

2020 Workbook

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The 2020 *University of Illinois Federal Tax Workbook* is split into two volumes. Depending on the seminars you attend or the books you purchase, you may have one or more of the volumes. In order to make the index as useful as possible, rather than produce a different index for each volume, we have prepared a combined index that references both volumes. The page numbers in the index are preceded by a letter indicating the volume (e.g., **A217** means page 217 of Volume A).

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Acronym Glossary

AAGR	Average annual gross receipts	CPA	Certified public accountant
AAR	Administrative adjustment request	CSA	Client service agreement
ACA	Affordable Care Act	CTC	Child tax credit
ACH	Automated clearing house	CWA	Contemporaneous written acknowledgement
ACRS	Accelerated cost recovery system	DB	Declining balance
ACTC	Additional child tax credit	DCN	Designated accounting method change number
ADP	Actual deferral percentage	DNI	Distributable net income
ADS	Alternative depreciation system	DOL	Department of Labor
AFS	Applicable financial statement	DPAD	Domestic production activities deduction
AGI	Adjusted gross income	EA	Enrolled agent
AICPA	American Institute of Certified Public Accountants	EBL	Excess business loss
AMT	Alternative minimum tax	EFIN	Electronic filing identification number
AMTI	Alternative minimum taxable income	EIC	Earned income credit
AOC	American opportunity credit	EIDL	Economic injury disaster loans
AOD	Action on Decision	EIN	Employer identification number
ATG	Audit technique guide	EPA	Environmental Protection Agency
ATI	Adjusted taxable income	ERC	Employee retention credit
ATNOL	Alternative tax net operating loss	ERISA	Employee Retirement Income Security Act
ATNOLD	Alternative tax net operating loss deduction	ERO	Electronic return originator
AUR	Automated underreporting	ESOP	Employee stock ownership plan
BBA	Bipartisan Budget Act of 2015	ETAAC	Electronic tax administration advisory committee
CARES	Coronavirus Aid, Relief, and Economic Security	FAI	Fiduciary accounting income
CCA	Chief Counsel Advice	FAQ	Frequently asked questions
CCC	Commodity Credit Corporation	FBAR	Report of Foreign Bank and Financial Accounts
CDC	Centers for Disease Control and Prevention	FCAA	Further Consolidated Appropriations Act
CFAP	Coronavirus Food Assistance Program	FEIE	Foreign earned income exclusion
CIO	Chief information officer	FEIN	Federal employer identification number
CNC	Currently not collectible	FFCRA	Families First Coronavirus Response Act
COGS	Cost of goods sold	FICA	Federal Insurance Contributions Act

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FIFO	First-in, first-out	MRA	Minimum retirement age
FMV	Fair market value	NII	Net investment income
FUTA	Federal Unemployment Tax Act	NIIT	Net investment income tax
GAAP	Generally accepted accounting principles	NOL	Net operating loss
GAO	Government Accountability Office	NTA	National taxpayer advocate
GCM	General counsel memorandum	OASDI	Old-age, survivors, and disability insurance
GDS	General depreciation system	ODC	Other dependent credit
GLBA	Gramm-Leach-Bliley Act	OIC	Offer in compromise
HHS	Department of Health and Human Services	OVDI	Offshore voluntary disclosure initiative
HoH	Head of household	PAL	Passive activity loss
HSA	Health savings account	PATH	Protecting Americans from Tax Hikes Act of 2015
IA	Installment agreement	PEO	Professional employer organization
IDD	Income distribution deduction	PIN	Personal identification number
ILM	Internal legal memorandum	POD	Payable on death
IP PIN	Identify protection personal identification number	PPA	Power purchase agreement
IRA	Individual retirement arrangement	PPPFA	Paycheck Protection Program Flexibility Act
IRC	Internal Revenue Code	PPP	Paycheck Protection Program
IRD	Income in respect of a decedent	PR	Personal representative
IRM	Internal Revenue Manual	PTIN	Preparer tax identification number
IRS	Internal Revenue Service	PTP	Publicly traded partnership
ISAC	Information sharing and analysis center	QACA	Qualified automatic contribution arrangement
ITC	Investment tax credit	QBI	Qualified business income
IT	Information technology	QBID	Qualified business income deduction
JTWROS	Joint ownership with right of survivorship	QBL	Qualified business loss
LGM	Litigation guideline memorandum	QCD	Qualified charitable distribution
LLC	Limited liability company	QDRO	Qualified domestic relations order
LPA	Land purchase agreement	QDT	Qualified disability trust
MACRS	Modified accelerated cost recovery system	QHEE	Qualified higher education expenses
MAGI	Modified adjusted gross income	QIP	Qualified improvement property
MBA	Master's of Business Administration	QJV	Qualified joint venture
MFJ	Married filing jointly	QOF	Qualified opportunity fund
MFS	Married filing separately	QOZ	Qualified opportunity zone

