

2023 Workbook

Index and Additional Information

Citation Index	711	IRS Forms	714
Court Cases	711	IRS Schedules.....	716
Regulations	712	Alphabetical Index	717
Revenue Rulings.....	713	Acronym and Abbreviations	727
Revenue Procedures.....	713	Citation Tips	730
Other IRS Releases	713		
IRS Publications.....	714		

The 2023 *University of Illinois Federal Tax Workbook* is a single volume, unlike prior years. Page numbers referenced in the index no longer have an A or B prefix.

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2023 Workbook

Citation Index

COURT CASES

- Amoroso v. Comm'r* ... 134
Anton and Jones-Remisovsky v. Comm'r ... 695
Asjes v. Comm'r ... 289
Batok v. Comm'r ... 174
Benninghoff v. Comm'r ... 306
Bittner v. U.S. ... 686
Black Industries, Inc. v. Comm'r ... 243
Bledsoe v. U.S. ... 284–285
Bradford v. Comm'r ... 677
Brannen v. Comm'r ... 671
Calvin v. U.S. ... 279
Caratan v. Comm'r ... 308
Cargill, Inc. v. Comm'r ... 148–149
Carson v. Comm'r ... 304
Carstenson v. Comm'r ... 663
Cartwright v. Comm'r ... 254
Castigliola, et al. v. Comm'r ... 233, 235
Clark v. Comm'r ... 198
Clary Hood, Inc. v. Comm'r ... 314
Cohan v. Comm'r ... 677
Cokes v. Comm'r ... 230
Collins v. U.S. ... 685
Colton v. U.S. ... 319
Comm'r v. Flowers ... 130
Comm'r v. Groetzinger ... 174
Comm'r v. Linde ... 276
Connelly v. U.S. ... 255–256
Conran v. U.S. ... 289
Conway v. U.S. ... 284–285
Couch v. U.S. ... 320
Crandall v. Comm'r ... 663
Daly v. Comm'r ... 154
David E. Watson, P.C. v. U.S. ... 240
Debough v. Shulman ... 274
Degourville v. Comm'r ... 676
Deitch et al. v. Comm'r ... 667
Delek US Holdings, Inc. v. U.S. ... 304
Demirjian v. Comm'r ... 290
Deputy v. du Pont ... 312
Dern v. Comm'r ... 688
Dilts v. U.S. ... 308
DTDV, LLC v. Comm'r ... 213
Estate of Amlie v. Comm'r ... 252
Estate of Backemeyer v. Comm'r ... 275–276
Estate of Blount v. Comm'r ... 252, 254
Estate of Burnett v. Comm'r ... 276
Estate of Gibbs v. U.S. ... 292
Estate of Gloeckner v. Comm'r ... 252
Estate of Kwang Lee v. Comm'r ... 537, 683
Estate of Lauder v. Comm'r ... 252
Estate of Mitchell v. Comm'r ... 292
Estate of Peterson v. Comm'r ... 276
Estate of Reinke v. Comm'r ... 287
Estate of True v. Comm'r ... 251–252
Exxon Mobil Corporation v. U.S. ... 304
Eze v. Comm'r ... 668
Fambrough v. Comm'r ... 696
Fankhanel v. Comm'r ... 691
Fasken v. Comm'r ... 282, 284
Fort Hamilton Manor v. Comm'r ... 291
Foster, et al. v. Comm'r ... 285
Furrer v. Comm'r ... 258
Geiman v. Comm'r ... 130
Gerhardt, et al. v. Comm'r ... 260
Gilbertz v. U.S. ... 284, 287
Gladden v. Comm'r ... 248
Golan v. Comm'r ... 293
Gomas v. U.S. ... 671
Graff Chevrolet Co. v. Campbell ... 105
Greatest Common Factor v. Comm'r ... 672
Growmark, Inc. v. Comm'r ... 303
Hantzis v. Comm'r ... 131
Hardin v. Comm'r ... 695
Hardy v. Comm'r ... 235
Harper v. Comm'r ... 299, 707
Harrison v. Comm'r ... 307
Hawaiian Gas Products, Ltd., v. Comm'r ... 289
Hawse v. Comm'r ... 86
Helvering v. F. & R. Lazarus & Co. ... 245
Henderson v. Comm'r ... 132
Henke v. Comm'r ... 174
Herman v. Comm'r ... 123
Hoakison v. Comm'r ... 311
Holiday Village Shopping Center, Inc. v. U.S. ... 185
Holman v. Comm'r ... 252
Hospital Corporation of America v. Comm'r ... 248–249
Inaja Land Co., Ltd. v. Comm'r ... 248, 285
Iske v. Comm'r ... 283
J. Grant Farms, Inc. v. Comm'r ... 308
J. Summerour v. M. H. Allen ... 134
Jacobs v. Comm'r ... 307
Johnson v. Comm'r ... 308
Joseph v. Comm'r ... 236
Kahn v. Comm'r ... 312
Kim v. Comm'r ... 679
Krause v. Comm'r ... 294
Kroner v. Comm'r ... 259
Laidlaw's Harley Davidson Sales, Inc. v. Comm'r ... 259
Leland v. Comm'r ... 294
Leventis v. Comm'r ... 700
Lipnick v. Comm'r ... 228
Little Sandy Coal Co. v. Comm'r ... 299
Lohrke v. Comm'r ... 312
Loving v. IRS ... 332
Lucas v. Comm'r ... 705
Mangham v. Comm'r ... 197
Mark R. Pedersen v. Comm'r ... 130, 132
Marks v. Comm'r ... 292
Max v. Comm'r ... 299
Medlin v. Comm'r ... 283
Meyers v. Comm'r ... 248
Morehouse v. Comm'r ... 288
Morgan Run Partners, LLC v. Comm'r ... 310
Mott v. U.S. ... 269
Nolder v. Comm'r ... 174
North Carolina Department of Revenue v. Kimberley Rice Kaestner 1992 Family Trust ... 263
Norwood v. Comm'r ... 136
Pedersen v. Comm'r ... 132
Peno Trucking, Inc. v. Comm'r ... 127
Penrod, et al. v. Comm'r ... 481
Perry v. Comm'r ... 587
Peterson v. Comm'r ... 308
Peurifoy, et al., v. Comm'r ... 130
Plateau Holdings, LLC, Waterfall Development Manager, LLC, Tax Matters Partner v. Comm'r ... 309
Podems v. Comm'r ... 134
Polselli v. IRS ... 693

