

Index and Additional Information

| | | | |
|--------------------------|-----|--------------------------|------|
| Citation Index | I-3 | IRS Publications | I-9 |
| Code Sections | I-3 | IRS Forms | I-10 |
| Regulations | I-6 | IRS Schedules..... | I-11 |
| Court Cases | I-7 | Alphabetical Index | I-12 |
| Revenue Rulings..... | I-8 | Acronym Glossary..... | I-21 |
| Revenue Procedures..... | I-9 | Citation Tips | I-31 |
| Other IRS Releases | I-9 | | |

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2018 Workbook

Citation Index

CODE SECTIONS

Internal Revenue Code (IRC)

- §1(g) ... A5
- §1(h) ... A44, B178
- §1(j) ... A4, A28, A352, B138, B174, B192
- §11(a) ... B175
- §11(b) ... B24, B26–B27, B176
- §15 ... B175
- §15(a) ... B175
- §24 ... A15, A53
- §24(b) ... A54, A56
- §24(c) ... A54
- §24(d) ... A57
- §24(h) ... A54, A57, A60
- §25B ... A27, B225
- §26(a) ... A53
- §36B ... A172
- §38(b) ... B34, B66
- §41 ... A386, B17
- §41(c) ... A388
- §41(d) ... A387–A388
- §41(h) ... A387–A389
- §42 ... B68
- §45E ... B225
- §45E(c) ... B225
- §45E(d) ... B225
- §45C ... B34
- §45S ... B35
- §45S(a) ... B36
- §45S(b) ... B36
- §45S(c) ... B36
- §45S(d) ... B36
- §45S(e) ... B36
- §45S(h) ... B37
- §47 ... B35
- §47(c) ... B35
- §51 ... B66
- §53 ... B25
- §53(e) ... B25
- §53(f) ... B25
- §55(a) ... B24–B25, B137
- §55(d) ... A80
- §55(e) ... B24
- §56 ... A178
- §56(b) ... B17
- §56(d) ... A273
- §59(e) ... B17–B18
- §61 ... A182, A190, A199, B56
- §61(a) ... A11
- §62(a) ... A11, A307, A355, B228
- §62(d) ... A307, A311
- §63(b) ... A355, B70
- §63(c) ... A53
- §67(a) ... A30
- §67(b) ... A22
- §67(e) ... A30
- §67(g) ... A76, A300, A307
- §68 ... A178
- §68(a) ... A23
- §68(d) ... A23
- §71 ... A235, A278
- §71(b) ... A189, A236, A278–A279, A284
- §71(c) ... A280
- §71(e) ... A280
- §71(f) ... A280, A283
- §72 ... A197, A238, A241
- §72(p) ... A198, A238
- §72(t) ... A12, A24, A38, A198, A238, A241
- §73 ... A173
- §73(a) ... A173
- §73(b) ... A173
- §77 ... A373
- §77(a) ... A373
- §83 ... B45
- §83(a) ... B46
- §83(b) ... B46
- §83(e) ... B46
- §83(h) ... B46
- §83(i) ... B46–B47
- §104 ... A200
- §104(a) ... A200
- §107 ... A168
- §108(f) ... A12
- §117 ... A205
- §117(d) ... A206
- §119 ... A168
- §119(a) ... B22, B103
- §121 ... A162
- §121(b) ... A277
- §126 ... A388
- §132 ... A205, B55
- §132(a) ... A13, B22, B105
- §132(e) ... B22, B103
- §132(f) ... A13, B22, B55, B105
- §132(h) ... A206
- §132(j) ... B55
- §151(d) ... A29, A60, A258
- §152(b) ... A54
- §152(c) ... A54
- §152(d) ... A60
- §152(e) ... A259
- §162 ... A159–A160, A171, A178, A182, A190, A233
- §162(a) ... B20, B101, B194
- §162(f) ... B39–B40
- §162(l) ... A357
- §162(m) ... B44–B45, B52
- §163 ... B48
- §163(d) ... A349, B48
- §163(h) ... A17, A74, A321–A322
- §163(j) ... B11, B13, B48–B52
- §164(a) ... A67
- §164(b) ... A67, A324
- §164(f) ... A357
- §165 ... A174, A247
- §165(d) ... A22
- §165(h) ... A20
- §166 ... A175
- §167 ... A164, A247
- §168(e) ... B6, B9
- §168(g) ... B13, B52
- §168(i) ... B6–B7
- §168(k) ... A351–A352, B6–B12, B14–B16, B25, B131
- §170 ... A180, A183, A186, A242
- §170(b) ... A18–A19, A39, A73, A401–A402
- §170(d) ... A39, A401
- §170(f) ... A18–A19
- §172 ... A18, B32
- §172(a) ... A51, A274, B33
- §172(b) ... A51, A272, A274, A348, B32–B33, B54
- §172(c) ... A51
- §172(d) ... A355, A358, B32, B34, B70
- §172(f) ... B32, B34
- §172(h) ... B32
- §174 ... A160, A386, B17
- §174(a) ... B18
- §174(c) ... B17–B18
- §174(d) ... B17–B18
- §175 ... A390
- §175(a) ... A390
- §175(b) ... A392
- §175(c) ... A390–A391
- §175(e) ... A390
- §179 ... A350, B7, B131

2018 Workbook

- §179(b) ... B7–B8, B16
§179(c) ... B8
§179(d) ... B8, B12
§197(f) ... B195
§199 ... B2, B141
§199(d) ... A354
§199A ... A31, A312, B3, B68,
B123, B141, B147, B175
§199A(a) ... A355, B5, B70, B72–
B73, B89, B142, B147
§199A(b) ... A312, A360–A363,
A366, A368, B4, B71–B72,
B74–B78, B87, B93, B95,
B141–B142, B144, B146–
B147, B149–B150, B155,
B175
§199A(c) ... A312, A355–A359,
B71–B73, B97, B126–B127,
B149, B153, B157
§199A(d) ... A355, B3–B4, B71,
B83–B84, B95, B144–B145,
B147, B176
§199A(e) ... A360, B3, B5, B72,
B83, B89, B142
§199A(f) ... A312, A355, A370,
B70–B71, B85, B150
§199A(g) ... A366–A367, B5
§199A(i) ... B70
§212 ... A30, A159, A233, A297
§213(a) ... A15
§213(f) ... A15
§215 ... A11, A278
§217 ... A13
§219(a) ... A11
§219(c) ... B229
§219(g) ... B229
§223 ... A188
§243(a) ... B26–B27
§243(b) ... B27
§243(c) ... B26–B27
§245A ... B56
§245A(a) ... B56
§245A(b) ... B57
§245A(e) ... B57
§246(a) ... B57
§246(c) ... B57
§262 ... A297
§263 ... A159
§263(a) ... A159
§263A ... A352, B28
§263A(b) ... B29
§263A(c) ... B29
§263A(d) ... B29
§263A(e) ... A349
§263A(h) ... B29
§263A(i) ... B31
§267 ... B118, B179
§267(c) ... A71
§274 ... A190, B20, B55, B101
§274(a) ... B21, B23, B102, B105
§274(d) ... B16, B23, B103
§274(e) ... B21, B23, B103–B104
§274(j) ... B44
§274(l) ... B21, B102, B105
§274(n) ... B21–B23, B102–B104
§274(o) ... B24, B104
§280A ... A168, A172, B110
§280A(d) ... A74
§280A(e) ... A71
§280C(b) ... B34
§280E ... A161
§280F ... B14, B131–B132
§280F(a) ... B14–B16
§280F(d) ... B14–B17, B132
§301 ... A170, B138
§301(b) ... B196
§301(c) ... B180
§303 ... B193
§311(b) ... B196
§316 ... A170
§332 ... B202
§334(a) ... B202
§336 ... B202
§336(d) ... B202
§337 ... B202
§351 ... B180–B182
§351(b) ... B183
§355 ... B197
§355(a) ... B197, B200
§355(b) ... B197
§357(a) ... B183
§357(b) ... B183
§357(c) ... B183–B185
§357(d) ... B184
§361 ... B183
§368 ... A219
§368(c) ... B197
§401 ... A238
§401(a) ... A285
§401(c) ... B213
§402 ... A197
§402(a) ... A198
§403(b) ... A12
§408 ... A11, A197, A235, A237
§408(d) ... A74, A236–A237,
A284, B234
§408(k) ... B206, B210
§408(o) ... A11, B230–B231
§408(p) ... B210, B212–B213,
B225
§408A ... A11, B232
§408A(c) ... B232
§408A(d) ... B232–B233
§409A ... A178, A240
§410 ... B217–B218
§414 ... A241
§414(p) ... A241, A286
§415(c) ... B216
§416(c) ... B210
§416(g) ... B210
§416(i) ... B210
§446(b) ... B27
§446(c) ... B27
§447(d) ... B28
§448 ... B179
§448(a) ... B27, B49
§448(b) ... B30
§448(c) ... B30, B49
§448(d) ... B27
§451 ... A205
§453B(g) ... A267
§457(b) ... A12
§457(e) ... B47
§460(a) ... B29
§460(b) ... B10, B29
§460(c) ... B10, B12
§460(e) ... B29, B31
§461 ... A160
§461(l) ... A52, A348, B99, B101
§469 ... A225, A233–A234, B100,
B150
§469(a) ... A235
§469(b) ... A70
§469(c) ... A233, B13, B51
§469(g) ... A70, B100
§469(i) ... A70, B100
§469(j) ... A275
§471(c) ... B30–B31
§475(c) ... A46
§475(d) ... A45
§475(f) ... A45
§481 ... B159
§481(a) ... B42, B159
§481(d) ... B42, B159, B181
§482 ... A242
§501 ... A220
§501(c) ... B20, B109
§512(a) ... B54–B55
§512(b) ... B54
§513 ... B54
§529(b) ... A26
§529(c) ... A27
§529(e) ... A27
§529A ... A26
§529A(b) ... A26

