

## Index and Additional Information

Citation Index .....	I-3	Other IRS Releases .....	I-8
Code Sections .....	I-3	Forms and Schedules.....	I-9
Regulations .....	I-5	Alphabetical Index .....	I-12
Court Cases .....	I-6	Acronym Glossary.....	I-25
Revenue Rulings.....	I-8	Citation Tips .....	I-29
Revenue Procedures.....	I-8		

The 2016 *University of Illinois Federal Tax Workbook* is split into two volumes. Depending on the seminars you attend or the books you purchase, you may have one or more of the volumes. In order to make the index as useful as possible, rather than produce a different index for each volume, we have prepared a combined index that references all three volumes. The page numbers in the index are preceded by a letter indicating the volume (e.g., **A217** means page 217 of Volume A).

If you wish to purchase volumes that you do not have or you need additional copies of volumes, please visit our website at [www.TaxSchool.illinois.edu](http://www.TaxSchool.illinois.edu).

# 2016 Workbook

## Citation Index

### CODE SECTIONS

#### Internal Revenue Code (IRC)

- |   |  |   |
|---|--|---|
| <p>§1(e) ... B141<br/>                 §24 ... A247<br/>                 §25A ... A248<br/>                 §25A(c) ... A317<br/>                 §25A(i) ... A317<br/>                 §25C ... A259–A260<br/>                 §25D ... A279<br/>                 §30B ... A260<br/>                 §30C ... A260<br/>                 §30D ... A260<br/>                 §32 ... A248<br/>                 §35 ... A50<br/>                 §36B ... A298<br/>                 §36B(b) ... A298<br/>                 §36B(f) ... A299<br/>                 §38 ... A252<br/>                 §38(c) ... A252<br/>                 §40(b) ... A260<br/>                 §40A ... A260<br/>                 §41 ... A252<br/>                 §42 ... A258<br/>                 §45 ... A260<br/>                 §45A ... A258<br/>                 §45D ... A258<br/>                 §45G ... A258<br/>                 §45L ... A260<br/>                 §45P ... A258<br/>                 §45R ... A54<br/>                 §48 ... A260, A278<br/>                 §51 ... A256<br/>                 §52 ... A256<br/>                 §53 ... B246<br/>                 §53(b) ... B52–B53<br/>                 §53(c) ... B32<br/>                 §53(d) ... B51–B52<br/>                 §54E ... A258<br/>                 §55 ... B246<br/>                 §55(b) ... B45<br/>                 §55(d) ... B29, B44<br/>                 §56 ... B246<br/>                 §56(b) ... B32, B34–B36, B40–<br/>                     B41, B246<br/>                 §56(e) ... B38–B39<br/>                 §61 ... B251, B272, B290<br/>                 §61(a) ... B234, B261<br/>                 §62(a) ... A248, B59<br/>                 §67(a) ... B59</p> | <p>§68(a) ... B36<br/>                 §72 ... B291, B293<br/>                 §72(t) ... A16, A316, B272, B290,<br/>                     B292<br/>                 §79 ... B172<br/>                 §83 ... B269, B283<br/>                 §83(a) ... B42<br/>                 §83(b) ... B43<br/>                 §86 ... B261<br/>                 §86(b) ... A25<br/>                 §86(d) ... B261–B262<br/>                 §102 ... B252, B298<br/>                 §104 ... B259, B261<br/>                 §104(a) ... B261<br/>                 §105 ... B172<br/>                 §106 ... B172<br/>                 §108 ... A60, A251<br/>                 §108(d) ... A60<br/>                 §119 ... B172<br/>                 §121 ... A251, B287<br/>                 §132(f) ... A249, B172<br/>                 §151(d) ... A316<br/>                 §162 ... A312, B237–B238, B247,<br/>                     B272, B278–B279<br/>                 §162(a) ... B59, B72, B239<br/>                 §162(f) ... A308<br/>                 §162(l) ... A80<br/>                 §163 ... A251<br/>                 §163(C) ... B289<br/>                 §163(h) ... A251, B38, B288–<br/>                     B289<br/>                 §164 ... A249<br/>                 §165 ... A123, B97, B240, B244–<br/>                     B245, B247<br/>                 §165(a) ... B248<br/>                 §165(c) ... B248<br/>                 §166 ... B272<br/>                 §166(d) ... A88<br/>                 §167(c) ... A309<br/>                 §167(d) ... A327<br/>                 §167(e) ... A326–A327, A329<br/>                 §168 ... A258, A331<br/>                 §168(i) ... A267, B97<br/>                 §168(j) ... A258<br/>                 §168(k) ... A117, A256<br/>                 §168(l) ... A260<br/>                 §170 ... A258, B274<br/>                 §170(b) ... A250, B213<br/>                 §170(e) ... B214<br/>                 §170(h) ... B275<br/>                 §179 ... A73, A116, A136, A138,<br/>                     A255, A312, A345</p> | <p>§179(a) ... B91<br/>                 §179(b) ... A74, A138<br/>                 §179(c) ... A115–A116<br/>                 §179(d) ... A312, B92<br/>                 §179D ... A260<br/>                 §179E ... A258<br/>                 §181 ... A258<br/>                 §183 ... B278–B279<br/>                 §183(a) ... A346–A347, B273<br/>                 §183(b) ... B273<br/>                 §183(c) ... B273<br/>                 §197 ... A309<br/>                 §197(e) ... A267, A309<br/>                 §199 ... A258, A321, A349<br/>                 §213 ... B272<br/>                 §213(f) ... B34<br/>                 §216 ... B244<br/>                 §222 ... A251<br/>                 §243 ... B164<br/>                 §245 ... A261<br/>                 §263(a) ... B72<br/>                 §263A ... B236<br/>                 §265 ... B187<br/>                 §267 ... A328<br/>                 §273 ... A326<br/>                 §274 ... A72<br/>                 §274(d) ... B60<br/>                 §280A ... B276<br/>                 §280A(b) ... A72<br/>                 §280A(c) ... A72<br/>                 §280E ... B237<br/>                 §280F ... A257<br/>                 §302(a) ... A87, B180<br/>                 §302(b) ... A87<br/>                 303(a) ... B180<br/>                 §311(a) ... B168<br/>                 §311(b) ... B168<br/>                 §312 ... B164<br/>                 §312(a) ... B164<br/>                 §312(b) ... B164<br/>                 §312(c) ... B164<br/>                 §312(h) ... B164<br/>                 §312(l) ... B164<br/>                 §316 ... B163<br/>                 §318 ... B171, B283<br/>                 §318(a) ... B171<br/>                 §338 ... B179, B181<br/>                 §351 ... A52–A53, B154<br/>                 §355 ... A261<br/>                 §358(a) ... A52<br/>                 §362(a) ... A52, B154<br/>                 §362(e) ... A52–A53</p> |
|---|--|---|

# 2016 Workbook

- §368(c) ... A52
- §401 ... B297
- §401(a) ... B219
- §401(k) ... A3
- §402 ... B293
- §404 ... B297
- §408 ... B235, B290–B293
- §408(d) ... A28, A30, A250
- §408(k) ... A5, A8
- §408(p) ... A9–A10
- §409A ... B297
- §410(a) ... A5
- §414(b) ... A6
- §414(c) ... A6
- §414(m) ... A6
- §416 ... A8, B283
- §416(c) ... A8
- §416(g) ... A8
- §416(i) ... A8
- §421 ... B41
- §421(a) ... B246
- §451 ... B252
- §451(i) ... A260
- §453 ... A141, B164
- §453(b) ... A87
- §453(d) ... A87
- §453(f) ... A88
- §453B ... A88
- §454(a) ... B108
- §460 ... A257
- §460(b) ... A257
- §461(j) ... A313–A314
- §465 ... A49, A81, A85, A313
- §465(c) ... A85
- §465(e) ... A85
- §469 ... A81, A138, A313, A340,  
B276, B282–B283, B285–  
B286
- §469(a) ... A86
- §469(b) ... B197
- §469(c) ... A86–A87, B193–B194,  
B285
- §469(g) ... A90, B197
- §469(h) ... A86, A341, B193
- §469(i) ... A87, B113
- §475 ... B240
- §475(f) ... B240
- §501 ... A15
- §509(a) ... A250
- §512 ... A258
- §529 ... A267
- §529A ... A268
- §529A(b) ... A268
- §562 ... A261
- §631 ... B157
- §631(a) ... A306
- §631(b) ... A306
- §641(c) ... B141
- §642(c) ... B113
- §642(g) ... B117
- §643(b) ... B138
- §644 ... B112
- §645 ... B112
- §663(b) ... B138
- §663(c) ... B137
- §664 ... B211
- §664(d) ... B211–B212, B216,  
B218
- §671 ... B101, B114, B202
- §672 ... B102
- §672(c) ... B103, B106
- §672(d) ... B104
- §672(e) ... A334, B104
- §673 ... B207
- §673(c) ... B102
- §674 ... B101, B105, B207
- §674(b) ... B207
- §675 ... B101, B106
- §676 ... B101, B104, B112
- §677 ... B101–B102, B107
- §678 ... B107
- §691 ... B129
- §691(c) ... B129
- §701 ... B262, B281
- §702 ... B281
- §704 ... B281
- §704(b) ... A332
- §704(c) ... A307
- §708(b) ... B69
- §721 ... A307
- §742 ... B121
- §754 ... B133–B134
- §856 ... A261, A305
- §856(c) ... A305–A306
- §856(h) ... A306
- §856(k) ... A306
- §857 ... A261
- §857(a) ... A305–A306
- §857(b) ... A306
- §871(k) ... A258
- §897 ... A258, A261
- §911 ... A193, B260
- §953 ... A258
- §954 ... A258
- §954(c) ... A258
- §1001(c) ... A53
- §1001(e) ... A326
- §1014 ... A276, B119
- §1014(a) ... A51
- §1014(f) ... B119
- §1015(a) ... A50
- §1015(d) ... A50
- §1016(a) ... B122
- §1031 ... A305, A308, B97
- §1033 ... B97
- §1038 ... B287
- §1041 ... B248
- §1202 ... A87, A255
- §1221 ... A343, B93
- §1223(2) ... B154
- §1231 ... A79, B93, B212
- §1231(a) ... A345
- §1244 ... A89
- §1245 ... A85, B97, B212
- §1250 ... B97, B212
- §1256 ... A108
- §1274 ... B203–B204
- §1341 ... B247
- §1341(b) ... A108–A109, A123,  
A132
- §1361(b) ... B113, B135, B140,  
B142, B147, B174, B181
- §1361(c) ... B135, B148, B175
- §1361(d) ... B135, B138
- §1361(e) ... B135, B140, B142
- §1362(a) ... B67, B180
- §1362(d) ... B160–B161
- §1362(f) ... B141, B162
- §1363(d) ... B162–B163
- §1366(d) ... A54, A81
- §1366(f) ... B159, B161
- §1367 ... A54, A258
- §1367(a) ... A54, A66–A67
- §1367(b) ... A60, A63, B133
- §1368 ... A54
- §1368(b) ... A60, A81, B166
- §1368(c) ... B166
- §1368(e) ... B166
- §1372(a) ... B171
- §1372(b) ... B171
- §1374 ... A256, B157
- §1374(a) ... B159
- §1374(b) ... B159
- §1375 ... B160
- §1375(a) ... B161
- §1375(d) ... B162
- §1377 ... B179
- §1377(a) ... A71, B133–B134,  
B179
- §1391 ... A258
- §1394 ... A258
- §1401 ... B295, B297–B298, B300
- §1402 ... B295, B297–B298, B300
- §1402(a) ... A303, A340
- §1411 ... A331, A340, B183, B222

# 2016 Workbook

§1411(a) ... A27  
§1411(c) ... A27, A341  
§1445 ... A258, A261  
§1563 ... A149  
§2010(c) ... B118, B143  
§2032 ... B118–B119  
§2035 ... B254  
§2035(b) ... B255  
§2036 ... A333–A334, B205  
§2036(a) ... A336, B208  
§2039 ... B129  
§2040 ... B130  
§2053(a) ... B117  
§2055(a) ... B117  
§2056 ... B143  
§2501 ... B256, B258  
§2501(a) ... B257  
§2502(c) ... B255  
§2503(b) ... B144  
§2512 ... B256, B258  
§2512(a) ... B255  
§2512(b) ... B257, B259  
§2642(f) ... B208  
§2651(e) ... B209  
§2701 ... B204  
§2701(b) ... B127  
§2702 ... A328, B204  
§2704(c) ... B127  
§3111(f) ... A252  
§3121(a) ... A80, A318  
§3121(b) ... A315, B186  
§3306(b) ... A318  
§3401 ... B250  
§3401(a) ... A318  
§3509 ... B250  
§4941(a) ... B216  
§4947(a) ... B224  
§4966(d) ... A250  
§4975 ... B235, B292  
§4975(c) ... B235  
§4975(e) ... B235  
§5000A(b) ... A297  
§6011 ... B270  
§6011(e) ... A129  
§6013 ... B2, B4  
§6013(b) ... A91  
§6013(c) ... B247  
§6013(d) ... A92, B247  
§6015 ... B1  
§6015(a) ... B1  
§6015(b) ... B1–B2, B4, B7–B8,  
B10, B14  
§6015(c) ... B1–B2, B8–B10,  
B13–B14  
§6015(f) ... B1–B2, B10, B14

