

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-25
Other IRS Releases	I-9		

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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2019 Workbook

Citation Index

CODE SECTIONS

Internal Revenue Code (IRC)

§1(h) ... A195	§86(e) ... A215	§174 ... A224
§11(b) ... B250	§101(b) ... A236	§179 ... B56, B226
§24(a) ... B122	§102 ... A221	§179(a) ... B88
§24(b) ... B124	§102(c) ... A222	§179(b) ... B88
§24(c) ... B122	§104 ... A242	§179(d) ... A386, B88
§24(h) ... A23, B122, B124	§105(h) ... B197	§183 ... A272
§25A ... B361	§107 ... A220, B325–B327	§199 ... B89
§25A(1) ... A41	§107(1) ... B322	§199(a) ... B89
§25A(b) ... A42	§107(2) ... B322	§199A ... B338
§25A(c) ... A49	§108 ... A246	§199A(a) ... A34, A364–A365,
§25A(d) ... A43	§108(d) ... A117	A373, B33
§25A(f) ... A42, A49, B361	§108(h) ... A247	§199A(b) ... A34–A37, A39, A363,
§25A(g) ... A43, B364	§111(a) ... B132	A369, B16, B44–B48, B75,
§25A(h) ... A50	§112 ... B382	B273, B300–B301
§25B(b) ... A23	§112(a) ... B382	§199A(c) ... A34, A92, A365, A409,
§26(a) ... B123	§112(b) ... B382	B2, B12–B13, B20
§30D ... B139	§112(c) ... B382	§199A(d) ... A34–A35, A38–A39,
§30D(b) ... B139	§117(a) ... A74	B3, B14, B16, B18, B44, B46,
§30D(d) ... B139	§117(b) ... A75, A79	B273, B300
§30D(e) ... B140	§117(d) ... A75	§199A(e) ... A35, A364, B17, B44,
§36B ... A215, B112	§119 ... A220	B264
§36B(c) ... B111–B112	§121(b) ... A194	§199A(f) ... A34, B12
§36B ... A5	§134 ... B382	§199A(g) ... A362–A365, A368,
§36B(b) ... A6	§135(b) ... A60	A372–A373
§36B(c) ... B110, B195–B196	§135(c) ... A59–A60	§213(a) ... A29
§36B(d) ... A10, B196	§151(d) ... A11, A42	§213(d) ... B197
§36B(f) ... A10, A12	§152 ... A226, B122	§213(f) ... A29
§41 ... A224	§152(c) ... B123	§219(c) ... A17
§41(d) ... A225	§152(d) ... B122–B123	§245A ... B73
§45R ... A110, B187	§162 ... A217, A232, A242, B162,	§246(c) ... B73
§45R(d) ... B191	B219, B338	§267(b) ... B223
§45R(e) ... B188	§162(l) ... B104	§250 ... B74
§54 ... A156	§163(d) ... B252	§262 ... A236
§56(b) ... A171	§163(j) ... B78	§263(a) ... B169
§61 ... A221, A247, B344	§164 ... B364	§263A ... A177, A217, B163, B168–
§61(a) ... A26, B382	§164(b) ... B129, B137, B323, B364	B169
§66 ... B256	§165 ... A29, A219, A230	§263A(a) ... B163
§67(a) ... B153	§168(c) ... A392, B76	§263A(b) ... B173
§67(g) ... B153, B327	§168(e) ... B76–B78	§263A(f) ... A410, B227
§72 ... A236, A258	§168(g) ... B77–B78	§263A(i) ... B167, B173, B176
§72(m) ... A259	§168(i) ... A396, B78	§265 ... B327
§72(t) ... A259	§168(k) ... A386, A390, A399, B78,	§265(a) ... B323, B327
§73 ... A247	B86, B226	§274 ... A242
§83(a) ... A173	§170(b) ... A18, B315	§274(d) ... B156, B328
§83(b) ... A173	§170(c) ... B130	§280A(a) ... B134, B270
§83(i) ... B79	§170(e) ... B252	§280A(b) ... B134
§86 ... A367, B90	§170(f) ... A223, A227	§280A(c) ... B270
§86(b) ... A367, B90	§170(h) ... A412	§280E ... A217, B163, B166
	§171 ... A169	§280F(a) ... B86
	§172 ... A271	§280F(d) ... B86
	§172(a) ... B79	§318(a) ... B104
	§172(b) ... B79–B80	§332 ... B286

2019 Workbook

§334(b) ... B276, B286	§469 ... A148, A242, A274–A275, A277, B206, B220, B291	§861(a) ... B12
§336(a) ... B286	§469(a) ... A148, B84	§862(a) ... B12
§336(d) ... B286	§469(b) ... A149, B84, B211	§864(b) ... B348
§337(a) ... B286	§469(c) ... A148–A149, B84, B206, B208, B211–B215, B217, B270	§864(c) ... B12, B17, B348–B349, B351
§338 ... B228, B278	§469(c)(7) ... B208	§871(a) ... B349, B363
§338(b) ... B229	§469(g) ... B209, B211	§871(b) ... B349
§338(d) ... B278	§469(h) ... A148–A149, B216, B220	§871(c) ... B363
§338(h) ... B278	§469(i) ... A23, A149, B84, B209, B213	§877 ... B352
§351 ... B288	§471 ... B168	§877(a) ... B352
§351(a) ... B288	§471(a) ... B168	§877(b) ... B352
§351(b) ... B288	§471(c) ... A375–A376, B167, B171, B176	§877(e) ... B352
§355 ... B292	§481(a) ... A376, B228	§877A(a) ... B353
§355(a) ... B293, B298	§501(a) ... B315	§877A(g) ... B352
§355(b) ... B293–B294	§501(c) ... B315	§901 ... B364
§356 ... B298	§509(a) ... A18	§904(a) ... B364–B365
§356(b) ... B297	§529(b) ... A56	§904(c) ... B365
§368(a) ... B292, B296	§529(c) ... A56–A58	§904(d) ... B364
§381(a) ... B286	§529(e) ... A56–A57, A61, A65	§904(j) ... B365
§401 ... A280	§529A(a) ... A59	§911 ... A239, B362
§401(a) ... B336	§529A(b) ... A59	§911(a) ... B356
§401(c) ... B299, B336	§529A(c) ... A59	§911(b) ... B356, B358
§401(k) ... A280	§530(b) ... A64–A67	§911(c) ... B360–B361
§402(g) ... B47	§530(d) ... A64, A72	§911(d) ... B356–B357
§402A ... B47	§530(g) ... A64	§951(b) ... B73
§404 ... B300	§611(a) ... A397	§951A ... B74
§404(a) ... B36	§612 ... A397	§957(a) ... B73
§408(d) ... A16, A18	§613(b) ... A397	§957(c) ... B74
§408(k) ... A17	§613A ... A386	§965 ... B73
§408(p) ... A17	§631(b) ... A398	§1001 ... A382
§408(q) ... A17	§691 ... A179	§1001(a) ... A116
§408A ... A17	§704 ... A382	§1001(e) ... A184
§408A(c) ... A17	§704(c) ... A385	§1012 ... A381, B276
§408A(d) ... A17	§704(d) ... A116	§1014(a) ... A178
§414(e) ... B336	§707(a) ... B13	§1015(a) ... A187
§421(a) ... A170	§707(c) ... B13	§1015(d) ... A185
§446(a) ... B167	§708(b) ... A390	§1031 ... B227, B245
§446(b) ... A248, B167	§721(a) ... A380	§1031(a) ... A189, A193, A401, B245
§446(c) ... B168	§731 ... A116, A383	§1031(c) ... A189
§446(e) ... B167, B169, B172, B176	§732 ... A116	§1031(d) ... A189–A190
§448(a) ... B169	§734 ... A383	§1014(a) ... A178
§448(b) ... B170	§734(a) ... A387	§1041 ... A188, A234
§448(c) ... A375, B167, B170, B173, B176	§734(b) ... A386	§1041(a) ... A186, A188, A234
§448(e) ... B176	§736 ... A116	§1041(b) ... A186–A187
§451(b) ... B172	§737 ... A118	§1041(c) ... A187
§453(i) ... B231	§741 ... A116, A377, A381	§1060 ... B228
§454(a) ... A59	§743 ... A383	§1060(a) ... B228
§457 ... B47	§743(d) ... A388	§1202(e) ... B18
§460 ... B168	§751(a) ... A377, A379	§1212 ... A383
§460(b) ... B174	§751(b) ... A379	§1212(a) ... B250
§460(c) ... B167, B176	§751(c) ... A378	§1221(a) ... B247
§461(l) ... B81, B83–B84	§751(d) ... A379	§1222(11) ... B42
§465 ... A140	§852(b) ... B19	§1231(b) ... A379
§465(b) ... A119, A141		§1237 ... B249
§465(c) ... A147		§1237(a) ... B248–B249
§465(e) ... A146		§1237(b) ... B249

2019 Workbook

§1245 ... A190
 §1245(a) ... A378, A393–A394,
 B231–B232
 §1245(b)(4) ... B246
 §1250 ... A190, A378
 §1250(a) ... B232
 §1250(d) ... A191
 §1252(a) ... A378
 §1301 ... A409
 §1361(a) ... B259
 §1361(b) ... B259–B260, B262,
 B264–B265, B285, B289
 §1361(c) ... B260–B263
 §1361(d) ... B262–B263
 §1362 ... B259
 §1362(b) ... B268
 §1362(d) ... B259, B291
 §1366 ... A281
 §1366(d) ... A116
 §1367 ... A110
 §1367(a) ... A115, A128
 §1367(b) ... A120, A122
 §1368 ... A110
 §1368(b) ... A116
 §1372 ... B200
 §1372(b) ... B104
 §1374(d) ... B269
 §1375 ... B291
 §1378 ... B270
 §1378(b) ... B270
 §1382(b) ... A368
 §1382(c) ... A368
 §1382(d) ... A363, A373
 §1400Z-1 ... B92
 §1400Z-1(a) ... B92
 §1400Z-2 ... B92
 §1400Z-2(a) ... B92–B93
 §1400Z-2(b) ... B94
 §1400Z-2(c) ... B92, B94
 §1400Z-2(d) ... B92–B93
 §1401 ... A244
 §1401(c) ... B373
 §1402 ... A244, B208
 §1402(a) ... A26, A245, B299, B310,
 B313, B315, B340, B343
 §1402(c) ... B313, B342
 §1402(e) ... B310
 §1411 ... A99, B136, B211, B217
 §1411(a) ... B136, B219
 §1411(b) ... B136, B219
 §1411(c) ... B136
 §1411(c)(4) ... B282
 §1411(d) ... B136
 §1441(a) ... B350–B351, B363
 §1441(b) ... B350–B351
 §1504(b) ... B285

§2032 ... A178
 §2032A ... A181
 §2032A(a) ... A181
 §2032A(b) ... B210
 §2032A(c) ... A181
 §2036 ... A182
 §2503(b) ... A58
 §2503(e) ... A74
 §2512(b) ... A235
 §2516 ... A234
 §3102(a) ... A268
 §3121(b) ... B310, B342, B363
 §3121(d) ... B15
 §3127 ... B318
 §3127(a) ... B319
 §3401(a) ... B47
 §3402(a) ... A268
 §3402(p) ... B313, B339
 §4376 ... B201
 §4966(d) ... A18
 §4968 ... B76
 §4968(b) ... B76
 §4973(a) ... A68
 §4974 ... A17
 §4980H ... B111
 §4980H(b) ... B196
 §4980H(c) ... B194
 §4980I ... B186
 §4980I(c) ... B186
 §4980I(d) ... B186
 §5000A ... A3, A215
 §5000A(c) ... A3
 §6001 ... A248
 §6011(e) ... B144
 §6013(b) ... A31
 §6013(d) ... A27
 §6013(g) ... B349
 §6013(h) ... B349
 §6015 ... A249
 §6020 ... A263
 §6020(b) ... A263
 §6033 ... A252
 §6033(j) ... B146
 §6033(n) ... B145
 §6038 ... B106
 §6038D ... B376
 §6045(g) ... A168
 §6050Y ... B75
 §6051 ... B102
 §6051(a) ... B47
 §6052 ... B102
 §6061(b) ... B145
 §6103 ... A252
 §6103(c) ... B145–B146
 §6104(b) ... B145
 §6107(b) ... A310

§6109(i) ... B353–B355
 §6159 ... A260
 §6159(a) ... A261
 §6213 ... A31, A223
 §6213(a) ... A211
 §6213(g) ... A46
 §6306 ... A255
 §6311(d) ... B145
 §6320 ... A260, A263
 §6320(a) ... A251
 §6320(c) ... A251, A261–A262
 §6324(a) ... A237
 §6330 ... A258, A260, A263
 §6330(c) ... A261–A262
 §6330(d) ... A251, B141
 §6402 ... A31
 §6402(n) ... B146
 §6501 ... A282
 §6501(a) ... A311
 §6501(e) ... A311
 §6512(b) ... A253
 §6651 ... A221, A242, A247
 §6651(a) ... A248, B147
 §6651(b) ... B147
 §6651(j) ... B147
 §6652(o) ... B199
 §6654 ... B138
 §6654(d) ... B138
 §6654(e) ... B138
 §6654(i) ... B138
 §6662 ... A221, A224, A230, A239,
 A242, A244, A247, A274–
 A275
 §6662(a) ... A217, A248, A276–
 A277
 §6662(b) ... A276
 §6662(d) ... A162, A266, A276
 §6664 ... A221
 §6664(c) ... A223, A249
 §6672 ... A265, A267
 §6694 ... A162, A266, A269
 §6694(a) ... A266
 §6694(b) ... A269
 §6694(a) ... A301
 §6694(b) ... A301
 §6695(f) ... A330
 §6695(g) ... A309, B124–B125
 §6695(h) ... A309
 §6698 ... B106
 §6699(b) ... B261
 §6701 ... B237
 §6713 ... A311, A324, B143
 §6713(a) ... B143–B144
 §6713(b) ... A325, B144
 §6721(d)(1) ... B261–B262
 §6722 ... B106