2023 Workbook

Polselli v. U.S. ... 693
Pratt v. Comm'r ... 198
Rayden v. Comm'r ... 169
Renkemeyer, Campbell & Weaver, LLP v. Comm'r ... 233, 239
Richard J O'Neill Trust v. Comm'r ... 681
Ridgely v. Lew et al. ... 332
Riether v. Comm'r ... 234, 239
Roberts v. Comm'r ... 671
Robinson v. Comm'r ... 170
Rodgers v. Comm'r ... 690
Roe v. Department of Revenue ... 182
Rooney v. U.S. ... 305
Rose v. Comm'r ... 279
Russell v. Comm'r ... 312
Sanders v. Comm'r ... 700
Schake v. Comm'r ... 663
Schmidt v. Comm'r ... 306
Schoenfeld v. Comm'r ... 663
Schurer v. Comm'r ... 134
Seymour v. Comm'r ... 222
Skidmore v. Swift & Co ... 687
Slota v. Comm'r ... 305
Smith v. Comm'r ... 134, 229, 306
Smoot Sand & Gravel Corp. v. Comm'r ... 253
St. Louis County Bank v. U.S. ... 251–252
Steinhort v. Comm'r ... 134
Suder v. Comm'r ... 297
Sunoco, Inc. v. U.S. ... 304
Taproot Administrative Services, Inc. v. Comm'r ... 123
Texas Rice Land Partners, Ltd. v. Denbury Green Pipeline-Texas, LLC ... 289
Thomas v. Comm'r ... 692
Tschetter v. Comm'r ... 306
U.S. and California Franchise Tax Board v. Levandowski ... 689
U.S. v. Abrahams ... 319
U.S. v. BDO Seidman ... 319
U.S. v. Cote ... 319
U.S. v. Dalm ... 682
U.S. v. Estate of Romani ... 702
U.S. v. Frederick ... 319
U.S. v. Gurtner ... 319
U.S. v. Kovel ... 523
U.S. v. Neuberger ... 701
U.S. v. Russell ... 702
Vaira v. Comm'r ... 283
Vassiliades v. Comm'r ... 675
Vest v. Comm'r ... 287
Vichich v. Comm'r ... 278, 280

