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The 2018 *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 both volumes. The page numbers in the index are preceded by a letter indicating the volume (e.g., **A217** means page 217 of Volume A).

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Acronym Glossary

2FA	Two-factor authentication	C-CPI-U	Chained consumer price index for urban consumers
AAA	Accumulated adjustments account	CERT	Corporate equity reduction interest
ABLE	Achieving a Better Life Experience	CFC	Controlled foreign corporations
ACA	Affordable Care Act	CFR	Code of Federal Regulations
ACRS	Accelerated cost recovery system	CPA	Certified public accountant
ACTC	Additional child tax credit	CPI	Consumer price index
ADP	Actual deferral percentage	CPI-U	Consumer price index for urban consumers
ADS	Alternative depreciation system	CSI	Cloud security intelligence
AEP	Accumulated earnings and profits	CSRS	Civil Service Retirement System
AET	Accumulated earnings tax	CTAS	Comprehensive taxpayer attitude survey
AGI	Adjusted gross income	CTC	Child tax credit
AICPA	American Institute of Certified Public Accountants	DB	Declining balance
ALE	Allowable living expenses	DDIA	Direct deposit installment agreement
AM	Accounts management	DHS	Department of Homeland Security
AMT	Alternative minimum tax	DNA	Deoxyribonucleic acid
AMTI	Alternative minimum taxable income	DNI	Distributable net income
AOC	American opportunity credit	DOD	Department of Defense
AOTC	American opportunity tax credit	DOS	Department of State
ATI	Accumulated taxable income	DPAD	Domestic production activities deduction
ATNOL	Alternative tax net operating loss	DPGR	Domestic production gross receipts
AUR	Automated underreporter notice	DRD	Dividends-received deduction
BBA	Bipartisan Budget Act	E&P	Earnings and profits
BEA	Basic exemption amount	EA	Enrolled agent
BIG	Built-in gain	EACA	Eligible automatic contribution arrangement
BTC	Bitcoin	EBL	Excess business loss
CAA	Certified acceptance agent	EFDS	Electronic fraud detection system
CAA	Consolidated Appropriations Act	EFIN	Electronic filing identification number
CAF	Centralized authorization file	EFL	Excess front-loading
CB	Cumulative Bulletin	EFTPS	Electronic Federal Tax Payment System
CCA	Chief Counsel Advice	EFW	Electronic funds withdrawal
CCC	Commodity Credit Corporation		

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EIC	Earned income credit	IRB	Internal Revenue Bulletin
EIN	Employer identification number	IRC	Internal Revenue Code
EITC	Earned income tax credit	IRM	Internal Revenue Manual
EPA	Environmental Protection Agency	IRS	Internal Revenue Service
ERISA	Employee Retirement Income Security Act of 1974	ISP	Intermediate service provider
ESBT	Electing small business trust	IVES	Income verification express services
ESOPs	Employee stock ownership plans	ITIN	Individual taxpayer identification number
EST	Eastern standard time	JTL	Joint tax liability
ETR	Effective tax rate	LIFO	Last in, first out
FAI	Fiduciary accounting income	LLC	Limited liability company
FAQ	Frequently asked questions	LP	Limited partnership
FAST	Fixing America's Surface Transportation	LPPP	Longer production period property
FBAR	Foreign bank and financial accounts	LTA	Local taxpayer advocate
FCA	False Claim Act	MACRS	Modified accelerated cost recovery system
FEIE	Foreign earned income exclusion	MAGI	Modified adjusted gross income
FERS	Federal Employees Retirement System	MAP	Management of accounting practice
FICA	Federal Insurance Contributions Act	MEC	Minimum essential coverage
FIFO	First in, first out	MFA	Multi-factor authentication
FMLA	Family and Medical Leave Act	MFJ	Married filing jointly
FMV	Fair market value	MFS	Married filing separately
FSA	Farm Service Agency	MTM	Mark to market
FTA	First time abatement	N/A	Not applicable
FTC	Federal Trade Commission	NCA	Noncommercial aircraft
FUTA	Federal Unemployment Tax Act	NHCEs	Non-highly compensated employees
FY	Fiscal year	NII	Net investment income
GAO	Government Accountability Office	NIIT	Net investment income tax
GLBA	Gramm-Leach-Bliley Act	NOL	Net operating loss
GST	Generation skipping transfer	NRCS	Natural Resources Conservation Service
HCEs	Highly compensated employees	NTA	National Taxpayer Advocate
HELOC	Home equity line-of-credit	NUBIG	Net unrealized built-in gain
HoH	Head of household	OECD	Organization for Economic Cooperation and Development
IA	Installment agreement	OIC	Offer in compromise
ID	Identification	OID	Original issue discount
IRA	Individual retirement arrangement		