§6751 ... A272
 §6851(d) ... B352
 §7122 ... A258, A260
 §7122(a) ... B142
 §7122(c) ... B142
 §7216 ... A293, A297, A308, A311,
 A315, B143
 §7216(b) ... A326
 §7422 ... A269
 §7422(a) ... A254
 §7430(c) ... B141
 §7431 ... B146
 §7431(e) ... B146
 §7491 ... A161, A275
 §7501(a) ... A268
 §7520 ... A184
 §7525 ... A293
 §7526A ... B142
 §7526A(e) ... B143
 §7526A(f) ... B143
 §7526A(g) ... B143
 §7529(a) ... B146
 §7529(b) ... B146
 §7602 ... A262
 §7701(a) ... B74, B352
 §7701(b) ... B345, B353, B362–B363
 §7803 ... B141
 §7803(e) ... B142, B147
 §7804(d) ... B145
 §9831(d) ... B197–B199, B336–B337

§1.83-7 ... A173
 §1.105-11 ... B197
 §1.107-1 ... B322, B324–B325
 §1.112-1 ... B382
 §1.117-3 ... A74
 §1.117-4 ... A74, A80
 §1.162-17 ... B153
 §1.162-3 ... A375, B169, B171
 §1.162-5 ... A233
 §1.164-3 ... B130
 §1.165-1 ... A219
 §1.165-9 ... B253
 §1.167(a)-5 ... B236
 §1.167(a)-11 ... B234
 §1.168(b)-1 ... B77, B86
 §1.168(i)-4 ... B78
 §1.168(k)-2 ... A387
 §1.170A-1 ... B130–B131
 §1.172-1 ... A243
 §1.172-4 ... B79
 §1.174-2 ... A225
 §1.175-2 ... A392
 §1.179-2 ... A91, B56
 §1.179-3 ... B56
 §1.199-6 ... A363
 §1.199A-1 ... A83, A90, B3, B10,
 B12, B21–B22, B34–B35,
 B38–B39, B42, B52, B55, B57,
 B218, B224, B338
 §1.199A-2 ... B16, B48–B51
 §1.199A-3 ... A89, A96–A97, A151,
 A368–A369, B14, B19–B22,
 B35, B37, B56–B57
 §1.199A-4 ... A302, B10, B34, B53,
 B55, B218, B223–B224
 §1.199A-5 ... A368, A373, B14–B18,
 B23–B25, B27, B29–B31,
 B338
 §1.199A-6 ... B28, B55–B56, B62,
 B264
 §1.199A-7 ... A364, A371
 §1.263-1 ... B173
 §1.263(a)-1 ... A376
 §1.263(a)-2 ... B168
 §1.263(a)-3 ... A177
 §1.263(a)-4 ... B168–B169
 §1.263A-1 ... B173–B174
 §1.263A-8 ... A401
 §1.266-1 ... A177
 §1.274-5 ... B6, B153
 §1.332-2 ... B286
 §1.338-1 ... B284
 §1.338-6 ... B228–B229
 §1.338-10 ... B284
 §1.338(h)(10)-1 ... B278–B279,
 B281, B283

§1.355-1 ... B293, B298
 §1.355-2 ... B295–B296
 §1.355-3 ... B294
 §1.401(a)-21 ... B199
 §1.401(k)-1 ... A280
 §1.408-2 ... A17
 §1.408-4 ... A17
 §1.408-7 ... A19
 §1.408A-6 ... A17
 §1.423-2 ... A171–A172
 §1.446-1 ... A248, B3, B167, B171–
 B172, B176, B179–B180
 §1.446-4 ... B23
 §1.460-1 ... B174
 §1.460-2 ... B174
 §1.460-3 ... B174
 §1.460-4 ... B175
 §1.465-8 ... A141
 §1.465-20 ... A141
 §1.469-2 ... B218, B270
 §1.469-4 ... A149, B209, B215,
 B218–B219
 §1.469-9 ... B213, B215–B216
 §1.469-11 ... B218
 §1.471-1 ... B171
 §1.475(c)-1 ... B31
 §1.611-1 ... A399
 §1.612-1 ... A386
 §1.613A-3 ... A386
 §1.641(c)-1 ... B263
 §1.642(c)-3 ... B131
 §1.643(f)-1 ... B63
 §1.664-1 ... B62
 §1.691(a)-1 ... A179
 §1.702-1 ... A82
 §1.704-1 ... A119, B49
 §1.731-1 ... A377
 §1.734-1 ... A386
 §1.737-1 ... A118
 §1.743-1 ... B49–B50
 §1.751-1 ... A378
 §1.752-2 ... A141
 §1.754-1 ... A387, A389
 §1.755-1 ... B49
 §1.861-4 ... B12, B17
 §1.864-2 ... B348
 §1.864-4 ... B348, B351
 §1.871-13 ... B352
 §1.901-2 ... B364
 §1.904-2 ... B365
 §1.904-5 ... A114
 §1.911-2 ... B356, B358
 §1.911-3 ... B356, B358, B360
 §1.911-4 ... B361
 §1.1012-1 ... A166, A168
 §1.1014-1 ... A178, A182

REGULATIONS

Treasury Regulations

§1.1-1 ... B344
 §1.25A-1 ... A53
 §1.25A-2 ... B361, B364
 §1.25A-5 ... A43
 §1.36B-2 ... A216, B112
 §1.36B-3 ... A6–A7, B112
 §1.36B-4 ... A12, A16
 §1.36B-6 ... B196
 §1.41-4 ... A225
 §1.45R-1 ... B188
 §1.45R-2 ... B188, B190
 §1.45R-3 ... B190–B191
 §1.45R-5 ... B192
 §1.46-3 ... B234
 §1.48-1 ... A394, A401, B225–B227
 §1.61-4 ... A374
 §1.62-2 ... B153–B155, B157–B158,
 B271, B327–B328
 §1.72-17 ... A259
 §1.72-17A ... A259
 §1.83-2 ... A173

§1.1014-4 ... A182
 §1.1014-5 ... A185
 §1.1015-1 ... A185
 §1.1015-5 ... A186
 §1.1031(a)-1 ... A193, B245–B246
 §1.1031(d)-1 ... A189, A402
 §1.1038-2 ... A196
 §1.1060-1 ... B229
 §1.1221-2 ... B23
 §1.1237-1 ... B249–B250
 §1.1245-1 ... B232
 §1.1245-2 ... B226
 §1.1245-3 ... A378
 §1.1245-4 ... B231
 §1.1250-3 ... A192
 §1.1361-1 ... B260–B261, B263,
 B265–B266
 §1.1361-4 ... B285–B286, B290
 §1.1361-5 ... B287–B289
 §1.1362-2 ... B259
 §1.1366-1 ... A82, B56
 §1.1366-2 ... A120
 §1.1367-1 ... A123, A126
 §1.1367-2 ... A120–A122
 §1.1374-1 ... B269
 §1.1378-1 ... B270
 §1.1402(a)-11 ... B315
 §1.1402(c)-5 ... B308–B310, B313,
 B315
 §1.1402(e)-4 ... B316
 §1.1402(h)-1 ... B318
 §1.1411-4 ... B136–B137, B220
 §1.1411-5 ... B220
 §1.1441-1 ... B351
 §1.1441-2 ... B350
 §1.1441-5 ... B350
 §1.1441-7 ... B350
 §1.5000A-1 ... A11
 §1.6013-6 ... B349, B376
 §1.6013-7 ... B376
 §1.6038D-1 ... B376
 §1.6038D-2 ... B377
 §1.6038D-3 ... B376
 §1.6038D-5 ... B378
 §1.6038D-6 ... B377
 §1.6045-1 ... A168
 §1.6662-3 ... A249
 §1.6662-4 ... A207
 §1.6664-4 ... A223
 §1.6694-3 ... A269
 §1.6695-2 ... A46, A309–A310,
 B125–B126
 §1.6851-2 ... B352
 §20.2031-7 ... A184
 §31.3121(b)(8)-1 ... B310, B342
 §31.3121(d)-1 ... B188

§31.3121(r)-1 ... B342
 §31.3401(a)(9)-1 ... B310, B342
 §31.3402(p)-1 ... B313
 §31.6051-2 ... B103
 §31.6051-3 ... B102
 §53.4968-1 ... B76
 §54.4980H-4 ... B194–B195
 §54.4980H-5 ... B196
 §54.9802-1 ... B109
 §54.9802-4 ... B108–B110, B112
 §54.9815-2711 ... B108
 §54.9831-1 ... B113
 §300.9100-2 ... A387
 §301.6109-1 ... B353–B354
 §301.6109-4 ... B102–B103
 §301.6330-1 ... A264
 §301.6402-3 ... A5
 §301.7122-1 ... A260
 §301.7216-1 ... A325
 §301.7216-2 ... A326, A329
 §301.7216-3 ... A326–A327
 §301.7701-15 ... A269
 §301.7701-2 ... B259
 §301.7701-3 ... B259, B267
 §301.7701-5 ... B259–B260
 §301.7701(b)-1 ... B345–B346, B348
 §301.7701(b)-2 ... B347
 §301.7701(b)-3 ... B347, B362
 §301.7701(b)-7 ... B264

Temporary Treasury Regulations

§1.274-5T ... B153, B156
 §1.448-1T ... B170
 §1.469-1T ... B210
 §1.469-2T ... B211
 §1.469-4T ... B219
 §1.469-5T ... A148–A149, A277,
 B206–B208, B216, B291
 §1.1041-1T ... A186–A188, A235
 §1.1441-7T ... B350
 §1.6032-1T ... B55

Proposed Treasury Regulations

§1.199A-1 ... B11, B55
 §1.199A-2 ... B14, B49, B51
 §1.199A-3 ... A379, B14, B19–B21,
 B57, B61
 §1.199A-5 ... B14, B18, B24, B26–
 B27, B29–B31
 §1.199A-6 ... B55
 §1.199A-7 ... A368, A371–A373
 §1.199A-8 ... A368, A373
 §1.199A-11 ... A369

§1.465-1 ... A141–A142
 §1.1388-1 ... B75
 §1.1400Z-2(a)-1 ... B92–B94
 §1.1400Z-2(c)-1 ... B95

COURT CASES

A. Imbesi v. Comm'r ... B322
A.M. Glick v. Comm'r ... B322
A.M. Slater v. Comm'r ... B322
Abernethy v. Comm'r ... B343
Agarwal v. Comm'r ... B214
Aguilino v. U.S. ... B246
Alexander v. Comm'r ... A374
Allemeier v. Comm'r ... A233
Allen v. Comm'r ... A282
Alternative Health Care Advocates et al. v. Comm'r ... A217
American Nurseryman Publishing Company v. Comm'r ... B264
Amerisouth XXXII, Ltd. et al. v. Comm'r ... B227
Antonyshyn v. Comm'r ... A278
Aragona Trust v. Comm'r ... B210
Bailey v. Comm'r ... B212, B215
Banks v. Comm'r ... A223
Barbara v. Comm'r ... A277, B208
Barnes v. Comm'r ... A248
Barnett v. IRS ... A268
BASR Partnership v. U.S. ... A283
Bea v. Comm'r ... A271
Belair Woods LLC et al. v. Comm'r ... A229
Belk v. Comm'r ... A413
Benton v. Comm'r ... B263
Bielh v. Comm'r ... B154
Birdsong v. Comm'r ... A274
Boddie-Noelle Enterprises, Inc. v. U.S. ... B226
Boree v. Comm'r ... B252
Borenstein v. Comm'r ... A253
Bosque Canyon Ranch II, L.P. v. Comm'r ... A413
Brown v. Comm'r ... A393, B234–B235
Bui v. Comm'r ... A246
Bui v. U.S. ... A270
Bullock v. IRS ... A252
Californians Helping to Alleviate Medical Problems, Inc. v. Comm'r ... B164
Calvanico v. Comm'r ... B214
Candelaria v. U.S. ... B219
Carlos v. Comm'r ... B218
Carstenson v. Comm'r ... A211