Vorreyer, et al. v. Comm'r ... 312
Waterfall Farms, Inc. v. Comm'r ... 306
Weeldreyer v. Comm'r ... 306
Westerman v. Comm'r ... 312
Wickersham v. Comm'r ... 282
Wilhelm v. U.S. ... 307
Willging v. U.S. ... 276
Wineberg v. Comm'r ... 287
Zeeman v. U.S. ... 279

REGULATIONS

Treasury Regulations

§1.41-4 ... 297–298, 301
 §1.56-1 ... 143
 §1.61-6 ... 243, 282–283
 §1.67-4 ... 267
 §1.119-1 ... 307
 §1.121-1 ... 172
 §1.162-2 ... 154, 156
 §1.162-3 ... 60, 65, 67–70, 95–97, 152
 §1.162-4 ... 60
 §1.162-5 ... 514
 §1.162-11 ... 61, 148
 §1.162-12 ... 68
 §1.162-17 ... 136
 §1.165-2 ... 61
 §1.165-7 ... 150
 §1.167 ... 70, 243, 390–391, 412
 §1.167(a)-4 ... 61
 §1.167(a)-7 ... 61
 §1.167(a)-11 ... 97
 §1.168 ... 77–79, 88, 91–94, 97, 107, 112–117, 148, 150, 392–394, 404, 420, 427–428
 §1.168-1 ... 114
 §1.168(i)-1 ... 114
 §1.168(i)-7 ... 61
 §1.168(i)-8 ... 116–117
 §1.170A-13 ... 259
 §1.172-7 ... 279
 §1.174-2 ... 295
 §1.179-1 ... 150, 400, 402, 423–424
 §1.179-2 ... 399–400
 §1.179-3 ... 401
 §1.183-2 ... 175
 §1.263 ... 63, 68, 71–72, 74, 76, 80–82, 93, 96, 106, 108–109, 138
 §1.263(a)-1 ... 61

§1.263(a)-2 ... 61
 §1.263(a)-3 ... 61, 68, 97
 §1.263(a)-6 ... 61
 §1.263A-1 ... 139–140, 146, 160
 §1.263A-9 ... 167
 §1.274-2 ... 161–162
 §1.274-4 ... 156–157
 §1.274-5 ... 161, 394, 397
 §1.280B-1 ... 78, 115
 §1.280F-6 ... 395
 §1.401 ... 453–456
 §1.408A-5 ... 473
 §1.408A-6 ... 473
 §1.446-1 ... 85, 105, 429
 §1.460-1 ... 141, 143, 692
 §1.460-3 ... 137, 141
 §1.460-4 ... 137–138, 142–143, 692
 §1.460-5 ... 138, 140
 §1.461-4 ... 554–555
 §1.461-5 ... 555
 §1.471-1 ... 66
 §1.642(h) ... 268
 §1.642(h)-2 ... 268
 §1.642(n)-2 ... 268
 §1.645-1 ... 272–273
 §1.664-1 ... 257
 §1.664-2 ... 257
 §1.702-1 ... 408
 §1.704-1 ... 186, 189–194, 202–204, 206–207, 210–211
 §1.704-3 ... 194, 196
 §1.706-4 ... 262
 §1.707-1 ... 198–200
 §1.708-1 ... 404
 §1.734-1 ... 212
 §1.743-1 ... 212
 §1.752-1 ... 205
 §1.754-1 ... 212–213
 §1.755-1 ... 212
 §1.761-1 ... 184
 §1.791-1 ... 147
 §1.1014-4 ... 582
 §1.1015-1 ... 582
 §1.1031 ... 291, 394
 §1.1033 ... 290
 §1.1245-1 ... 260
 §1.1250-1 ... 91
 §1.1366-2 ... 582, 587
 §1.1367-1 ... 579–581, 596, 600
 §1.1367-2 ... 587, 592–596
 §1.1402 ... 233, 236
 §1.1471-1 ... 517
 §1.6013-1 ... 278
 §1.6041-3 ... 123