§6020(a) ... B4  
§6020(b) ... B4  
§6031 ... B262  
§6035 ... B123  
§6050H ... A276  
§6050H(b) ... B38  
§6050P ... B234  
§6201 ... A274, B234, B265  
§6212 ... B268  
§6213 ... B268  
§6213(a) ... B230  
§6213(b) ... A300  
§6221 ... A272, B242, B262  
§6221(a) ... A127  
§6221(b) ... A128  
§6223 ... A272, B262  
§6225 ... B262  
§6225(a) ... A127  
§6226 ... A272, B242, B262  
§6226(a) ... A127  
§6227 ... B242  
§6229 ... B262  
§6229(c) ... B262  
§6231(a) ... A225  
§6271 ... A262  
§6306 ... A274–A275  
§6320 ... B293  
§6321 ... B293  
§6330 ... B263–B265, B293  
§6402 ... B20  
§6426 ... A260  
§6427 ... A260  
§6501 ... B118, B262, B292  
§6501(a) ... A126, B262  
§6501(c) ... A191, B118, B262  
§6501(e) ... A276, B118  
§6502 ... B263, B265  
§6511 ... B15, B20, B240  
§6511(d) ... A111, A124  
§6651 ... B240, B256, B258,  
B270–B271  
§6651(a) ... B271–B272  
§6653(a) ... B256, B258  
§6653(b) ... B256, B258  
§6654 ... B240  
§6662 ... B261, B269, B272,  
B274, B276, B278, B281,  
B286  
§6662(a) ... A95, B277, B282  
§6662(d) ... B4  
§6663 ... B262, B298  
§6664 ... B269, B274, B278, B281  
§6672 ... A219, A221, A224–  
A225  
§6672(a) ... A220

§6694(a) ... A266  
§6694(b) ... A266  
§6695(g) ... A145, A263  
§6721 ... A262  
§6724 ... B128  
§7122 ... B265  
§7122(d) ... B265  
§7216 ... A147–A148, A150,  
A152–A154, A158  
§7345 ... A275  
§7345(b) ... A275  
§7422 ... B283, B285  
§7491 ... B272  
§7502 ... B264, B268  
§7502(a) ... B264  
§7503 ... B264  
§7520 ... A327, B208–B209,  
B219, B254  
§7652(f) ... A258  
§7701(b) ... A193–A194

## REGULATIONS

### Treasury Regulations

§1.25A-1 ... A316  
§1.36B-3 ... A298  
§1.36B-4 ... A301  
§1.55-1 ... B29  
§1.61-22 ... B252  
§1.62-2 ... B59–B61, B63–B64  
§1.162-3 ... B72, B76–B77, B79  
§1.162-4 ... B72  
§1.165-1 ... B245  
§1.165-7 ... B245  
§1.165-8 ... B245  
§1.166-5 ... A88  
§1.162-3 ... B80  
§1.167(a)-1 ... B77  
§1.168(i)-8 ... A119, B97–B98  
§1.170A-1 ... B218  
§1.172-3 ... B247  
§1.172-7 ... B247  
§1.179-1 ... A53, A312  
§1.179-2 ... A74–A75, A138,  
A255  
§1.179-3 ... A54  
§1.179-5 ... A115–A116, A125–  
A126  
§1.183-2 ... A347, B273, B280  
§1.213-1 ... B117  
§1.263(a) ... A310  
§1.263(a)-1 ... A343–A344, B86,  
B93

# 2016 Workbook

§1.263(a)-3 ... B74–B75, B80–  
B82, B84–B85, B96  
§1.263A-1 ... B236  
§1.266-1 ... B35  
§1.274-5 ... B60, B62  
§1.338-4 ... B182  
§1.338(h)(10)-1 ... B181  
§1.402(g)-2 ... A14  
§1.403(b)-4 ... A14  
§1.408A-4 ... A28  
§1.446-1 ... A118–A119  
§1.465-20 ... A81  
§1.465-8 ... A81  
§1.469-1 ... B197  
§1.469-4 ... A90, B178, B195,  
B197–B199, B283–B284  
§1.469-9 ... B194, B196, B284–  
B285  
§1.469-9(e) ... B195  
§1.471-1 ... B76  
§1.501(c)(3)-1 ... A348  
§1.645-1 ... B112–B114  
§1.661(a)-2 ... B138  
§1.664-1 ... B216  
§1.671-4 ... B111  
§1.672(a)-1 ... B102  
§1.672(d)-1 ... B104  
§1.676(a)-1 ... B105, B112  
§1.702-1 ... B282  
§1.742-1 ... B121, B132  
§1.856-2 ... A305  
§1.1012-1 ... B189  
§1.1361-1 ... B135, B137, B140–  
B143, B147–B148, B150,  
B156, B175, B178, B180  
§1.1362-2 ... B160, B162  
§1.1362-4 ... A53, B137, B162  
§1.1366-2 ... A50–A51, A55, A61  
§1.1367-1 ... A58–A59  
§1.1367-2 ... A62–A64  
§1.1368-1 ... B166, B179  
§1.1375-1 ... B160, B162  
§1.1377-1 ... B134, B179  
§1.1402(a)-2 ... A303, A340  
§1.1402(a)-6 ... A344  
§1.1411-3 ... B222  
§1.1411-5 ... B178  
§1.5000A-1 ... A300  
§1.5000A-2 ... A293, A297  
§1.5000A-3 ... A297  
§1.6011-4 ... A123  
§1.6012-1 ... B271  
§1.6013-1 ... B2  
§1.6015-1 ... B14  
§1.6015-2 ... B1, B4–B5, B7

§1.6015-3 ... B1, B4, B6, B9–B10,  
B13  
§1.6015-4 ... B1  
§1.6015-5 ... B8  
§1.6015-6 ... B8  
§1.6038D-1 ... A186  
§1.6038D-2 ... A186  
§1.6050P-1 ... B234  
§1.6662-4 ... B226  
§1.7520-2 ... B219  
§1.5000A-1 ... A300  
§14.6015-3 ... B9  
§20.2031-6 ... B119  
§20.2055-2 ... B218  
§20.2056A-8 ... B131  
§20.6081-1 ... A132  
§25.2505-2 ... B144  
§25.2511-1 ... B259  
§25.2511-2 ... B99, B132  
§25.2522(c)-3 ... B218  
§25.2702-3 ... B207  
§31.3121(a)(8)-1 ... A318  
§31.3121(b)(3)-1 ... B186  
§285.3 ... B20  
§301.6109-1 ... B113  
§301.6212-2 ... B8  
§301.6231(a)(7)-1 ... A225  
§301.6402-2 ... A104  
§301.6402-3 ... A104, B20  
§301.6402-6 ... B21  
§301.6501(c)-1 ... A133, B208  
§301.6722-1 ... B126  
§301.7216-1 ... A148, A150, A153  
§301.7216-2 ... A141, A148–  
A154, A158  
§301.7216-3 ... A153–A154  
§301.7502-1 ... B268  
§301.7701-3 ... B147, B154  
§301.7701-4 ... A303–A304  
§301.7701(b)-3 ... A194  
§301.9100-1 ... A108  
§301.9100-2 ... A120  
§301.9100-3 ... A108

## Temporary Treasury Regulations

§1.163-10T ... B38  
§1.469-1T ... B198  
§1.469-2T ... B198  
§1.469-5T ... B193, B200, B285–  
B286  
§1.274-6T ... B60  
§1.469-5T ... A86

## Proposed Treasury Regulations

§1.469-5 ... B201  
§1.1014-10 ... B118–B119, B121,  
B126  
§1.1402(a)-2 ... A340–A341  
§1.6035-1 ... B123  
§1.465-1 ... A81  
§301.7701-1 ... B68

## COURT CASES

*Abeles v. Comm'r* ... B268  
*Alhadi v. Comm'r* ... B298  
*Alphonso v. Comm'r* ... B244  
*Alphson v. Comm'r* ... B265  
*Ancira v. Comm'r* ... B291  
*Ashworth v. Comm'r* ... B3  
*Barbato v. Comm'r* ... B259  
*Barnett v. IRS* ... A222  
*BASR Partnership et al. v. U.S.* ... B262  
*Belot v. Comm'r* ... B248  
*Bennett and Jacquelynn Dorrance v. U.S.* ... A105, B25–B26  
*Blagaich v. Comm'r* ... B252  
*Boneparte Jr. v. Comm'r* ... B272  
*Botchford v. Comm'r* ... B300  
*Boulton v. Comm'r* ... B268  
*Brinks Gilson & Lione A Professional Corporation v. Comm'r* ... B269  
*Butler v. Comm'r* ... B1  
*Californians Helping to Alleviate Medical Problems, Inc. v. Comm'r* ... B237  
*Calvin v. U.S.* ... B247  
*Candelaria v. U.S.* ... B199  
*Canna Care, Inc. v. Comm'r* ... B237  
*Carroll III and Smith v. Comm'r* ... B274  
*Carstenson v. Comm'r* ... B230  
*Clark v. Comm'r* ... B234  
*Comm'r v. Heining* ... B248  
*Comm'r v. Groetzinger* ... B273  
*Commonwealth National Bank of Dallas, et al. v. U.S.* ... A224  
*Cotlow v. Comm'r* ... A309  
*Crandall v. Comm'r* ... B230  
*Crummey v. Comm'r* ... A335  
*Cunningham v. Comm'r* ... A72  
*David E. Watson, PC v. U.S.* ... B169  
*Dawson v. Washington Mutual Bank* ... B267