2018 Workbook

- §531 ... B140–B141, B177
§532 ... B140, B177
§533(a) ... B140
§535 ... B177
§535(a) ... B141
§535(c) ... B177
§541 ... B178
§542(a) ... B178
§541 ... B178
§641(b) ... A30
§641(c) ... A33–A34
§642 ... A180
§642(b) ... A29
§642(c) ... A181
§708(b) ... B39, B160
§721 ... B38
§731 ... B38
§734(b) ... B78
§743(b) ... B78
§761(a) ... A381
§761(f) ... A381, A383
§857(b) ... B33
§864 ... A201
§864(b) ... A202
§871 ... A201
§871(b) ... A202
§894 ... A201, A203
§894(a) ... A202
§904 ... B56
§911 ... A38, A190, A192
§911(a) ... A191
§911(d) ... A191
§951(a) ... B56
§951(b) ... B57
§965 ... B58
§965(l) ... B59
§988(e) ... A44
§1001 ... A162
§1011 ... A162
§1012 ... A162
§1014 ... B193, B195
§1015 ... A162
§1015(a) ... A266
§1016 ... A162
§1016(a) ... A373
§1031 ... B18, B106
§1031(a) ... A46, B18–B20, B108–
B109, B111, B113, B123
§1031(b) ... B111
§1031(c) ... B111
§1031(d) ... B111, B113
§1031(e) ... B109
§1031(f) ... B107, B117
§1031(g) ... B117
§1031(h) ... B19–B20, B109, B111
§1031(i) ... B109
§1033(a) ... A375
§1033(d) ... A376
§1033(f) ... A376
§1041(a) ... A265, A267
§1041(b) ... A265, A275
§1041(c) ... A265
§1041(d) ... A268
§1041(e) ... A267
§1202 ... B178
§1202(e) ... B82, B144
§1211 ... A44
§1211(b) ... A269
§1221 ... A159, A164, A166
§1221(b) ... B73
§1223 ... A44
§1231 ... A164
§1231(b) ... B125
§1234A ... A164
§1239 ... B123, B195
§1244(d) ... A358
§1245 ... B125
§1245(b) ... B113
§1250(d) ... B114
§1252 ... A392
§1341 ... A174
§1361 ... B158
§1361(b) ... A33
§1361(c) ... A33
§1361(d) ... A33, B193
§1362 ... A247, B191
§1362(a) ... B179
§1362(d) ... A393, B179, B191
§1362(e) ... B179
§1366 ... A245
§1366(a) ... A34
§1366(d) ... A246, A276, B181
§1366(f) ... B188
§1368 ... B180, B192
§1368(e) ... B180, B191
§1371(e) ... B42
§1371(f) ... B43, B159, B181
§1374 ... B188
§1374(b) ... B189–B190
§1374(c) ... B188
§1374(d) ... B187–B188, B190
§1375(a) ... B191
§1375(b) ... B191
§1377(a) ... A276
§1377(b) ... B42, B180
§1400Z ... B37
§1401 ... A240
§1401(b) ... B193
§1402(a) ... A376, A378, A383,
A385, B213
§1411 ... B138, B176, B192
§2001(g) ... A35
§2010(a) ... A35
§2010(c) ... A35
§2032A(e) ... A401
§3121(a) ... A362
§3401(a) ... A362, B76
§3405 ... A197
§4940(a) ... B53
§4940(c) ... B53
§4960 ... B52
§4968(b) ... B53
§4972(d) ... B225
§4973(a) ... B231, B233
§4973(b) ... B231, B233
§6013 ... A208, A215–A216
§6013(a) ... A254
§6013(b) ... A216
§6013(d) ... A254, A263
§6015 ... A207–A208, A210
§6015(b) ... A209, A289
§6015(c) ... A209, A291–A292
§6015(d) ... A292
§6015(f) ... A207, A211
§6020(a) ... A264
§6020(b) ... A264
§6038D ... A223
§6050X ... B41
§6051(a) ... A362, B76
§6064 ... A264
§6065 ... A264
§6103 ... A215
§6103(a) ... A217
§6103(b) ... A217
§6103(n) ... A215
§6109 ... A131
§6151 ... A220
§6151(a) ... A221
§6213 ... A227
§6213(a) ... A155
§6214 ... A170
§6320 ... A220
§6330 ... A220
§6343(f) ... A36
§6402 ... A294
§6501 ... A219, A223
§6501(a) ... A219
§6501(c) ... A219
§6511 ... A217
§6511(a) ... A218
§6511(b) ... A218
§6512 ... A217
§6512(b) ... A218
§6513 ... A217–A218
§6601 ... A220

2018 Workbook

§6601(a) ... A221
§6601(b) ... A221, B177
§6651 ... A162, A166, A247
§6651(a) ... A327
§6656 ... A327
§6662 ... A162, A170, A175,
A178, A182–A183, A190,
A197, A238, A242, A306,
A320
§6662(a) ... A166
§6662(d) ... A370, B5
§6663 ... A320
§6664 ... A170, A178
§6664(c) ... A174
§6672 ... A230
§6675 ... A394
§6694 ... A213
§6694(a) ... A319
§6694(b) ... A306, A319, A327
§6695(f) ... A324
§6695(g) ... A8, A319
§6713 ... A314
§7212 ... A222
§7212(a) ... A222
§7212(b) ... A223
§7216 ... A314
§7216(a) ... A100
§7345 ... A215
§7345(f) ... A107
§7407 ... A302
§7430 ... A225
§7701(a) ... A381, B24
§7701(g) ... B184
§7803(c) ... A120
§7874(a) ... B59

REGULATIONS

Treasury Regulations

§1.36B-3 ... A172
§1.41-4 ... A388
§1.67-4 ... A30
§1.71-1 ... A278
§1.72(p)-1 ... A198
§1.77-1 ... A373
§1.83-7 ... B46
§1.104-1 ... A200
§1.152-4 ... A258–A260, A262
§1.162-2 ... B22, B105
§1.162-7 ... B194
§1.162-21 ... B39
§1.162-27 ... B45
§1.168(i)-4 ... B13
§1.170A-10 ... A275

§1.170A-13 ... A307
§1.170A-14 ... A402
§1.172-7 ... A270
§1.174-1 ... B17
§1.174-2 ... B17
§1.175-2 ... A391
§1.175-3 ... A391
§1.175-4 ... A391
§1.175-5 ... A392
§1.179-2 ... A351
§1.183-2 ... A396
§1.212-1 ... A297
§1.262-1 ... A298, B22, B105
§1.263(a)-3 ... A363
§1.263(a)-5 ... B200
§1.263A-12 ... A167
§1.263A-4 ... A352
§1.274-2 ... B20, B102, B104
§1.274-5 ... B131
§1.280F-6 ... B131
§1.301-1 ... B138
§1.351-1 ... B181–B182
§1.355-1 ... B196
§1.355-2 ... B200
§1.355-3 ... B196–B198, B200
§1.357-1 ... B183
§1.357-2 ... B184
§1.358-1 ... B184
§1.381(b)-1 ... A219
§1.401(k)-1 ... A37, B219
§1.401(k)-3 ... B219, B221
§1.401(k)-4 ... B222
§1.408-4 ... A284
§1.446-1 ... B27–B28
§1.457-2 ... B47
§1.460-4 ... B29
§1.469-4 ... A233
§1.471-1 ... B28
§1.512(a)-1 ... B54
§1.512(b)-1 ... B54
§1.533-1 ... B140
§1.533-2 ... B140
§1.537-1 ... B177
§1.708-1 ... B38, B160
§1.864-4 ... A202
§1.901-2 ... B56
§1.911-2 ... A191
§1.1001-2 ... A164
§1.1031(a)-1 ... B107, B123
§1.1031(a)-2 ... B107, B123
§1.1031(d)-1 ... B113
§1.1031(k)-1 ... B106, B115
§1.1031(a)-1 ... B19
§1.1031(a)-2 ... B18
§1.1033(a)-2 ... A375