2023 Workbook

§1.6654-2 ... 499
§20.2010-1 ... 644–645
§20.2010-2 ... 531, 645
§20.2010-3 ... 531
§20.2031-1 ... 292
§25.2703-1 ... 251–252
§31.3121 ... 128
§31.3401 ... 538, 547
§31.3402(g)-1 ... 502
§54.8931-1 ... 678
§145.4051-1 ... 153
§301.6109-1 ... 271
§301.6402-2 ... 301
§301.7216-2 ... 322
§301.7216-3 ... 321, 323
§301.7701-4 ... 516
§301.9100-2 ... 213, 472

Temporary Treasury Regulations

§1.162-4T ... 96
§1.163-8T ... 167, 217–218, 222, 225–227, 229
§1.163-10T ... 216
§1.263-3T ... 96
§1.263(a)-3T ... 96
§1.274-5T ... 670
§1.280F-3T ... 397
§1.469-5T ... 399

Proposed Treasury Regulations

§1.30D-3 ... 615
§1.280A-2 ... 171
§1.280A-3 ... 153
§1.401(a)(9)-3 ... 452, 458
§1.401(a)(9)-4 ... 457–458
§1.401(a)(9)-5 ... 454–456
§1.401(a)(9)-8 ... 453
§1.408-8 ... 452, 457
§20.2010-1 ... 646
§31.3508-1 ... 129

REVENUE RULINGS

54-575 ... 282
55-236 ... 133–134
55-540 ... 148
55-604 ... 135
56-326 ... 198
58-112 ... 174
58-436 ... 276

59-60 ... 251, 292
59-121 ... 282
59-173 ... 289
59-361 ... 286
60-189 ... 134
64-289 ... 277
68-37 ... 286
68-291 ... 283
68-537 ... 592
69-184 ... 197, 234
70-50 ... 587
70-618 ... 125
72-88 ... 128
72-255 ... 282
72-491 ... 83
73-161 ... 286
74-8 ... 289
74-175 ... 279
75-432 ... 133
77-80 ... 307
77-413 ... 284
77-414 ... 284
79-402 ... 291
79-411 ... 248
80-323 ... 229
81-285 ... 291
83-49 ... 286
85-13 ... 278
87-41 ... 120, 123, 127
93-86 ... 130–131, 133, 136
94-24 ... 130
99-5 ... 222
99-6 ... 261
2019-24 ... 649, 652
2023-2 ... 278, 685
2023-13 ... 593
2023-14 ... 648

REVENUE PROCEDURES

66-11 ... 248
87-56 ... 68, 413, 415
89-15 ... 422
97-27 ... 86
2000-50 ... 295
2002-18 ... 105
2002-27 ... 68–69
2011-42 ... 89, 298
2013-3 ... 306
2013-13 ... 173
2013-39 ... 540
2015-13 ... 83–86, 88–89, 92, 97, 428–429

2015-14 ... 90
2015-20 ... 105–106
2018-25 ... 425
2018-57 ... 645
2019-38 ... 400
2019-43 ... 86
2019-48 ... 86
2022-14 ... 83–86, 88, 90, 92–98, 110, 429–430
2022-32 ... 531
2022-38 ... 141, 147, 395–396, 407, 410, 510, 530, 643–644
2023-1 ... 84, 87
2023-11 ... 296, 631
2023-14 ... 151, 396
2023-23 ... 678

OTHER IRS RELEASES

Chief Counsel Advice

200923024 ... 278
200937028 ... 278
201342010 ... 304
201406001 ... 304
201436049 ... 234
201926013 ... 532
202236010 ... 310
202302011 ... 647
202302012 ... 652