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OPM	The U.S. Office of Personnel Management	QRE	Qualified rehabilitation expenditures
OPR	Office of Professional Responsibility	QSST	Qualified subchapter S trust
OTI	Overall taxable income	QSUB	Qualified subchapter S subsidiary
PAL	Passive activity loss	QTP	Qualified tuition program
PATH	Protecting Americans Against Tax Hikes	QJV	Qualified joint venture
PCA	Private collection agencies	R&D	Research and development
PEO	Principal executive officer	R&E	Research and experimental
PFIC	Passive foreign investment company	REIT	Real estate investment trust
PFO	Principal financial officer	RMA	Risk Management Association
PHC	Personal holding company	RMD	Required minimum distribution
PIN	Personal identification number	RRA	Restructuring and Reform Act
PL	Public law	RSU	Restricted stock units
POA	Power of attorney	RULPA	Revised Uniform Limited Partnership Act
PPS	Practitioner Priority Service	SALT	State and local tax
PSC	Personal service corporation	SAMS	Systemic Advocacy Management System
PTC	Premium tax credit	SARSEP	Salary reduction simplified employee pension
PTIN	Preparer tax identification number	SE	Self-employment
PTP	Publicly traded partnership	SEA	Securities Exchange Act of 1934
PTTP	Post-termination transition period	SEC	Securities and Exchange Commission
QACA	Qualified automatic contribution arrangement	SEP	Simplified employee pension
QB	Qualified business	SIMPLE	Savings incentive match plan for employees
QBI	Qualified business income	SMLLC	Single-member LLC
QBIA	Qualified business income amount	SSA	Social Security Administration
QBID	Qualified business income deduction	SSB	Specified service business
QBL	Qualified business loss	SSN	Social security number
QCD	Qualified charitable distribution	SUV	Sport utility vehicle
QDRO	Qualified domestic relations order	TAC	Taxpayer Assistance Center
QDT	Qualified disability trust	TAO	Taxpayer assistance order
QIP	Qualified improvement property	TAS	Taxpayer Advocate Service
QP	Qualified property	TBOR2	Taxpayer Bill of Rights 2
QPAI	Qualified production activities income	TC	Tax Court
QRA	Qualified retirement account	TCE	Taxpayer counseling for the elderly
QRE	Qualified research expense	TCJA	Tax Cuts and Jobs Act

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TDC	Taxpayer Digital Communications	ULPA	Uniform Limited Partnership Act
TIGTA	Treasury Inspector General for Tax Administration	UNICAP	Uniform capitalization
TIN	Taxpayer identification number	UPA	Uniform Partnership Act
TMT	Tentative minimum tax	USC	United States Code
TPP	Taxpayer Protection Program	USD	U.S. dollars
TPSO	Third party settlement organization	USDA	United States Department of Agriculture
TRUIRJCA	Tax Relief, Unemployment Insurance Reauthorization, and Jobs Creation Act of 2010	USFSPA	Uniformed Services Former Spouses' Protection Act
U.S.	United States	VGT	Video gaming terminals
UBTI	Unrelated business taxable income	VITA	Volunteer income tax assistance
		WRA	Wastewater reclamation activity

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)**

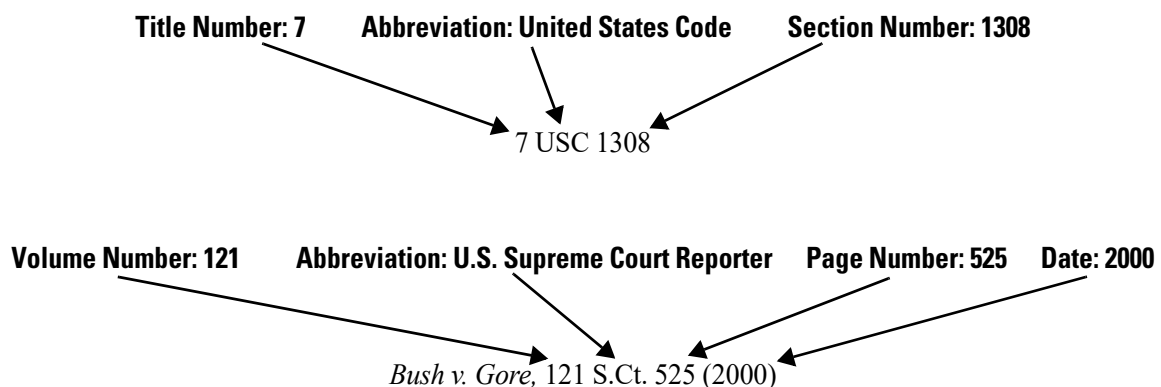
Here are some tips for finding these types of citations:

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

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



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