2019 Workbook

<i>Cash v. U.S. ...</i> A5	<i>Garnett v. Comm'r ...</i> A149, B206, B216	<i>Lucas v. Earl ...</i> A248
<i>Catron v. Comm'r ...</i> A395	<i>Gaylor et al. v. Mnuchin et al. ...</i> A220, B326	<i>Lunsford v. Comm'r ...</i> A261
<i>Central Arizona Ranching Company v. Comm'r ...</i> A391	<i>Gaylor v. Mnuchin ...</i> A220, B326	<i>Lynch v. Donnelly ...</i> A220
<i>Central Citrus Co. v. Comm'r ...</i> A395	<i>Giannini Packing Corp. v. Comm'r ...</i> A395	<i>Mancini v. Comm'r ...</i> A230
<i>Chambers v. Comm'r ...</i> B216	<i>Gillette and Szczepanski v. Comm'r ...</i> A258	<i>Martin v. Comm'r ...</i> B213
<i>Christopher C.L. NG MD, Inc., APC v. Comm'r ...</i> B253	<i>Golsen v. Comm'r ...</i> A240	<i>Mattie K. Carter Trust v. U.S. ...</i> B210, B217
<i>Coady v. Comm'r ...</i> B294	<i>Gordy v. Comm'r ...</i> B249	<i>Mattingly v. U.S. ...</i> B237
<i>Cohan v. Comm'r ...</i> A161	<i>Graff Chevrolet Co. v. Campbell ...</i> B179	<i>Mauldin v. Comm'r ...</i> B247
<i>Comm'r v. Crichton ...</i> B246	<i>Gragg v. U.S. ...</i> B213	<i>McBride v. Comm'r ...</i> A161
<i>Comm'r v. Danielson ...</i> B229	<i>Green v. U.S. ...</i> A265	<i>McClendon v. U.S. ...</i> A267
<i>Comm'r v. Duberstein ...</i> A222	<i>Gregg v. U.S. ...</i> A148	<i>Merchants Refrigeration Co. of California v. Comm'r ...</i> A395
<i>Comm'r v. Groetzinger ...</i> B3, B338	<i>Gregory v. Helvering ...</i> B296	<i>Meruelo v. Comm'r ...</i> A281
<i>Comm'r v. Sunnen ...</i> A248	<i>Grey v. Comm'r ...</i> B272	<i>Miller v. Comm'r ...</i> B212, B217
<i>Comm'r v. Tufts ...</i> A188	<i>Guarino v. Comm'r ...</i> B214	<i>Minton v. Comm'r ...</i> B265
<i>Conner v. Comm'r ...</i> B251	<i>Haimowitz v. Comm'r ...</i> B309	<i>Monroe v. Comm'r ...</i> A11, A215
<i>Connor v. Comm'r ...</i> B220	<i>Harnett v. Comm'r ...</i> B212	<i>Montrois v. U.S. ...</i> A254
<i>Consumers Power Co. v. Comm'r ...</i> B234	<i>Harrell v. Comm'r ...</i> A236	<i>Morgan v. Comm'r ...</i> B246
<i>Cook v. Comm'r ...</i> A226	<i>Harrell, Sr. v. Comm'r ...</i> A236	<i>Moss v. Comm'r ...</i> B212
<i>Cooke v. Comm'r ...</i> B255	<i>Hart v. Comm'r ...</i> A396	<i>Mowry v. Comm'r ...</i> B265
<i>Crandall v. Comm'r ...</i> A211	<i>Hassanipour v. Comm'r ...</i> B212	<i>Murray v. Comm'r ...</i> B249
<i>Crane v. Comm'r ...</i> A188	<i>Hegarty v. Comm'r ...</i> B216	<i>Mutch v. Comm'r ...</i> B343
<i>Davis v. Comm'r ...</i> A263	<i>Hickam v. Comm'r ...</i> B214	<i>Namyst v. Comm'r ...</i> B154
<i>Dawson v. Steager ...</i> A279	<i>Hirst v. Comm'r ...</i> A161	<i>National Federation of Independent Business et al. v. Sebelius ...</i> A5
<i>Deason v. Comm'r ...</i> B327	<i>Hospital Corporation of America & Subsidiaries v. Comm'r ...</i> B226–B227, B237	<i>Newell v. Comm'r ...</i> B216
<i>Dodds v. Comm'r ...</i> A374	<i>In re Mitchell ...</i> B237	<i>Noell v. Comm'r ...</i> B234
<i>Driscoll v. Comm'r ...</i> B326	<i>J.A. Linde v. Comm'r ...</i> B357	<i>Nu-Look Design, Inc. v. Comm'r ...</i> B272
<i>DTDV, LLC v. Comm'r ...</i> A387	<i>Jackson v. Comm'r ...</i> B255	<i>O'Connor v. Comm'r ...</i> A233
<i>Eldridge v. Comm'r ...</i> A393	<i>Jafarpour v. Comm'r ...</i> B217	<i>Oderio v. Comm'r ...</i> B213
<i>Ence v. Comm'r ...</i> A219	<i>Johnson v. Comm'r ...</i> A151, A216	<i>Okonkwo v. Comm'r ...</i> B254
<i>Escalante v. Comm'r ...</i> B212	<i>Johnson v. Westover ...</i> A391	<i>Old Virginia Brick Company, Inc. v. Comm'r ...</i> B263
<i>Estate of D.V. Murphy v. Comm'r ...</i> B322	<i>Jordan Marsh Company v. Comm'r ...</i> B246	<i>Olive v. Comm'r ...</i> A217, B163
<i>Estate of Ramirez v. Comm'r ...</i> B215	<i>Joyce v. Comm'r ...</i> A249	<i>Oliveri v. Comm'r ...</i> A227
<i>Estate of T.L. Kaplin v. Comm'r ...</i> B322	<i>Kavanagh v. Hershman ...</i> B343	<i>Palmer Olson v. Comm'r ...</i> A395
<i>Estate of W.A. Frieders v. Comm'r ...</i> B322	<i>Kean v. Comm'r ...</i> B260	<i>PBBM-Rose Hill, Ltd., v. Comm'r ...</i> A412
<i>Evans v. Comm'r ...</i> B248	<i>Kearse v. Comm'r ...</i> A251	<i>Peco Foods, Inc. & Subsidiaries v. Comm'r ...</i> B230
<i>Felton v. Comm'r ...</i> A221	<i>Keefe v. Comm'r ...</i> B251	<i>Peterson v. Vinal ...</i> A375
<i>Finnegan v. Comm'r ...</i> A282	<i>Kimbell-Diamond Mining Co. v. Comm'r ...</i> B277	<i>Petzoldt v. Comm'r ...</i> A248
<i>Fleming v. Comm'r ...</i> B246	<i>Knight v. Comm'r ...</i> B308	<i>Piggly Wiggly Southern, Inc. v. Comm'r ...</i> B234
<i>Flona Corp. v. U.S. ...</i> A398	<i>Koch v. Comm'r ...</i> B246	<i>Pine Mountain Preserve, LLLP v. Comm'r ...</i> A413
<i>Frank Aragona Trust v. Comm'r ...</i> B217	<i>Kosonen v. Comm'r ...</i> B215	<i>Pritchett v. Comm'r ...</i> B249
<i>Freedom From Religion Foundation v. Geithner ...</i> B326	<i>Krukowski v. Comm'r ...</i> B218	<i>R.B. Dresser v. Comm'r ...</i> B322
<i>Freedom From Religion Foundation, Inc. et al. v. U.S. ...</i> B326	<i>Kurdziel, Jr. v. Comm'r ...</i> A272	<i>R.E. Rasmussen v. Comm'r ...</i> B324
<i>Freedom From Religion Foundation, Inc. v. Lew ...</i> A220	<i>Lemon v. Kurtzman ...</i> A220	<i>R.L. Rusten v. Comm'r ...</i> B373
<i>Fritschle v. Comm'r ...</i> A248	<i>Leyh v. Comm'r ...</i> B212	<i>Radtke v. U.S. ...</i> B272
<i>G. Deukmejian v. Comm'r ...</i> B322	<i>Loveland v. Comm'r ...</i> A260	<i>Ramirez v. Comm'r ...</i> A275
<i>Gamal-Eldin v. Comm'r ...</i> B344	<i>Loving v. IRS ...</i> A254, A331	<i>Ray v. Comm'r ...</i> A247, A409
	<i>Lowery v. U.S. ...</i> A269	<i>Rayhill v. Comm'r ...</i> A249

Richmond Television Corp. v. U.S. ... B234
Ridgely v. Lew ... A331, A334
Robinson v. Comm'r ... A233
Robison v. Comm'r ... B208
Rudolph Investment Corp. v. Comm'r ... A391
Salkov v. Comm'r ... B308
Samadi v. Comm'r ... B234
Schake v. Comm'r ... A211
Schall v. Comm'r ... B343
Schneider v. U.S. ... A270
Schoenfeld v. Comm'r ... A211
Scott Paper Co. v. Comm'r ... B227
Sears Oil Company, Inc. v. Comm'r ... B234
Shelley v. Comm'r ... B340
Shufflebarger v. Comm'r ... A391
Siemer Milling Company v. Comm'r ... A224
Silverman v. Comm'r ... B308
Simonsen v. Comm'r ... B253
Simonson v. U.S. ... B234
Siskiyou Communications, Inc. v. Comm'r ... B235
Slaughter v. Comm'r ... A244
Smith and Lakner et al. v. Comm'r ... A242
Smith v. Comm'r ... A121
Spicer Accounting v. U.S. ... B272
Spurgeon v. Comm'r ... A161
St. Louis Malleable Casting Co. v. Comm'r ... B235
Stanley v. U.S. ... B215, B219
Starker v. U.S. ... B246
Stine, LLC v. U.S. ... B235
Suburban Realty Co., v. U.S. ... B247
Sugar Land Ranch Development, LLC v. Comm'r ... B250
Thompson v. Comm'r ... B206, B216
Thompson v. U.S. ... A149
Timbron International Corporation v. Comm'r ... A223
Town of Greece v. Galloway ... A220
Trucks Inc. v. U.S. ... B155
U.S. v. Donna Ringling et al. ... A237
U.S. v. Franklin, Wiggins, Brown, and Instant Tax Refund Service (d/b/a Instant Tax Service) ... A330
U.S. v. Frederick ... A294
U.S. v. Heggins ... A269
U.S. v. Marett ... B294
U.S. v. Shurbet ... A399
U.S. v. Smith ... B256
U.S. v. Swank ... A397
U.S. v. Winthrop ... A379

Uecker v. Comm'r ... A390
Valle v. Comm'r ... A232
Valley Natural Fuels v. Comm'r ... B234
Van de Steeg v. Comm'r ... A392
Verret v. U.S. ... A268
Veterinary Surgical Consultants, P.C. v. Comm'r ... B272
VIP Industries Inc. & Subsidiaries v. Comm'r ... B246
Von Kalinowski v. Comm'r ... B234
W.W. Butschky v. U.S. ... B322
W&W Fertilizer Corporation v. U.S. ... B264
Wade v. Comm'r ... B208
Walz v. Tax Commission of the City of New York ... A221
Warren v. Comm'r ... B323
Wasco Real Properties I, LLC, et al. v. Comm'r ... A410
Watson, PC v. U.S. ... B272
Weber v. Comm'r ... B340
Welch-Benson v. Comm'r ... A249
Wells v. Comm'r ... A410
Wentworth v. Comm'r ... A239
Wenzel v. Comm'r ... A392
West v. Comm'r ... A249
Whiteco Industries, Inc. v. Comm'r ... B228
Williams v. Comm'r ... B218, B220
Wingo v. Comm'r ... B309
Wiseman v. Comm'r ... B211
Wolfsen Land & Cattle Co. v. Comm'r ... A391
Wright v. Hanna Steel Corp. ... A283
Young v. Comm'r ... A161

68-44 ... A409
 68-132 ... A395
 68-359 ... B286
 68-395 ... B336
 68-499 ... A245
 68-537 ... A119-A120
 69-606 ... A391
 71-359 ... A395
 72-249 ... B343
 72-588 ... B322
 72-601 ... B246
 73-408 ... A409
 74-44 ... B272
 74-71 ... A399
 74-265 ... A392
 75-151 ... A391
 75-466 ... A392
 76-142 ... B235
 77-12 ... A398
 78-4 ... B246
 78-6 ... B335
 78-172 ... B308
 78-448 ... B324
 79-267 ... A398
 79-411 ... A398
 82-214 ... A399
 83-31 ... A181
 83-160 ... A397
 84-85 ... B235
 85-82 ... A375
 87-41 ... B309
 88-60 ... A374
 88-89 ... A181
 88-99 ... A393
 94-43 ... B262
 2009-15 ... B267
 2019-11 ... B131-B132

REVENUE RULINGS

78 ... A398
 55-422 ... B343
 55-471 ... B340
 56-599 ... A392
 59-270 ... B308
 60-43 ... B246
 60-47 ... A399
 60-191 ... A375
 61-211 ... A399
 62-117 ... B343
 63-156 ... B342
 64-162 ... A119-A120
 64-326 ... B322
 65-296 ... A399
 66-89 ... A395
 66-278 ... A399

REVENUE PROCEDURES

87-56 ... B225
 90-60 ... B155
 96-31 ... B179, B239
 97-27 ... B179
 2001-10 ... B163, B171
 2002-19 ... B179
 2002-28 ... A376, B163, B171
 2003-33 ... B284
 2007-67 ... B179
 2011-34 ... B215
 2013-14 ... A327
 2013-19 ... A327
 2013-30 ... B268-B269
 2013-32 ... B293
 2014-41 ... A12

2019 Workbook

2015-13 ... B177, B179
2015-14 ... B180
2015-33 ... B177
2016-1 ... B177
2016-55 ... A402
2017-33 ... B76
2017-36 ... A8
2017-58 ... A13, A185
2017-59 ... B177
2018-18 ... B187, B191, B358
2018-22 ... B177
2018-25 ... B86
2018-31 ... B180
2018-34 ... A7, B177
2018-38 ... A252
2018-40 ... A376, B172, B177, B228
2018-49 ... B301
2018-57 ... A12, A22, A30, A50,
A58–A59, A61, A83, A90,
A181, A330, A364, A371, B3,
B17, B44, B46, B62, B81, B88,
B123, B125, B147, B187,
B191, B197, B261–B262,
B337–B338, B352–B353,
B358
2019-4 ... B269
2019-08 ... A393, B76–B78
2019-9 ... A266
2019-11 ... B47, B300
2019-13 ... B86
2019-33 ... A399–A400

OTHER IRS RELEASES

Action on Decision

2017-02 ... B235
2017-07 ... B215, B219

Chief Counsel Advice

128002-18 ... B134
200429001 ... A392
200648026 ... B227
201238027 ... B247
201244017 ... B217
201427016 ... B217
201504010 ... B214
201805001 ... B237
201912001 ... B104

Field Service Advisory

1999-927 ... A397

IRS Letter Rulings

8227012 ... A395
8327003 ... A391
8350002 ... A375
8350005 ... B323
8406003 ... A375
8519004 ... B308
8528027 ... A375
9512001 ... B260
9751010 ... B233
200103015 ... B157
200440013 ... A387
200509017 ... A387
200836014 ... A412
201833012 ... A280
201901003 ... A234

IRS Fact Sheets

2008-25 ... B272
FS-2012-11 ... B354

IRS News Releases

IR-2018-155 ... A288
IR-2018-215 ... B142
IR-2018-227 ... A403
IR-2019-04 ... B75
IR-2019-27 ... B74
IR-2019-49 ... A257
IR-2019-54 ... B75
IR-2019-58 ... B103
IR-2019-98 ... B114
IR-2019-101 ... B140
IR-2019-114 ... B74
IR-2019-115 ... B75
IR-2019-134 ... B76
IR-2019-144 ... B139

IRS Notices

87-16 ... A17
97-60 ... A67
98-49 ... A17
2001-81 ... A58
2002-45 ... B197, B336
2007-7 ... A16, A18–A19
2007-26 ... A156
2010-44 ... B187, B190
2013-54 ... B108, B200
2015-16 ... B186
2015-82 ... A376
2016-48 ... B355
2017-67 ... B199–B201, B203, B336
2018-3 ... A151
2018-64 ... B15, B48
2018-70 ... B123