IRS Letter Rulings

8025116 ... 284
8949091 ... 223
9031022 ... 221
9037027 ... 220
9116008 ... 220, 223
9342019 ... 592
9441025 ... 220, 224
9801023 ... 307
9804026 ... 220
200613025 ... 222–223
201640014 ... 234
202318008 ... 691

IRS News Releases

2022-188 ... 466
2022-226 ... 628
2023-12 ... 648, 652
2023-71 ... 697
2023-105 ... 605

2023 Workbook

IRS Notices

85-35 ... 223
87-16 ... 478
88-20 ... 218–219
88-37 ... 218, 227
89-35 ... 218–225, 227–229
2001-81 ... 508
2005-92 ... 643
2013-70 ... 613
2014-21 ... 538, 649, 652
2015-65 ... 304
2016-13 ... 508
2019-66 ... 185, 191
2020-23 ... 705
2020-43 ... 188
2020-75 ... 552, 554
2021-13 ... 186
2021-21 ... 705
2021-23 ... 604
2022-44 ... 165
2022-48 ... 613
2022-53 ... 450, 459
2022-55 ... 462, 470–471, 482
2023-20 ... 625
2023-27 ... 653
2023-30 ... 309
2023-34 ... 652
2023-42 ... 625, 674
2023-54 ... 450, 459
2023-55 ... 453

Treasury Decisions

9314 ... 392
9636 ... 60–62
9874 ... 402
9884 ... 644

IRS Publications

3, *Armed Forces' Tax Guide* ... 514
15, *Circular E, Employer's Tax Guide* ... 502, 539, 548
15-B, *Employer's Tax Guide to Fringe Benefits* ... 539
17, *Your Federal Income Tax (For Individuals)* ... 129
225, *Farmer's Tax Guide* ... 243–244, 281
463, *Travel, Gift, and Car Expenses* ... 126, 131–134, 136, 155–156, 159–161, 163, 165, 396
501, *Dependents, Standard Deduction, and Filing Information* ... 498
502, *Medical and Dental Expenses* ... 549
504, *Divorced or Separated Individuals* ... 485
505, *Tax Withholding and Estimated Tax* ... 108, 484–485, 499, 545
523, *Selling Your Home* ... 426
525, *Taxable and Nontaxable Income* ... 538
536, *Net Operating Losses (NOLs) for Individuals, Estates, and Trusts* ... 280
544, *Sales and other Dispositions of Assets* ... 109, 149
551, *Basis of Assets* ... 391, 582
559, *Survivors, Executors and Administrators* ... 263, 280, 525–526
575, *Pension and Annuity Income* ... 499–500
587, *Business Use of Your Home (Including Use by Day-Care Providers)* ... 169–171
590-A, *Contributions to Individual Retirement Arrangements (IRAs)* ... 409, 471–472
590-B, *Distributions from Individual Retirement Arrangements (IRAs)* ... 451, 454, 457, 460, 464, 506
926, *Household Employer's Tax Guide* ... 537, 542, 546
936, *Home Mortgage Interest Deduction* ... 167

946, *How to Depreciate Property* ... 90, 113, 148–149, 153, 390–397, 404–406, 412–413, 415–417, 424
947, *Practice Before the IRS and Power of Attorney* ... 317, 333, 336
970, *Tax Benefits for Education* ... 503–505, 675
4557, *Safeguarding Taxpayer Data* ... 4, 19, 22–23, 34
4801, *Statistics of Income, Individual Income Tax Returns Line Item Estimates* ... 537
5522, *Construction Industry Audit Technique Guide* ... 136–139
5708, *Creating a Written Information Security Plan for your Tax & Accounting Practice* ... 2, 4–5, 10
5712, *Capitalization of Tangible Property Audit Technique Guide* ... 150

IRS Forms

56, *Notice Concerning Fiduciary Relationship* ... 263, 347, 518, 520
706, *United States Estate (and Generation-Skipping Transfer) Tax Return* ... 261, 275, 528, 643, 681
709, *United States Gift (and Generation-Skipping Transfer) Tax Return* ... 529–530, 579, 643–644
712, *Life Insurance Statement* ... 536
720, *Quarterly Federal Excise Tax Return* ... 153, 303
720-X, *Amended Quarterly Federal Excise Tax Return* ... 622
940, *Employer's Annual Federal Unemployment (FUTA) Tax Return* ... 543, 548
941, *Employer's Quarterly Federal Tax Return* ... 543
941-X, *Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund* ... 332, 608–609