§1.1033(b)-1 ... A375
§1.1033(d)-1 ... A375
§1.1212-1 ... A269
§1.1231-2 ... A376
§1.1250-3 ... A265, A267, B114
§1.1252-2 ... A392
§1.1274-1 ... A268
§1.1361-1 ... A33
§1.1361-5 ... B180
§1.1362-2 ... B192
§1.1362-3 ... B180
§1.1366-2 ... A246, A275
§1.1366-3 ... B194
§1.1366-4 ... B188
§1.1366-5 ... A246
§1.1368-1 ... B192
§1.1368-2 ... B180
§1.1374-10 ... B189
§1.1377-1 ... A276
§1.1377-2 ... B159
§1.1402(a)-4 ... A378
§1.6013-1 ... A264
§1.6013-4 ... A263–A264
§1.6015-2 ... A289–A291
§1.6015-3 ... A290–A292
§1.6015-5 ... A289
§1.6662-4 ... A151
§1.6664-4 ... A174
§1.6695-2 ... A319
§301.7216-3 ... A314
§301.7701-3 ... B168
§301.7811-1 ... A123
§301.9100-2 ... B234

Temporary Treasury Regulations

§1.67-1T ... A30
§1.71-1T ... A278–A280
§1.163-8T ... A18, A268
§1.274-5T ... B16
§1.469-5T ... A71, A226, A234,
A403, B138, B150
§1.1041-1T ... A265–A268

Proposed Treasury Regulations

- §1.168(b)-1 ... B10
- §1.168(k)-2 ... A351, B10
- §1.199A-1 ... A358, A364–A365, A368, B72, B74, B82, B149–B150
- §1.199A-2 ... A364
- §1.199A-3 ... A356–A357, B73
- §1.199A-4 ... A358, B80
- §1.199A-5 ... B82
- §1.199A-6 ... A370

COURT CASES

- Almours Securities, Inc. v. Comm'r* ... B140
- Alternative Carbon Resources, LLC v. U.S.* ... A393
- Annie Gaylor et al. v. Steve Mnuchin et al.* ... A168
- Arthur Dulik, Jr. and Ellen B. Kugler Dulik v. Comm'r* ... A178
- Atlas Oil & Ref. v. Comm'r* ... A220
- Bahan Textile Machinery Co., Inc. v. U.S.* ... B140
- Barnhart Ranch Co. v. Comm'r* ... A397
- Beard v. Comm'r* ... A220
- Bedrosian v. U.S.* ... A195
- Boagni, Jr. v. Comm'r* ... A298
- Bolton v. Comm'r* ... A71–A72
- Borax v. Comm'r* ... A255
- Borenstein v. Comm'r* ... A217
- Bormet v. Comm'r* ... A197
- Bot v. Comm'r* ... A378
- Bullock v. Comm'r* ... A199
- Bunney v. Comm'r* ... A285
- Butts v. Comm'r* ... A218
- Calvin v. U.S.* ... A272
- Camara v. Comm'r* ... A217
- Canatella v. Comm'r* ... A227
- Carpenter v. U.S.* ... A299
- Carstenson v. Comm'r* ... A155
- Charles Brumbaugh and C.E. Holifield v. Comm'r* ... A233
- Clark v. Comm'r* ... B180
- Cobb v. Comm'r* ... A194
- Cohan v. Comm'r* ... A162, A183
- Collins v. Comm'r* ... A200
- Colt Industries, Inc. v. U.S.* ... B40
- Coltman, Jr. v. Comm'r* ... A279
- Comm'r v. Lundy* ... A218
- Comm'r v. Tufts* ... A267
- Complete Auto Transit, Inc. v. Brady* ... A249
- Crandall v. Comm'r* ... A155
- Crane v. Comm'r* ... A267
- Creditguard of America, Inc. v. Comm'r* ... A220
- CRI-Leslie LLC et al. v. Comm'r* ... A164
- Culver v. Comm'r* ... A291
- Daubert v. Merrell Dow Pharmaceuticals, Inc.* ... A162
- David E. Watson, P.C. v. U.S.* ... B160, B165
- Davis v. U.S.* ... A230
- DeCoite v. Comm'r* ... A375
- Dovzhenok v. Comm'r* ... A203
- Endicott v. Comm'r* ... A45
- Entezam v. Comm'r* ... A291
- Erdahl v. Comm'r* ... A290
- Estate of Davis v. Comm'r* ... B189
- Estate of Dunn v. Comm'r* ... B189
- Estate of Eisenberg v. Comm'r* ... B189
- Estate of Jelke v. Comm'r* ... B189
- Estate of Jensen v. Comm'r* ... B189
- Estate of Richmond v. Comm'r* ... B189
- Estate of Welch v. Comm'r* ... B189
- Fansu Camara and Aminata Jatta v. Comm'r* ... A215
- Federal Trade Commission v. Olmstead et al.* ... B171
- Feinberg v. Comm'r* ... A161
- Fiscalini v. Comm'r* ... A162
- Fla. Progress Corp. v. Comm'r* ... A175
- Fountain, et al. v. Comm'r* ... B180
- Franco v. Comm'r* ... A234
- G.T. Helvering v. National Grocery Co.* ... B140
- Gardner v. Comm'r* ... A186
- Gibbs v. Comm'r* ... A268
- Glass Blocks Unlimited v. Comm'r* ... A327
- Grant v. Comm'r* ... A160
- Green v. U.S.* ... A180
- Gustafson's Dairy v. Comm'r* ... B177
- Hardman v. U.S.* ... A177
- Harrington v. Comm'r* ... A191
- Harris v. Comm'r* ... A207
- Hayman v. Comm'r* ... A290
- Heckert v. Heckert* ... B171
- Heedram v. Comm'r* ... A210
- Heim v. Comm'r* ... A264
- Hennen v. Comm'r* ... A378
- Hennen v. Comm'r* ... A264
- Hoover v. Comm'r* ... A189, A279
- Howell v. Comm'r* ... A264
- Hudson v. Comm'r* ... A192
- Huzella, Deceased v. Comm'r* ... A182
- Ianiello v. Comm'r* ... A290
- In re Ashley Albright* ... B171
- In re Modonlo* ... B171
- Jachym v. Comm'r* ... A278
- James Edward Bradley Jr. and Margaret Letitia Hayes-Hunter v. Comm'r* ... A160
- JD & Associates, Ltd. v. U.S.* ... B164
- Jeffrey Wycoff and Merrie Pisanno-Wycoff v. Comm'r* ... A242
- Johanson v. Comm'r* ... A189
- John A. Voigt and Lorinda C. Martin v. Comm'r* ... A205
- Johnson v. Comm'r* ... A379
- Joly v. Comm'r* ... A326
- Jones Livestock Feeding Co. v. Comm'r* ... A398
- Jones v. Comm'r* ... A194, A285
- Kann v. Comm'r* ... A264
- Keefe v. Comm'r* ... A166
- Kerrigan Iron Works, Inc. v. Comm'r* ... B163
- Kiesling v. U.S.* ... A264
- Kirkpatrick v. Comm'r* ... A235
- Klayman v. Comm'r* ... A264
- Klubo-Gwiedzinska v. Comm'r* ... A201
- Knez v. Comm'r* ... A216
- Knight v. Comm'r* ... A209
- Lee and Geise v. Comm'r* ... A255
- Lemon v. Kurtzman* ... A169
- Lessinger v. Comm'r* ... B185
- Linde v. Comm'r* ... A190
- Louelia Frias and Mervyngil Salomon v. Comm'r* ... A238
- Loving v. IRS* ... A213
- Mabel Elevator Co. v. Comm'r* ... A220
- Maniscalco v. Comm'r* ... A160
- Marinello, II v. U.S.* ... A222
- Marks v. Comm'r* ... B40
- Martin v. Comm'r* ... A377, A379
- Mayo v. Comm'r* ... A23
- McClendon v. Comm'r* ... A299
- McDaniel v. Comm'r* ... A209
- McKinney v. Comm'r* ... A71
- McNamara v. Comm'r* ... A378