# 2016 Workbook

- DeBough v Comm'r* ... B287  
*Dorrance v. U.S.* ... B25  
*Douglass v. Comm'r* ... B4  
*Elkins v. Comm'r* ... A340  
*Elliotts, Inc. v. Comm'r* ... B269  
*Erwin v. U.S.* ... A221–A222, A224  
*Estate of Clara M. Morrissette et al. v. Comm'r* ... B251  
*Estate of Edward S. Redstone et al. v. Comm'r* ... B258  
*Estate of Kelley v. Comm'r* ... A336  
*Estate of Purdue v. Comm'r* ... A335  
*Estate of Stuller v. U.S.* ... A347  
*Estate of Thompson* ... A333  
*Estate of Watts* ... A336  
*Estate of Woelbing v. Comm'r* ... B205  
*Exacto Spring Corporation v. Comm'r* ... B170  
*Fay v. Helvering* ... B244  
*Fisher, et al. v. U.S.* ... B25–B27  
*Frank Aragona Trust v. Comm'r* ... B194  
*Frontier Custom Builders, Inc. v. Comm'r* ... B236  
*Fulgoni v. U.S.* ... B21  
*Garnett v. Comm'r* ... B201  
*Gaviola v. Comm'r* ... B3  
*Georgia Cold Storage Company v. U.S.* ... B174  
*Gillis v. Comm'r* ... B261  
*Glick v. U.S.* ... B199  
*Gordon v. Comm'r* ... A326  
*Gragg v. U.S.* ... B195, B285  
*Grauer v. Comm'r* ... B263  
*Guralnik v. Comm'r* ... B264  
*H.W. Johnson Inc. v. Comm'r* ... B238  
*Hackl v. Comm'r* ... A335  
*Haff v. Comm'r* ... B245  
*Handlery Hotels, Inc. v. U.S.* ... A310  
*Heim v. Comm'r* ... B2–B3  
*Hennen v. Comm'r* ... B3  
*Highway Farms, Inc. v. U.S.* ... A321  
*Hope v. Comm'r* ... B253  
*Howard v. U.S.* ... A221  
*Howell v. Comm'r* ... B3  
*Howerter v. Comm'r* ... B5, B10  
*Hunsaker v. U.S.* ... B266  
*Hutcheson v. Comm'r* ... B245  
*In re Turner* ... A333  
*In the Matter of American Biomaterials Corp.* ... B272  
*Ireland v. Comm'r* ... B290  
*Jackson v. Comm'r* ... B300  
*James v. U.S.* ... B253  
*Johnson v. Comm'r* ... B265  
*Johnson v. U.S.* ... A220  
*Joly vs. Comm'r* ... B169  
*Joseph M. Grey v. Comm'r* ... B169  
*Karmazin v. Comm'r* ... B205  
*Kellerman v. Randy Rice et al.* ... B235  
*Kerr v. Comm'r* ... B209  
*Kiesling v. U.S.* ... B2  
*King v. U.S.* ... B248  
*Klayman v. Comm'r* ... B3  
*Kornfeld v. Comm'r* ... A326  
*Lamas v. Comm'r* ... B194  
*Lamas-Richie v. Comm'r* ... B281  
*Larotonda v. Comm'r* ... B294  
*Laurie v. Comm'r* ... B300  
*Leland v. Comm'r* ... B286  
*Lerch v. Comm'r* ... A72  
*Litwin v. U.S.* ... A88  
*Lomas Santa Fe, Inc. v. Comm'r* ... A326  
*Marx v. Comm'r* ... B32  
*McCanless v. Comm'r* ... B3  
*McGaugh v. Comm'r* ... B291  
*Methvin v. Comm'r* ... A349  
*Mikalonis v. Comm'r* ... B262  
*Miles Production Company v. Comm'r* ... B174  
*Miller v. Comm'r* ... A310, B194  
*Miller v. U.S.* ... A222  
*Montgomery v. Comm'r* ... A310  
*Moore v. Comm'r* ... B262  
*Mulcahy, Parutisch, Salvador & Co. v. Comm'r* ... B269  
*Nacchio and Esker v. U. S.* ... B247  
*Nathel v. Comm'r* ... A65  
*Nelly Home Care Inc. et al. v. U.S.* ... B250  
*Newell v. Comm'r* ... B201  
*Nu-Look Design, Inc. v. Comm'r* ... B169, B250  
*O'Connor v. Redstone* ... B257  
*O'Connor v. U.S.* ... A222  
*Okonkwo v. Comm'r* ... B276  
*Old Colony Trust Co. v. Comm'r* ... B294  
*Old Virginia Brick Company, Inc. v. Comm'r* ... B135  
*Olive v. Comm'r* ... B238  
*Parker v. Comm'r* ... B3  
*Payne v. U.S.* ... B2–B3  
*Peck v. Comm'r* ... B253  
*Pediatric Surgical Associates, P.C. v. Comm'r* ... B269  
*People ex rel. Illinois State Bar Association v. Schafer* ... A159  
*Peracchio v. Comm'r* ... A336  
*Peterson v. Comm'r* ... B297  
*Plett v U.S.* ... A220  
*Poppe v. Comm'r* ... B240  
*Radtke v. U.S.* ... B169  
*Reifler v. Comm'r* ... B270  
*Richard Ashare, P.C. v. Comm'r* ... B269  
*Richard Hansen Land, Inc. v. Comm'r* ... A325  
*Roberts v. Comm'r* ... A345, B279–B280  
*Rodrigues v. Comm'r* ... B293  
*Ryther v. Comm'r* ... B295  
*S. Presley, Sr. v Comm'r* ... B3  
*Schake v. Comm'r* ... B230  
*Schoenfeld v. Comm'r* ... B230  
*Schumacher v. Comm'r* ... B199  
*Slodov v. U.S.* ... A220  
*Smith v. Comm'r* ... A62  
*Sophy et al. v. Comm'r* ... B288  
*Spheeris v. Comm'r* ... B3  
*Springmann v. Comm'r* ... B3  
*Stanley v. U.S.* ... B199, B283  
*Steinberg v. Comm'r* ... B254–B255  
*Steinberger and Riva v. Comm'r* ... B278  
*Stevens v. Comm'r* ... B5  
*Streit v. Comm'r* ... B3  
*Striker v. Comm'r* ... B260  
*Sumner Redstone v. Comm'r* ... B256  
*Tank Truck Rentals v. Comm'r* ... B248  
*Thiessen v. Comm'r* ... B292  
*Thomann v. Comm'r* ... A312  
*Thompson v. Comm'r* ... B261  
*Thompson v. U.S.* ... B201  
*Tilden v. Comm'r* ... B268  
*Tonn v. Comm'r* ... B245  
*U.S. v. Blackman* ... B248  
*U.S. v. Boyle* ... A340, B272  
*U.S. v. David Stewart et al.* ... B242  
*U.S. v. Guerin* ... A224  
*U.S. v. Joseph* ... B248  
*U.S. v. McBride* ... A192  
*U.S. v. Sanders* ... A348  
*U.S. v. Williams* ... A192  
*Uy v. Comm'r* ... B197  
*Van Dusen v. Comm'r* ... B300  
*Vaughn v. U.S.* ... B271  
*Veterinary Surgical Consultants, P.C. v. Comm'r* ... B169  
*Vichich v. Comm'r* ... B246  
*Voss et al. v. Comm'r* ... B288

# 2016 Workbook

*Walker v. Comm'r* ... B300  
*Walsh v. U.S.* ... B3  
*Walton v. Comm'r* ... B209  
*Waterhouse v. U.S.* ... A222  
*Williams v. Comm'r* ... B282  
*Willis v. Comm'r* ... B262  
*Young v. Comm'r* ... B294

## REVENUE RULINGS

57-332 ... B164  
59-60 ... A51  
64-162 ... A62  
68-537 ... A62  
70-452 ... B212, B217  
71-283 ... A310  
71-395 ... A348  
74-39 ... B219  
74-44 ... B169  
77-374 ... B218  
80-7 ... B22  
82-105 ... B209  
85-13 ... B202, B207  
2001-50 ... B157  
2003-36 ... B9  
2003-123 ... B117  
2004-41 ... A225  
2004-64 ... B208  
2004-71 ... B24  
2004-72 ... B24  
2004-73 ... B24  
2004-74 ... B24  
2004-86 ... A307  
2005-11 ... B39  
2005-59 ... B4  
2008-22 ... B100, B107  
2010-25 ... B38  
2015-01 ... B176

## REVENUE PROCEDURES

94-61 ... B163  
2000-34 ... A133–A134  
2002-22 ... A307–A308  
2003-33 ... B182  
2007-16 ... A120  
2008-54 ... A115  
2009-14 ... B245  
2009-20 ... B245  
2010-13 ... B178, B196, B199–  
B200  
2011-26 ... A117  
2011-47 ... B61

2013-30 ... B152  
2013-34 ... B14–B18, B20  
2014-41 ... A80  
2015-13 ... A118–A120  
2015-14 ... A118  
2015-53 ... B36, B44–B45, B118,  
B143, B183  
2016-1 ... B162  
2016-14 ... A73, A248, A255  
2016-42 ... B217

## OTHER IRS RELEASES

### Chief Counsel Advice

200848020 ... B117  
201238026 ... A126  
201244017 ... B194  
201427016 ... B194

### IRS Letter Rulings

7915038 ... B218  
8252018 ... A321  
8717024 ... B138  
9047028 ... B208  
9239015 ... B209  
9322003 ... A320  
9342019 ... B175  
9403001 ... A320  
9413020 ... B214  
9428003 ... A320  
9444059 ... B139  
9535026 ... B204  
9607016 ... A309  
9808020 ... B139  
200522003 ... B140  
200522004 ... B140  
200522005 ... B140  
200703023 ... B135  
200745009 ... B43  
200852013 ... A327, A331  
200901008 ... A331  
200927012 ... B135  
200932031 ... B135  
200934003 ... B135  
200934007 ... B135  
201240012 ... B178  
201351017 ... B156  
201601004 ... A349  
201601014 ... A348

### IRS Announcements

IR-2015-118 ... A2  
IR-2016-17 ... A266

### IRS Fact Sheets

FS-2014-7 ... A186  
FS-2016-20 ... A212

### IRS Notices

88-37 ... A72  
89-35 ... A72  
99-32 ... A99  
2005-70 ... A53  
2008-1 ... A80  
2011-72 ... B173  
2015-82 ... B86  
2016-48 ... A235

### Treasury Decisions

9363 ... A230  
9636 ... B72, B76  
9689 ... B96

### IRS Publications

15-B, Employer's Tax Guide to  
Fringe Benefits ... B172  
17, Your Federal Income  
Tax ... A91, A229, B188  
54, Tax Guide for U.S. Citizens and  
Resident Aliens  
Abroad ... A193  
225, The Farmers' Tax  
Guide ... A344  
463, Travel, Entertainment, Gift,  
and Car Expenses ... A72,  
B62, B177  
504, Divorced or Separated  
Individuals ... A94  
514, Foreign Tax Credit for  
Individuals ... A111  
525, Taxable and Nontaxable  
Income ... B43  
526, Charitable  
Contributions ... B213  
535, Business Expenses ... B176–  
B177  
537, Installment Sales ... A88  
542, Corporations ... A53  
544, Sales and Other Dispositions  
of Assets ... A53, B93  
550, Investment Income and  
Expenses ... B110  
556, Examination of Returns,  
Appeal Rights, and Claims  
for Refund ... A104–A105,  
A108, A110



559, Survivors, Executors, and Administrators ... B117, B129

560, Retirement Plans for Small Business ... A4–A5, A8, A11–A13, B185

571, Tax-Sheltered Annuity Plans (403(b) Plans) ... A14

590-A, Contributions to Individual Retirement Arrangements (IRAs) ... A17, A20, A22, A30–A31

590-B, Distributions from Individual Retirement Arrangements (IRAs) ... A19, A21, A250

925, Passive Activity and At-Risk Rules ... A82

936, Home Mortgage Interest Deduction ... B39–B40

946, How To Depreciate Property ... A117–A119

970, Tax Benefits for Education ... A95, A102

971, Innocent Spouse Relief ... B9

1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns ... A135, A288

1457, Actuarial Valuations, Version 3A ... A327, B213

1458, Actuarial Valuations, Version 3B ... B213

1458, Actuarial Valuations, Version 3C ... B213

1635, Employer Identification Number ... B67, B69

3402, Taxation of Limited Liability Companies ... B67

4164, Modernized e-File (MeF) Guide for Software Developers And Transmitters ... A123–A124

4484, Choose a Retirement Plan ... A15

4557, Safeguarding Taxpayer Data ... A280–A281

5116, Municipal Digest ... A214

5199, Tax Preparer Guide to Identity Theft ... A292

7002, Employee Benefit Plans ... A8

## IRS Forms

23, Application for Enrollment to Practice Before the Internal Revenue Service ... A245

706, United States Estate (and Generation-Skipping Transfer) Tax Return ... A51, A131–A132, B113, B118, B246

709, United States Gift (and Generation-Skipping Transfer) Tax Return ... A133–A134, B120, B144, B208, B254

720, Quarterly Federal Excise Tax Return ... A220

906, Closing Agreement On Final Determination Covering Specific Matters ... A191

941, Employer's Quarterly Federal Tax Return ... A220

943, Employer's Annual Federal Tax Return for Agricultural Employees ... A220

944, Employer's Annual Federal Tax Return ... A220

945, Annual Return of Withheld Federal Income Tax ... A220

1040, U.S. Individual Income Tax Return ... A31–A33, A73, A99, A102–A103, A109, A114, A141, A195, A240, B41, B108, B261

1040NR, U.S. Nonresident Alien Income Tax Return ... A231

1040X, Amended U.S. Individual Income Tax Return ... A92, A94–A95, A97, A100, A104–A105, A108–A109, A111, A114, A195, A200–A201, B27, B246, B273, B277

1041, U.S. Income Tax Return for Estates and Trusts ... A130–A132, B108

1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons ... A220

1045, Application for Tentative Refund ... A108–A109, A114, A132

1065, U.S. Return of Partnership Income ... A128–A129, A225, B199, B245, B279, B281

1065-B, U.S. Return of Income for Electing Large Partnerships ... A129

1065X, Amended Return or Administrative Adjustment Request (AAR) ... A129

1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return ... A129

1096, Annual Summary and Transmittal of U.S. Information Returns ... B110

1098, Mortgage Interest Statement ... B38

1098-T, Tuition Statement ... A266

1099-C, Cancellation of Debt ... B234

1099-DIV, Dividends and Distributions ... A55, A81, B163, B188

1099-INT, Interest Income ... A80, B11, B110–B111

1099-MISC, Miscellaneous Income ... A261, B110, B253, B260

1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. ... B290–B291, B293

1116, Foreign Tax Credit ... B45

1120, U.S. Corporation Income Tax Return ... A121, A123–A124, A146, A150, A328, B163, B292

1120S, U.S. Income Tax Return for an S Corporation ... A54, A75, A125–A126, A141, B163, B199

