

2003 Workbook

2003 University of Illinois Federal Tax Workbook

Authors & Editors

Gary J. Hoff
Extension Specialist — Taxation
University of Illinois at Urbana-Champaign

Lanny Lobdell
Visiting Farm Tax Specialist
University of Illinois at Urbana-Champaign

Terri Kobel
Program Director
University of Illinois at Urbana-Champaign

Editing and Production Supervision

Kathy Davis *Dan Harding*
Ketty DuVall *Mark Montgomery*

Office of Printing Services
University of Illinois at Urbana-Champaign

Chapter Contributors

Robert Barnhill, Texas
Chris Bird, Illinois
David Greene, Wisconsin
Mary Kay Hoff, Illinois
Roger McEowen, Kansas
Paul McNamara, Illinois
David Mellem, Wisconsin
Adam Milani, Georgia

Ken Milani, Indiana
George Moore, Illinois
Peg Phillips, Illinois
Stuart Sobel, Indiana
Greg Tissier, Illinois
Sue Voth, Illinois
Ronald Woltjer, Minnesota

Chapter Editing and Organization

Linda Beers, Illinois
Jerry Brune, IRS Illinois
Mike Barton, Illinois
Earl Davis, Georgia
Felicia Dixon, Missouri
Kathleen Fitzgerald, Illinois
Larry Gray, Missouri
Robert Hager, Pennsylvania
Neil Harl, Iowa

Debra Held, IRS Illinois
Tracy Henn, Illinois
Sherri Hoff, Illinois
Ted Knapp, IRS Illinois
Robert Rhea, Illinois
Jacqueline Rutledge, Illinois
Roberta Schnitkey, Illinois
Don Uchtmann, Illinois
Richard Walden, Illinois

© 2003 by the Board of Trustees of the University of Illinois
University of Illinois Extension is an affirmative action, equal opportunity institution.

October 2003

Issued in Furtherance of Cooperative Extension Work, Acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture. Dennis Champion, Director, University of Illinois Extension.

2003 Workbook

Tax Workbook Chapter Topics from Past 10 Years

Year	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Agricultural Issues	03	02	01	00	99	98	97	96	95	94	93
AMT					99						
Auto's & Other Listed Property										94	
Business Entities	03	02		00		98					
Compliance				00							
Corporations			01		99		97		95		93
Death of Taxpayer				00							
Depreciation	03			00		98					93
Disabilities	03										
Divorce				00							
Education Provisions		02			99						
Electronic Filing				00							
Employee Tax Issues	03								95		
Ethics	03			00		98		96	95	94	
Expenses that Must Be Capitalized								95			
Estate & Gift; Gifting	03		01	00				96		94	93
Fiduciary Tax Issues/Trusts	03				99	98	97	96	95	94	93
Financial Distress; Bankruptcy		02						96			
Form 1099				00							
Form 4797					99				95		
Form 990					99		97	96			
Fringe Benefits											93
Income Tax Credits			01								
Individual Issues	03	02	01	00							
Individual & Small Business Problems					99	98	97	96	95	94	93
Investments			01	00							93
IRS Updates; Preparation Errors	03	02	01			98	97	96	95	94	93
Itemized Deductions		02									
Labor							97				
Leasing								96	95		
Like-Kind Exchanges							97				
Loss and Deduction Limits				00							
NOL						98		96			93
New Tax Legislation	03	02	01			98	97	96	95	94	93
Office in the Home										94	
Older Taxpayers/Elder Issues	03		01	00							
Partnerships/LLCs			01		99		97	96	95	94	
Questions & Answers		02				98	97	96	95		
Recapture Provisions											
Retirement	03	02	01	00	99	98	97	96	95	94	93
Sale of a Business				00							
S Corporations					99			96			
Schedule C	03				99						
Schedule D, Capital Gains & Losses					98						
Schedule K-1					99						
Small Business Issues	03	02	01	00							
Social Security Planning		02				98	97				
Tax Elections					99	98					
Troublesome Areas of Recent Legislation					99						
What's New: Rulings and Cases	03	02	01	00	99	98	97	96	95	94	93

2003 Workbook

2003 Income Tax Schools

Coordinators: Cooperating States

Alaska

Larry Dickerson Cooperative Extension,
University of Alaska, Fairbanks

Arkansas

Kim Magee Extension Specialist, Farm Records and Tax Management,
University of Arkansas, Little Rock

Connecticut

Linda Lee Department of Agricultural and Resource Economics,
University of Connecticut, Storrs

Florida

Dixie Irwin Okaloosa-Walton Community College, Niceville

Carolyn McMorran Valencia Community College, Winter Park

Kathy Tancredi St. Petersburg College, St. Petersburg

Georgia

Earl Davis Emeritus Professor, School of Accounting,
University of Georgia, Athens

Illinois

Terri Kobel Department of Agriculture and Consumer Economics,
University of Illinois at Urbana-Champaign

Indiana

John Beeson School of Continuing Studies,
Indiana University, Bloomington

Iowa

Neil Harl Department of Economics,
Iowa State University, Ames

Kansas

Roger A. McEowen K-State Research and Extension, Department of Agricultural Economics,
Kansas State University, Manhattan

Louisiana

Jerry Riles Jerry R. Riles and Associates,
Zachary

Maine

Michael Yates and Gerald Smith SCORE, Augusta

Missouri

Dan Ehrenreich Missouri Society of CPAs, St. Louis

Montana

Clare Kelly Continuing Education,
The University of Montana, Missoula

North Dakota

Jennifer Raymond Division of Continuing Education,
University of North Dakota, Grand Forks

South Dakota

Deb Archer Outreach Programming,
South Dakota State University, Brookings

Washington

William Resler University of Washington, Seattle

West Virginia

Tom McConnell Cooperative Extension Service,
West Virginia University, Morgantown