2018-83 ... A23
2018-88 ... B108
2018-97 ... B79
2019-05 ... A215
2019-07 ... A302, B4, B8, B221
2019-11 ... B139
2019-12 ... B130, B139
2019-20 ... B106
2019-22 ... B140
2019-24 ... B360
2019-25 ... B139
2019-27 ... A369

Treasury Decisions

9668 ... A294
9752 ... B377
9842 ... B125
9844 ... B102
9846 ... B73
9847 ... A151, A302, B2–B5, B14–
B16, B18–B20, B22–B24,
B26–B27, B29–B31, B35, B37,
B42, B47–B53, B55, B62–B63,
B75, B221, B224
9851 ... B102
9866 ... B74
9867 ... B107–B108, B110–B112

IRS Publications

1, Your Rights as a Taxpayer ... A259
 3, Armed Forces Tax Guide ... B382–B383
 15-A, Employer's Supplemental Tax Guide ... B16
 15-T, Federal Income Tax Withholding Methods ... B115
 17, Your Federal Income Tax ... A31
 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad ... B340–B341, B356, B361, B372
 225, Farmer's Tax Guide ... B8, B78
 334, Tax Guide for Small Business ... B164
 463, Travel, Gift, and Car Expenses ... B383
 501, Dependents, Standard Deduction, and Filing Information ... A22, A24
 503, Child and Dependent Care Expenses ... A22
 504, Divorced or Separated Individuals ... A27, A30, A186, A188
 514, Foreign Tax Credit for Individuals ... B364
 515, Withholding of Tax on Nonresident Aliens and Foreign Entities ... B349–B351
 517, Social Security and Other Information for Members of the Clergy and Religious Workers ... B310, B313, B318–B319, B322, B324, B327, B337, B340, B342
 519, U.S. Tax Guide for Aliens ... B345, B348–B349, B352–B353, B363
 525, Taxable and Nontaxable Income ... A169, A173
 527, Residential Rental Property ... B178
 535, Business Expenses ... A84, A177, A397, B33, B153
 537, Installment Sales ... A195
 538, Accounting Periods and Methods ... B168, B171–B172
 541, Partnerships ... A119–A120, A142
 544, Sales and Other Dispositions of Assets ... A189–A191
 550, Investment Income and Expenses ... A59, A162, A168–A169, A173, A178

551, Basis of Assets ... A160–A161, A175, A177, A185, A192–A193
 555, Community Property ... A24
 559, Survivors, Executors, and Administrators ... A178–A180
 583, Starting a Business and Keeping Records ... A161
 587, Business Use of Your Home ... A151
 595, Capital Construction Fund for Commercial Fishermen ... A154
 597, Information on the United States–Canada Income Tax Treaty ... B366
 915, Social Security and Equivalent Railroad Retirement Benefits ... A216
 925, Passive Activity and At-Risk Rules ... A141–A142, A146, B210, B213
 946, How To Depreciate Property ... A90, B78, B86, B238–B239
 969, Health Savings Accounts and Other Tax-Favored Health Plans ... B336
 970, Tax Benefits for Education ... A41–A45, A49, A54, A56–A61, A63–A69, A71–A72, A74–A76, A80, B362
 974, Premium Tax Credit (PTC) ... A14–A15, B200
 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns ... A318, A321–A322
 1828, Tax Guide For Churches and Religious Organizations ... B323
 1915, Understanding Your IRS Individual Taxpayer Identification Number ... B353
 4011, Foreign Student and Scholar Resource Guide ... B362
 4221-PC, Compliance Guide for 501(c)(3) Public Charities ... B323
 4557, Safeguarding Taxpayer Data ... A316–A317, A321, A323
 5307, Tax Reform Basics for Individuals and Families ... B122

5318, Tax Reform What's New for Your Business ... B73

IRS Forms

433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals ... A261
 461, Limitation on Business Losses ... B81
 706-A, United States Additional Estate Tax Return ... A181
 709, United States Gift (and Generation-Skipping Transfer) Tax Return ... A58
 720, Quarterly Federal Excise Tax Return ... B201
 720-V, Payment Voucher ... B201
 843, Claim for Refund and Request for Abatement ... A5
 941, Employer's Quarterly Federal Tax Return ... A265, B319–B320, B327
 943, Employer's Annual Federal Tax Return for Agricultural Employees ... B319
 944, Employer's Annual Federal Tax Return ... B319
 966, Corporate Dissolution or Liquidation ... B287
 990, Return of Organization Exempt From Income Tax ... A252
 990-T, Exempt Organization Business Income Tax Return ... B63, B145, B192
 1040, U.S. Individual Income Tax Return ... A217, A226, A271, B118
 1040-EZ, Income Tax Return for Single and Joint Filers With No Dependents ... B118
 1040NR, U.S. Nonresident Alien Income Tax Return ... A15, A232, B348
 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents ... B348
 1040-SR, U.S. Tax Return for Seniors ... B115
 1040X, Amended U.S. Individual Income Tax Return ... A5, B178, B318
 1041, U.S. Income Tax Return for Estates and Trusts ... A82

2019 Workbook

- 1065, U.S. Return of Partnership Income ... A82, A229, A271, B55
- 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns ... B197
- 1095-A, Health Insurance Marketplace Statement ... A13
- 1095-B, Health Coverage ... B200
- 1095-C, Employer-Provided Health Insurance Offer and Coverage ... B197
- 1098-T, Tuition Statement ... A45, B362
- 1099-C, Cancellation of Debt ... A246
- 1099-DIV, Dividends and Distributions ... A117, A164, B19
- 1099-LS, Reportable Life Insurance Sale ... B75
- 1099-MISC, Miscellaneous Income ... B4, B338
- 1099-PATR, Taxable Distributions Received From Cooperatives ... A371
- 1099-Q, Payments From Qualified Education Programs ... A69, A71
- 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. ... A19–A20, B75
- 1099-SB, Seller's Investment in Life Insurance Contract ... B75
- 1116, Foreign Tax Credit ... A110, B364
- 1120, U.S. Corporation Income Tax Return ... A217
- 1120S, U.S. Income Tax Return for an S Corporation ... A82, A110, A249, B10, B270
- 1125-A, Cost of Goods Sold ... B300
- 2106, Employee Business Expenses ... B158, B383
- 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts ... B139
- 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen ... B139
- 2553, Election by a Small Business Corporation ... B267
- 2555, Foreign Earned Income ... B358, B360
- 3115, Application for Change in Accounting Method ... A376, B168, B228, B239
- 3468, Investment Credit ... A152
- 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts ... B379
- 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner ... B379
- 3800, General Business Credit ... A100, A104, B192
- 4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits ... B315, B318–B319
- 4180, Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes ... A265
- 4255, Recapture of Investment Credit ... A152
- 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners ... B310, B315, B317
- 4506-T, Request for Transcript of Tax Return ... B140
- 4506T-EZ, Short Form Request for Individual Tax Return Transcript ... B140
- 4797, Sales of Business Property ... A96–A97, A402, B82–B83, B252
- 4835, Farm Rental Income and Expenses ... B83
- 5305-EA, Coverdell Education Savings Custodial Account ... A64
- 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts ... A69
- 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations ... B379
- 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business ... B379
- 5498, IRA Contribution Information ... A19
- 6198, At-Risk Limitations ... A142, A144
- 6251, Alternative Minimum Tax—Individuals ... A114, A171
- 6252, Installment Sale Income ... A96
- 6765, Credit for Increasing Research Activities ... A224
- 8023, Elections Under Section 338 for Corporations Making Qualified Stock Purchases ... B284
- 8233, Exemption on Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien ... B351
- 8275, Disclosure Statement ... A162
- 8275-R, Regulation Disclosure Statement ... A267
- 8283, Noncash Charitable Contributions ... A229
- 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent ... A226
- 8379, Injured Spouse Allocation ... A31
- 8582, Passive Activity Loss Limitations ... A149, B210
- 8582-CR, Passive Activity Credit Limitations ... A104, A152
- 8594, Asset Acquisition Statement Under Section 1060 ... B229, B284
- 8606, Nondeductible IRAs ... A19
- 8611, Recapture of Low-Income Housing Credit ... A152
- 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund ... B380
- 8697, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts ... A153
- 8800, Credit for Qualified Retirement Savings Contributions ... A23

8815, Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989 ... A61

8829, Expenses for Business Use of Your Home ... B338

8840, Closer Connection Exception Statement for Aliens ... B348

8843, Statement for Exempt Individuals and Individuals With a Medical Condition ... B363

8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips ... A100

8857, Request for Innocent Spouse Relief ... A250

8862, Information to Claim Certain Credits After Disallowance ... A46

8863, Education Credits ... A46, A50

8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships ... B105, B380

8867, Paid Preparer's Due Diligence Checklist ... A310, B126

8869, Qualified Subchapter S Subsidiary Election ... B287

8872, Political Organization Report of Contributions and Expenditures ... B145

8883, Asset Allocation Statement Under Section 338 ... B279

8903, Domestic Production Activities Deduction ... A115, A366, B90

8938, Statement of Specified Foreign Financial Assets ... B376

8941, Credit for Small Employer Health Insurance Premiums ... B187, B192

8949, Sales and Other Dispositions of Capital Assets ... A174, B83, B94

8958, Allocation of Tax Amounts Between Certain Individuals in Community Property States ... A24

8960, Net Investment Income Tax — Individuals, Estates, and Trusts ... A99, B136

8962, Premium Tax Credit (PTC) ... A8, A216, B200

8965, Health Coverage Exemptions ... A3

8993, Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI) ... B74

8995, Qualified Business Income Deduction Simplified Computation ... B32, B42

8995-A, Qualified Business Income Deduction ... B33, B39

8996, Qualified Opportunity Fund ... B98

10492, Notice of Federal Taxes Due ... A238

12509, Statement of Disagreement ... A250

12153, Request for a Collection Due Process or Equivalent Hearing ... A264

SS-4, Application for Employer Identification Number ... B103

SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding ... B310

SS-16, Certificate of Election of Coverage Under the Federal Contributions Act ... B342

T, Forest Activities Schedule ... A398

W-2, Wage and Tax Statement ... A362, B102, B311, B320

W-2G, Certain Gambling Winnings ... A231

W-4, Employee's Withholding Allowance Certificate ... B114, B313

W-7, Application for IRS Individual Taxpayer Identification Number ... B353

W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) ... B351

W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States ... B351

IRS Schedules

1040, Schedule 1, Additional Income and Adjustments to Income ... A69, A366, B158

1040, Schedule 4, Other Taxes ... B318

1040, Schedule 5, Other Payments and Refundable Credits ... A8

1040, Schedule A, Itemized Deductions ... A21, A236, A267, B364

1040, Schedule B, Interest and Ordinary Dividends ... A61

1040, Schedule C, Profit or Loss From Business ... A242, A272, A275, B10, B82, B164, B223

1040, Schedule D, Capital Gains and Losses ... A219, B82

1040, Schedule E, Supplemental Income and Loss ... A151, A242, A244, A247, A274–A275, B4, B82, B107, B215, B218, B239, B270

1040, Schedule F, Profit or Loss From Farming ... A275, A365, B82

1040, Schedule SE, Self-Employment Tax ... B313

1041, Schedule K-1, Beneficiary's Share of Income, Deductions, Credits, etc. ... A82, A110

1065, Schedule B, Other Information ... A388

1065, Schedule K-1, Partner's Share of Income, Deductions, Credits, etc. ... A92, A137, A219, A271

1065, Schedule M-3, Net Income (Loss) Reconciliation for Certain Partnerships ... B105

1120S, Schedule K-1, Shareholder's Share of Income, Deductions, Credits, etc. ... A82, A84, A128, B281

Alphabetical Index

NUMBERS

§179 expensing
 limits ... B88
 post TCJA ... B76
 §754 election. *See* Elections
 3-year lookback rule ... B15
 529 plans ... A56
 contributions ... A58
 5-year election ... A58
 eligible institutions ... A57
 qualified higher education
 expenses ... A57
 requirements ... A56
 rollover to other 529 plan ... A58
 tax benefits ... A56
 TCJA changes ... A58

A

Accountable expense reimbursement
 plans ... B327
 Accountable plans ... B153, B271
 payments ... B154
 reimbursement rules ... B155
 requirements ... B153, B271
 business connection ... B154
 return of excess
 amounts ... B157
 substantiation ... B156
 methods ... B157
 tax benefits ... B153
 tax reporting ... B158
 Accounting method
 applicable financial
 statement ... B172
 automatic change ... B172
 inventory
 financial accounting
 treatment ... B172
 nonincidental
 treatment ... B172
 cash ... B168
 constructive receipt ... B168
 de minimis safe harbor
 limit ... A376
 deductions ... B168
 excluded entities ... B169
 exceptions ... B170
 farming business ... A375,
 B170

gross receipts test ... B170
 prepaid expenses ... B169
 qualified personal service
 corporation ... B170
 completed contract method ... B174
 depreciation change ... B180
 how to make the
 change ... B180
 luxury auto ... B86
 Form 3115 ... A376, B168, B172,
 B176
 automatic consent ... B177
 designated control
 number ... B177
 change to
 cash from accrual ... B178
 inventory
 accounting ... B178
 no longer capitalize
 costs ... B177
 simplified method for long-
 term contracts ... B178
 percentage of completion ... B174
 calculation ... B175
 post TCJA ... B176
 pre TCJA ... B176
 reclassifying 1250 property to 1245
 property ... B228
 small businesses ... B167
 inventory ... B171
 post TCJA ... A375, B171
 uniform capitalization ... B173
 capitalized costs ... B173
 direct ... B173
 indirect ... B173
 costs not allocated to
 inventory ... B174
 post TCJA ... B173
 pre TCJA ... B173
 Administrative Procedure Act ... A252
 Advance premium tax credit. *See*
 Affordable Care Act
 Affordable Care Act ... A3, B186
 advance premium tax credit ... A6
 household income ... A10
 repayment limits ... A12
 ALE information reporting ... B197
 applicable large employer ... B194
 exemption ... B194
 shared responsibility
 payment ... B194
 Cadillac plans excise tax ... B186

employer information
 reporting ... B194
 employer mandate
 individual coverage
 HRA ... B111
 employer shared responsibility
 payment ... B194
 individual mandate ... A3
 individual shared responsibility
 payment
 hardship exemption ... A215
 minimum essential coverage ... A3,
 B194
 premium tax credit ... A5–A6
 allocating between
 taxpayers ... A13–A14
 calculation ... A6
 formula ... A7
 reconciling with APTC ... A8
 reimbursing individual health
 insurance premiums ... B107
 shared responsibility payment ... A3
 exemption ... A3–A4
 obtaining refund ... A5
 Agricultural cooperative
 eligible patron ... A364
 QBID ... A362, A368, B75
 defined ... A363
 qualified payment ... A363
 Agriculture Improvement Act ... B161
 Alternative minimum tax
 incentive stock options ... A171
 married filing separately ... A22
 Amended return
 change filing status ... A31
 American Bar Association
 conflict of interest ... A304
 soliciting clients ... A290
 American Institute of CPAs
 conflicts of interest ... A304
 fees ... A291
 soliciting clients ... A291
 American opportunity credit. *See* Credits
 AMT. *See* Alternative minimum tax
 AOD. *See* Action on Decision
 Applicable financial statement ... A375,
 B172
 At-risk rules
 aggregation ... A147
 loss limitations ... A140
 partnership liabilities ... A141
 recapture ... A146