1120X, Amended U.S. Corporation Income Tax Return ... A116, A121, A123–A124

1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts ... A305

1139, Corporation Application for Tentative Refund ... A123

# 2016 Workbook

- 2106, Employee Business Expenses ... A72, A88
- 2553, Election by a Small Business Corporation ... B151
- 2555, Foreign Earned Income ... B260
- 2848, Power of Attorney and Declaration of Representative ... A141–A142, A236, A238, A292
- 3115, Application for Change in Accounting Method ... A117–A120, B240
- 3921, Exercise of an Incentive Stock Option Under Section 422(b) ... B42
- 4180, Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes ... A221
- 4562, Depreciation and Amortization ... A74, A115, A121
- 4564, Information Document Request ... A228
- 4797, Sale of Business Property ... A75–A76
- 4835, Farm Rental Income and Expenses ... A309
- 4952, Investment Interest Expense Deduction ... A73
- 4972, Tax on Lump-Sum Distributions ... B46
- 5227, Split-Interest Trust Information Return ... B224
- 5304-SIMPLE, Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)—Not for Use With a Designated Financial Institution ... A8
- 5305-S, SIMPLE Individual Retirement Trust Account ... A9
- 5305-SA, SIMPLE Individual Retirement Custodial Account ... A9
- 5305-SEP, Simplified Employee Pension — Individual Retirement Accounts Contribution Agreement ... A5–A6, A8
- 5305-SIMPLE, Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)—for Use With a Designated Financial Institution ... A8
- 5498, IRA Contribution Information ... B292
- 5500, Annual Return/Report of Employee Benefit Plan ... A273–A274, B184
- 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan ... A4
- 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan ... A4, A11
- 5695, Residential Energy Credits ... A279
- 6198, At-Risk Limitations ... A49, A83–A84
- 6251, Alternative Minimum Tax – Individuals ... A71, B29, B53
- 8023, Elections Under Section 338 for Corporations Making Qualified Stock Purchases ... B182
- 8275, Disclosure Statement ... B26–B27
- 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests ... A220
- 8379, Injured Spouse Allocation ... A144, B21–B22
- 8582, Passive Activity Loss Limitations ... A73–A74, A76, B198, B276
- 8606, Nondeductible IRAs ... A19, A28–A29, A31–A33
- 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts ... B52, B55, B246
- 8804, Annual Return for Partnership Withholding Tax (Section 1446) ... A220
- 8821, Tax Information Authorization ... A238
- 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation ... B199
- 8832, Entity Classification Election ... B151
- 8855, Election to Treat a Qualified Revocable Trust as Part of an Estate ... B112
- 8857, Request for Innocent Spouse Relief ... B8, B14–B15
- 8862, Information To Claim Earned Income Credit After Disallowance ... A265
- 8863, Education Credits (American Opportunity and Lifetime Learning Credits) ... A97, A99
- 8867, Paid Preparer’s Earned Income Credit Checklist ... A140
- 8883, Asset Allocation Statement ... B182
- 8886, Reportable Transaction Disclosure Statement ... A123
- 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code ... B174
- 8949, Sales and Other Dispositions of Capital Assets ... A60, A88, A320, B27
- 8960, Net Investment Income Tax—Individuals, Estates, and Trusts ... A79, B184
- 8962, Premium Tax Credit (PTC) ... A297, A299, B46
- 8965, Health Coverage Exemptions ... A301
- 8971, Information Regarding Beneficiaries Acquiring Property from a Decedent ... B119, B123
- 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities ... A252
- 12153, Request for a Collection Due Process or Equivalent Hearing ... B294
- 13350, Registration for e-services ... A230
- 14039, Identity Theft Affidavit ... A292

- 14454, Attachment to Offshore Voluntary Disclosure Letter ... A190
- 14457, Offshore Voluntary Disclosure Letter ... A190
- 14653, Certification by U.S. Person Residing Outside of the United States for Streamlined Foreign Offshore Procedures ... A195–A196
- 14654, Certification by U.S. Person Residing in the United States for Streamlined Domestic Offshore Procedures ... A201
- CT-1, Employer’s Annual Railroad Retirement Tax Return ... A220
- SS-4, Application for Employer Identification Number ... B66, B71
- W-2, Wage and Tax Statement ... A319, B173, B260, B281
- W-3, Transmittal of Wage and Tax Statements ... A7, A10, A262
- W-7, Application for IRS Individual Taxpayer Identification Number ... A229–A231, A233–A234
- 1040, Schedule F, Profit or Loss From Farming ... A314, A318, B72
- 1040, Schedule J, Income Averaging for Farmers ... B46
- 1041, Schedule K-1, Beneficiary’s Share of Income, Deductions, Credits, etc. ... A131, B115, B224
- 1065, Schedule K-1, Partner’s Share of Income, Deductions, Credits, etc. ... A127–A129, A136, A140, A272, B240, B242, B245, B281
- 1120S, Schedule D, Capital Gains and Losses and Built-in Gains ... B158–B159
- 1120S, Schedule K-1, Shareholder’s Share of Income, Deductions, Credits, etc. ... A53, A55–A56, A59, A66–A67, A71, A74–A75, A79–A80, A89, A125–A126

## IRS Schedules

- 1040, Schedule A, Itemized Deductions ... A54, A72–A73, A88–A89, A320, B33, B59, B273–B274
- 1040, Schedule B, Interest and Ordinary Dividends ... A186, B111
- 1040, Schedule C, Profit or Loss From Business ... A4, A89, A216, B72–B73, B240, B273, B276, B281, B298
- 1040, Schedule D, Capital Gains and Losses ... A320
- 1040, Schedule E, Supplemental Income and Loss ... A71, A73–A74, A304, B72, B198, B276, B278, B283

## Alphabetical Index

### NUMBERS

§179 deduction  
 active participation ... A74  
 C corporation  
     amended return ... A115  
     general income limits ... A73  
     material participation ... A74,  
     A138  
 S corporation ... A73  
 S corporation shareholder  
     basis ... A53  
 §645 election. *See* Elections

### A

ABLE account ... A268  
 Abode  
     defined ... A193  
 ACA. *See* Affordable Care Act  
 Accountable plan. *See* Employee  
     business expenses  
 Accounting method  
     changing ... A118  
     Form 3115 ... A118  
     mark-to-market ... B241  
 Accumulated adjustments account.  
     *See* C corporation  
 Accumulated earnings and profits. *See*  
     C corporation  
 Actions on Decision ... B233  
 Active conduct  
     defined ... A74  
 Affordable Care Act ... B173  
     automatic enrollment  
         requirement ... A271  
     Cadillac plan excise tax ... A278  
     individual mandate ... A293  
         advance premium tax credit  
         reconciliation ... A299  
         repayment limits ... A301  
     limited benefit plans ... A297  
     minimum essential  
         coverage ... A293  
     premium tax credit ... A298  
         household income  
         definition ... A300  
     shared responsibility payment  
         exemptions ... A297  
 AFS. *See* Tangible property

Agricultural cooperative  
     DPAD ... A349  
 Alternative minimum tax  
     ... B29  
     adjustments ... B32  
     calculating ... B45  
     complex adjustments and  
         preferences ... B38  
         home mortgage interest  
         tax planning ... B40  
     ISO ... B41  
     tax refunds ... B40  
 credit carryforward ... B246  
 deferral items ... B32  
 exclusion items ... B32  
     common ... B32  
     itemized deductions ... B35  
     medical expenses  
         older taxpayers ... B34  
     standard deduction ... B32  
     state and local taxes  
         capitalizing certain real estate  
         taxes ... B35  
         tax planning ... B34  
 foreign tax credit ... B45  
     simplified method ... B45  
 Form 6251 ... B29  
     adjusted regular tax ... B46  
     exemption ... B45  
     tentative minimum tax ... B45  
 gain on small business tax ... A256  
 minimum tax credit ... B32, B51  
     Form 8801 ... B52  
 Pease limitation ... B35  
 preferences ... B32  
 S corporation shareholder ... A71  
 Amended returns  
     C corporation ... A115  
     §179 deduction ... A115  
     accelerated  
         depreciation ... A115  
     carryback claim ... A123  
     change of accounting  
         method ... A117  
     e-file ... A124  
     electing out of bonus  
         depreciation ... A117  
     Form 1120X ... A121  
     Form 1139 ... A123  
     reportable transaction ... A123  
     statute of limitations ... A124  
         exceptions ... A124  
         superseding return ... A123  
 estate  
     Form 706 ... A131  
 estate or trust ... A130  
     §645 election ... A130  
     filing deadlines ... A132  
     Form 1041 ... A131  
     Form 1045 ... A132  
     NOL carryback ... A130  
     Schedule K-1 ... A131  
 gifts ... A133  
     e-file ... A134  
     Form 709 ... A134  
     statute of limitations ... A133  
 individual ... A91  
     annulment ... A94  
     CP-2000 notice ... A103  
     education credits and  
         deductions ... A94  
     e-file ... A114  
     filing status change ... A91  
     Form 1040X ... A108  
     Form 1045 ... A108  
     legal remedy when IRS  
         disallows ... A109  
     protective claim ... A104  
         requirements ... A105  
     statute of limitations ... A109  
         exceptions ... A110  
 partnership ... A126  
     accelerated  
         depreciation ... A126  
     e-file ... A128–A129  
     filing deadline ... A129  
     Form 1065 ... A128  
     Form 1065X ... A129  
     Schedule K-1 ... A128  
 S corporation ... A125  
     accelerated  
         depreciation ... A125  
     e-file ... A126  
     Form 1120S ... A125  
     Schedule K-1 ... A125  
 American opportunity credit. *See*  
     Credits  
 American Taxpayer Relief Act of  
     2012 ... B35, B183  
 AMT. *See* Alternative minimum tax  
 Annuity  
     CRAT ... B211

GRAT ... B207  
 Annulment  
   amended return ... A94  
 AOC. *See* Credits ... A316  
 AOD. *See* Actions on Decision  
 Appropriate economic unit ... B195  
 At-risk rules ... A81  
   aggregation ... A85  
   farmers ... A313  
   filing requirements ... A83  
   recapture ... A85  
 Audits  
   data book statistics ... A241  
   partnership ... A126  
   partnership rules ... A272

**B**

Bank Secrecy Act ... A187  
 Bankruptcy  
   IRA prohibited  
     transaction ... B235  
   IRS collections stay ... B266  
 Banks  
   EIN requirements ... B71  
 Basis  
   adjusting in a partnership ... B133  
   estate valuation date ... B118  
   inherited assets ... B119  
     consistency  
     requirement ... B119  
   inherited partnership  
     interest ... B132  
   inherited property  
     Form 8971, Schedule  
     A ... B123  
   inherited S corporation  
     shares ... B133  
   IRD property ... B129  
   life insurance  
     demutualization ... B27  
   mutual fund investments ... B188  
     calculation methods ... B189  
 S corporation  
   built-in loss property ... A52  
   election ... A52  
 S corporation shareholder ... A49  
   §179 deduction ... A53  
   §351 property exchange ... A52  
 AMT ... A71  
 at risk ... A81  
 bad debt ... A88  
 built-in loss property ... A52  
   election ... A52

charitable contributions ... A54  
 contributions to capital ... A65  
 debt ... A61  
 gifted stock ... A50  
 inherited interest ... A51  
 initial basis ... A50  
 loans ... A60  
 loss carryforward ... A90  
 multiple loans ... A64  
 nonqualified property  
   exchange ... A53  
 preparer software  
   limitations ... A66  
 purchased stock ... A50  
 reduced-basis debt ... A63  
 reduced-basis loans ... A62  
 sale of interest ... A87  
 share transfer incident to  
   divorce ... A51  
 stock ... A55  
 tax credits ... A54  
 statute of limitations for  
   overstatement ... A276  
 BBA. *See* Bipartisan Budget Act  
 Beneficiary  
   defined ... B99  
 Benefits  
   health insurance ... A80  
   medical reimbursement  
     plans ... A80  
   S corporations ... A80  
 BIG tax. *See* S corporation  
 Bipartisan Budget Act ... A44, A126,  
 A225, A269  
 ACA automatic enrollment  
   requirement ... A271  
 Medicare Part B  
   premiums ... A270  
 partnership audit rules ... A272  
 PBGC premium rates ... A271  
 social security retirement  
   deemed filing concept ... A269  
 BSA. *See* Bank Secrecy Act  
 Built-in gains tax. *See* S corporation