2018 Workbook

- McNamara, et al. v. Comm'r ...* A377, A379
- Melcher v. Comm'r ...* A299
- Meruelo v. Comm'r ...* A245
- Middle Atlantic Distributors, Inc. v. Comm'r ...* B40
- Mihelick v. U.S. ...* A174
- Miller v. U.S. ...* A376
- Mizell v. Comm'r ...* A377
- Monfore v. Comm'r ...* A358
- Mowry v. Comm'r ...* A247
- National Bellas Hess, Inc. v. Department of Revenue of the State of Illinois ...* A249
- Neptune Mut. Ass'n v. U.S. ...* A219
- New Capital Fire, Inc. v. Comm'r ...* A219
- Norwood, et ux. v. Comm'r ...* A381
- Okerson v. Comm'r ...* A279
- Old Colony Trust Co. v. Comm'r ...* A181
- Olmstead, et al v. Federal Trade Commission ...* B171
- Park v. Comm'r ...* A290
- Payne v. U.S. ...* A264
- Penton v. U.S. ...* A357
- Peracchi v. Comm'r ...* B185
- Peterson v. Comm'r ...* A240
- Pounds v. Comm'r ...* A209
- Povolny Group, Incorporated, et al., v. Comm'r ...* B162
- Proctor, et al., v. Comm'r ...* B161
- Quill Corporation v. North Dakota ...* A249
- Remy v. Comm'r ...* A160
- Ridgely v. Lew et al. ...* A324
- Robertson v. U.S. ...* A173
- Robison v. Comm'r ...* A403
- Roesel v. Comm'r ...* B180
- Rudkin Testamentary Trust v. Comm'r ...* A30
- Rudolph Investment Corp. v. Comm'r ...* A391
- Rutkoske, et al. v. Comm'r ...* A400
- Rutter v. Comm'r ...* A175
- Sakkis v. Comm'r ...* A220
- Schake v. Comm'r ...* A155
- Schoenfeld v. Comm'r ...* A155
- Sean McAlary Ltd., Inc. v. Comm'r ...* B166
- Seggerman Farms, Inc. v. Comm'r ...* B187
- Semel v. Comm'r ...* A278
- Seymour v. Comm'r ...* A268
- Shane Havener and Amy Costa v. Comm'r ...* A159
- Sherman v. Comm'r ...* A240
- Sochurek v. Comm'r ...* A194
- Solvie v. Comm'r ...* A379
- South Dakota v. Wayfair, Inc., et al., U.S. Supreme Court ...* A249
- Southern Pacific Transportation Company v. Comm'r ...* B39
- Spitzner & Son, Inc. v. Comm'r ...* B140
- Stanton Corp. v. Comm'r ...* B140
- Steines v. Comm'r ...* A220
- Stergios v. Comm'r ...* A209
- Streit v. Comm'r ...* A264
- Suder v. Comm'r ...* A388
- Sullivan v. Comm'r ...* A255
- Summers v. Comm'r ...* A241, A285
- Sunderland v. Comm'r ...* A298
- Swenson v. Comm'r ...* A299
- T.J. Starker v. U.S. ...* B106
- Talley Industries, Inc. v. Comm'r ...* B40
- Thompson v. Comm'r ...* A374
- Tolin v. Comm'r ...* A225
- Tony Pedregon Lopez and Andrea Lopez Pedregon v. Comm'r ...* A173
- True v. U.S. ...* B40
- Twin City Theatres, Inc. v. Comm'r ...* B140
- U.S. v. Aguilar ...* A222
- U.S. v. Coinbase, Inc., et al. ...* A50
- U.S. v. Colliot ...* A232
- U.S. v. D. Gilmore et al ...* A297
- U.S. v. Davis ...* A299
- U.S. v. Gilmore ...* A298
- U.S. v. Isaak ...* A374
- U.S. v. Shafto ...* A268
- U.S. v. The DonRuss Co. ...* B140
- United Business Corp. of America v. Comm'r ...* B140
- Vegetable Farms, Inc. v. Comm'r ...* B163
- Vento v. Dir. of V.I. Bureau of Internal Revenue ...* A192
- Vianello v. Comm'r ...* A384
- Waldman v. Comm'r ...* B40
- Warren v. Comm'r ...* A169
- Washington v. Comm'r ...* A279
- Watson, PC v. U.S. ...* A326
- Webster Corp. et al. v. Comm'r ...* B198
- Welch v. Comm'r ...* A398
- Wells Fargo Bank, N.A. v. Continuous Control Solutions, Inc. ...* B170
- Wendell Falls Development, LLC et al. v. Comm'r ...* A183
- Western Property Restoration Inc. et al. v. Comm'r ...* A170
- Wicks v. U.S. ...* A395
- Wild v. Comm'r ...* A298
- William C. DeMille Prods., Inc. v. Comm'r ...* B140
- Wolens v. Comm'r ...* A189
- Wondsel v. Comm'r ...* A255
- Woods v. Comm'r ...* A219

REVENUE RULINGS

- 54-395 ... A376
- 57-276 ... A219
- 58-66 ... A254
- 59-102 ... A376
- 59-174 ... A376
- 59-221 ... B193
- 61-216 ... A375
- 66-284 ... A219
- 67-442 ... A255
- 68-629 ... B185
- 69-184 ... B143
- 70-40 ... A357
- 72-545 ... A299
- 72-592 ... A376
- 73-234 ... B197
- 74-44 ... B164
- 75-330 ... B177
- 75-381 ... A376
- 76-255 ... A255
- 76-267 ... A275
- 77-137 ... B170
- 77-297 ... B109
- 79-148 ... B40
- 80-235 ... B186
- 86-126 ... B198
- 87-112 ... A268
- 88-46 ... B40
- 95-74 ... B185
- 2001-50 ... B188
- 2002-22 ... A268, A287-A288
- 2003-52 ... B199
- 2003-55 ... B199
- 2018-17 ... A197

REVENUE PROCEDURES

84-35 ... A400
2000-22 ... B28
2000-37 ... B19, B115
2001-10 ... B28
2002-9 ... A373
2002-28 ... B28
2002-69 ... A382
2008-48 ... A263
2008-16 ... B110
2010-51 ... B131
2011-26 ... B15
2013-32 ... B201
2013-34 ... A208
2015-13 ... B31, B42
2016-23 ... B132
2016-45 ... B201
2016-55 ... A28, A80, A85, A258,
B22, B105
2017-29 ... B14, B132
2017-30 ... B31
2017-58 ... A14, A26, A28, A35,
A60
2018-18 ... A5–A6, A8, A28, A35,
A84, A346
2018-25 ... B132
2018-27 ... A188
2018-34 ... A172

OTHER IRS RELEASES

Chief Counsel Advice

200816030 ... A385
201133010 ... A394
201151020 ... B22, B103
201446021 ... B181
201653017 ... B141
201733013 ... A400

IRS Letter Rulings

8704003 ... B40
8819004 ... A373
9143050 ... A266
9405007 ... B182
200323041 ... B199
200422040 ... B199
200425033 ... B199
201219003 ... B199
201402002 ... B199
201736018 ... A237
201812003 ... A393

IRS News Releases

IR-2017-74 ... A141
IR-2017-177 ... B207, B212,
B215, B218, B223, B228–
B229
IR-2017-210 ... A73, A324
IR-2018-32 ... A18, A74, A322
IR-2018-146 ... A88
IR-2018-147 ... A100
IR-2018-148 ... A229
IR-2018-162 ... B137

IRS Notices

98-52 ... B219
2006-86 ... A262
2007-49 ... B44
2007-50 ... A401–A402
2012-8 ... A293
2014-21 ... A42, A44, A47
2018-1 ... A108
2018-23 ... B41
2018-38 ... B24, B175
2018-64 ... A362

Technical Advice Memoranda

9637004 ... A378
200502041 ... B39
200022001 ... B178

IRS Publications

15-A, Employer's Supplemental
Tax Guide ... B71
17, Your Federal Income Tax (For
Individuals) ... A257
225, Farmer's Tax Guide ... A373,
A391
463, Travel, Entertainment, Gift,
and Car Expenses ... B131
504, Divorced or Separated
Individuals ... A254, A256,
A258, A260–A261, A267,
A279, A281, A283–A284,
A286–A287
523, Selling Your Home ... A277
526, Charitable
Contributions ... A275
527, Residential Rental Property
(Including Rental of Vacation
Homes) ... A71
529, Miscellaneous
Deductions ... A21, A297–
A298

535, Business Expenses ... A49,
A75
536, Net Operating Losses (NOLs)
for Individuals, Estates, and
Trusts ... A270, A272
538, Accounting Periods and
Methods ... B28
542, Corporations ... B141, B144,
B176
544, Sales and Other Dispositions
of Assets ... A43–A44,
A375, B106–B107, B111,
B113–B115, B117, B123–
B125
550, Investment Income and
Expenses ... A45, A76
551, Basis of Assets ... B125
555, Community Property ... A266
560, Retirement Plans for Small
Business (SEP, SIMPLE, and
Qualified Plans) ... B206,
B208, B210, B216, B219–
B221, B223–B224
575, Pension and Annuity
Income ... A286
589, Tax Information on S
Corporations ... B43
590-A, Contributions to Individual
Retirement Arrangements
(IRAs) ... A284, B227,
B229, B232–B234
590-B, Distributions from
Individual Retirement
Arrangements
(IRAs) ... A74, B231, B234
925, Passive Activity and At-Risk
Rules ... A70
936, Home Mortgage Interest
Deduction ... A322
946, How To Depreciate
Property ... B130
970, Tax Benefits for
Education ... A262
971, Innocent Spouse
Relief ... A293
972, Child Tax Credit ... A62
1546, Taxpayer Advocate Service
We Are Here to Help
You ... A123
4222, 401(k) Plans for Small
Businesses ... B215
4557, Safeguarding Taxpayer Data:
A Guide for Your
Business ... A100, A105