Audit
 centralized partnership
 regime ... B102
 Average basis method
 basis calculation. *See* Basis

B

Basis ... A160
 §754 election
 effect on basis ... A384
 adjusted ... A160
 §734(b) partnership
 property ... B49
 §743(b) partnership
 property ... B49
 decreases to ... A161
 distribution of partnership cash/
 property ... A387
 increases to ... A160
 old/new stock
 identical ... A163
 nonidentical ... A163
 QP of relevant pass-through
 entity ... B49
 sale of partnership
 interest ... A386
 stock splits ... A164
 Cohan rule ... A161
 cost ... A160
 decedent's personal
 residence ... A180
 employee stock purchase
 plan ... A171–A172
 gifted property ... A185
 gifts of appreciated property ... A180,
 A185
 heirs purchase estate
 property ... A181
 incentive stock options ... A170
 AMT ... A171
 inherited property ... A178, A181–
 A182
 depreciable ... A183
 inside ... A380, A383
 capital accounts ... A381
 installment sale ... A195
 jointly held property ... A181
 life estate/remainder
 arrangement ... A182
 like-kind exchange ... A189
 partial ... A190
 mutual fund shares ... A165
 average basis method ... A165–
 A167
 covered securities
 election ... A168
 noncovered securities
 election ... A168
 FIFO method ... A165, A167
 specific identification
 method ... A165, A167
 nonbusiness bad debt ... A178
 nonrecognition rules ... A187
 outside ... A380
 tax basis ... A381
 partner
 debt ... A119–A120
 selling interest to
 partnership ... A377
 partnership capital accounts
 reporting ... B105
 de minimis exception ... B105
 safe harbor ... B105
 pass-through entities ... A116
 adjustments ... A117
 effect of distributions ... A118
 initial ... A116
 property transferred between
 spouses ... A186
 QBID qualified property ... B48
 real property ... A175
 business use converted to
 personal ... A193
 capitalized expenses ... A177
 construction expenses ... A176
 deductible expenses ... A177
 improvements ... A176
 real estate taxes ... A177
 settlement costs ... A175
 taxable exchange ... A192
 recordkeeping ... A161
 remainder holder ... A184
 S corporation
 optional ordering
 election ... A126
 ordering rules ... A123
 shareholder
 debt ... A119
 loan repayment ... A121
 tax credit ... A110
 S corporation shareholder
 reporting ... B107
 sale of depreciable property ... A193
 stocks and bonds ... A162
 bond premiums ... A169
 bonds market discount ... A169
 identifying when stock
 sold ... A164
 FIFO method ... A164

nondividend stock
 distributions ... A164
 nontaxable stock dividend
 adjustments ... A162
 stock adjustments ... A162
 stock splits ... A164
 substantiation requirements ... A230
 transferred property
 debt in excess of basis ... A188
 uniform ... A182
 wash sale ... A174
 Bipartisan Budget Act ... B102, B115,
 B357, B362
 Bonds basis. *See* Basis
 Bonus depreciation. *See* Depreciation
 Built-in gains tax. *See* Taxes

C

C corporation
 agricultural cooperative ... A365
 electing S status ... B269
 personal mortgage
 deductions ... B254
 Cancellation of indebtedness ... A246
 Capital gain
 deferral
 qualified opportunity zone
 funds ... B92
 election ... B94
 partner sell or exchange partnership
 interest ... A377
 Capital loss
 partner sell or exchange partnership
 interest ... A377
 Cash accounting method. *See* Accounting
 method
 Change in accounting method. *See*
 Accounting method
 Charitable deduction
 conservation easement ... A412–
 A413
 Charitable organizations ... A18
 Charitable remainder trust
 beneficiary QBID eligibility ... B62
 Child tax credit. *See* Credits
 Circular 230 ... A287
 §10.2(a) ... A299
 §10.3 ... A293
 §10.20 ... A298, A314
 §10.22 ... A300–A301, A306
 §10.23 ... A299, A315
 §10.27(a) ... A330
 §10.27(b) ... A331
 §10.28 ... A295, A309, A315, A320

2019 Workbook

- §10.29 ... A304
 - §10.30 ... A288
 - §10.31 ... A330
 - §10.32 ... A299
 - §10.33 ... A300
 - §10.33(b) ... A308
 - §10.34 ... A299, A306
 - §10.34(a) ... A301
 - §10.34(b) ... A301
 - §10.34(c) ... A302
 - §10.34(d) ... A301, B125
 - §10.36 ... A301, A306
 - §10.36(a) ... A308
 - §10.37 ... A293, A300, A306
 - §10.50 ... A297
 - §10.51 ... A297–A298
 - acceptable professional designation ... A289
 - advertising and soliciting ... A288
 - best practices ... A300
 - communication ... A293
 - disclaimers ... A294
 - discovery ... A294
 - record retention ... A295
 - office procedure manual ... A308
 - conflicts of interest ... A303
 - exception rule ... A304
 - disclaimers ... A294
 - due diligence ... A300
 - fees ... A289, A330
 - contingent ... A331
 - IRS authority to regulate ... A331
 - unconscionable ... A330
 - frivolous positions ... A301
 - improper associations ... A289
 - IRS communication ... A298
 - IRS requests for client records ... A314
 - negotiating taxpayer checks ... A330
 - Office of Professional Responsibility ... A288
 - penalty advice to clients ... A302
 - practice before the IRS ... A299
 - prohibited conduct ... A301
 - reliance on client information ... A301
 - reliance on others' work ... A301
 - staff supervision ... A306
 - failure to perform ... A306
 - written advice ... A300
 - Clergy
 - definition ... B308
 - disallowed expenses ... B327
 - dual-status ministers ... B339
 - employee expenses ... B327
 - accountable plan ... B327
 - FICA exemption ... B310
 - Form W-2 reporting ... B311
 - gifts to retiring clergy
 - taxability ... B343
 - housing allowance ... A220, B315, B322
 - gross income exclusion limits ... B323
 - housing expenses
 - missionaries ... B341
 - post retirement ... B342
 - income disguised as gifts ... A221
 - income tax withholding ... B313
 - independent contractors ... B337, B339
 - minister qualifications ... B309
 - missionaries ... B340
 - foreign earned income exclusion ... B341
 - totalization agreements ... B340
 - pension payments ... B343
 - qualified business income deduction ... B338
 - qualified housing costs ... B323
 - recognized religious sect ... B318
 - rental allowance ... B315
 - retired ... B342
 - self-employed v. employee ... B309
 - dual-status ministers ... B310, B328
 - self-employment tax ... B310, B313, B315, B318, B324, B337
 - opt out ... B315
 - pensions ... B343
 - vow of poverty ... B342
 - tax reporting ... B328, B339
 - vow of poverty ... B342
 - election ... B342
 - Wingo test ... B309
- Client records
- definition ... A295, A309
 - format ... A310
 - IRS requests ... A314
 - retention ... A310
 - periods ... A311
 - return to client ... A315
 - fee dispute ... A315
 - security and privacy ... A311
- Client tax return information
- consent to disclose
 - mandatory language ... A327
 - written consent ... A327
- defined ... A325
- permitted disclosures ... A326
 - unauthorized disclosure ... A324
- COGS. *See* Deductions
- Collection due process ... A251
- Communication
- confidential ... A293
 - disclaimers ... A294
 - discovery ... A294
 - email ... A296
 - disclaimer sample ... A296
 - fax ... A296
 - privileged ... A293
 - IRS request for information ... A315
 - record retention ... A295
 - social media ... A297
 - guidelines ... A297
 - telephone recording ... A295
 - with the IRS ... A298
- Community property states ... A24
- Conflicts of interest. *See* Circular 230
- Conservation easement ... A412–A413
 - charitable contribution ... A229
- Consolidated Appropriations Act ... A362, B91, B186
- Constructive receipt. *See* Accounting method
- Controlled foreign corporation ... B73
- Controlled Substances Act ... B161
- Cost of goods sold. *See* Deductions
- Cost segregation ... B225
 - 1245 and 1250 property allocation ... B226- audit technique guide ... B236
- auto dealers ... B232
- auto manufacturing ... B232
- general procedures ... B225
- IRS field directives ... B232
- pharmaceutical and biotechnology industries ... B232
- preparer penalties ... B237
- purchase price allocation ... B228
- purpose ... B225
- retail industries ... B232
- timing ... B235

Courts. *See* Judicial system

Coverdell ESA ... A64
 - 10% additional tax ... A72
 - contributions ... A67
 - excess ... A68
 - income limits ... A67
 - distributions ... A70
 - excess ... A70
 - tax calculation ... A71

eligible educational institution ... A66
 qualified education expenses ... A65
 adjustments ... A70
 elementary and
 secondary ... A66
 higher education ... A65
 rollovers ... A69
 Credit bureaus ... A322
 Credits
 advance premium tax ... A6
 American opportunity ... A41, B361
 calculating ... A46
 compared with lifetime
 learning ... A53
 eligible educational
 institution ... A44
 income limits ... A43
 qualified tuition and related
 expenses ... A42
 requirements ... A41
 student eligibility ... A42
 business tax ... A100
 child tax ... B122
 comparing AOC and lifetime learning
 credit ... A53
 electric vehicles ... B139
 foreign tax ... A110, B123, B364
 CFC income ... B74
 claiming ... B364
 limitations ... B364
 Hope ... A42
 lifetime learning ... A49, B361
 calculating ... A50
 compared with AOC ... A53
 eligibility ... A49
 eligible educational
 institution ... A49
 eligible student ... A49
 income limits ... A50
 qualified tuition and related
 expenses ... A49
 nonrefundable
 overall limit ... B123
 other dependents ... B122, B124
 calculating credit ... B123
 MAGI limits ... B124
 qualifications ... B122
 passive activity ... A104
 premium tax ... A5, A215
 individual coverage
 HRA ... B112
 research ... A224
 small business health
 insurance ... B187

average annual wages
 calculation ... B189
 claiming ... B192
 computation ... B190
 credit reduction ... B191
 eligibility calculation ... B187
 eligible small employer ... B187
 FTE calculation ... B189
 hours of service
 calculation ... B188
 number of employees
 calculation ... B188
 premiums paid
 calculation ... B190
 unavailable to MFS ... A22

D

Deductions

§179 ... A97
 active participation test ... A91
 adjustments in future
 years ... A96
 farming structures ... A393
 limits ... A90
 post TCJA ... A393, B76
 qualified business
 income ... A92, A95, B56
 acreage allotment ... A392
 ag co-op patrons ... B75
 agricultural cooperatives ... B75
 agricultural products for
 resale ... A374
 attributable to QBI ... B35
 allocation between multiple
 businesses ... B37
 net capital gain ... B42
 qualified retirement plan
 contributions ... B36
 business use of home ... B270
 charitable contributions ... A227
 conservation easement ... A229,
 A412–A413
 cost of goods sold ... B163
 depletion allowance ... A397
 depreciable/depletable partnership
 property ... A386
 depreciation ... A390
 disallowed for QBI ... A89
 dividends received ... B73
 domestic production
 activities ... A115, A362
 TCJA changes ... B90
 taxable social security
 benefit ... B90

transition rule for
 cooperatives ... B91
 transition notices ... A366
 transition rule ... A364
 drilling costs for wells ... A392
 earthen irrigation ditches and
 levees ... A391
 education expenses ... A232
 employee business expenses ... B153
 estate expenses ... A236
 farmland with growing crops ... A375
 foreign housing expenses ... B361
 foreign tax ... B364
 gambling losses ... A231
 grazing preferences ... A390
 HRA contributions by
 employer ... B200
 interest ... A410
 investment expenses ... B252
 investment income related ... B137
 itemized
 MFS filing status ... A29
 landscaping or modifying
 land ... A392
 livestock for resale ... A374
 logging roads, bridges and
 culverts ... A393
 miscellaneous itemized ... B153
 mortgage interest ... B255
 NOL ... A272
 permanent pasture ... A391
 poultry for resale ... A375
 prepaid expenses ... B168
 property taxes ... A410
 qualified business income
 (QBID) ... A83, B2
 agricultural cooperative
 patrons ... A363, A369
 notification by
 cooperative ... A373
 optional safe harbor ... A371
 patronage dividends ... A372
 QBID calculation ... A368
 specified service
 business ... A373
 wages paid in-kind ... A369
 agricultural
 cooperatives ... A362
 current status ... A364–A365
 proposed
 regulations ... A368
 calculating on forms ... B32
 clergy ... B338
 combined QBID
 formula ... B33