**C**

C corporation  
   accumulated earnings and  
     profits ... B163  
   amended returns *See* Amended  
     returns  
   conversion to S  
     corporation ... B157

accumulated adjustments  
   account ... B165  
 accumulated earnings and  
   profits ... B163  
 BIG tax ... B157  
 LIFO inventory  
   recapture ... B162  
   tax return due date ... A277  
 Capital gain  
   partner income ... B243  
 Charitable contributions  
   IRA distributions ... A250  
   qualified conservation  
     property ... A250  
   S corporation shareholder ... A54  
 Cigar Excise Tax Extension Act of  
   1960 ... A305  
 Circular 230  
   competence to practice ... A143  
   conflict of interest ... A137, A152,  
     A157  
   informed consent ... A139  
   partner representation ... A138  
   partnership  
     representation ... A138  
   due diligence ... A139, A143–  
     A144, A156, A263  
   furnish IRS-requested  
     information ... A142  
   informed consent ... A145  
   practice before the IRS ... A135,  
     A138  
     definition ... A137  
   reliance on client  
     information ... A141  
 Collections  
   bankruptcy stay ... B266  
   private debt collection  
     agencies ... A274  
   statute of limitations ... B263  
 Compensation  
   capitalization of expense ... B237  
 Confidential tax information  
   client consent ... A153  
   disclosure ... A147, A158  
   consent requirements ... A153  
   preparer-to-preparer ... A148  
     exception ... A151  
   related-party exception ... A149  
   to attorneys ... A151  
 Conflict of interest ... A136–A137,  
 A142, A144, A147, A156–A157  
 definition ... A137  
 informed consent ... A139  
   consent retention ... A139

partner representation ... A138  
 partnership representation ... A138  
 Conservation easement  
   charitable contribution ... B274  
 Conservation reserve program. *See*  
   CRP  
 Corporation  
   EIN requirements ... B69  
 Courts. *See* Judicial system  
 CP-2000 notice  
   individual response ... A103  
 CRAT. *See* Trust  
 Credits  
   additional child  
     income threshold ... A248  
   American opportunity ... A248  
   amended return ... A94  
   planning ... A316  
   AMT carryforward ... B246  
   earned income  
     permanent rates and  
       thresholds ... A248  
   energy efficient new  
     homes ... A260  
   energy investment ... A279  
   health insurance premium ... A298  
   lifetime learning  
     amended return ... A94  
   minimum tax ... B32  
   nonbusiness energy  
     property ... A260  
   residential energy efficient  
     property ... A279  
   restrictions on improperly  
     claimed ... A266  
   S corporation shareholder ... A54  
   work opportunity ... A256  
 CRP  
   early termination  
     amortizing fees ... A310  
     payments to lessee ... A310  
     sale price allocation ... A309  
   parameters ... A308  
   putting farmland back into  
     production ... A308  
   selling farmland under  
     contract ... A308  
 CRT. *See* Trust  
 CRUT. *See* Trust

## D

Death  
   income in respect of a  
     decedent ... B129

S corporation stock  
   inheritance ... A51  
   social security survivor  
     benefits ... A39  
 Debt  
   acquisition of principal  
     residence ... A251  
   forgiveness ... A60  
   S corporation shareholder  
     basis ... A61  
     reduced-basis ... A63  
   uncollectible ... A88  
 Deductions  
   §179  
     drainage tiles ... A312  
     limit ... B91  
   §179 property ... A73  
   administrative expenses of  
     estate ... B117  
   burial and medical  
     expenses ... B117  
   casualty losses ... B244  
   charitable  
     conservation easement ... B275  
   depreciation recapture  
   drainage tile ... A313  
   domestic production  
     activities ... A349  
   early termination CRP  
     fees ... A309  
   estate tax attributable to  
     IRD ... B129  
   farm operating losses ... A313–  
     A314  
   forfeited gain ... B247  
   gambling expenses ... B273  
   hobby vs for-profit  
     expenses ... A345, A347  
   horse activities ... B280  
   medical marijuana business  
     expenses ... B237  
   mortgage insurance  
     premiums ... A251  
   mortgage interest ... B288  
   passive activity losses ... B286  
   Ponzi scheme losses ... B245  
   reasonable compensation ... B239  
   rental house expenses ... B276–  
     B277  
   state and local taxes ... A249  
   teacher expenses ... A248  
   theft losses ... B245  
   tuition and fees ... A251  
     amended return ... A94

Deferred compensation plan  
   nonqualified  
     subject to SE tax ... B298  
 Depreciation  
   §179  
     amended return ... A115  
   amended returns ... A115  
   bonus ... A256  
     extended ... B91  
   bonus percentages ... A117  
   drainage tiles ... A312  
 Disqualified asset  
   innocent spouse relief ... B13  
 Distributions  
   S corporation shareholders  
     disproportionate ... B177  
 Dividends  
   from REITs ... A306  
   mutual funds ... B188  
   qualified ... B188  
 Divorce  
   S corporation stock  
     transfers ... A51  
   social security benefits for former  
     spouse ... A38  
   transfer incident to  
     nonrecognition ... B249  
 DPAD. *See* Deductions  
 Due diligence. *See* Circular 230  
 Dynasty trust. *See* Trust

## E

e-File  
   amended returns ... A114, A124,  
     A126, A128, A134  
 EIN. *See* Employer identification  
   number  
 Electing large partnerships  
   audit rules ... A126  
 Elections  
   §179 ... A255  
   §645  
     election period ... B113  
     how to make ... B112  
     no executor ... B112  
   §754 ... B133  
   capitalize repairs and maintenance  
     costs ... B82  
     making election ... B82  
   capitalize rotatable, temporary or  
     standby emergency  
     parts ... B80  
 ESBT ... B135  
   making the election ... B142

- grouping activities ... B278–B279
  - grouping passive
    - activities ... B194–B195
    - fresh start regrouping ... B201
  - mark-to-market accounting
    - method ... B240–B241
  - NOL
    - farming operation ... A314
  - portability ... B143
    - making the election ... B143
  - QSST ... B135
    - election period ... B137
  - S corporation
    - §338 ... B181
    - §338(g) ... B181
    - §338(h)(10) ... B181
    - distribute AEP as deemed
      - dividend ... B166
    - distribute AEP first ... B166
  - S status. *See* S corporation
  - tangible property
    - safe harbors ... B84
  - Elective deferrals. *See* Retirement plans
  - Employee
    - versus independent
      - contractor ... B250
  - Employee business expenses
    - accountable plan
      - inadequate
        - reimbursement ... B64
      - per diem allowance ... B61
      - requirements not met ... B63
    - S corporation shareholder ... A72
  - Employer identification number
    - banking requirements ... B71
    - change of entity or ownership
      - structure ... B66
    - how to obtain ... B66
    - requirements ... B65
    - requirements for new
      - corporation ... B69
      - estate ... B70
      - partnership ... B69
      - series LLC ... B68
      - sole proprietorship ... B67
      - trust ... B70
  - Enrolled agent
    - exam changes ... A243
    - former IRS employees ... A244
  - ESBT. *See* Trust
  - Estate
    - administrative expenses ... B117
    - annuity payments ... B129
  - assets
    - not probated ... B116
    - probated ... B116
  - beneficiary's basis ... B118
  - burial and medical
    - expenses ... B117
  - charitable bequests ... B117
  - EIN requirements ... B70
  - Form 706 ... B118
  - Form 8971
    - beneficiary
      - responsibilities ... B127
    - due date ... B123
  - executor
    - responsibilities ... B123, B126–B128
  - penalties ... B128
  - probate property ... B126
  - property
    - not reported ... B123
    - reported ... B123
  - reporting transfers by
    - beneficiaries ... B127
  - supplemental reporting ... B126
  - due date ... B126
- gross
  - assets included ... B117
- jointly held property ... B130
- portability election ... B143
  - tax consequences of not
    - electing ... B143
- property held as tenants in
  - common ... B132
- S corporation
  - shareholder ... B133
  - shares ... B135
- statute of limitations ... B118
- taxable ... B117
- valuation
  - date ... B118
  - omitted property ... B120
- Ethical issues
  - conflicts of interest ... A136–A137, A142, A144, A147, A156
- Excess farm loss rule
  - limitations ... A314
- Excise tax
  - Cadillac plans under ACA ... A278
- Executor
  - defined ... B99
- Exemptions
  - AMT ... B44
- Expenses
  - business gifts ... B60
- capitalizable service costs ... B236
- employee
  - unreimbursed ... A72
- employee business. *See* Employee business expenses
- entertainment ... B60
- gambling ... B273
- home office ... A72
- listed property ... B60
- medical marijuana
  - business ... B237
- reasonable compensation ... B238
- shareholder ... A71
  - unreimbursed ... A72
- substantiation requirements ... B60
- travel ... B60

## F

- Family limited partnership
  - advantages ... A334, A336–A337
  - characteristics ... A332
  - considerations ... A333
  - disadvantages ... A338
  - farm ... A332
  - formation ... A333
  - probate ... A338
- Farmland
  - drainage tiles ... A311
  - split-interest transaction ... A325
    - advantages ... A328
    - allocation procedure ... A327
    - disadvantages ... A329
    - related party restriction ... A327
    - unrelated party ... A331
- Farms
  - applicable subsidy
    - defined ... A314
  - capital lease
    - criteria ... A324
  - deductions
    - early termination CRP
      - fees ... A309
  - drainage tiles
    - payment options ... A311
    - rental contracts ... A311
  - employing farmer's
    - children ... A315
  - financing issues ... A324
  - in-kind wages ... A318, A320, A322
  - funding college for
    - children ... A316
  - proper/improper arrangement
    - examples ... A320

recordkeeping ... A323  
 noncash wages ... A318  
 IRS Task Force  
   guidelines ... A319  
 passive activity losses ... B286  
 putting CRP land back into  
   production ... A308  
 selling land under CRP  
   contract ... A308  
 spousal compensation  
   arrangements ... A318  
 succession planning ... A331  
   FLP ... A332–A335  
   LLC ... A339  
 trading equipment  
   capital lease vs operating  
     lease ... A325  
   use of REITs ... A305  
   use of trust to avoid SE  
     income ... A303  
 FAST. *See* Fixing America's Surface  
   Transportation Act  
 FATCA. *See* Foreign Account Tax  
   Compliance Act  
 FEIN. *See* Employer identification  
   number  
 Fixing America's Surface  
   Transportation Act ... A273  
   due date for Form 5500 ... A274  
   excise tax extender ... A273  
   passport revocation or  
     denial ... A275  
   tax collection contracts ... A274  
 FLP. *See* Family limited partnership  
 Food Conservation & Energy  
   Act ... A342  
 Foreign Account Tax Compliance  
   Act ... A187  
 Foreign asset disclosure  
   BSA  
     affected taxpayers ... A185  
     disclosure  
       requirements ... A185  
   coordination between OVDP and  
     streamlined  
       procedures ... A207  
   due date for reporting ... A277  
 FATCA  
   affected taxpayers ... A186  
   disclosure  
     requirements ... A186  
   specified foreign financial  
     asset ... A186  
 OVDP ... A187  
   assets to disclose ... A189

complete disclosure ... A190  
 disclosure period ... A189  
 eligibility ... A188  
 preclearance ... A190  
 procedure ... A189  
 recent modifications ... A187  
 submission ... A190  
 voluntary disclosure  
   practice ... A188  
 streamlined procedures ... A185,  
   A191  
 common qualifying  
   factors ... A192  
 domestic offshore ... A200  
   qualifications ... A200  
 foreign offshore  
   additional  
     qualifications ... A195  
   disclosure ... A195  
   qualifications  
     nonresidency  
       test ... A192  
     substantial presence  
       test ... A193  
 voluntary compliance  
   program ... A187  
 Foreign Investment in Real Property  
   Tax Act  
   exception for REIT stock ... A261  
   extension of RIC qualified  
     investment entity  
     treatment ... A258  
 Fraud  
   penalties ... B299  
 Fringe benefits  
   2% S corp shareholder ... B171  
   transit and parking ... A249  
 Future State Initiative. *See* Internal  
   Revenue Service

## G

Gambler  
   professional factors ... B273  
 Generation skipping transfer tax  
   GRAT ... B208  
 Gift ... B252  
   defined ... B99  
   S corporation stock ... A50  
   stock transfer ... B258–B259  
   taxation ... B255–B256, B258  
   use of GRAT ... B207  
   use of IDGT ... B202  
   valuation ... B254

Grantor retained annuity trust. *See*  
   Trust  
 GRAT. *See* Trust  
 Green card  
   defined ... A193

## H

Health Care and Education  
   Reconciliation Act of  
   2010 ... B183  
 High-income taxpayers  
   charitable remainder trust  
     benefits ... B211  
   income tax bracket ... B183  
   passive activities ... B193  
   NIIT ... B193  
   planning strategies ... B183  
   portfolio income  
     commodities and  
       collectables ... B187  
   retiring business owner  
     charitable remainder  
       trusts ... B211  
 self-employed  
   employing their child ... B186  
   retirement plans ... B184  
     SEP IRA ... B184  
     SIMPLE IRA ... B185  
     solo 401(k) ... B185  
   social security benefits ... B223  
   social security tax savings  
     employing the spouse ... B187  
 tax planning  
   donate securities to  
     charities ... B193  
   funding college  
     expenses ... B193  
   gifting stock to  
     children ... B192  
   healthcare accounts ... B186  
   IRA contributions ... B192  
   mutual fund  
     investments ... B188  
     basis calculation  
       methods ... B189  
   NIIT ... B183  
   portfolio income ... B187  
   timing  
     purchase of mutual fund  
       shares ... B191  
     sale of mutual fund  
       shares ... B191  
 Hobby loss ... B278–B279  
   9-factor test ... B280



Home equity loan. *See* Loans  
 Home office  
   S corporation shareholder-  
   employee ... A72  
 Horse activities  
   deductibility ... A346–A347