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QP	Qualified property	TAD	Taxpayer advocate directives
QTA	Qualified termination administrator	TAM	Technical advice memorandum
REIT	Real estate investment trust	TAS	Taxpayer advocate service
RIC	Regulated investment company	TCJA	Tax Cuts and Jobs Act
RMD	Required minimum distribution	TD	Treasury Decision
RPE	Relevant pass-through entity	TFA	Taxpayer First Act
RRA	Revenue Reconciliation Act of 1998	TRA	Tax Reform Act of 1986
RREE	Rental real estate enterprise	TFRP	Trust fund recovery penalty
RRTA	Railroad Retirement Tax Act	TIN	Taxpayer identification number
RUPIA	Revised Uniform Principal and Income Act	TOD	Transfer on death
SARSEP	Salary reduction simplified employee pension	TRA	Trade Act of 1974 or Tax Reform Act of 1986
SBA	Small Business Administration	UBIA	Unadjusted basis immediately after acquisition
SCA	Service center advice	UBTI	Unrelated business taxable income
SCP	Streamlined critical pay	UDC	Unlawful discrimination claims
SECA	Self-Employment Contributions Act	UFIPA	Uniform Fiduciary Income and Principal Act
SECURE	Setting Every Community Up for Retirement Enhancement Act	UNICAP	Uniform capitalization
SEP	Simplified employee pension	UPE	Unreimbursed partnership expenses
SE	Self-employment	UPIA	Uniform Principal and Income Act
SGLI	Servicemembers group life insurance	USDA	United States Department of Agriculture
SIMPLE	Savings incentive match plan for employees	USPS	United States Postal Service
SL	Straight-line method	UTC	Uniform Trust Code
SMLLC	Single-member LLC	VITA	Volunteer income tax assistance
SMR	Standard mileage rate	VPN	Virtual private network
SO	Settlement officer	WBF	Whistleblower fees
SPA	Significant participation activity		
SSA	Social Security Administration		
SSCA	Significant service center advice		
SSN	Social security number		
SUB	Supplemental unemployment benefits		
SUTA	State Unemployment Tax Act		

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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)**

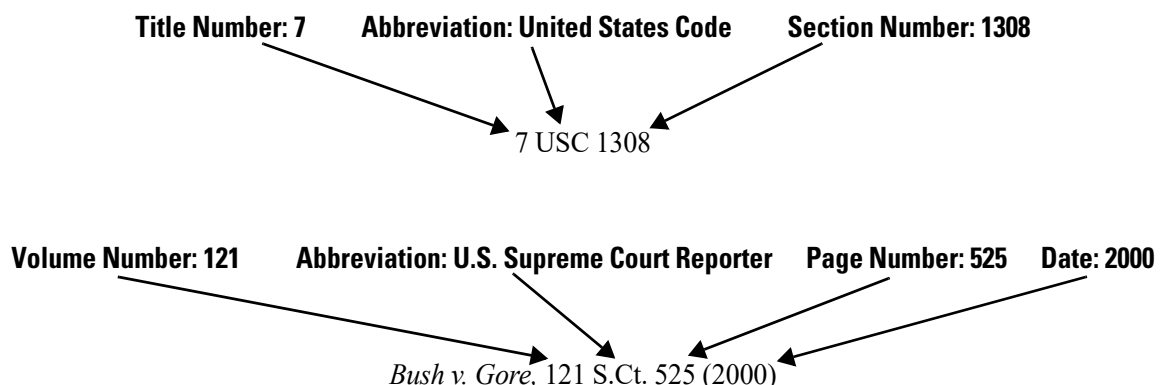
Here are some tips for finding these types of citations:

- 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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