2018 Workbook

4674, Automatic Enrollment 401(k) Plans for Small Businesses ... B219
4703, Retirement Savings Contributions Credit ... B231
7002, Employee Benefit Plans ... B210

IRS Forms

656, Offer in Compromise ... A207
656-L, Offer in Compromise (Doubt as to Liability) ... A207
886-A, Explanation of Items ... A216
911, Request for Taxpayer Advocate Service Assistance ... A121
990, Return of Organization Exempt From Income Tax ... A201, A220
1040, U.S. Individual Income Tax Return ... A55, A60, A88, A281
1040A, U.S. Individual Income Tax Return ... A88
1040EZ, Income Tax Return for Single and Joint Filers With No Dependents ... A88, A315
1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents ... A204
1040X, Amended U.S. Individual Income Tax Return ... A230
1041, U.S. Income Tax Return for Estates and Trusts ... A99
1065, U.S. Return of Partnership Income ... A381, A400, B212
1098, Mortgage Interest Statement ... A171, A193
1099-A, Acquisition or Abandonment of Secured Property ... A372
1099-C, Cancellation of Debt ... A199
1099-MISC, Miscellaneous Income ... A49, A210, A240
1099-PATR, Taxable Distributions Received From Cooperatives ... A355

1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. ... A198, A236, A238
1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA ... A189
1120, U.S. Corporation Income Tax Return ... A99, A171, A220, B212
1120S, U.S. Income Tax Return for an S Corporation ... A99, A179, A248, A325, B212
2848, Power of Attorney and Declaration of Representative ... A106
3115, Change in Accounting Method ... B31
4506, Request for a Copy of Tax Return ... A123
4506-T, Request for Transcript of Tax Return ... A137
4562, Depreciation and Amortization ... B8
4626, Alternative Minimum Tax—Corporations ... B24
4797, Sales of Business Property ... A375, B17, B122, B184
4835, Farm Rental Income and Expenses ... A391
5304-SIMPLE, Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)—Not for Use With a Designated Financial Institution ... B211
5305-S, SIMPLE Individual Retirement Trust Account ... B211
5305-SA, SIMPLE Individual Retirement Custodial Account ... B211
5305-SEP, Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement ... B207

5305-SIMPLE, Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)—for Use With a Designated Financial Institution ... B211
5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts ... B231, B233
5500, Annual Return/Report of Employee Benefit Plan ... B221
5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan ... B217
5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan ... B217, B221
6251, Alternative Minimum Tax—Individuals ... A65, A80–A81, A321
6765, Credit for Increasing Research Activities ... A389
8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR) ... A248
8275, Disclosure Statement ... A311
8283, Noncash Charitable Contributions ... A307–A308
8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent ... A260
8379, Injured Spouse Allocation ... A294
8606, Nondeductible IRAs ... B231
8824, Like-Kind Exchanges ... B119
8827, Credit for Prior Year Minimum Tax—Corporations ... B25
8832, Entity Classification Election ... B168
8849, Claim for Refund of Excise Taxes ... A394
8857, Request for Innocent Spouse Relief ... A207, A289

- 8862, Information To Claim Certain Refundable Credits After Disallowance ... A320
- 8867, Paid Preparer's Due Diligence Checklist ... A8, A317
- 8880, Credit for Qualified Retirement Savings Contributions ... B225
- 8881, Credit for Small Employer Pension Plan Startup Costs ... B225
- 8889, Health Savings Accounts (HSAs) ... A189
- 8938, Statement of Specified Foreign Financial Assets ... A224
- 8949, Sales and Other Dispositions of Capital Assets ... A45
- 8962, Premium Tax Credit (PTC) ... A258
- 9210, Alien Status Questionnaire ... A204
- 9250, Questionnaire — Tax Treaty Benefits ... A204
- 14157, Complaint: Tax Return Preparer ... A105
- 14411, Systemic Advocacy Issue Submission Form ... A124
- CCC-1099-G, Certain Government Payments ... A374
- W-2, Wage and Tax Statement ... A50, A99, A201, A204, B71
- W-7 (COA), Certificate of Accuracy for IRS Individual Taxpayer Identification Number ... A132
- 1040, Schedule 8812, Additional Child Tax Credit ... A58
- 1040, Schedule A, Itemized Deductions ... A22, A67, A94, A171, A179
- 1040, Schedule C, Profit or Loss From Business ... A16, A51, A99, A159–A160, A173, A175, A182, A207, A227, A346, B142, B212
- 1040, Schedule D, Capital Gains and Losses ... B122, B132
- 1040, Schedule E, Supplemental Income and Loss ... A16, A70, A171, A346, B70
- 1040, Schedule F, Profit or Loss From Farming ... A16, A70, A346, B212
- 1040, Schedule SE, Self-Employment Tax ... A381
- 1065, Schedule K-1, Partner's Share of Income, Deductions, Credits, etc. ... A381, B143, B212
- 1120S, Schedule K-1, Shareholder's Share of Income, Deductions, Credits, etc. ... A245, A248, B187

IRS Schedules

- 1040, Schedule 1, Additional Income and Adjustments to Income ... A90
- 1040, Schedule 2, Tax ... A90
- 1040, Schedule 3, Nonrefundable Credits ... A91
- 1040, Schedule 4, Other Taxes ... A91
- 1040, Schedule 5, Other Payments and Refundable Credits ... A92
- 1040, Schedule 6, Foreign Address and Third Party Designee ... A92

Alphabetical Index

A

ABLE accounts ... A26
 rollovers ... A27
 Accounting method
 cash
 farming C corporations ... A349
 entity conversion ... B159
 long-term contract ... B12
 small business
 gross receipts test ... B30
 old law ... B27
 small construction contract
 exception ... B31
 TCJA changes ... B29
 UNICAP rules
 exception ... B31
 Achieving a Better Life Experience
 Program ... A26
 Action on Decision ... A158
 2003-003 ... A379
 2011-06 ... A23
 Affordable Care Act ... A7, A258
 Alimony
 deduction ... A189
 Alternative minimum tax ... A321
 corporations ... B24, B175
 credit for prior year ... B25
 TCJA changes ... B24–B25
 American Jobs Creation Act ... A393
 Amortization
 research and experimental
 expenditures ... B17
 disposal of property ... B18
 period ... B18
 AMT. *See* Alternative minimum tax
 AOD. *See* Action on Decision
 Audits
 Taxpayer Digital Communications
 Secure Messaging ... A94

B

Basis
 capital asset ... A167
 corporate stock or
 securities ... B183
 depreciation recapture ... B125
 exchanged property ... B125

Bipartisan Budget Act of
 2018 ... A36, B64
 extender provisions ... A36, B64
 tax-related provisions ... A40
 Bonus depreciation ... A351, A353
 Built-in gain ... B188

C

C corporation
 accumulated earnings and
 profits ... B138, B140
 accumulated earnings tax ... B140–
 B141, B177
 conversion from S
 corporation ... B179
 distributions ... B138
 dividend vs return of
 capital ... A170
 effect of TCJA ... B174
 electing S status ... B187
 avoiding BIG tax ... B189
 built-in gain ... B188
 deemed dividend
 election ... B191
 divisive reorganization ... B196
 minimizing SE tax ... B193
 passive income issues ... B191
 property distributions ... B196
 selling depreciable
 assets ... B195
 entity advantages ... B178
 farming
 cash method ... A349
 liquidation
 example ... B202
 ranching and oil/gas
 operation ... A397
 tax rates ... B26, B137, B174
 TCJA ... B137
 California wildfire disaster
 area ... B66
 Capital asset ... A167
 Capital gains
 forfeited deposit ... A165
 personal residence ... A163
 tax rates ... A4
 Casualty and theft losses
 deductibility ... A20
 qualified disaster ... A39
 Charging order ... B168–B171

Charitable contributions
 athletic seating rights ... A19
 divorce ... A275
 ESBT donor ... A34
 limits under TCJA ... A19
 qualified contribution ... A39
 qualified farmer or
 rancher ... A401
 S corporation donor ... A34
 Circular 230
 best practices ... A306, A311,
 A319, A322, A326
 competence ... A312, A324
 conflict of interest ... A314
 contingent fee ... A324
 diligence as to accuracy ... A306,
 A311, A322, A324, A326
 due diligence
 refundable credit ... A318
 knowledge of client
 omission ... A306, A322
 negotiate taxpayer checks ... A324
 return of client records ... A327
 solicitation ... A322
 standards for tax returns ... A306,
 A324
 tax return preparer
 defined ... A318
 Clergy
 housing allowance ... A168
 Common-law marriage ... A254
 Conservation easement
 charitable contribution ... A185,
 A401
 Consolidated Appropriations
 Act ... B68
 Cooperatives ... A366
 domestic production activities
 deduction ... A354
 Corporation
 contributed property
 nonrecognition rules ... B181–
 B183
 incorporating
 income tax basis ... B183
 liability in excess of
 basis ... B185
 taxable event ... B183
 liabilities ... B184
 liquidation ... B201
 tax-free incorporating ... B181