- combining QBI and QBL ... B34
- electing small business trust ... B264
- farm income averaging ... A409
- final QBID formula ... B33
- formula ... A34
- initial QBID calculation ... B34
- land leasing ... B11
- MFS vs MFJ ... A34–A36, A39
- qualified property
 - anti-abuse rules ... B49
 - at close of tax year ... B48
 - definition ... B48
- qualified trade or business ... B3
 - defined ... B3
 - facts and circumstances ... B4
- rental real estate
 - enterprise ... B5
 - safe harbor ... B5
- self-rental ... B10
- taxable income
 - at or above upper threshold ... B45
 - at or below threshold ... B44
 - between threshold and upper threshold ... B45
- W-2 wages
 - definition ... B47
 - elective deferrals to retirement plans ... B47
 - S corporation ... B47
 - short tax year ... B48
- W-2 wages/QP limit formula ... B46
- rental property
 - related party ... B254
- reservist unreimbursed travel expenses ... B383
- S corporation
 - shareholder health/accident insurance premiums ... B104
- unsubstantiated expenses ... A242
- vacation home ... B255
- Dependent
 - claiming ... A226, B123
 - gross income test ... B123
 - relationship test ... B123
 - support test ... B123
- Depletion ... A397
 - cost depletion ... A397
 - groundwater ... A399
 - percentage depletion ... A397
- soil ... A398
- timber ... A398
- Depreciation
 - §179
 - farming structures ... A393
 - limitations ... B88
 - nonresidential real property improvements ... B77
 - post TCJA ... A393, B76
 - qualified improvement property ... B76
 - acreage allotment ... A392
 - basis ... A193
 - bonus
 - luxury auto ... B86
 - safe harbor ... B86
 - examples ... B87–B88
 - requirements ... B86
 - correcting errors
 - §481(a) adjustment ... B179
 - Form 1040X ... B178
 - Form 3115 ... B179
 - drilling costs for wells ... A392
 - earthen irrigation ditches and levees ... A391
 - electing out of §163(j) ... B77
 - expense method
 - farm buildings ... A395
 - farming ... A393
 - hoop structures ... A396
 - tangible property ... A394
 - farm machinery/equipment ... A394
 - farm/ranch business ... A390
 - grazing preferences ... A390
 - landscaping or modifying land ... A392
 - logging roads, bridges and culverts ... A393
 - permanent pasture ... A391
 - placed in service
 - business begin date ... B234
 - commercial buildings ... B235
 - defined ... B234
 - machinery and equipment ... B235
 - timing ... B235
 - real property
 - post TCJA ... B77
 - recapture ... A190
 - reclassifying 1250 property to 1245 property ... B230
 - recovery period
 - electing farm business ... B78
 - electing real property trade or business ... B77–B78
- newly acquired property ... B78
- residential rental property ... B77
- Dividends
 - REIT ... A83, B19
- Divisive reorganization ... B291
 - hot-stock rule ... B298
 - shareholder tax consequences ... B298
- tax-free type D ... B292
 - requirements ... B292, B294–B296
- spin-off ... B297
- split-off ... B297
- split-up ... B297
- transactions ... B297
- Divorce
 - allocating premium tax credits ... A14
 - nonrecognition basis rules ... A187
 - nonrecognition of transferred property ... A186
 - property transfer ... A234
- Domestic entity ... B260
- Donor-advised funds ... A18
- DPAD. *See* Deductions
- Dual status aliens ... B352
- Due diligence
 - documentation requirements ... B125
 - contemporaneous records ... B125
 - Form 8867 ... B126
 - record retention ... B126
- head of household ... B124
 - example ... B126
- IRS regulations ... B125
- knowledge requirements ... B125
- penalties
 - return preparers ... A309
 - tax firms ... A309

E

- Education
 - eligible educational institution ... B361
 - foreign students studying in U.S. ... B362
 - international students ... B361
 - studying abroad ... B361
- Education assistance
 - Fulbright grant ... A80
 - Pell grants ... A80
 - scholarship or fellowship ... A74
 - veterans ... A80
- Education tax benefits
 - 529 plans ... A56

coordinating ... A54
 Coverdell ESA ... A64
 qualified tuition reduction ... A78
 education at graduate level ... A79
 education below graduate level ... A79
 eligible educational institution ... A79
 reporting ... A79
 use of U.S. savings bonds proceeds ... A59
 Education tax credits. *See* Credits
 Electing small business trust ... B262
 qualified business income ... B62
 Elections
 §86(e) ... A216
 §108(i) ... A154
 §179 ... B77
 accounting method safe harbor ... B88
 effect on QBI ... B56
 §743(b) ... A230
 §754 ... A380, A384
 contribution of property with built-in loss ... A385
 depreciable/depletable property ... A386
 effect on basis ... A384
 impact on bonus depreciation ... A386
 post TCJA ... A386
 issues to consider ... A388
 partner basis adjustments ... A387
 requirements ... A387
 sample statement ... A388
 aggregating §199A qualified trade or business ... B53
 annual disclosure ... B53
 consistency requirement ... B54
 alternate-valuation date ... A181
 average basis method
 covered securities ... A168
 noncovered securities ... A168
 farm income averaging ... A409
 grouping rental activities ... B215, B218
 IRC §338 ... B278
 making the election ... B284
 late S election relief ... B268
 nonresident alien married to U.S. citizen ... B349
 QSub ... B285
 making the election ... B286

termination ... B287
 consequences ... B288
 post-termination election ... B289
 stock sale ... B289
 qualified opportunity zone
 capital gain deferral ... B94
 resident alien first-year ... B345
 special-use valuation ... A181
 subchapter S ... B266
 vow of poverty for clergy ... B342
 waive NOL carryback ... A271
 Electric vehicle credit ... B139
 Employee
 20-factor test ... B309
 versus independent contractor ... B310
 Employee Retirement Income Security Act ... A19
 Employee stock purchase plan ... A171
 Employee v. independent contractor
 3-year lookback rule ... B15
 qualified business income ... B14
 Employer identification number
 responsible party requirement ... B103
 ESA. *See* Coverdell ESA
 ESPP. *See* Employee stock purchase plan
 Estate
 beneficiary tax basis ... A178
 qualified business income ... B62
 special-use valuation ... A180
 Estimated tax ... B138
 under payment
 penalty waiver ... B139
 farmer ... B139
 Excess business loss. *See* Losses
 Excise tax
 Cadillac plans ... B186
 responsible for paying ... B186
 high-cost employer sponsored health coverage ... B186
 net investment income
 private colleges and universities ... B76
 private colleges and universities ... B76
 Exempt organizations
 information reporting ... A252
 Expatriate
 covered
 mark-to-market rules ... B353
 three tests ... B352
 long-term resident ... B353
 tax rules ... B352

F

Fair rental value
 clergy housing ... B322
 Farm bill ... A405, B161
 price loss coverage ... A406
 Farm income averaging ... A409
 Farming
 cash accounting method ... A375, B170
 NOLs ... B80
 Federal student loans
 income-driven repayment plan ... A28
 MFS filing status ... A28
 Fees. *See* Circular 230
 FIFO method
 basis calculation. *See* Basis
 Filing status
 decisions related to QBID ... A34–A35, A37–A40
 married filing separately ... A22
 amended return ... A31
 community property states ... A24
 deductions rules ... A25
 income rules ... A25
 taxes, credits, payments rules ... A26
 federal student loans ... A28
 itemized deductions ... A29
 special rules ... A22
 tax refund offset ... A31
 FinCEN Form 114, Report of Foreign Bank and Financial Accounts ... B374
 Fixing America's Surface Transportation (FAST) Act ... A255
 Foreign account reporting ... B374
 financial account defined ... B375
 Form 9938 reporting
 thresholds ... B377
 Offshore Voluntary Disclosure Program ... B380
 streamlined procedures ... B381
 domestic offshore ... B381
 foreign offshore ... B381
 specified foreign financial assets ... B376
 defined ... B376
 specified domestic entity ... B377
 specified person ... B376
 Foreign earned income
 exclusion ... B356

bona fide residency test ... B356
 excludable income ... B358
 foreign housing expenses ... B360
 deductions ... B361
 students studying
 abroad ... B362
 missionaries ... B341
 physical presence test ... B358
 students studying abroad ... B362
 Foreign real property tax ... B137
 Foreign tax credit. *See* Credits
 Foreign tax deduction. *See* Deductions
 Foreign transactions
 Schedule K-1 ... A110
 Foreign-derived intangible
 income ... B74

G

Global intangible low-taxed
 income ... B74
 U.S. person defined ... B74
 Gramm-Leach-Bliley Act ... A287,
 A311
 client records ... A311
 data security plan ... A317
 computer security ... A317
 data backup ... A319
 device inventory ... A319
 EFIN checking ... A319
 encryption ... A318
 internet safety ... A318
 limiting access to data ... A319
 obsolete hardware ... A319
 phishing ... A319
 security breach
 recovery from ... A322
 reporting ... A321
 response ... A321
 signs of data theft ... A321
 software downloads ... A318
 strong passwords ... A318
 wireless networks ... A317
 nonpublic personal information
 defined ... A315
 privacy rule ... A323
 safe harbor ... A324
 sample form ... A324
 safeguards rule ... A316
 securing client data ... A315
 Green card test
 resident alien ... B348
 Grouping. *See* Rental real estate
 Guaranteed payments
 qualified business income ... B13

H

Head of household
 due diligence ... B124
 Health Insurance Portability and
 Accountability Act ... B112
 Health reimbursement arrangement. *See*
 HRA
 Hedge fund investments
 excess business loss ... B85
 Hemp ... B161
 Hiring Incentives to Restore Employment
 Act ... B376
 Hot assets ... A377
 inventory ... A379
 farming business ... A379
 sale/exchange of partnership interest
 QBI ... A379
 unrealized receivables ... A378
 farming business ... A378
 Hot-stock rule ... B298
 Housing allowance
 clergy ... B322
 HRA ... B197
 excepted benefit
 defined ... B113
 qualifications ... B113
 final regulations ... B107
 individual coverage ... B107
 employer mandate
 compliance ... B111
 ERISA compliance ... B110
 safe harbor criteria ... B111
 integration rules ... B108
 premium tax credit ... B112
 requirements ... B108–B110
 written notice ... B110
 special enrollment
 period ... B112
 qualified small employer ... B336
 eligible employee ... B197
 more than 2% S corp
 shareholder ... B200
 eligible employer ... B198
 requirements ... B197
 summary plan
 description ... B198
 requirements ... B199
 sample ... B199
 reimbursements to
 employees ... B200
 tax reporting ... B200
 eligible employee ... B200
 employer ... B200
 non-calendar plan ... B203

I

Identity theft
 W-2 truncated TIN ... B102
 Incentive stock options ... A170
 Income
 attribution ... A249
 cancellation of indebtedness ... A246
 combat pay ... B382
 excessive net passive ... B291
 foreign earned exclusion ... A240
 foreign-derived intangible ... B74
 from annuity ... A236
 global intangible low-taxed ... B74
 hobby ... A272
 military pay ... B382
 net investment ... B136
 nonresident alien
 effectively connected ... B348
 fixed, determinable, annual, or
 periodical ... B348, B363
 sources subject to
 withholding ... B350
 tax withholding ... B351
 publicly traded partnership ... A83,
 B19, B34
 qualified business ... A83
 netting with QBL ... B38
 unreported ... A242
 Income in respect of a decedent ... A179
 Independent contractor
 clergy ... B337
 versus employee ... B310
 Individual mandate. *See* Affordable Care
 Act
 Individual retirement arrangement
 qualified charitable
 distribution ... A16
 annual limit ... A16
 eligible accounts ... A17
 eligible recipient
 organizations ... A18
 filing requirements ... A19
 tax reporting ... A20
 Individual taxpayer identification
 number. *See* ITIN
 Information reporting
 exempt organizations ... A252
 life insurance contract
 transactions ... B75
 Inherited property
 basis ... A178
 Injured spouse ... A31
 Innocent spouse relief ... A250, B256
 Installment agreement ... A261

Installment sale
basis ... A195
Inventory
accounting method ... A375, B171
IRA. *See* Individual retirement
arrangement
ISO. *See* Incentive stock options
ITIN
application process
certified acceptance
agents ... B354
living in U.S. ... B353
living outside U.S. ... B353
expiration ... B355
IRS-issued ... B353
renewal ... B355
resident/nonresident alien ... B353

J

Joint and several liability ... A27
Judicial system
case commencement ... A209
federal court levels ... A209
federal judicial circuits ... A213
U.S. Tax Court. *See* Tax Court

L

Life insurance contract
transactions ... B75
Like-kind exchange
§199A qualified property ... B51
basis ... B52
basis of property ... A189
depreciation recapture ... A191
farm property ... A401
SE earnings ... A405
post-TCJA ... A401
Limited liability company. *See* LLC
Limited partners
material participation ... A149
LLC
electing S status ... B260, B267
Form 2553 ... B267
Loan
student ... A280
to S corporation ... A120
Loss limitations
at-risk limits ... A140
recapture ... A146
basis limit ... A140
excess business ... A89
passive activity limits ... A140, A148
rules ... A140

Losses
casualty ... A230
disallowed for QBI ... A89
excess business ... B79
employee wages ... B83
farming ... B81
hedge fund investments ... B85
partner/shareholder ... B84
TCJA period ... B81
trade or business ... B83
gambling ... A231
investments ... A219
net operating
farm business ... B80
ordering rules ... B79
post TCJA ... B79
qualified business loss ... B21
NOL carryback ... A271
ordering rules ... B84
passive activities ... A274–A275,
A278
limitations ... A275
rules ... A148, B206
active participation
exception ... B209
qualified business
FIFO carryover ordering ... B20
netting with QBI ... B38
shareholder ordering
rules ... B57
rental real estate ... A278
S corporation ... A281
Luxury auto
depreciation limit ... B86

M

Marijuana ... B161
allocating expenses ... B164
business challenges ... B166
business expenses ... A217, B163
COGS adjustments ... A217, B163
Market facilitation program ... A407
Married filing separately. *See* Filing
status
Material participation ... A277
defined ... A148
passive income/loss rules
planning ... B291
passive loss rules ... B206
7 tests ... B206
activity of spouse or
agent ... B208
surviving spouse ... B210

real estate professional
exception ... B208
MFS. *See* Filing status
Military
combat pay ... B382
income ... B382
qualified benefits ... B382
reservists
unreimbursed travel
expenses ... B383
Minimum essential coverage. *See*
Affordable Care Act
Minister. *See* Clergy
Missionaries. *See* Clergy

