

2021 Workbook

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The 2021 *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

AAA	Accumulated adjustments account	CDC	Centers for Disease Control and Prevention
ACA	Affordable Care Act	CDP	Collection due process
ACTC	Additional child tax credit	CFAP	Coronavirus Food Assistance Program
ACTC	Advance child tax credit	CID	Criminal Investigation Division
ADS	Alternate depreciation system	COBRA	Consolidated Omnibus Budget Reconciliation Act
AFSP	Annual Filing Season Program	CODI	Cancellation of debt income
AGI	Adjusted gross income	COGS	Cost of goods sold
AICPA	American Institute of Certified Public Accountants	COIC	Centralized offer in compromise
AMLA	Anti-Money Laundering Act of 2020	COVID	Coronavirus disease
AMT	Alternative minimum tax	CPA	Certified Public Accountant
AMTI	Alternative minimum taxable income	CRP	Conservation Reserve Program
AOC	American opportunity credit	CRT	Charitable remainder trust
AOD	Action on Decision	CRTRA	COVID-Related Tax Relief Act
APA	Administrative Procedure Act	CTC	Child tax credit
APTC	Advanced premium tax credit	CVC	Convertible virtual currency
ARPA	American Rescue Plan Act	DB	Designated beneficiary
ATG	Audit technique guide	DBA	Doing business as
ATIN	Adoption taxpayer identification number	DC	District of Columbia
AUR	Automated underreporting	DCAP	Dependent care assistance program
AVD	Alternate valuation date	DISC	Domestic international sales corporation
BAPCPA	Bankruptcy Abuse Prevention and Consumer Protection Act	DNI	Distributable net income
BEA	Basic exclusion amount	DOL	Department of Labor
BFS	Bureau of the Fiscal Service	DPAD	Domestic production activities deduction
BSA	Bank Secrecy Act	DPGR	Domestic production gross receipts
BTC	Bitcoin	DSUE	Deceased spouse unused exemption
CAA	Consolidated Appropriations Act	EA	Enrolled agent
CAF	Centralized authorization file	EBL	Excess business loss
CAP	Collection appeals program	EDB	Eligible designated beneficiary
CARES	Coronavirus Aid, Relief, and Economic Stimulus Act	EFIN	Electronic filing identification number
CCA	Chief Counsel Advice	EIC	Earned income credit
		EIDL	Economic injury disaster loans

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EIN	Employer identification number	FTP	Failure to pay
EIP	Economic impact payment	FTS	Fast track settlement
ERC	Employee retention credit	FUTA	Federal Unemployment Tax Act
ESBT	Electing small business trust	GAAP	Generally accepted accounting principles
ESOP	Employee stock ownership plan	GCM	General Counsel Memoranda
ETIN	Electronic filing identification number	GLBA	Gramm-Leach-Bliley Act
FAI	Fiduciary accounting income	HHS	Department of Health and Human Services
FAQ	Frequently asked questions	HoH	Head of household
FATCA	Financial Account Tax Compliance Act	HSA	Health savings account
FBAR	Foreign Bank and Financial Accounts	HIRO	High Loan to Value Refinance Option
FBI	Federal Bureau of Investigation	IA	Installment agreement
FCAA	Further Consolidated Appropriations Act	IC-DISC	Interest charge domestic international sales corporation
FEIN	Federal employer identification number	IFR	Interim Final Rule
FFCRA	Families First Coronavirus Response Act	IHDA	Illinois Housing Development Authority
FFEL	Federal Family Education Loan	ILM	Internal Legal Memoranda
FHA	Federal housing Administration	IP PIN	Identify protection personal identification number
FICA	Federal Insurance Contributions Act	IRA	Individual retirement arrangement
FIFO	First-in, first-out	IRC	Internal Revenue Code
FinCEN	Financial Crimes Enforcement Network	IRD	Income in respect of a decedent
FLLC	Family LLC	IRM	Internal Revenue Manual
FLP	Family limited partnership	IRRRL	Interest rate reduction refinance loan
FMV	Fair market value	IRS	Internal Revenue Service
FMERR	Freddie Mac Enhanced Relief Refinance	ITIN	Individual taxpayer identification number
FMLA	Family Medical Leave act	LGM	Litigation Guideline Memoranda
FNMA	Federal National Mortgage Association	LLC	Limited liability company
FOIA	Freedom of Information Act	LTCG	Long-term capital gain
FPL	Federal poverty level	LTDA	Legal tender digital asset
FSA	Farm Service Agency or flexible spending arrangement	MACRS	Modified accelerated cost recovery system
FTCA	Federal Tort Claims Act	MAGI	Modified adjusted gross income
FTE	Full-time equivalent	MFJ	Married filing jointly
FTPA	First-time penalty abatement	MFS	Married filing separately
FTC	Federal Trade Commission	MMLLC	Multimember LLC
FTF	Failure to file		
FTM	Fast track medication		

