	:
INNOCENT SPOUSE	1	2	1				1	1			Ĺ		1	_1	4 5	1	5	6	12	2	6			16	3
JOINDER OF ISSUE	1	1	2	4	1	2	1	2	1	2	2	2	1	1		1	2							10	1
JOINT PETITIONS	;		1	2		_		1	1	1	i					1				لــــــــــــــــــــــــــــــــــــــ		1	3	4	,
JURISDICTION	3	8	1	11	5	17	3	11	1	10	2	13	2	15	3 14	1	9	1	9	2	5	1	10	25	13
JURISDICTION - PSHIP	1	2	i					1					j				i			L				1	:
LAST KNOWN ADDRESS/§7502			2	7	3	11	3	6	1	3	1	3	1	2	1, 2	1	4			2	4	1	4	16	4
MISC PROCEDURES	6	19	9	16	4	7	3	. 7	2	4	2	4	3	6	1 2	1	1	4	6					35	7
MOTIONS			-			1		-							1									0	
PETITIONS	1	3	3	8	1	: 4	3	11	5	14	3	11	3	11	3: 11	2	5	4	14	3	10	3	12	34	11
PETITIONS/AMENDED					1	2	1	2	1	2	1	1			1 1	1	1							6	
PROTECTIVE ORDERS/PRIVACY	i —				1	3					1	3	1	3	1, 3		1					1	2	5	1
SANCTIONS							2	4	1	1							1	1	2					4	
SMALL TAX CASES	2	4			2	4	2	4	1	3	1	3	1	3	1 3	1	. 3	1	4	1	4	1	3	14	3
STATUTE OF LIMITATIONS	1	4	İ			1							1									1	2	2	
SUMMARY JUDGMENT							1	2	1	1	1	2					1							3	
STIPULATIONS/ADMISSIONS			2	5	1	2	1	2	1	2	1	1	1	2	2 4	2	. 4	2	7	2	4	,		15	3
TOTAL	22	60	23	60	23	60	25	60	23	60	21	60	20	60	23 60	21	60	22	60	19	60	18	60	260	72
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TOPICS BY EXAM - EVIDENCE ALLOCATION OF EVIDENCE EXAM QUESTIONS BY TOPIC NUMBER OF QUESTIONS AND TIME ALLOTED **EXAMS 2000-2023** TOTAL TIME # TIME TIME TIME # TIME # TIME # TIME # TIME # # TIME TIME # # TOPICS TIME # TIME # TIME # **BEST EVIDENCE RULE** CROSS EXAMINATION/EXAMINATION EVIDENCE (ADMISSIBLE?) HEARSAY JUDGE **JUDICIAL NOTICE** HABIT SETTLEMENT LEARNED TREATISE RELEVANCE 1: POLYGRAPH 1: PRIOR BAD ACTS/CONVICTION PRIVILEGE REFRESH MEMORY **RULE OF COMPLETENESS** SANCTIONS **TESTIMONY/OPINION** 1: **TRANSLATIONS** WITNESS/ADVERSE OR HOSTILE WITNESS/EXCLUDED FROM COURT WITNESS/EXPERT 1: WITNESS/IMPEACHMENT TOTAL SUBPARTS ** SEPARATE EVIDENCE SECTION ADDED IN 1996 EXAM/PREVIOUSLY INCLUDED IN PRACTICE GENERALLY THESE QUESTIONS CANNOT BE ALLOCATED BETWEEN TOPICS EASILY