- Courts. *See* Judicial system
- Credits
- alternative fuels and fuel mixtures ... A393
 - California wildfire employee retention ... B66
 - child ... A15, A53, A262
 - calculating ... A54
 - refundable ... A57
 - dependent child care ... A261–A262
 - earned income ... A261, A317
 - acceptable
 - documentation ... A135
 - electronic fraud detection system ... A133
 - education ... A261
 - family ... A53, A60
 - qualifying relative ... A60
 - relationship test ... A60
 - requirements ... A60
 - FMLA paid leave ... B35
 - calculating ... B36
 - defined ... B36
 - election not to claim ... B37
 - eligible employer ... B36
 - qualifying employee ... B36
 - opportunity zones ... B37
 - orphan drug ... B35
 - premium tax ... A258
 - qualified retirement savings
 - contributions ... B231, B235
 - rehabilitation of certified historic structures ... B35
 - research and development ... A387
 - farming ... A389
 - qualifications ... A388
 - small employer pension plan
 - startup costs ... B225
 - eligible employer ... B225
- Criminal tax provision ... A223
- Cryptocurrency. *See* Cybercurrency
- Customer information
- cloud-computing
 - recommendations ... A334
 - model privacy form ... A329
 - privacy rule ... A329, A333
 - safeguards and privacy rules ... A328
 - safeguards rule ... A333
 - multi-factor
 - authentication ... A334
 - tax practitioners
 - obligations ... A334
- Cybercurrency
- basis ... A44
 - defined ... A42
 - IRS enforcement ... A50
 - like-kind exchange ... A46
 - mining ... A47
 - recordkeeping ... A43
 - securities ... A46
 - tax reporting ... A45
 - tax treatment ... A42
 - investors ... A44
 - personal use ... A43
 - types ... A42
 - wages ... A50
- D**
- Data security
- EFIN filings ... A105
 - PTIN filings ... A105
 - tax practice offices ... A100
 - protection tips ... A101
 - written customer information
 - security plans ... A100
- Debt
- nonrecourse ... B184
 - recourse ... B184
- Deductions
- §179
- dollar and investment limits ... B7–B8
 - excess carryforward ... B8
 - alimony ... A189
 - business bad debt ... A176
 - business expenses ... B20–B21
 - cost of goods sold ... A161
 - employee achievement awards ... B44
 - excessive employee
 - compensation ... B44
 - covered employee ... B45
 - limit ... B45
 - finances and penalties ... B39
 - TCJA changes ... B40
 - home rental to C
 - corporation ... A172
 - legal fees ... A179
 - pro-bono work ... A160
 - real estate professional ... A235
- business interest ... A349, B49
- carryforward rules ... B50
 - election to exclude ... B51
 - floor plan financing ... B51
 - limitations ... B49
- partnership and S
 - corporations ... B50
 - small business exception ... B49
 - trade or business
 - activities ... B51
- business-provided meals ... A350
- charitable contribution ... A308
 - basis ... A181
 - conservation easement ... A185, A400
 - valuation ... A186
- child pageant activity ... A173
- depreciation expenses ... A248
- dividend received ... B26
- domestic production
 - activities ... A354, B2, B141
 - cooperatives ... A354
- educator expenses ... A307–A308
- employee transportation and commuting benefits ... B105
- employer-provided meals ... B23, B104
 - limitation ... B103
- entertainment expenses ... B23
 - fully deductible ... B103
 - nondeductible ... B102
- excess business loss ... A347
- home equity loan interest ... A74, A321–A322
- interest deduction limits ... B13
- investment expenses ... A76
- itemized ... A67
- listed property ... B16
 - computers and peripheral equipment ... B17
- miscellaneous itemized ... A30, A76, A307
- payment under divorce
 - decree ... A175
- personal property taxes ... A67
- property taxes ... A346
- qualified business income ... A31, A312, A354–A355, B3, B70, B136, B141, B175–B176
 - applicable percentage
 - calculation
 - SSB ... B84, B145
 - calculation ... A360, A370, B73, B142
 - calculation flowchart ... B92
 - cooperative patron ... A367–A368
 - cooperatives ... A366, B5
 - high-income
 - businesses ... B154

F

Family and Medical Leave Act ... B35–B36

Farm rental income ... A393

- SE tax ... A376
- Bot ... A378
- Hennen ... A378
- Johnson ... A379
- Martin ... A379
- McNamara ... A378
- Mizell ... A377–A378
- rental arrangements ... A379
- Solvie ... A379

Federal Insurance Contributions Act ... A50

Federal Unemployment Tax Act ... A50

FICA. *See* Federal Insurance Contributions Act

Filing status

- after divorce ... A257
- annulment ... A256
- changing ... A216–A217
- divorce ... A254

Financial Services Modernization Act ... A328

Fixing America's Surface Transportation Act ... A107, A215

For profit determination

- ranching activity ... A399, A403

Foreign account reporting ... A196, A224

Foreign earned income ... A191–A192, A195

- exclusion ... A193
- combat zone ... A38

Foreign tax

- participation exemption DRD ... B56

Fringe benefit

- employee transportation and commuting ... B105

FUTA. *See* Federal Unemployment Tax Act

G

Gift tax. *See* Tax

Gifts

- commodities
- to child ... A346

Gramm-Leach-Bliley Act ... A100, A328

- safeguards and privacy rules ... A328

H

Hobby loss rules ... A396

Home equity loan interest deductibility ... A321–A322

I

Identity theft ... A332

- IRS criminal investigation statistics ... A98
- IRS prevention strategies ... A96
- small business risks ... A99
- employer identification numbers ... A99
- Taxpayer Protection Program ... A96

Income

- bank deposit analysis ... A228
- cancellation of debt ... A199
- emotional distress damage award ... A200
- IRA withdrawals ... A236
- tuition waiver amount ... A205
- veterans disability severance payment ... A229

Individual retirement arrangements. *See* Retirement plans

Information disclosure

- seriously delinquent tax debtors ... A215

Innocent spouse

- equitable relief ... A207
- general relief for joint filers ... A209, A289

Installment agreement

- business payment plan ... A118
- direct debit ... A118
- individual payment plan ... A117
- online payment plan ... A117
- streamlined processing ... A119

Interest

- on tax deficiency ... A221

Internal Revenue Service

- communication with ... A138
- taxpayer assistance center ... A139
- criminal investigation statistics ... A147

- data book statistics ... A143
- online taxpayer accounts ... A142
- revenue collection statistics ... A143
- ruling request changes ... B201
- taxpayer assistance ... A146
- taxpayer opinion survey ... A148

Involuntary conversion

- diseased livestock
- environmental contamination ... A376
- reporting sale ... A375
- gain deferral
- diseased livestock ... A375
- gain recognition
- diseased livestock ... A375

IRA. *See* Retirement plans

ITIN ... A131

- application process
- certified acceptance agent ... A132
- deactivate account ... A131

J

Job Creation and Worker Assistance Act ... B8

Judicial system

- case commencement ... A153
- federal court levels ... A153
- federal judicial circuits ... A157
- U.S. Tax Court. *See* Tax Court

L

Legal fees

- deductibility ... A179

Like-kind exchange ... A353, B190

- boot ... B111
- deferred exchange requirements ... B115
- safe harbor ... B116
- deferred exchange with boot ... B116
- definition of like-kind ... B107
- depreciable tangible personal property ... B123
- depreciation recapture ... B113
- filing requirement ... B119
- multiple exchanges ... B122
- multiple properties ... B122
- home exchange requirements ... B110
- ineligible property ... B109

2018 Workbook

multiple properties ... B117
old law ... B18
partial ... B111
property
 received adjusted
 basis ... B111, B113
 use attribution ... B110
 use requirement ... B109
qualifying property ... B108
realized gain/loss ... B111
related party rules ... B117
requirements ... B106
TCJA changes ... B19
Limited liability company
 charging order ... B168
 foreclosure and
 exclusivity ... B170
 rights of creditor ... B169
 tax issues ... B170
liability considerations ... B168
single-member LLC ... B168
SMLLC
 charging order ... B171
Livestock
 definition ... A376
 disease
 definition ... A376
 loss ... A375
LLC. *See* Limited liability company
Loans
 capitalize interest ... A167
 CCC ... A371
 forfeiting ... A371
 impact of market gains ... A374
 income method ... A373
 loan method ... A372
 redeeming in same year as
 origination ... A374
 tax planning ... A373
 from 401(k) plans ... A238
Loss
 casualty
 diseased livestock ... A376
 disaster-related casualty ... A25
 excess business ... A347
 income threshold ... B99
 limit ... B99
 pass-through ... B101
 excess business under
 TCJA ... A52
 farming NOL ... B32
 TCJA changes ... B34
 gambling ... A23
 hobby ... A395
 net operating ... A348