2023 Workbook

- 943, *Employer's Annual Federal Tax Return for Agricultural Employees* ... 543
- 944, *Employer's Annual Federal Tax Return* ... 543
- 944-X, *Adjusted Employer's Annual Federal Tax Return or Claim for Refund* ... 608
- 990-T, *Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))* ... 609
- 1040, *U.S. Individual Income Tax Return* ... 129, 176, 225, 228, 265–266, 274, 327, 345, 431, 472, 485, 488–489, 499, 510–511, 518, 525–526, 528–529, 537, 543–544, 547–548, 567, 610, 637, 646–647, 649, 676
- 1040-X, *Amended U.S. Individual Income Tax Return* ... 699
- 1041, *U.S. Income Tax Return for Estates and Trusts* ... 257, 261–263, 265–266, 270–271, 273, 281, 543, 548, 681
- 1041-ES, *Estimated Income Tax for Estates and Trusts* ... 263
- 1045, *Application for Tentative Refund* ... 681
- 1065, *U.S. Return of Partnership Income* ... 22, 185–188, 191, 197, 214–215, 262, 312, 408
- 1096, *Annual Summary and Transmittal of U.S. Information Returns* ... 671
- 1098, *Mortgage Interest Statement* ... 168, 669–670
- 1098-MA, *Mortgage Assistance Payments* ... 124
- 1098-T, *Tuition Statement* ... 675
- 1099-B, *Proceeds from Broker and Barter Exchange Transactions* ... 649, 679
- 1099-DIV, *Dividends and Distributions* ... 264
- 1099-INT, *Interest Income* ... 264, 690–691
- 1099-K, *Payment Card and Third Party Network Transactions* ... 628–629
- 1099-MISC, *Miscellaneous Income* ... 289, 688
- 1099-NEC, *Nonemployee Compensation* ... 537, 549
- 1099-Q, *Payments from Qualified Education Programs (Under Sections 529 and 530)* ... 507–508
- 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.* ... 258, 474, 547
- 1099-S, *Proceeds from Real Estate Transactions* ... 289–290
- 1120, *U.S. Corporation Income Tax Return* ... 674
- 1120-C, *U.S. Income Tax Return for Cooperative Associations* ... 303
- 1120-S, *U.S. Income Tax Return for an S Corporation* ... 408, 566, 581–582, 584–585
- 1128, *Application to Adopt, Change or Retain a Tax Year* ... 267
- 2210, *Underpayment of Estimated Tax by Individuals, Estates and Trusts* ... 488–489, 493
- 2220, *Underpayment of Estimated Tax By Corporations* ... 674
- 2290, *Heavy Highway Vehicle Use Tax Return* ... 153
- 2678, *Employer/Payer Appointment of Agent* ... 540
- 2848, *Power of Attorney and Declaration of Representative* ... 263, 317, 334–335, 476, 520–521
- 3115, *Application for Change in Accounting Method* ... 64, 72–73, 82–91, 93–94, 96–98, 105–106, 267, 296, 428–431, 631
- 3800, *General Business Credit* ... 621, 637
- 4136, *Credit For Federal Tax Paid On Fuels* ... 697
- 4562, *Depreciation and Amortization (Including Information on Listed Property)* ... 90, 150, 393, 420
- 4768, *Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes* ... 530
- 4797, *Sales of Business Property* ... 104, 150–151, 258, 284, 290–291, 423–425
- 4952, *Investment Interest Expense Deduction* ... 226
- 5227, *Split-Interest Trust Information Return* ... 257
- 5329, *Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts* ... 468
- 5498, *IRA Contribution Information* ... 475–476
- 6251, *Alternative Minimum Tax - Individuals* ... 143
- 6765, *Credit for Increasing Research Activities* ... 301, 633, 635, 641
- 7004, *Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns* ... 526
- 7203, *S Corporation Shareholder Stock and Debt Basis Limitations* ... 578–581, 583, 585–587, 589, 593–596, 598–600
- 7207, *Advanced Manufacturing Production Credit* ... 623
- 8082, *Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)* ... 681
- 8283, *Noncash Charitable Contributions* ... 259
- 8453-FE, *U.S. Estate or Trust Declaration for an IRS e-file Return* ... 281
- 8582, *Passive Activity Loss Limitations* ... 226
- 8594, *Asset Acquisition Statement Under Section 1060* ... 243, 249
- 8606, *Nondeductible IRAs* ... 479
- 8615, *Tax for Certain Children Who Have Unearned Income* ... 504
- 8814, *Parents' Election to Report Child's Interest and Dividends* ... 504
- 8821, *Tax Information Authorization* ... 334, 476, 521–522