N

National Association of Enrolled Agents
soliciting clients ... A292
NIIT. *See* Taxes
NOL. *See* Losses
Nonaccountable plans ... B154
employee reporting ... B158
payments included in gross
income ... B158
Nonqualified stock options ... A173
Nonresident alien ... B348
foreign account reporting ... B376
income ... B348
ITIN ... B353
married to U.S. citizen ... B349
S corporation shareholder ... B264
tax withholding ... B350
Nonresidential real property
improvements ... B77
North American Industry Classification
Systems (NAICS) ... B27
NQSO. *See* Nonqualified stock options

O

Offer in compromise ... A258, A261
Office of Professional
Responsibility ... A288
Offshore Voluntary Disclosure
Program ... B380
Ordinary income
sale of hot assets ... A377
Other dependents credit. *See* Credits

P

PAL. *See* Losses
 Parsonage. *See* Clergy
 Partner
 outside basis ... A380
 Partnership
 §754 election ... A380
 centralized audit regime ... B102
 distributions ... A119
 liquidating interest ... A119
 guaranteed payments
 qualified business
 income ... B13
 hot assets ... A377
 inside basis ... A380
 limited
 rental real estate
 activity ... B216
 liquidating distribution ... A383
 partner
 debt basis ... A119–A120
 sale or exchange of
 interest ... A377
 real estate business ... B250
 repeal of technical
 termination ... A390
 sale or exchange of interest in farming
 business ... A377
 tax basis reporting ... B105
 de minimis exception ... B105
 safe harbor ... B105
 waived penalty ... B106
 applying for ... B106
 UBIA of qualified property ... B49
 Passive activity
 limited partners ... A149
 loss limitation rules
 excess business loss ... B84
 losses ... A148
 rental real estate ... A149
 Penalties
 ACA
 ALE not offering health
 coverage ... B195
 calculating ... B195
 ALE offering MEC ... B195
 calculating minimum
 value ... B196
 calculating penalty ... B196
 determining affordable
 coverage ... B196
 safe harbors ... B196
 employer shared responsibility
 payment ... B194

accuracy related ... A162, A217,
 A222, A224–A225, A227,
 A240, A242, A244, A248,
 A274–A275, A282, B252,
 B254–B255
 adequate disclosure reduces ... A266
 due diligence ... A309
 failure ... B124–B125
 failure to file
 in 2020 ... B147
 failure to include tax basis negative
 capital account info ... B106
 failure to provide HRA written
 notice ... B199
 failure to timely file ... A227
 improperly claiming AOC ... A46
 inaccurate cost segregation
 study ... B237
 late filing ... A242, A248
 late filing S corporation ... B261
 position lacking substantial
 authority ... A162
 substantial understatement ... A223
 tax preparer ... A269
 tax return preparer
 defined ... A325
 trust fund recovery ... A265, A267
 unauthorized disclosure by
 preparer ... B143
 unauthorized disclosure of client info
 civil ... A324
 criminal ... A325
 under estimated tax payment
 waiver ... B139
 farmer ... B139
 underpayment ... A277
 underreported income ... A242
 understating liability ... A162
 Personal residence
 renting ... B8
 Physical presence
 foreign earned income
 exclusion ... B358
 Premium tax credit. *See* Affordable Care
 Act
 Preparer tax identification
 number ... A254
 Private collection agencies
 tax debt ... A255
 Private foundation
 qualified charitable
 distributions ... A18
 Property
 basis recordkeeping ... A161
 Protecting Americans from Tax Hikes
 Act ... B102, B353

PTIN ... A254
 renewal fee ... A255
 PTP
 income ... B19
 Publicly traded partnerships. *See* PTP

Q

QBID. *See* Deductions
 QCD. *See* Individual retirement
 arrangement
 QP. *See* Qualified property
 Qualified business income (QBI)
 business gain/loss exclusions ... B20
 change of accounting methods ... B22
 effectively connected with U.S. trade
 or business ... B12
 guaranteed payments ... B13
 investment exclusions ... B20
 mixed activities ... B16
 allocations between
 activities ... B19
 foreign source profit/
 loss ... B17
 SSTB
 common ownership ... B18
 de minimis receipts ... B17
 income allocation ... B17
 netting with QBL ... B21
 performing services as an
 employee ... B14
 qualified trade or business
 aggregation election ... B52–
 B53
 annual disclosure ... B53
 consistency
 requirement ... B54
 relevant pass-through entity
 tax year reporting ... B52
 Schedule K-1 reporting ... B55
 specified service business ... B17
 trusts and estates ... B62
 allocations ... B62
 Qualified business loss (QBL)
 FIFO carryover ordering ... B20
 netting with QBI ... B21
 shareholder ordering rules ... B57
 Qualified improvement property
 definition ... B76
 Qualified opportunity zone
 investment
 180-day period ... B93–B94
 capital gain deferral ... B92
 election ... B94
 rules ... B92

qualified partnership
interest ... B93
qualified property
defined ... B92
qualified stock ... B93
tangible property ... B93
IRS FAQs ... B99–B101
Qualified opportunity zone fund
establishing ... B98
Qualified personal service corporation
cash accounting method ... B170
Qualified property (QP)
QBID ... B48
acquired from decedent ... B49
anti-abuse rules ... B49
relevant pass-through
entity ... B49
basis adjustments ... B49
nonrecognition
transfer ... B50
tax-free exchange or
conversion ... B51
Qualified research
tests ... A225
Qualified subchapter S trust ... B262

R

Real estate
business ... B248
rental activities ... B251
self-rental ... B218
subdividing property ... B248
developer vs investor ... B250,
B252
safe harbor ... B249
requirements ... B249
Real estate investment trust
(REIT) ... A83
dividends ... B19, B34
tax reporting ... B19
Real estate professional ... A274, A276,
A278
grouping rental activities ... B215
land sale ... B252
passive loss rules
tests ... B212
rental activity ... B211
Real property
basis ... A175
Real property trades or businesses
defined ... B214
grouping activities ... B215
licensed appraiser ... B214
management company ... B215
mortgage broker or real estate
agent ... B214
real estate business ... B248
Reasonable compensation. *See* S
corporation
Regulated investment companies
gross income test ... B102
Relevant pass-through entity ... A83
Rental allowances
clergy ... B324
Rental real estate
active participation
exception ... B209
MAGI limit ... B209
grouping activities ... B215
NIIT ... B211
passive activity ... A149
personal residence ... B8
QBID
safe harbor ... B5, B221
claiming ... B8, B223
excluded activities ... B7
exclusions ... B8
personal residence
rental ... B222
recordkeeping ... B9
rental services
defined ... B7, B222
excluded ... B222
requirements ... B6, B221
sample statement ... B8
triple net lease ... B222
short sale ... B253
triple net lease ... B8
trust owned ... B217
vacation home ... B255
Rental real estate enterprise
defined ... B221
Requests for information ... A298
prompt disposition ... A299
Residency test
foreign earned income
exclusion ... B356
Resident alien ... B345
first-year election ... B345
foreign earned income
exclusion ... B356
green card test ... B348
ITIN ... B353
substantial presence test ... B346
closer connection
exemption ... B347
counting rules ... B346
foreign students studying in
U.S. ... B362

Retirement
qualified plan ... A280
Retirement plans
employee contributions ... B300
employer contributions ... B300
S corporation choices ... B299
Right-of-control test ... B309, B337
RPE. *See* Relevant pass-through entity

S

S corporation
100 shareholder limit ... B260
exceeding the limit ... B262
shareholder defined ... B260
accountable plans ... B271
built in gains tax ... B269
divisive reorganization ... B291
electing small business trust ... B262
QBID ... B264
shareholder ... B263
eligibility requirements ... B259
eligible shareholder ... B262
dual status resident ... B264
estates ... B263
nonresident alien ... B264
excess net passive income ... B291
foreign corporation ... B260
home office rent to
shareholder ... B270
reporting ... B270
late election relief ... B268
liquidating distributions ... B286
LLC electing S status ... B267
new EIN requirement ... B267
losses ... A281
one class of stock ... B265
buy-sell agreements ... B266
redemption agreements ... B266
permitted tax years ... B270
QSub election ... B285
loss of eligibility ... B287
termination ... B287
consequences ... B288
post-termination
election ... B289
stock sale ... B289
QSub planning ... B290
qualified small employer
HRA ... B200
qualified subchapter S trust ... B262
shareholders ... B263
reasonable compensation ... B272
court determination
factors ... B272

- QBID considerations ... B273
- retirement plan choices ... B299
- retirement plan contributions
 - effect on QBID ... B300
- self-rental rule ... B220, B270
- shareholder
 - basis
 - optional ordering
 - election ... A126
 - ordering rules ... A123
 - debt basis ... A119–A120, A122
 - loans ... A120
 - repayment ... A121
 - health/accident insurance
 - premiums ... B104
 - loans
 - multiple ... A122
 - tax basis reporting ... B107
- stock sales treated as asset
 - sales ... B276–B277
- preserving stepped-up
 - basis ... B278
- purchaser tax
 - consequences ... B278
- qualified stock
 - purchase ... B278
- seller tax consequences ... B279
- UBIA of qualified property ... B49
- SALT
 - business use of home ... B134–B135
 - charitable contribution
 - credits ... B129
 - defined ... B130
 - eligible charitable
 - organization ... B130
 - estates and trusts ... B131
 - limitation ... B129
 - effect on NIIT ... B136
 - refund taxability ... B131–B132
 - safe harbor ... B130
 - state tax credit limit ... B130
 - de minimis exception ... B130
 - state tax deduction limit ... B131
- Schedule K-1
 - §108(i) information ... A154
 - §179 deduction ... A90, A92, A95, A97
 - asset disposition ... A96
 - §453(l)(3) information ... A153
 - §453A(c) information ... A153
 - §1260(b) information ... A153
 - AMT adjustments ... A114
 - basis in pass-through entity ... A116
 - business tax credit ... A100
 - depletion deduction for oil and gas
 - wells ... A154
 - disallowed deductions ... A89
 - disallowed losses ... A89
 - distributions from pass-through
 - entity ... A117
 - domestic production activities
 - deduction ... A115
 - energy property basis ... A152
 - excess business interest
 - income ... A154
 - excess taxable income ... A154
 - foreign transactions ... A110
 - look-through rules ... A114
 - investment expense ... A152
 - investment income ... A99, A152
 - look-back interest
 - completed long-term
 - contracts ... A153
 - income forecast
 - method ... A153
 - net investment income tax ... A154
 - nonqualified withdrawals from capital
 - construction fund ... A154
 - other information ... A115, A152
 - beneficiaries ... A158
 - partners ... A156
 - S corporation
 - shareholders ... A155
 - partner
 - basis
 - roadmap ... A137
 - capital account ... A119
 - debt basis ... A120
 - issues ... A150
 - partnership liabilities ... A141
 - production expenditure
 - interest ... A153
 - property disposition ... A99, A153
 - PTP income ... A83
 - codes ... A84
 - purpose ... A82
 - QBID
 - practitioner tips ... A90
 - qualified business income ... A83, B56
 - codes ... A84
 - qualified rehabilitation
 - expenditures ... A152
 - recapture
 - §179 deduction ... A153
 - investment credit ... A152
 - low-income housing
 - credits ... A152
 - other credits ... A153
 - REIT dividends ... A83
 - codes ... A84
 - shareholder
 - basis
 - roadmap ... A127
 - supplemental information ... A155
 - tax-exempt income ... A115
 - unadjusted basis of qualified
 - property ... A83
 - codes ... A84
 - unreimbursed partnership
 - expenses ... A151
 - W-2 wages from qualified
 - business ... A83
 - codes ... A84
 - Scholarships ... A74
 - income exclusion
 - requirements ... A75
 - candidate for a degree ... A75
 - eligible educational
 - institution ... A75
 - payment for services ... A76
 - qualified education
 - expenses ... A75
 - reporting income ... A76
 - Scholarships or grants ... A46
 - Self-rental ... B10
 - QBID
 - related party rules ... B10
 - real estate ... B218
 - grouping election ... B219
 - S corporation ... B220
 - rule
 - S corporation
 - shareholder ... B270
 - Shared responsibility payment. *See* Affordable Care Act
 - Small business health insurance tax credit. *See* Credits
 - Small Business Job Protection Act ... A236, B285
 - Social security benefits
 - taxability ... A367
 - taxable amount
 - DPAD adjustment ... B90
 - totalization agreements with other
 - countries ... B372
 - Soliciting clients
 - American Bar Association ... A290
 - American Institute of CPAs ... A291
 - Circular 230 ... A288
 - Specified service trade or business (SSTB) ... A83
 - fields ... B23

guidance

- actuarial science field ... B26
- athletics field ... B29
- brokerage field ... B30
- consulting field ... B27
- dealing in securities,
 - commodities and/or
 - partnership interests
 field ... B30
- financial services field ... B29
- general ... B23
- health field ... B24
- investment and investment
 - management field ... B30
- law field ... B26
- performing arts field ... B26
- reputation/skill principal asset
 - field ... B31
- specific by industry ... B24
- trading in securities,
 - commodities and/or
 - partnership interests
 field ... B30
- QBID
 - taxable income
 - threshold ... B46
- qualified business income ... B17
- de minimis receipts ... B17
- SSTB common
 - ownership ... B18
- taxable income
 - at or above upper
 - threshold ... B46
 - at or below threshold ... B46
 - between threshold and upper
 - threshold ... B46
- SSTB. *See* Specified service trade or
 - business
- State and local taxes. *See* SALT
- State tax refunds
 - taxability ... B131
- Statutory employees
 - qualified business income ... B15
- Stock basis. *See* Basis
- Stock options ... A169
 - qualified equity grants ... B79
- Stock splits ... A164
- Substantial authority
 - order of priority ... A207
- Substantial presence test
 - foreign students studying in
 - U.S. ... B362
 - resident alien ... B346