NOL
 calculation
 TCJA changes ... B34
 carryback and carryforward
 rules ... B33
 casualty and property loss
 TCJA changes ... B34
 fiscal year filers ... B33
 specified liability loss ... B32
 under old law ... B32
 under TCJA ... A51, B33
 income limitation ... A51
passive activity rules ... B100
REIT NOL ... B32

M

Marital status ... A254
Material participation
 ranching activity ... A403
Medical expenses
 itemized deduction ... A15
Miscellaneous deductions
 above the line ... A22
Miscellaneous itemized deductions.
 See Deductions

N

NOL. *See* Loss
Notice CP 508C ... A108

P

Partnership
 filing requirement ... A400
 losses ... A350
 spousal qualified joint
 venture ... A381
 technical termination ... B160
 old law ... B38
 TCJA changes ... B39
Passive activity
 loss limitation ... A233
Passport
 seriously delinquent
 taxpayer ... A107, A215
 alternative pay
 arrangements ... A109
 certification reversal ... A109
 notification ... A108
 passport application
 status ... A110

Pass-through entities. *See* Tax Cuts
 and Jobs Act
Penalties
 accuracy-related ... A163, A167,
 A171, A173–A174, A176,
 A182, A193, A195, A198,
 A233–A234, A238, A244
 QBID ... A370, B5
 disclosing client
 information ... A314
 excessive claims related to use of
 certain fuels ... A395
 failure to exercise due
 diligence ... A319
 failure to timely file ... A164,
 A167
 FBAR reporting ... A232
 late filing ... A248
 tax preparer
 administrative ... A303
 understated tax ... A306, A319
 willful or reckless ... A306
 tax understatement ... A183, A327
 willful and reckless ... A319
 willful failure to pay ... A231
Personal holding company
 qualifying tests ... B178
 tax ... B178
Personal property
 sale or exchange
 1231 assets ... B125
 impact on QBID ... B126
 related party ... B123
 tax reporting ... B132
 tax treatment ... B125
 vehicles ... B131
 personal vs business
 use ... B131
Plants ... A352
Power of attorney
 immediate service
 provider ... A106
 qualifying student ... A107
Practitioner Priority Service ... A137
Private debt collection ... A141
Property
 179 expensing
 1245 property ... B7
 qualified real ... B6
 residential tangible
 personal ... B8
 qualified improvement ... B6
Protecting Americans Against Tax
 Hikes Act ... A131
Publicly traded partnership
 QBID ... B72, B149

Q

QDRO. *See* Qualified domestic relations order
 Qualified business income ... A355, B3, B70
 agricultural cooperatives ... B68
 business-related items ... A357
 definition ... A356, B72
 gain from property exchange ... B126
 investment income exclusion ... B73
 items not included ... A357, B72
 multiple businesses ... A364
 negative amount ... A359
 W-2 wage/QP limit ... A360
 Qualified business income deduction. *See* Deductions
 Qualified domestic relations order ... A286
 Qualified equity grants
 eligible corporation ... B46
 qualified employee ... B47
 qualified stock ... B47
 TCJA changes ... B46
 Qualified farmer or rancher definition ... A401
 Qualified improvement property ... B6
 Qualified property. *See* Deductions
 Qualified real property §179 expensing eligible ... B6
 Qualifying child definition ... A54

R

Real estate investment trust effect on QBID ... B149
 QBID ... B72
 Real estate professional business expenses ... A235
 Reasonable compensation ... A243, B153, B160, B194
 advising clients ... B164
 court cases ... B164–B165
 establishing ... B166
 reasonableness factors ... B162, B194
 arm's length negotiation ... B163
 availability of comparable services ... B163

 background/experience ... B163
 business size ... B164
 compared with employees' compensation ... B164
 determination criteria ... B164
 earning history ... B163
 fixed in advance ... B164
 market comparisons ... B163
 nature of duties ... B163
 related-party control over business ... B163
 substantiation records ... B164
 time devoted ... B163
 Recapture
 soil and water conservation expenses ... A392
 Recovery of litigation costs ... A225
 Refund claim
 lookback rule ... A218
 payment under divorce decree ... A174
 REIT. *See* Real estate investment trust
 Related party
 definition ... B118
 sale or exchange of personal property gain treatment ... B123
 loss treatment ... B124
 Repatriation tax. *See* Tax
 Residence
 long-term capital gain ... A163
 Restructuring and Reform Act National Taxpayer Advocate ... A120
 Retirement plans ... B206
 100-employee rule ... B210, B222
 401(k) loan reclassification ... A238
 early distributions ... A241
 hardship ... A37
 qualified disaster distribution ... A24, A38
 IRA
 Tax Cuts and Jobs Act provisions ... A11
 IRS improper levy ... A36
 loan against plan ... A198
 military pension divorce ... A287
 qualified divorce ... A285
 qualified plan loan offset ... A12
 Roth IRA advantages/disadvantages ... B235

 compared to traditional IRA ... B232
 contribution limit ... B232
 excess contributions ... B233
 qualified retirement savings contributions credit ... B235
 safe harbor 401(k) ... B218, B225
 advantages/disadvantages ... B222
 annual reporting ... B221
 automatic contributions ... B219
 qualified arrangement ... B220
 requirements ... B220
 contribution requirements ... B218
 employee notification requirements ... B221
 establish ... B218
 testing requirements ... B222
 safe harbor 401(k) deducting contributions ... B219
 SARSEP ... B206
 elective deferrals ... B208
 SEP IRA ... B206–B207, B225
 advantages/disadvantages ... B210
 contributions employer ... B208
 limits ... B208
 self-employed limits ... B208
 Deducting contributions ... B208
 eligible employees ... B207
 Form 5305-SEP use ... B207
 ineligible employees ... B208
 notification requirements ... B209
 small employer pension plan startup costs credit ... B225
 testing requirements ... B209
 W-2 reporting ... B208
 SIMPLE 401(k) ... B222, B225
 advantages/disadvantages ... B224
 contribution requirements ... B223
 deducting contributions ... B223
 establish ... B222

notification
 requirements ... B224
reporting requirements ... B224
testing requirements ... B224
SIMPLE IRA ... B210, B225
 advantages/
 disadvantages ... B214
 automatic enrollment ... B211
 contribution limits ... B212
 deducting
 contributions ... B212
 election period ... B214
 eligible employees ... B211
 employee notification ... B213
 employer contributions
 requirements ... B212
 establish ... B211
 ineligible employees ... B211
 restrictions ... B210
 self-employed
 compensation ... B212
small business decision
 flowchart ... B235
solo 401(k) ... B214, B225
 advantages/
 disadvantages ... B217
 contribution limits ... B215–
 B216
 self-employed ... B217
 deducting
 contributions ... B216
 elective deferral limits ... B215
 establish ... B215
 reporting requirements ... B217
traditional and Roth IRA key
 features ... B235
traditional IRA ... B227
 advantages/
 disadvantages ... B231
 contributions
 deductibility ... B229
 excess ... B231
 limits ... B228
 nondeductible ... B230
 distributions ... A197
 eligible taxpayers ... B227
 qualified retirement savings
 contributions
 credit ... B231
 spousal IRA ... B229
 surviving spouse ... A237
 withdrawals ... A236
Revised Uniform Limited Partnership
Act ... B169

Robert T. Stafford Disaster Relief and
Emergency Assistance
Act ... A24

S

S corporation
 conversion to C corporation ... B42
 accounting adjustments ... B42
 post-termination
 distributions ... B43
 debt basis ... A246
 liquidation ... B195
 example ... B203
 shareholder death ... B204
nonresident ESBT
 beneficiary ... A33
reasonable compensation ... A243,
 A326, B153, B160
court cases ... B160
reasonableness factors ... B162
revoked S election ... B159, B179
 accounting issues ... B179
 post-termination
 distributions ... B180
 suspended losses ... B181
 revoking S election
 how to ... B43
 QSUB effect ... B180
 shareholder
 QSST ... B193
 shareholder death ... B196
Safe harbor 401(k). *See* Retirement
 plans
Salary reduction simplified employee
 pension plan. *See* Retirement
 plans
Sale of business
 C corporation ... B178
Savings incentive match plan for
 employees. *See* Retirement
 plans
Service Center Advice
 1998-021 ... A264
SIMPLE 401(k). *See* Retirement plans
Simplified employee pension plan. *See*
 Retirement plans
Small Business Investment
 Act ... B27
Small Business Job Protection
 Act ... B218
Social Security Act ... A29, A294
Solo 401(k). *See* Retirement plans