## I

Identity protection personal  
   identification number (IP  
   PIN) ... A210  
 Identity theft  
   breaches ... A212  
   e-filing PIN  
     application ... A212  
   Get Transcript  
     application ... A212  
   notifying affected  
     businesses ... A289  
   notifying individuals ... A290  
   notifying law  
     enforcement ... A289  
   sample notification  
     letter ... A291  
   W-2 phishing ... A212  
   warning signs ... A292  
 collaborative  
   recommendations ... A208  
 driver's license ... A210  
 e-filing security ... A288  
 Future State Initiative ... A213,  
   A215  
 IRS response ... A207  
   authentication work  
     group ... A208  
   communication and taxpayer  
     awareness work  
     group ... A209  
   financial services work  
     group ... A209  
   information sharing work  
     group ... A209  
   ISAC group ... A209  
   online preparer  
     standards ... A288  
   return review program ... A211  
   STAR work group ... A208  
   tax professional work  
     group ... A209  
   victim assistance ... A211  
   W-2 verification ... A210  
 statistics ... A242  
 tax preparer office  
   security ... A280  
 tax preparer  
   recommendations ... A280  
   victim assistance ... A219  
 IDGT. *See* Trust  
 Illinois Uniform Partnership  
   Act ... A140  
 Immigration and Nationality  
   Act ... A194  
 Incentive stock options  
   AMT ... B246  
   §83(b) election ... B43  
 Income  
   ACA household defined ... A300  
   alternative minimum ... B44  
   cancellation of debt ... B234  
   damage awards ... B259  
   emotional distress ... B260  
   defined ... B234, B260–B261,  
   B273  
   foreign earned ... B260  
   gambling winnings ... B273  
   modified adjusted gross ... A300  
   net investment ... B183  
   partnership ... B282  
   passive activities ... B183  
   rental ... B282  
   tax-exempt ... B184  
 Income in respect of a  
   decedent ... B129  
   examples ... B129  
   S corporation shareholder  
   income ... B133  
 Independent contractor  
   versus employee ... B250  
 Individual retirement arrangement.  
   *See* Retirement plans  
 Individual taxpayer identification  
   number  
   application process ... A230  
   certification process ... A229  
   how to supply  
     documentation ... A233  
   individuals required to  
     apply ... A229  
   supporting documents ... A233  
 Information reporting  
   inherited assets ... A276  
   mortgages ... A276  
 Information returns  
   de minimis safe harbor ... A263  
   due dates ... A262  
   grantor trusts ... B110  
   higher education ... A266  
 Injured spouse ... B20  
   applying for relief ... B21  
 apportionment calculation ... B22  
 priority rules ... B21  
 In-kind wages. *See* Wages  
 Innocent spouse  
   allocation relief ... B9  
   allocation rules ... B10  
   disqualified asset  
     transfer ... B13  
   knowledge requirement ... B10  
   requirements ... B9  
 equitable relief ... B14  
   5 eligibility factors ... B15  
   7 factors ... B17  
     economic hardship ... B17  
     health ... B19  
     knowledge or reason to  
       know ... B18  
     marital status ... B17  
     obligation to pay ... B19  
     significant benefit ... B19  
 disqualified asset transfer  
   requirement ... B15  
 fraudulent return  
   requirement ... B16  
 fraudulent transfer  
   requirement ... B15  
 guidance ... B14  
 joint return requirement ... B15  
 limitations ... B20  
 nonrequesting spouse tax items  
   requirement ... B16  
 spousal abuse ... B20  
 streamlined  
   determination ... B16  
   time requirement ... B15  
 general relief  
   deadline requirement ... B8  
   how to request ... B8  
   inequitable requirement ... B7  
   joint return requirement ... B2  
     substitute returns ... B4  
   knowledge requirement ... B4  
     exception ... B6  
   requirements ... B2  
   understatement  
     requirement ... B4  
   joint and several liability ... B2  
   types of relief ... B1  
 Installment sale  
   S corporation shareholder  
   stock ... A87  
 Intentionally defective grantor trust.  
   *See* Trust

Internal Revenue Service  
appeals  
  new initiative ... A226  
  Taxpayer Advocate  
  report ... A227  
criminal investigation  
  voluntary disclosure  
  criteria ... A188  
  voluntary disclosure  
  practice ... A188  
data book  
  administration statistics ... A242  
  audits ... A241  
  identity theft cases ... A242  
  math errors ... A242  
  penalties ... A242  
  returns filed ... A240  
  taxpayer assistance ... A242  
EA exam changes ... A243  
  domains ... A243  
  former IRS employees ... A244  
Early Intervention  
  Initiative ... A226  
Future State Initiative ... A213  
  18 initiatives ... A216  
  analytics ... A216  
  challenges ... A213  
  end-to-end taxpayer  
  experience ... A216  
  identity authentication ... A215  
  key features ... A213  
  upfront issue  
  identification ... A215  
  virtual taxpayer assistance  
  center ... A214  
identity theft. *See* Identity theft  
individual taxpayer identification  
  numbers  
  certification process ... A229  
offshore voluntary disclosure  
  program ... A187  
power of attorney  
  revisions ... A236  
previously implemented  
  modernizations ... A218  
representation  
  requirements ... A236  
  rights ... A238  
Restructuring and Reform  
  Act ... B1  
streamlined offshore  
  procedures ... A191  
third-party designee ... A240  
IP PIN. *See* Identity protection  
  personal ID number

IRD. *See* Income in respect of a  
  decedent  
ISO. *See* Incentive stock options  
ITIN. *See* Individual taxpayer  
  identification number

## J

Joint and several liability  
  innocent spouse ... B2  
Judicial system  
  case commencement ... B228  
  federal court levels ... B228  
  federal judicial circuits ... B232  
  U.S. Tax Court. *See* Tax Court

## L

Lease  
  capital vs. operating ... A324  
  farmland split interest ... A325  
Lien  
  farmland held in trust ... A348  
Life insurance  
  demutualization ... B24  
  cost basis ... B27  
  selling shares ... B24, B27  
  tax issues ... B24  
  economic benefit regime ... B252  
  split-dollar arrangements ... B252  
Lifetime learning credit. *See* Credits  
LIFO inventory recapture ... B162  
Limited liability company  
  management structure ... A339–  
  A341  
  manager managed ... A341  
  member  
  material participation ... B201  
  nonmanagers ... A341  
  S election ... B153  
  capital accounts ... B156  
  self-employment tax ... A340  
  series LLC  
  EIN requirements ... B68  
  succession planning ... A339  
Livestock  
  de minimis safe harbor ... A343  
  disposition  
  de minimis safe harbor ... A343  
LLC. *See* Limited liability company  
Loans  
  AMT  
  home equity ... B38  
  applicable subsidy ... A314

between shareholder and  
  corporation ... B174  
commodity credit corporation  
  (CCC) ... A314  
interest ... A72  
S corporation shareholder  
  documented v.  
  undocumented ... A62  
  multiple loans ... A64  
  repayment ... A62  
S corporation shareholder  
  basis ... A60  
Losses  
  casualty ... B244  
  farm operation ... A314  
  passive activity  
  limitations ... B283, B285–  
  B286  
  S corporation shareholder ... A55  
  §1244 stock ... A89  
  limitations ... A81  
  ordering rules ... A55  
  election ... A58  
  passive activity rules ... A86  
  suspended passive  
  activity ... A90  
  securities ... B242  
  theft ... B245

## M

MAGI. *See* Income  
Marijuana  
  medical  
  business deductions ... B237  
Material participation ... B286  
  defined ... A86  
  farming operation ... A138  
  limited partners and LLC  
  members ... B200  
  passive activities ... B193  
  real estate professional ... B284–  
  B285  
  S corporation shareholder ... A79,  
  A86  
Medicare  
  Part B premium  
  hold harmless rule ... A270  
  unprotected by hold harmless  
  rule ... A270  
Mortgage  
  information reporting ... A276  
Mortgage insurance  
  premiums ... A251

Mortgage interest  
 AMT ... B38  
 deductions ... B288  
 Mutual funds  
 dividends and  
 distributions ... B188

## N

National Taxpayer Advocate  
 IRS appeals report ... A227  
 Net investment income tax ... A340,  
 B178, B183  
 IRA conversions ... A27  
 LLC income ... A341  
 passive sources of income ... B183  
 S corporation shareholder  
 income ... A79  
 Net operating loss  
 amended returns  
 carryback claim ... A123, A130  
 elections  
 farming operation ... A314  
 NIIT. *See* Net investment income tax  
 NOL. *See* Net operating loss  
 Nonaccountable plan. *See* Employee  
 business expenses  
 Nonresidency test ... A192

## O

Offer in compromise ... B265  
 Office of Professional Responsibility  
 Circular 230 ... A135  
 Offshore Voluntary Disclosure  
 Program. *See* Foreign asset  
 disclosure  
 Omnibus Appropriations Act of  
 2009 ... A274  
 Omnibus of 2015  
 energy investment credit ... A279  
 high-cost employer-sponsored  
 health coverage excise  
 tax ... A278  
 residential energy efficient property  
 credit ... A279  
 Open-account debt ... A62  
 OVD. *See* Foreign asset disclosure

## P

PAL. *See* Passive activity loss  
 Partnership  
 §754 election ... B133

amended returns ... A126  
 audit rules ... A126, A272  
 basis adjustments ... B133  
 EIN requirements ... B69  
 grouping passive activities ... B199  
 limited partners  
 material participation ... B200  
 partner income  
 long-term capital gain ... B242  
 rental real estate reporting ... B199  
 tax return due date ... A277  
 taxable income ... B281

Passive activities  
 definition ... B286  
 grouped activities ... B284  
 grouping election ... B195  
 a rental grouped with a  
 business ... B198  
 appropriate economic  
 unit ... B195  
 disclosure reporting ... B196  
 fresh start regrouping ... B201  
 NIIT ... B201  
 pass-through entities ... B199  
 restrictions ... B198  
 sample statement ... B196  
 high-income taxpayers ... B193  
 rental activity ... B193  
 self-rental rule ... B283

Passive activity loss  
 disposition  
 ordering rule ... B197  
 rules  
 farmers ... A313  
 S corporation shareholder ... A86  
 strategies for high-income  
 taxpayers ... B197

PATH Act. *See* Protecting Americans  
 from Tax Hikes Act

Pease limitation  
 AMT ... B35

Penalties  
 accuracy-related ... B269, B276–  
 B278, B281  
 CRP early termination  
 payments ... A308  
 data book statistics ... A242  
 early withdrawal from  
 IRA ... B290  
 failure to file ... B241  
 Form 8971 ... B128  
 fraud ... B257, B299  
 late filing ... B270–B271  
 shared responsibility  
 payment ... A297

exemptions ... A297  
 tax preparer  
 willful and reckless  
 conduct ... A266  
 trust fund ... B295  
 trust fund recovery  
 responsible person ... A219  
 underpayments due to  
 negligence ... B258  
 Pension plans  
 single-employer  
 PBGC premium rates ... A271  
 Portability election. *See* Elections  
 Power of attorney  
 IRS revisions to form ... A236  
 Principal residence  
 §121 exclusion ... B287  
 gain on sale ... B287  
 mortgage interest ... B288  
 reacquired property  
 exception ... B287  
 Protecting Americans from Tax Hikes  
 Act ... A229, B91  
 §179 deduction provisions ... A255  
 ABLE accounts ... A268  
 accelerated AMT credits vs bonus  
 depreciation ... A258  
 additional child tax credit ... A248  
 American opportunity  
 credit ... A248  
 bonus depreciation ... A257  
 built-in gains tax period ... A256  
 business extenders ... A252, A258  
 discharge of acquisition debt on  
 principal residence ... A251  
 earned income credit ... A248  
 energy efficient new homes  
 credit ... A260  
 energy extenders ... A259–A260  
 gain on small business  
 stock ... A256  
 individual extenders ... A247  
 information reporting  
 higher education ... A266  
 information returns  
 due dates ... A262  
 safe harbor ... A263  
 mortgage insurance  
 premiums ... A251  
 nonbusiness energy property  
 credit ... A260  
 paid preparer due diligence  
 requirements ... A263

# 2016 Workbook

penalty on tax preparers  
willful or reckless  
conduct ... A266  
qualified charitable contributions  
from IRA ... A250  
qualified conservation  
contributions ... A250  
qualified leasehold improvement  
property ... A257  
qualified tuition programs ... A267  
real estate investment  
trusts ... A261  
refund or credit of  
overpayment ... A262  
restrictions on improperly claimed  
credits ... A266  
rollover into SIMPLE  
IRAs ... A268  
state and local tax  
deduction ... A249  
teacher expense deduction ... A248  
transit and parking  
benefits ... A249  
tuition and fees deduction ... A251  
work opportunity tax  
credit ... A256  
Protective claim  
amended return ... A104