T

- Tax Court ... A210
 - admission to practice before ... A211
 - appeals ... A212
 - decisions ... A212
 - jurisdiction ... A210
 - S cases ... A212
 - summary opinions as substantial
 - authority ... A208
- Tax Cuts and Jobs Act ... A362, B2,
 - B353
 - accountable plans ... B153
 - accounting method ... A375
 - business provisions ... B73
 - controlled foreign corporation
 - transition tax ... B73
 - minimum essential coverage ... A3
 - repeal of partnership technical
 - termination ... A390
- Tax debt
 - private collection agencies ... A256
- Tax fraud
 - IRS measures to protect taxpayer
 - data ... B140
 - statute of limitations ... A284
 - tax return ... A282
- Tax levy ... A263
- Tax lien
 - community property ... B256
- Tax preparation fees ... A332
 - average ... A333
- Tax preparer
 - due diligence
 - practice aids ... A335
- Tax refund ... A253
- Tax return preparers
 - defined ... A325
- Tax scams ... A257
- Tax Technical Corrections Act ... B102
- Tax transcripts
 - delivery changes ... B140
 - delivery options
 - individuals ... B140
 - tax professionals ... B140
 - third party ... B141
- Taxes
 - built in gains ... B269
 - estate ... A237, A239
 - estimated ... B313
 - FICA
 - clergy ... B342
 - exemption ... B310
 - exemption for religious
 - sects ... B318

- missionaries ... B340
- foreign real property ... B137
- foreign student withholding ... B363
- military pay ... B382
- net investment income ... A99, B136
 - rental activities ... B211
 - self-rental ... B219
 - self-rental rule ... B219
- nonresident alien
 - withholding ... B350
- real estate
 - effect on basis ... A177
- self-employment ... A244, B310
 - clergy ... B313, B315, B318,
 - B324, B337, B342
 - opt out ... B315
 - retired ... B343
 - Form 4361 ... B315
 - ministers ... B310
 - refund for exempt
 - minister ... B318
 - royalty income ... A244
- social security totalization
 - agreements ... B372
- tax treaties ... B365
 - general provisions ... B366
 - with Canada ... B367–B369,
 - B371–B372
- trust fund
 - responsible person ... A266–
 - A267
- Taxpayer First Act ... B141
 - 1099 filings via Internet ... B148
- authentication of e-services user
 - accounts ... B146
- e-file expansion
 - exempt organizations ... B145
 - individual returns ... B144
 - partnership returns ... B144
- electronic taxpayer
 - signatures ... B145
- failure to file penalty
 - increase ... B147
- identity refund fraud
 - management ... B148
- income verification for third
 - parties ... B148
- Independent Office of
 - Appeals ... B141
- IP PIN process ... B149
- IRS comprehensive customer service
 - strategy ... B148
- limits on disclosure and use of tax
 - return info ... B145
- low-income taxpayer clinics ... B143

- misdirected taxpayer refund
 - deposits ... B146
- notice of nonprofit
 - revocation ... B146
- offer in compromise ... B142
- rehiring IRS employees ... B145
- single point of contact for ID theft
 - victims ... B147
- tax payment by credit/debit cards
 - returns ... B145
- taxpayer access to case files ... B147
- taxpayer notification of suspected ID theft ... B146
- taxpayer notification of unauthorized IRS disclosure ... B146
- unauthorized disclosure preparer
 - penalty ... B143
- VITA ... B142
- whistleblower reforms ... B143

Taxpayers

- categories ... B344
- dual status aliens ... B352
- expatriate ... B352
- nonresident alien ... B348
- resident alien ... B345
 - first-year election ... B345
 - green card test ... B348
 - substantial presence test ... B346
- U.S. citizen ... B344

Triple net lease ... B8

QBID safe harbor ... B222

Truncated taxpayer identification number ... B102

Trust

- aggregation
 - anti-abuse rule ... B63
- charitable remainder ... B62
- electing small business
 - qualified business income ... B62
- mineral or timber property ... A399
- qualified business income ... B62
- rental real estate ... B217
- tax-exempt
 - QBID ... B62

Trusts

- electing small business ... B262
- qualified subchapter S ... B262

- claiming interest
 - exclusion ... A61
- eligible educational
 - institution ... A61
- interest exclusion income
 - phaseout ... A61
- qualified higher education
 - expense ... A60

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

UBTI. *See* Unrelated business taxable income

Uniform capitalization ... B173

- post TCJA ... B173
- pre TCJA ... B173

Unrelated business taxable income

- tax-exempt trusts ... B62

USPS Form 3877, Firm Mailing Book

- For Accountable Mail ... A252

V

Vow of poverty ... B342

W

Wages

- employee ... B83

Wash sale

- definition ... A173
- rules ... A174

Withholding

- new Form W-4 ... B114

U

U.S. savings bonds

- used to pay educational expenses ... A59

Acronym Glossary

ABA	American Bar Association	CPC	Code of professional conduct
ACA	Affordable Care Act	CRP	Conservation reserve program
ACTC	Additional child tax credit	CTC	Child tax credit
ADS	Alternative depreciation system	DCN	Designated control number
ADSP	Aggregate deemed sale price	DDP	Due diligence penalty
AES	Advanced encryption standard	DFI	Deferred foreign income
AFS	Applicable financial statement	DNI	Distributable net income
AGI	Adjusted gross income	DOL	Department of Labor
AGUB	Adjusted grossed-up basis	DPAD	Domestic production activities deduction
AICPA	American Institute of CPAs	DRD	Dividend received deduction
ALE	Applicable large employer	DRP	Dividend reinvestment plan
AMT	Alternative minimum tax	DSA	Dual status alien
AMTI	Alternative minimum taxable income	DSR	Dual status resident
AOC	American opportunity credit	EA	Enrolled agent
AP	Accountable plan	EBHRA	Excepted benefits HRA
APA	Administrative procedure act	EBL	Excess business loss
APMA	Advanced pricing and mutual agreement	ECI	Effectively connected income
APTC	Advance premium tax credit	ECN	Exempt certificate number
AQEE	Adjusted qualified educational expenses	EEOC	Equal Employment Opportunity Commission
ARC	Agricultural risk coverage	EFI	Elected farm income
ATG	Audit technique guide	EFIN	Electronic filing identification number
BBA	Bipartisan Budget Act of 2018	EFTPS	Electronic federal tax payment system
BIG	Built-in gains	EIC	Earned income credit
CAA	Certified acceptance agent	EIN	Employer identification number
CBD	Cannabidiol	ENPI	Excess net passive income
CCA	Chief Counsel Advice	ERISA	Employee Retirement Income Security Act
CCC	Commodity Credit Corporation	ERP	Effective reference price
CCF	Capital construction fund	ERPA	Enrolled retirement plan agent
CFC	Controlled foreign corporation	ESA	Education savings account
CFN	Customer file number	ESBT	Electing small business trust
COGS	Cost of goods sold	ESPP	Employee stock purchase plan
CPA	Certified public accountant		

2019 Workbook

FAFSA	Free application for federal student aid	IAT	Integrated automated technology
FAQ	Frequently asked questions	ICHRA	Individual coverage HRAs
FAST	Fixing America's Surface Transportation Act	IDRP	Income-driven repayment plan
FATCA	Foreign Account Tax Compliance Act	IP PIN	Individual preparer PIN
FDAP	"Fixed, determinable, annual or periodic"	IRA	Individual retirement arrangement
FDIC	Federal Deposit Insurance Corporation	IRC	Internal Revenue Code
FDII	Foreign-derived intangible income	IRD	Income in respect of a decedent
FEIE	Foreign earned income exclusion	IRM	Internal Revenue Manual
FFRF	Freedom from Religion Foundation	IRS	Internal Revenue Service
FHE	Foreign housing exclusion	ISO	Incentive stock option
FICA	Federal Insurance Contributions Act	ITC	Investment tax credit
FIFO	First-in, first-out	ITIN	Individual taxpayer identification number
FinCEN	Financial Crimes Enforcement Network	IVES	Income verification express service
FMV	Fair market value	K-1	Schedule K-1
FRV	Fair rental value	LIFO	Last-in, first-out
FSA	Farm service agency	LITC	Low income taxpayer clinics
FTC	Federal Trade Commission	LLC	Limited liability company
FTC	Foreign tax credit	LLC	Lifetime learning credit
FTD	Foreign tax deduction	LLP	Limited liability partnership
FTE	Full-time equivalent	MACRS	Modified accelerated cost recovery system
GAAP	Generally accepted accounting principles	MAGI	Modified adjusted gross income
GCI	General category income	MEC	Minimum essential coverage
GDS	General depreciation system	MFJ	Married filing jointly
GII	Gross investment income	MFP	Market facilitation payments
GILTI	Global intangible low-taxed income	MFS	Married filing separately
GLBA	Gramm-Leach-Bliley Act	MRPC	Model rules of professional conduct
HHS	Health and Human Services (U.S. Dept. of)	MSA	Medical savings account
HIPAA	Health Insurance Portability and Accountability Act	MYA	Marketing year average
HoH	Head of household	NAEA	National Association of Enrolled Agents
HRA	Health reimbursement arrangement	NAICS	North American Industry Classification Systems
HSA	Health savings account	NII	Net investment income
IA	Installment agreement	NIIT	Net investment income tax
		NOL	Net operating loss

2019 Workbook

NPI	Nonpublic personal information	QOZF	Qualified opportunity zone fund
NPI	Net passive income	QP	Qualified property
NQSO	Nonqualified stock option	QPAI	Qualified production activities income
NRA	Nonresident alien	QSEHRA	Qualified small employer HRA
NSA	National Society of Accountants	QSO	Qualified stock options
OCC	Office of Chief Counsel	QSP	Qualified stock purchase
ODC	Other dependents credit	QSST	Qualified subchapter S trust
OIC	Offer in compromise	Qsub	Qualified subchapter S subsidiary
OPR	Office of Professional Responsibility	QTP	Qualified tuition program
OTI	Overall taxable income	QTR	Qualified tuition reduction
OVDP	Offshore Voluntary Disclosure Program	QTRE	Qualified tuition and related expenses
PAL	Passive activity loss	RA	Resident alien
PATH	Protecting Americans from Tax Hikes (Act)	REIT	Real estate investment trust
PCA	Private collection agency	REPAYE	Revised pay as you earn
PCI	Passive category income	RIC	Regulated investment company
PCM	Percentage-of-completion method	RMA	Risk management agency
PCORTF	Patient-Centered Outcomes Research Trust Fund	RMD	Required minimum distributions
PDC	Private debt collector	RPC	Rules of professional conduct
PFIC	Passive foreign investment company	RPE	Relevant pass-through entity
PFS	Personal financial specialist	RREE	Rental real estate enterprise
PL	Public Law	RSU	Restricted stock units
PLC	Price loss coverage	SALT	State and local taxes
PPR	Personal property rental	SDOP	Streamlined domestic offshore procedures
PTC	Premium tax credit	SE	Self-employment
PTIN	Preparer tax identification number	SEP	Simplified employee pension
PTP	Publicly traded partnership	SFC	Specified foreign corporation
QBI	Qualified business income	SFFA	Specified foreign financial assets
QBIID	Qualified business income deduction	SFOP	Streamlined foreign offshore procedures
QBL	Qualified business loss	SFR	Substitute for return
QCD	Qualified charitable distribution	SIMPLE	Savings incentive match plan for employees
QHEE	Qualified higher education expenses	SLR	Student loan repayment
QIP	Qualified improvement property	SOLC	Suspended ordinary loss carryover
QOF	Qualified opportunity fund	SRP	Shared responsibility payment

2019 Workbook

SSTB	Specified service trade or business	UBIA	Unadjusted basis immediately after acquisition
SSID	Service set identifier	UBTI	Unrelated business taxable income
SSN	Social security number	UNICAP	Uniform capitalization
SSTB	Specified service trade or business	UPE	Unreimbursed partner expense
STMT	Statement	USCITC	United States-Canada Income Tax Convention
TAIT	Treaty assistance and interpretation team	USDA	United States Department of Agriculture
TCE	Tax counseling for the elderly	VITA	Volunteer income tax assistance
TCJA	Tax Cuts and Jobs Act	VPN	Virtual private network
TD	Treasury Decision	WEP	Wired-equivalent privacy
TDS	Transcript delivery system		
TFA	Taxpayer First Act		
TFRP	Trust fund recovery penalty		
THC	Tetrahydrocannabinol		
TIGTA	Treasury Inspector General for Tax Administration		
TIN	Taxpayer identification number		
TTIN	Truncated taxpayer identification number		

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)**

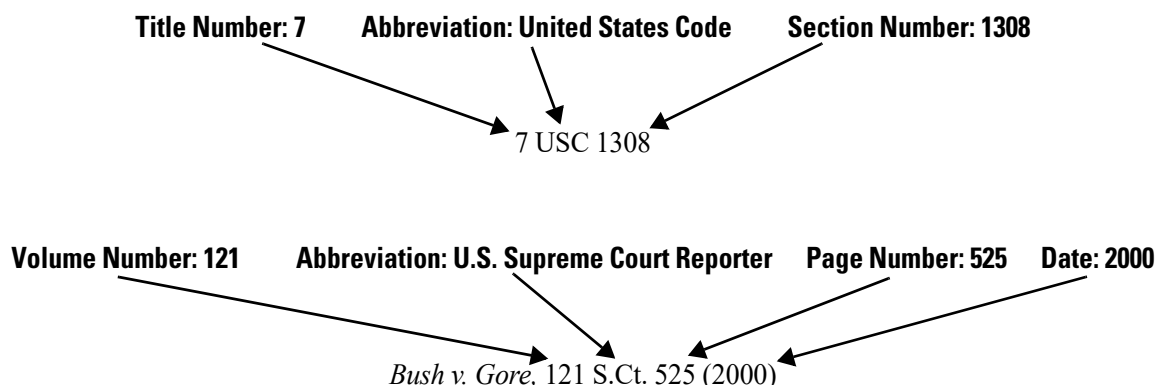
Here are some tips for finding these types of citations:

- 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:



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