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NAEA	National Association of Enrolled Agents	QRPBI	Qualified real property business indebtedness
NDB	Nondesignated beneficiary		
NIIT	Net investment income tax	QRT	Qualified revocable trust
NJSA	Nonjudicial settlement agreement	QSST	Qualified subchapter S trust
NOL	Net operating loss	QSub	Qualified subchapter S subsidiary
OAA	Other adjustments account	QW	Qualifying widow(er)
OASDI	Old-age, survivors, and disability insurance	R&D	Research and development
OIC	Offer in compromise	RBD	Required beginning date
OPA	Online payment agreement	RMD	Required minimum distribution
OPR	Office of Professional Responsibility	RPE	Relevant pass-through entity
PAL	Passive activity loss	RRTA	Railroad Retirement Tax Act
PAM	Post appeals mediation	RSED	Refund statute expiration date
PEO	Professional employer organization	RV	Recreational vehicle
PIN	Personal identification number	SBA	Small Business Administration
PL	Public law	SBRA	Small Business Reorganization Act
POA	Power of attorney	SB/SE	Small business self employed
PPPFA	Paycheck Protection Program Flexibility Act	SCA	Service center advice
PPP	Paycheck Protection Program	SECURE	Setting Every Community Up for Retirement Enhancement Act
PPS	Practitioner Priority Service	SEP	Simplified employee pension
PSE	Payment settlement entity	SE	Self-employment
PTC	Premium tax credit	SFCP	Streamlined filing compliance procedure
PTIN	preparer tax identification number	SFR	Substitute for return
QAR	Qualified amended return	SIMPLE	Savings incentive match plan for employees
QBI	Qualified business income	SMLLC	Single-member LLC
QBID	Qualified business income deduction	SO	Settlement officer
QCD	Qualified charitable distribution	SRP	Streamlined Refinance Program
QFI	Qualified farm indebtedness	SSA	Social Security Administration
QIP	Qualified improvement property	SSCA	Significant service center advice
QJV	Qualified joint venture	SSN	Social security number
QPAI	Qualified production activities income	SSTB	Specified service trade or business
QPRI	Qualified principal residence indebtedness	TAC	Taxpayer Assistance Center
QRP	Qualified retirement plan	TAM	Technical advice memoranda
		TAS	Taxpayer advocate service

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TC	Tax Court	UPIA	Uniform Principal and Income Act
TCDTRA	Taxpayer Certainty and Disaster Tax Relief Act	USC	United States Code
TCJA	Tax Cuts and Jobs Act	USD	United States dollars
TD	Treasury Decision	USDA	United States Department of Agriculture
TIA	Tax information authorization	UTC	Uniform Trust Code
TIN	Taxpayer identification number	VA	Veterans Administration
TIGTA	Treasury Inspector General for Tax Administration	VCSP	Voluntary classification settlement program
TIN	Tax identification number	VDP	Voluntary disclosure practice
UBIA	Unadjusted basis immediately after acquisition	VPN	Virtual private network
UOP	Unit of property	WOTC	Work opportunity tax credit

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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)**

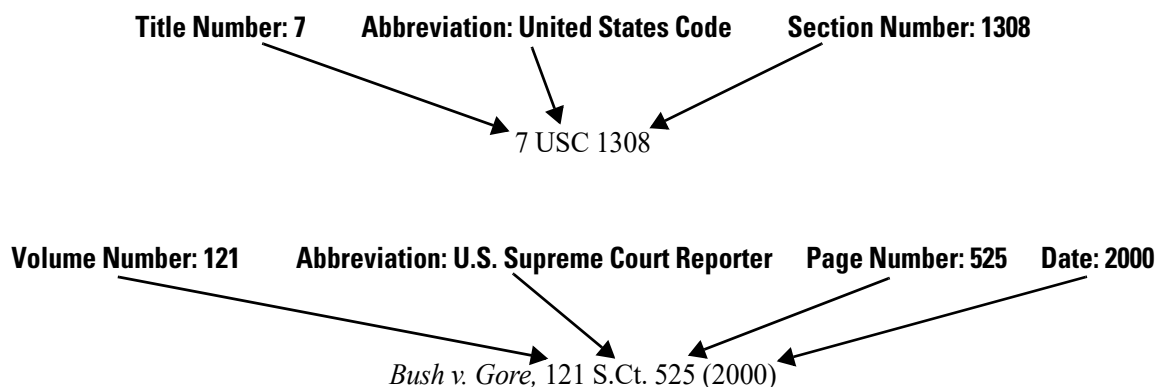
Here are some tips for finding these types of citations:

- 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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