## Q

QSST. *See* Trust  
Qualified education expenses ... A267  
Qualified revocable trust. *See* Trust

## R

Real estate investment trust. *See* REIT  
Real estate professional  
material participation ... B283  
material participation test ... B194  
grouping election ... B194  
S corporation shareholder ... A87  
Reasonable compensation. *See* S  
corporation  
Recharacterization. *See* Retirement  
plans  
REIT  
agricultural land strategies ... A305  
characteristics ... A306  
defined ... A305  
extender bill ... A261  
history ... A305  
tax rules ... A305

umbrella partnership ... A305,  
A307  
structure ... A307  
Responsible person  
definition ... A220  
passive investor ... A222  
trust fund recovery  
penalty ... A219  
Retirement plans  
403(b) plans  
catch-up deferrals ... A14  
457(b) plans  
deferral limits ... A15  
catch-up contributions ... A13  
comparison of ... A12  
conversion and  
recharacterization ... A31  
conversion of IRAs  
pros and cons ... A28  
coordinating elective deferral  
limit ... A13  
deferral limit  
compensation ... A14  
employer responsibilities ... A16  
excess deferrals ... A16  
for small businesses ... A1  
high-income taxpayer ... B184  
more than one plan ... A13  
rollover and  
recharacterization ... A33  
rollover limitations ... A30  
Roth IRA ... A20, B192  
children of farmers ... A315  
contribution and  
recharacterization ... A33  
conversion to traditional  
IRA ... A22  
distributions ... A21  
recharacterization ... A31  
self-directed IRA  
distributions ... B291  
SEP IRA plans ... A5  
annual contribution limit ... A7  
contributions ... A7  
elective deferrals ... A7  
employee eligibility ... A6  
establishing ... A5  
high-income taxpayer ... B184  
reporting requirements ... A8  
testing requirements ... A8  
SIMPLE IRA plans ... A8, A268  
contributions ... A9  
elective deferrals ... A9  
employee eligibility ... A9  
establishing ... A8

high-income taxpayer ... B185  
nondiscrimination  
testing ... A11  
reporting requirements ... A11  
social security. *See* Social security  
solo 401(k) plans ... A1  
annual contribution limit ... A3  
contribution limits ... A2  
elective deferrals ... A2  
employer contributions ... A2  
high-income taxpayer ... B185  
nondiscrimination testing ... A5  
reporting requirements ... A4  
self-employment limits ... A3  
traditional IRA ... A17  
charitable distributions ... A250  
contribution and  
recharacterization ... A32  
contribution limit ... A17  
conversion to Roth IRA ... A22  
consequences ... A23  
conversion with basis ... A28  
deductible contributions ... A17  
deduction phaseout  
range ... A18  
distribution ... B293  
distribution taxability ... A19  
distributions ... A19  
early distributions ... B290,  
B292  
prohibited transactions ... B235,  
B292  
recharacterization ... A31  
requirements ... A17  
Revenue Act of 1978 ... B250  
Rotable spare parts. *See* Tangible  
property

## S

S corporation  
§179 deductions ... A73  
100 shareholder limit ... B148  
amended returns ... A125  
BIG tax ... A256, B157  
assets subject to ... B158  
conversion from C  
corporation ... B157  
accumulated earnings and  
profits ... B163  
BIG tax ... B157  
LIFO inventory  
recapture ... B162  
passive investment  
income ... B160

- death of shareholder ... B133
- distributions
  - election to distribute AEP as deemed dividend ... B166
  - election to distribute AEP first ... B166
  - former C corporation ... A81
  - no AEP ... B166
  - property ... A55
  - with AEP ... B166
- excess net passive income
  - calculation ... B160
  - time limitation ... B162
- grouping passive activities ... B199
- health insurance and medical reimbursement plans ... A80
- information returns ... A80
- late S election ... B152
  - relief ... B152
- loans from shareholder ... B174
  - below-market loan ... B176
  - straight debt ... B175
- loans to shareholders ... B175
- making S election ... B151
- passive investment
  - income ... B160
  - examples ... B160
  - tax ... B160
    - calculation ... B160
    - waiver ... B162
- property distributions ... B168
- rent to shareholder ... A72
- rental real estate reporting ... B199
- S status qualifications ... B147
- self-rental rule ... B282
- shareholder
  - §1244 losses ... A89
  - §351 property exchange ... A52
  - AMT ... A71
  - at risk recapture ... A85
  - at-risk filing
    - requirement ... A83
  - at-risk rules ... A81
  - basis ... A49
  - charitable contribution ... A54
  - complete disposition
    - suspended passive losses ... A90
  - contribution to capital ... A65
  - defined ... B148
  - disproportionate distributions ... B177
  - distributions
    - excess of stock basis ... A60
    - property ... A55
  - employee fringe benefits ... A80
  - expenses ... A71
  - family member ... B150
  - Form 1099-DIV ... A81
  - Form W-2 ... A80
  - gift basis ... A50
  - home office expenses ... A72
  - income subject to NIIT ... A79
  - inherited interest ... A51
  - initial basis ... A50
  - installment sale of stock ... A87
  - loan basis ... A60
  - loan interest ... A72
  - loans ... A62
  - loss carryforward ... A90
  - loss limitations ... A55, A81
  - loss ordering rules ... A55
    - election ... A58
  - multiple loans ... A64
  - net investment income tax ... B178
  - nontaxable debt
    - forgiveness ... A60
  - out-of-pocket expenses ... A72
  - passive activity loss
    - rules ... A86
  - preparer software
    - limitations ... A66
  - purchased stock ... A50
  - real estate professional ... A87
  - sale of interest ... A87
  - share transfer incident to divorce ... A51
  - stock basis ... A55
  - suspended passive losses ... A90
  - tax credits ... A54
- shareholder basis
  - nonqualified property exchange ... A53
- shareholder changes ... B179, B181–B182
  - terminating election ... B179
  - IRC §1377 ... B180
  - Treas. Reg. §1.1368 ... B180
- treating stock purchase as asset purchase ... B181
- shareholder-employee
  - compensation ... B169
  - reasonable ... B169
  - fringe benefits ... B171
  - cell phones ... B173
  - excluded from wages ... B172
  - included in wages ... B172
  - medical insurance
    - premiums ... B173
  - reasonable compensation
    - IRS factors ... B170
  - reimbursements ... B177
  - terminating election ... B134
  - treating stock purchase as asset purchase ... B181
  - trust as shareholder ... B135
- Sarbanes-Oxley Act ... A152
- SDOP. *See* Foreign asset disclosure
- Self-employment
  - defined ... A303
  - earnings limit for social security ... A43
- farmers
  - excluding gain from livestock sale ... A344
  - gain on sale of livestock ... A344
  - health insurance deduction ... A80
  - income tax ... B295
  - nonqualified deferred compensation plan ... B298
- LLC ... A340
- solo 401(k) plans
  - contribution limit ... A3
- Self-employment tax
  - farmers
    - including gain from livestock sale ... A345
- SEP. *See* Retirement plans
- SFOP. *See* Foreign asset disclosure
- SIMPLE IRA. *See* Retirement plans
- Simplified employee pension. *See* Retirement plans
- Social Security Act ... A270
- Social security retirement
  - auxiliary benefits ... A36
  - benefits after FRA ... A36
  - calculating benefits ... A35
  - continuing to work
    - earnings test ... A41
  - deemed filing concept ... A45, A269
  - effect of Bipartisan Budget Act ... A44
  - effect of IRA conversions ... A25
  - file and suspend ... A269
    - strategy ... A45
  - qualification for benefits ... A34
  - survivor benefits
    - limits ... A41

- Sole proprietorship
    - EIN requirements ... B67
  - Solo 401(k) plans. *See* Retirement plans
  - Solo k. *See* Retirement plans
  - Specified foreign financial assets
    - defined under FATCA ... A187
  - Specified person
    - defined under FATCA ... A186
  - Split-interest transaction
    - farmland ... A325
      - advantages ... A328
      - allocation procedure ... A327
      - disadvantages ... A329
      - unrelated party ... A331
    - related party restriction ... A326
  - Standby emergency spare parts. *See* Tangible property
  - Statute of limitations
    - collections ... B263
    - tax evasion ... B262
  - Stock
    - S corporation
      - purchase of ... A72
  - Streamlined Domestic Offshore Procedures. *See* Foreign asset disclosure
  - Streamlined Foreign Offshore Procedures. *See* Foreign asset disclosure
  - Substantial authority
    - order of priority ... B226
  - Substantial presence test ... A193
    - calculation ... A193
    - exempt individuals ... A194
  - Succession planning
    - farm business ... A331
      - farm program benefits ... A342
      - FLP ... A332, A335
      - LLC ... A339
  - Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 ... A274, A276, B38, B119
- T**
- Tangible property
    - applicable financial statement ... B76
    - building property ... B74
      - components ... B75
      - leased property ... B75
    - disposition ... B92
      - items expensed under de minimis safe harbor ... B93
      - personal property used in business ... B93
    - economic useful life ... B77
      - AFS vs. no AFS ... B77
    - elections
      - de minimis safe harbor ... A343, B86
        - advantages of §179 deduction ... B92
        - eligibility ... B87
        - ineligible expenses ... B88
        - making election ... B91
        - nonAFS taxpayers ... B87
        - overlap with §179 ... B91
        - transactional costs ... B89
      - routine maintenance safe harbor ... B84
        - activities not included ... B85
      - safe harbors ... B84
      - small taxpayers safe harbor ... B85
        - making election ... B86
        - qualified expenditures ... B86
    - final regulations ... B73
    - improvements ... B80
      - adaptation ... B80
      - BAR test ... B80
      - betterment ... B80
      - restoration ... B81
    - materials and supplies categories ... B78
      - election to capitalize ... B80
      - incidental ... B78
      - ineligible costs ... B79
      - nonincidental ... B78
      - rotable spare parts ... B78
      - standby emergency spare parts ... B79
        - criteria ... B79
      - temporary spare parts ... B78
    - nonbuilding property ... B74
    - partial disposition ... B96
      - election
        - making election ... B98
        - mandatory rule ... B97
        - valuation methods ... B98
      - repairs and maintenance
        - election to capitalize ... B82
        - making election ... B82
    - repairs and maintenance costs ... B80
    - TD 9636 ... B72
    - uniform capitalization rules ... B236
    - unit of property ... B74
    - Tax Court ... B229
      - admission to practice before ... B230
      - appeals ... B231
      - decisions ... B231
      - jurisdiction ... B229
      - S cases ... B231
      - summary opinions as substantial authority ... B227
    - Tax Equity and Fiscal Responsibility Act ... A126, A271
    - Tax lien ... B294
      - dispute timely filing ... B264
    - Taxes
      - trust fund
        - where reported ... A220
    - Tax-exempt status
      - farmer's market ... A348
    - TEFRA. *See* Tax Equity and Fiscal Responsibility Act
    - Temporary spare parts. *See* Tangible property
    - TIGTA. *See* Treasury Inspector General for Tax Administration
    - Timber REIT ... A306
    - Timely filings
      - postmarks ... B268
    - Trade Preferences Extension Act ... A262
    - Treasury Inspector General for Tax Administration
      - identity theft
        - recommendations ... A211
    - Trust
      - beneficiary
        - defined ... B99
      - business ... A304
      - change from ESBT to QSST ... B143
      - change from QSST to ESBT ... B143
      - charitable remainder ... B211
        - anti-abuse barriers ... B216
        - benefits ... B211
        - charitable deduction ... B212
        - features ... B211
        - filing requirements ... B224
        - fixed term ... B219

