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



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


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



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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)**

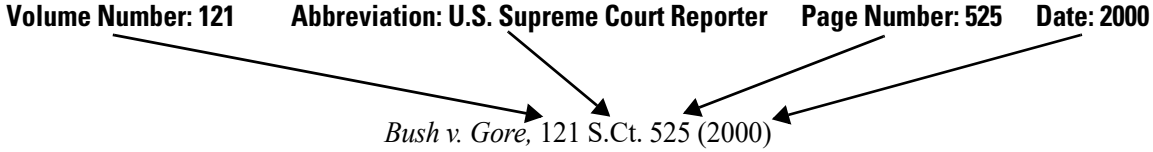
Here are some tips for finding these types of citations:

- 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 |
| ***Aff'd*** | Decision affirmed by appellate court |
| ***Rev'd*** | Decision overturned by appellate court |
| ***Cert. denied*** | Appeal refused by U.S. Supreme Court |

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

Using the examples above, they break down as follows:



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