QUICKFINDER REFERENCES TO TOPICS IN THE 2000 INCOME TAX BOOK

Abusive Trust Schemes .................. 2–7
Accounting Methods: Rulings ....... 562–571
Alimony .................. 323–329, 577–581
Alternative Depreciation System (ADS) .................. 169
Alternative Minimum Tax (AMT) .................. 522–524
Amortization of Intangibles ....... 297–300
Amortization: Rulings ............. 609–611
Appeals Process .................. 12–16
At-Risk Rules ................. 249–254
Attorney-Client Privilege ........ 458–462
Automobiles: Depreciation Limits ........ 605–607
Bad Debt Deductions ........... 582–584
Basis of Assets Transferred to an Estate ........ 468–474
Business Expenses: Per Diem Allowance Rates ........ 696–695
Business Sale: §1060 General Rules ........ 279–282
Business Use of Home ............ 234–238
C Corporations ................. 302–305
Charity: Contributions of Commodities ........ 150–151
Charity: Donation of Appreciated Property ........ 498–499
Clergy Tax Issues ............... 509–515
Conservation Easements: Like-Kind Exchanges ........ 139–140
Conservation Reserve Program (CRP) .............. 108–111
Depreciation Practice Guides ........ 171–174
Depreciation Recapture ........... 210–223
Depreciation: Rulings ............. 605–611
Depreciation: Section 179 Expensing .............. 174–183
Depreciation: Unusual Farm Assets ................. 151–164
Divorce: Filing Choices for Couples .............. 309–316
Earned Income Credit ............ 354
Education: Deduction of Gifts ........ 81–82
Education: Maximizing Credits ........ 503–504
Elections: Summary Table ........... 530–532
Electronic Federal Tax Payment System ............ 445–447
Electronic Tax Administration (ETA) Coordinators ........ 449–454
Entity Planning: Conversions ........ 31–34
Entity Planning: Questionnaire ........ 22–29
Estate and Decedent’s Returns ........ 475–492
Family Limited Partnerships ........ 41–45
Farm Sale .................. 130–138
FICA Tax .................. 618–624
Foreign Tax Credit .................. 422–430
Gambling and Lottery Winnings .................. 626–628
Generation-Skipping Tax .................. 88–89
Gift Tax: Rulings .................. 612–618
High-Bracket Planning .................. 493–504
Hobby Loss Rules .................. 230–232
Holding Period of Assets Transferred to an Estate .................. 474–475
Household Employment Taxes .................. 515–518
Income Averaging: Farmers .................. 113–122
Information Reporting .................. 635–636
Innocent Spouse Relief .................. 637–639
Installment Sales .................. 301, 537–542
Interest Rates: Tables .................. 642–648
Inventory Accounting .................. 123–127
Investment Clubs .................. 412–422
IRA Conversions .................. 368–371
Itemized Deductions .................. 650–653
Life Insurance Proceeds .................. 351–352
Like-Kind Exchanges .................. 543–545
MACRS Depreciation .................. 166–170
Mark to Market Election .................. 430–432
Medical Expenses Deductions .................. 81–82, 336–342
Medicare/Medicaid .................. 349–351
Mortgage Interest Deductions ........... 504–508
Mutual Fund Distributions .................. 399–409
Offer in Compromise .................. 7–12
Not-For-Profit Activities .................. 571–575
Passive Income: Loss Limits ........... 254–271
Passive Income: Rulings .................. 653–657
Penalties .................. 55–56
Pension Plans: SEPs and SIMPLEs ........ 373–376
Personal Exemption Deduction .................. 316–323, 333–335
Property: Form 1099A Issues .................. 57–58
Puts and Calls .................. 388–392
Reasonable Compensation .................. 672–674
Related-Party Losses and Accruals .................. 227–229
Remainder Trusts .................. 97–99
Residence Sale .................. 519–522, 545–549
Retirement Plan Distributions ........... 356–366
Roth IRA: Description .................. 366–368
Roth IRA: Worksheet for Taxable Portion .................. 372
S Corporations .................. 45–52
Self-Employment: Rulings .................. 684–690
Social Security Benefits .................. 342–349
Social Security: Change in Earnings Test .................. 690
Standard Deduction ........... 332–333, 335–336
Tax Professional Responsibilities .................. 463–466
TELEFILE .................. 449
Trading and Investing .................. 524–527
Travel Expenses .................. 690–699
W-2 Forms .................. 534–537

702

Copyrighted by the Board of Trustees of the University of Illinois.
This information was correct when originally published. It has not been updated for any subsequent law changes.