2023 Workbook

8829, *Expenses for Business Use of Your Home* ... 172

8835, *Renewable Electricity, Refined Coal, and Indian Coal Production Credit* ... 618

8855, *Election to Treat a Qualified Revocable Trust as Part of an Estate* ... 272, 528

8863, *Education Credits (American Opportunity and Lifetime Learning Credits)* ... 675

8879-F, *IRS e-file Signature Authorization for Form 1041* ... 281

8908, *Energy Efficient Home Credit* ... 621

8915-E, *Qualified 2020 Disaster Retirement Plan Distributions and Repayments* ... 642

8915-F, *Qualified 2021 Disaster Retirement Plan Distributions and Repayments* ... 642

8919, *Uncollected Social Security and Medicare Tax on Wages* ... 549

8936, *Qualified Plug-in Electric Drive Motor Vehicle Credit* ... 615

8938, *Statement of Specified Foreign Financial Assets* ... 327

8944, *Preparer e-file Hardship Waiver Request* ... 697

8949, *Sales and other Dispositions of Capital Assets* ... 172, 291, 649, 653

14157, *Return Preparer Complaint* ... 340

SS-8, *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding* ... 124, 549

W-2, *Wage and Tax Statement* ... 32–33, 124, 127, 145, 164, 166, 201, 234, 297, 345, 409, 467, 472, 490, 514, 540–543, 547–548

W-4, *Employee's Withholding Certificate* ... 486, 497, 499, 540

W-4P, *Withholding Certificate for Periodic Pension or Annuity Payments* ... 500

W-4R, *Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions* ... 500

IRS Schedules

1040, Schedule 1, *Additional Income and Adjustments to Income* ... 510–511, 629, 652

1040, Schedule 2, *Additional Taxes* ... 544

1040, Schedule A, *Itemized Deductions* ... 172, 225–226, 228, 499

1040, Schedule C, *Profit or Loss from Business* ... 60, 126, 129, 135–136, 146, 150–151, 154, 168, 266, 313, 345, 424–425, 528–529, 652, 668–669, 676

1040, Schedule D, *Capital Gains and Losses* ... 172, 265, 581, 585, 598, 649, 653

1040, Schedule E, *Supplemental Income and Loss* ... 60, 225–226, 228, 230, 287, 431, 567

1040, Schedule F, *Profit or Loss from Farming* ... 60, 258–259, 266, 275, 277, 286, 304–305, 312

1040, Schedule H, *Household Employment Taxes* ... 537, 540–541, 543–545, 548–549

1040, Schedule SE, *Self-Employment Tax* ... 175–176, 230

1041, Schedule B, *Income Distribution Deduction* ... 529

1041, Schedule D, *Capital Gains and Losses* ... 265

1041, Schedule K-1, *Beneficiary's Share of Income, Deductions, Credits, etc.* ... 257, 273, 522, 526–527, 529

1065, Schedule B, *Other Information* ... 186, 214

1065, Schedule K-1, *Partner's Share of Income, Deductions, Credits, etc.* ... 185, 191,

197, 227–228, 230, 262, 552

1065, Schedule L, *Balance Sheets Per Books* ... 186

1065, Schedule M-1, *Reconciliation of Income (Loss) per Books with Analysis of Net Income (Loss) per Return* ... 186