CRAT vs. CRUT ... B219  
 funding it ... B214  
 NIT ... B222  
 probability-of-exhaustion  
     rule ... B218  
 steps to establish ... B212  
 taxpayer examples ... B220  
 transfer of appreciated  
     assets ... B216  
 charitable remainder  
     annuity ... B211  
     sample instruments ... B211  
 charitable remainder  
     unitrust ... B211  
     sample instruments ... B211  
 defined ... A303  
 Delaware statutory ... A305  
     advantages ... A308  
     compared with tenants-in-  
         common  
         arrangements ... A307  
     disadvantages ... A308  
 distributable net income ... B107  
 dynasty  
     life insurance policy ... B251  
 EIN requirements ... B70  
 electing small business ... B135  
     compared to QSST ... B139  
     making the election ... B142  
     permitted beneficiaries ... B140  
     purpose ... B139  
 S corp shareholders ... B140  
 tax calculations ... B141  
 grantor  
     adverse party ... B102  
     beneficial enjoyment ... B105  
         exceptions ... B106  
         general rule ... B105  
     beneficiary-controlled ... B108  
     death ... B108  
         §645 election ... B112  
         election period ... B113  
         no executor ... B112  
     information  
         reporting ... B110  
         separate share rules ... B114  
         untitled assets ... B108  
     general rules ... B101–B102  
     grantor's spouse ... B104  
     GRAT ... B206  
     IDGT ... B202  
     nonadverse party ... B102  
     power  
         defined ... B103  
         power over income ... B107

qualified revocable ... B112  
     grantor death ... B108  
     related or subordinate  
         party ... B103  
     reporting taxable  
         income ... B108  
     retained powers ... B106  
     reversionary interest ... B101  
     revesting power ... B104  
 GRAT ... B201  
     advantages ... B210  
     annuity amounts ... B207  
     assets to transfer in ... B206  
     disadvantages ... B210  
     estate tax inclusion  
         period ... B208  
     generation skipping transfer  
         tax ... B208  
     grantor's death during trust  
         term ... B209  
     hurdle rate ... B210  
     interest rate ... B208  
     purpose ... B206  
     strategy ... B206  
     tax consequences ... B207  
     technical requirements ... B207  
 IDGT ... B201  
     administrative issues ... B206  
     advantages ... B205  
     assets to transfer in ... B202  
     disadvantages ... B205  
     hurdle rate ... B210  
     promissory note ... B203  
         interest rate ... B203  
     purpose ... B202  
     seed money ... B202  
     steps to establish ... B202  
     strategy ... B202  
     structuring sale to  
         IDGT ... B205  
     income not subject to SE ... A303  
     qualified subchapter S ... B135  
         election period ... B137  
         income beneficiaries ... B137  
         income distributions ... B138  
         purpose ... B136  
     tax return due date ... A277  
 Trust fund recovery penalty  
     amount of ... A225  
     responsible person ... A219  
         definition ... A220  
         facts and  
             circumstances ... A222  
     multiple responsible  
         persons ... A224

partnership ... A225  
 passive investor ... A222  
 payroll service  
     provider ... A223  
 reporting agents ... A223  
 tax matters partner ... A225  
 Tuition and fees deduction. *See*  
     Deductions

## U

U.S. person  
     defined under BSA ... A185  
 U.S. Tax Court. *See* Tax Court  
 Umbrella partnership REIT. *See* REIT  
 Uni k. *See* Retirement plans  
 Uniform capitalization rules. *See*  
     Tangible property  
 Uniform Transfers to Minors  
     Act ... B139

## W

Wages  
     in-kind ... A318, A320, A322  
         funding college for  
             children ... A316  
         proper/improper arrangement  
             examples ... A320  
         recordkeeping ... A323  
     noncash ... A318  
     spousal arrangements ... A318  
     to farmer's children ... A315  
         funding Roth IRA ... A315  
 Wealth  
     preservation strategies. *See* Trust  
 Will  
     pour-over ... B109  
 Worker classification ... B250  
 Workers' compensation  
     taxability ... B261

# 2016 Workbook



## Acronym Glossary

AAA	Accumulated adjustments account	COGS	Cost of goods sold
AAR	Administrative adjustment request	COLA	Cost of living adjustment
ABLE	Achieving a Better Life Experience Act	CONUS	Continental United States
ACA	Affordable Care Act	CPA	Certified public accountant
ACTC	Additional child tax credit	CRAT	Charitable remainder annuity trust
ADP	Actual deferral percentage	CRP	Conservation reserve program
AEP	Accumulated earnings and profits	CRT	Charitable remainder trust
AFR	Applicable federal rate	CRUT	Charitable remainder unitrust
AFS	Applicable financial statements	CSED	Collection statute expiration date
AFTR	Annual federal tax refresher	CTC	Child tax credit
AGI	Adjusted gross income	DCN	Designated change numbers
AICPA	American Institute of Certified Public Accountants	DIF	Discriminate index fund
AIME	Average indexed monthly earnings	DNI	Distributable net income
AJAC	Appeals Judicial Approach and Culture	DOJ	Department of Justice
AMT	Alternative minimum tax	DOL	Department of Labor
AMTI	Alternative minimum taxable income	DOS	Department of State
AOC	American opportunity credit	DOT	Department of Transportation
APIC	Additional paid-in capital	DPAD	Domestic production activities deduction
APTC	Advanced premium tax credit	DPGR	Domestic production gross receipts
ARC	Agricultural risk coverage	DRCs	Delayed retirement credits
ATRA	American Taxpayer Relief Act	DST	Delaware statutory trust
BAR	Betterment, adaptation, or restoration	DSUE	Deceased spousal unused exclusion
BBA	Bipartisan Budget Act of 2015	EA	Enrolled agent
BIG	Built-in gains	ECN	Exemption certificate number
BSA	Bank Secrecy Act	EFIN	Electronic filing identification number
CCA	Chief counsel advice	EFTPS	Electronic federal tax payment system
CCC	Commodity credit corporation	EIC	Earned income credit
CDP	Collection due process	EIN	Employer identification number
CDR	Coverage data repository	EITC	Earned income tax credit
CE	Continuing education	ELP	Electing large partnership
CI	Criminal investigation	ENPI	Excess net passive income
		EO	Exempt organization

# 2016 Workbook

EPCRS	Employee plans compliance resolution system	HVAC	Heating, ventilating, and cooling
ERISA	Employee Retirement Income Security Act	ICANN	Internet Corporation for Assigned Names and Numbers
ERO	Electronic return originator	IDGT	Intentionally defective grantor trust
ESA	Education savings account	IPO	Initial public offering
ESBT	Electing small business trust	IP PIN	Identity protection personal identification number
ESOP	Employee stock ownership plan	IRA	Individual retirement arrangement
ETIP	Estate tax inclusion period	IRC	Internal Revenue Code
FAI	Fiduciary accounting income	IRD	Income in respect of a decedent
FATCA	Foreign Account Tax Compliance Act	IRM	Internal Revenue Manual
FBAR	Foreign Bank Account Report	ISO	Incentive stock option
FDA	U.S. Food and Drug Administration	IT	Information technology
FEIE	Foreign-earned income exclusion	ITIN	Individual taxpayer identification number
FEIN	Federal employer identification number	JTL	Joint tax liability
FFI	Foreign financial institution	LDP	Loan deficiency payment
FICA	Federal Insurance Contributions Act	LIFO	Last-in, first-out
FIFO	First-in, first-out	LLC	Limited liability company
FinCEN	Financial Crimes Enforcement Network	LLP	Limited liability partnership
FLP	Family limited partnership	LLLP	Limited liability limited partnership
FMV	Fair market value	MACRS	Modified accelerated cost recovery system
FPAA	Final partnership administrative adjustment	MAGI	Modified adjusted gross income
FPL	Federal poverty level	MEC	Minimum essential coverage
FRA	Full retirement age	MFJ	Married filing jointly
FSA	Farm Service Agency	MFS	Married filing separately
FSA	Field service advice	MTC	Minimum tax credit
FTC	Federal Trade Commission	NA	Nonresident alien
FUTA	Federal Unemployment Tax Act	NII	Net investment income
FY	Fiscal year	NIIT	Net investment income tax
GRAT	Grantor retained annuity trust	NIST	National Institute of Standards and Technology
GSTT	Generation-skipping transfer tax	NOL	Net operating loss
HMO	Health maintenance organization	NTA	National taxpayer advocate
HoH	Head of household	NFTL	Notice of Federal tax lien
HSA	Health savings account	OAA	Other adjustments account

# 2016 Workbook

OIC	Offer in compromise	SDOP	Streamlined domestic offshore procedures
OID	Original issue discount	SE	Self employment
OPR	Office of Professional Responsibility	SEC	Securities and Exchange Commission
OVDL	Offshore voluntary disclosure letter	SEE	Special enrollment examination
OVDP	Offshore Voluntary Disclosure Program	SEP	Simplified employee pension
PAL	Passive activity loss	SFFA	Specified foreign financial asset
PATH	Protecting Americans from Tax Hikes Act	SFOP	Streamlined foreign offshore procedures
PBGC	Pensions Benefit Guaranty Corporation	SIMPLE	Savings Incentive Match Plan for Employees
PCB	Potential current beneficiaries	SNT	Special needs trust
PEO	Professional employer organizations	SRP	Shared responsibility payment
PIA	Primary insurance amount	SSA	Social Security Administration
PII	Passive investment income	SSL	Secure sockets layer
PLC	Price loss coverage	SSN	Social security number
POD	Payable on death	STAR	Strategic threat assessment and response
PSP	Payroll service providers	TAC	Taxpayer Assistance Center
PTI	Previously taxed income	TAM	Technical advice memoranda
PTC	Premium tax credit	TD	Treasury decision
PTIN	Preparer tax identification number	TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
PURPIM	Per-unit retains paid in money	TFRP	Trust fund recovery penalty
QRT	Qualified revocable trust	TIC	Tenants-in-common
QSST	Qualified subchapter S trust	TIGTA	Treasury Inspector General for Tax Administration
QSub	Qualified subchapter S subsidiary	TIN	Taxpayer identification number
QTIP	Qualified terminable interest property	TMP	Tax matters partner
QTP	Qualified tuition program	TOD	Transfer on death
QW	Qualifying widow(er)	UBTI	Unrelated business taxable income
RA	Reporting agent	UOP	Unit of property
REIT	Real estate investment trust	UPREIT	Umbrella partnership real estate investment trust
REMIC	Real estate mortgage investment conduit	URL	Uniform resource locator
RET	Retirement earnings test	USDA	U.S. Department of Agriculture
RMD	Required minimum distribution	WOTC	Work opportunity tax credit
RRP	Return review program		
SARSEP	Salary reduction simplified employee pension		
SBA	U.S. Small Business Association		

# 2016 Workbook

## Quick Tips for Deciphering Citations

When reading cases and other legal materials, you will often encounter citations to other materials. While it may look overwhelming, it is really quite simple with the help of these tips.

Some examples of the types of citations you might see:

- Statute: **7 USC 1308** or **7 USC §1308**
- Case: ***Bush v. Gore*, 121 S.Ct. 525 (2000)**

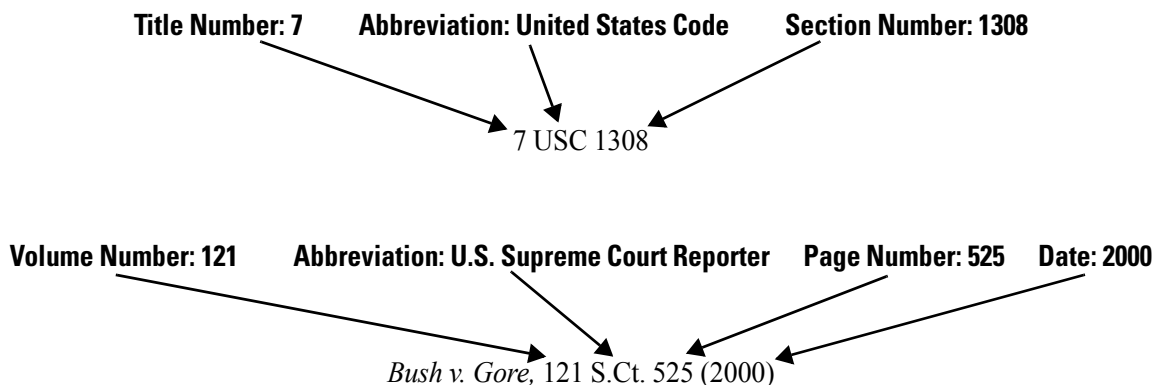
Here are some tips for finding these types of citations:

- To determine what the abbreviation stands for, please reference the following table:

Abbreviation	Meaning
<b>USC</b>	United States Code
<b>CFR</b>	Code of Federal Regulations
<b>AFTR</b>	American Federal Tax Reporter
<b>U.S. or S.Ct.</b>	U.S. Supreme Court Reporter
<b>F.2d or F.3d</b>	Federal Reporter (Circuit Court of Appeals Opinions)
<b>Fed.Appx.</b>	Federal Appendix (Circuit Court Rulings)
<b>F.Supp or F.Supp.2d</b>	Federal Supplement (U.S. District Courts)
<b>TC</b>	U.S. Tax Court (Opinions)
<b>TC Memo</b>	U.S. Tax Court (Memorandum opinions)
<b>TC Summ. Op.</b>	U.S. Tax Court Summary Opinion
<b>Fed.Cl. or Cl.Ct.</b>	U.S. Court of Federal Claims
<b>Bankr. or B.R.</b>	Bankruptcy Court Reports
<b><i>Aff'd</i></b>	Decision affirmed by appellate court
<b><i>Rev'd</i></b>	Decision overturned by appellate court
<b><i>Cert. denied</i></b>	Appeal refused by U.S. Supreme Court

- The **number preceding** the abbreviation is:
  - ♦ Case: volume number
  - ♦ Statute: title number
- The **number following** the abbreviation is:
  - ♦ Case: page number where case or law review article starts
  - ♦ Statute: section number (may include a § symbol)
- Often, the **date** of the article or case decision is included in parentheses.

Using the examples above, they break down as follows:



# 2016 Workbook