Specified service business
 defined ... B4
 exception to limit ... B145
Sport utility vehicles
 179 expensing ... B8
Spousal qualified joint
 venture ... A381
 election ... A382
 federal farm program
 active engagement test ... A383
 payment limits ... A383
 rental real estate business
 SE tax ... A385
 SE tax ... A383
 tax reporting ... A382
SSB. *See* Specified service business
Statute of limitations ... A219
Substantial authority
 order of priority ... A151

T

Tax
 accumulated earnings ... B140,
 B177
 built-in gain ... B188
 strategies to avoid ... B189
 corporate rate
 comparisons ... B134
 excise
 executive compensation ... B52
 net investment income
 colleges and
 universities ... B53
 generation-skipping transfer
 exemption amount ... A35
 net investment income ... B138
 personal holding company ... B178
 repatriation ... B58
 sales and use
 online retailers ... A249
 self-employment ... A240
 deferred compensation ... A240
 farm rental income ... A376–
 A380
 unrelated business taxable
 income ... B54
 disallowed employee fringe
 benefits ... B55
 TCJA changes ... B54
Tax Court ... A154
 admission to practice
 before ... A155
 appeals ... A156

2018 Workbook

- decisions ... A156
- jurisdiction ... A154
- S cases ... A156
- summary opinions as substantial authority ... A152
- Tax Cuts and Jobs Act ... A307, A346, B2, B70, B134, B174
- 179 dollar and investment limits ... B8
- additional provisions ... B60
- ADS recovery periods ... B13
- agricultural cooperatives ... B5
- benefit limit for public safety volunteers ... B47
- bonus depreciation ... B10–B12
- business entertainment expenses ... B102
- business entities ... B136
- business interest deductibility ... A349
- business interest deduction changes ... B49
- business-provided meal deductibility ... A350, B103
- C corporation ... B137, B174
 - fiscal year filer blended rate ... B175
 - vs pass-through entities ... B151
- cash accounting method ... A349
- commodity gifts to child ... A346
- corporate AMT changes ... B24–B25
- corporate income tax rates ... B26
- dividend received deduction changes ... B26
- DPAD ... A31, A355
- employee achievement awards ... B44
- entity comparison ... B142
 - wage payments ... B147
- estates ... A28
 - exemption amount ... A35
- excess business loss ... A52, A347, B99
- excessive employee compensation ... B45
- excise tax
 - college and university investment income ... B53
 - executive compensation ... B53
- farming
 - bonus depreciation ... A351, A353
- depreciation recovery
 - period ... A350
- expense-method depreciation ... A350
- like-kind exchanges ... A353
- NOL ... A348
- repeal of 150% method ... A350
- finances and penalty
 - deductions ... B40
- FMLA paid leave credit ... B35
- high-income businesses ... B154
- impact on IRS ... A140
- individual provisions ... A2
 - ABLE program ... A26
 - rollover of ABLE account ... A27
 - acquisition
 - indebtedness ... A17, A74
 - alimony payments ... A11
 - AMT ... A5, A80
 - bicycle commuting ... A13
 - capital gains ... A63
 - casualty and theft losses ... A20
 - charitable contributions ... A19
 - athletic seating rights ... A19
 - child tax credit ... A15, A53
 - disaster losses ... A25
 - discharge of student loans ... A12
 - family tax credit ... A60
 - home equity
 - indebtedness ... A18, A74
 - inflation adjustments ... A7
 - IRA recharacterization ... A11
 - itemized deductions ... A23, A67
 - kiddie tax ... A6
 - medical expense deduction ... A15
 - minimum essential coverage penalty ... A7
 - miscellaneous deductions allowed ... A22
 - miscellaneous itemized deductions ... A22, A76
 - moving expense deduction ... A13
 - personal exemption ... A53
 - qualified plan loan offset ... A12
 - qualified tuition program ... A14
 - retirement plan distributions
 - qualified disasters ... A24
 - standard deduction ... A14, A53
- state and local taxes ... A16, A67
 - prepaid in 2017 ... A73
 - tax preparer due diligence ... A8
 - tax rates ... A2, A84, B174
 - wagering losses ... A23
- international provisions ... B56, B58
- leased vs. owned business assets ... B148
- like-kind exchange changes ... B19
- listed property changes ... B17
- lower-income businesses ... B151
- luxury auto depreciation limits ... B15
- NOL ... A51
 - changes ... B33
 - income limitation ... A51
- orphan drug credit ... B35
- partnership losses ... A350
- partnership technical termination ... B39, B160
- pass-through entities ... B141–B142
- personal service corporations ... B176
- property tax deduction
 - farming business ... A346
- QBID accuracy-related penalty ... A370, B5
- qualified business income deduction ... A31, B2–B3
- qualified equity grants ... B46
- qualified improvement property ... B6
- rehab credit for certified historic structures ... B35
- research and experimental expenses ... A387
- research or experimental expenditures ... B18
- S corporation conversion to C corporation ... B42
- small business accounting method changes ... B29
- specified service business ... B82, B144
- transportation and commuting expenses ... B105
- trusts ... A28
 - tax rates ... A28
- unrelated business taxable income changes ... B54–B55
- Tax forms
 - draft 1040 schedules ... A89

new Form 1040 ... A88

Tax payments

- cash ... A117
- check or money order ... A116
- credit or debit card ... A113
- EFTPS ... A114
- electronic fund withdrawal ... A114
- installment agreement ... A117
- IRS options ... A110
- online Direct Pay ... A110
- same-day wire ... A116

Tax preparers

- unregulated ... A213

Tax rates

- 2017 ... A85
- 2018 ... A84

Tax Reform Act of 1986 ... B187

Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act ... A35

Tax reporting

- seniors

 - new form ... A37

Tax scams

- alerts ... A103
- dirty dozen ... A101
- fraudulent returns

 - bank account deposit ... A104

- impersonating professional associations ... A106
- new client email ... A103
- phone calls ... A103
- spear phishing ... A103
- tax preparer offices

 - data theft ... A103

Tax treaty

- payments to teachers ... A202, A204

Taxpayer Advocate Service

- economic advocacy ... A121
- Purple Book

 - recommendations ... A129
 - request for assistance ... A121
 - significant issues ... A128
 - systemic advocacy ... A121, A124
 - taxpayer assistance order ... A123

 - significant hardship ... A123

Taxpayer Digital Communications

- Secure Messaging ... A94

TCJA. *See* Tax Cuts and Jobs Act

Trust fund taxes

- responsible person ... A230

Trusts

- administrative expenses ... A30–A31
- DPAD ... A31
- electing small business ... A393

 - beneficiary ... A33

- miscellaneous itemized deductions ... A30
- qualified business income deduction ... A31
- qualified disability ... A29

 - annual exemption ... A29

- qualified subchapter S ... A33
- special deductions ... A29
- TCJA impact ... A28

U

U.S. Tax Court. *See* Tax Court

Uniform Limited Liability Company Act ... B169

Uniformed Services Former Spouses' Protection Act ... A287

V

Virtual currency. *See* Cybercurrency

W

Wages

- qualified business income deduction ... B76, B147

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 | | |

2018 Workbook

| | | | |
|-------|---|-------|---|
| 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 | | |

2018 Workbook

| | | | |
|------|--|--------|--|
| 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 |

2018 Workbook

| | | | |
|----------|---|--------|---|
| 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)**

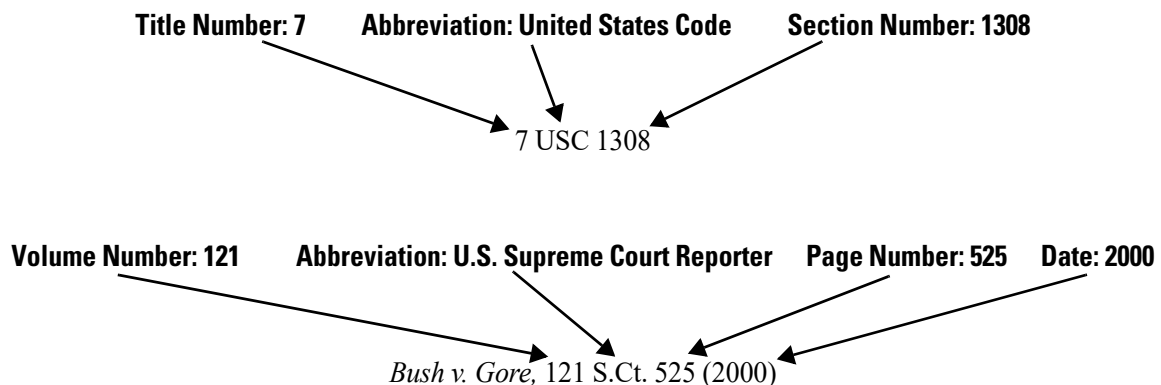
Here are some tips for finding these types of citations:

- 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 |
| <i>Aff'd</i> | Decision affirmed by appellate court |
| <i>Rev'd</i> | Decision overturned by appellate court |
| <i>Cert. denied</i> | 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:



2018 Workbook