1065, Schedule M-2, *Analysis of Partners' Capital Accounts* ... 186

1065, Schedule M-3, *Net Income (Loss) Reconciliation for Certain Partnerships* ... 186

1120, Schedule J, *Tax Computation and Payment* ... 674

1120-S, Schedule K-1, *Shareholder's Share of Income, Deductions, Credits, etc.* ... 408, 552, 561, 567, 579, 584–585, 599–600, 621

2210, Schedule AI, *Annualized Income Installment Method* ... 493

3115, Schedule E, *Change in Depreciation or Amortization* ... 96

Alphabetical Index

NUMBERS

§179 deduction. *See* Depreciation
 §1031 exchange. *See* Like-Kind Exchange
 §1245. *See* Accounting method change
 §7216
 disclosure ... 318, 322
 consent ... 321–322
 penalty ... 323

A

Accountant-client privilege ... 320
 Accounting method ... 145, 267
 accrual ... 137, 145
 cash ... 137, 145, 554
 change ... 296, 429
 automatic consent ... 83–86
 considerations ... 82
 depreciation ... 84, 88, 90, 92, 112
 disposition
 §1245 property ... 88, 92–93, 116
 buildings ... 88, 90–92, 97–98, 115
 tangible assets ... 88, 92–94, 117
 Form 3115
 failure to file ... 105
 general procedures ... 86
 IRS approval ... 84
 nonautomatic change ... 84, 87
 tangible property changes ... 88, 95–97
 completed-contract (CCM) ... 141
 contracts
 cost allocation ... 141, 143
 cost-to-cost ... 138, 140
 exempt contract (EPCM) ... 142
 percentage-of-completion (PCM) ... 137–138, 140–143
 percentage-of-completion capitalized cost (PCCM) ... 140, 143
 Accuracy-related penalty
 supervisory approval ... 259
 Action on Decision ... 666
 Adjusted ordinary gross income (AOGI) ... 288
 Advance draw ... 197

Advanced energy project credit. *See* Credit
 Advanced manufacturing production credit. *See* Credit
 Allocation
 debt ... 223
 interest expense ... 226
 precontribution gain or loss ... 189, 191–192, 194
 shifting ... 210–211
 transitory ... 210–212
 Alternative depreciation system (ADS) ... 395–396, 406, 412–415, 417, 425–426
 Alternative minimum tax (AMT) ... 141, 143, 295–296, 301
 Amended return
 interest ... 608–609, 646, 648
 statute of limitations ... 610–611
 American opportunity tax credit (AOC)
 college cost planning ... 507
 Amortization
 convention ... 295
 straight-line ... 244
 Annuity contract ... 259, 451–452, 455
 Antivirus ... 16–17, 19, 22
 Applicable financial statement ... 66, 69–70, 74–75
 Assessment statute expiration date (ASED). *See* Statute of limitations
 Asset
 disposition ... 108
 economic useful life ... 70
 Assignment of income doctrine ... 305–306
 At-risk limitation ... 293
 Attorney-client privilege ... 319–320
 Authentication ... 16, 35, 56
 2-factor ... 16, 18–21, 29, 35
 Automatic consent. *See* Accounting method change

B

Background checks ... 13
 Backup
 cloud ... 34
 Basic exclusion amount. *See* Estate tax
 Basis ... 274, 281–287, 290–293, 390–392, 403

adjustment ... 274, 276–278
 step-up ... 274, 276–278, 280
 Beneficial ownership. *See* Corporate Transparency Act
 Beneficiary
 designated (DB) ... 450–451, 453–454, 456, 458, 464
 eligible designated (EDB) ... 450, 453, 456–458, 477
 income ... 262, 274
 multiple ... 453, 456
 nondesignated ... 450–451, 453
 remainder ... 262
 Betterment. *See* Expense
 Bonus depreciation. *See* Depreciation
 Book-tax disparity ... 186, 189, 194–197
 Breach. *See* Data
 Browser
 secure connection ... 29
 Business component ... 297–298, 301
 new or improved ... 295
 Business energy incentive ... 617
 clean energy manufacturing ... 617, 623
 Business use
 change ... 428
 another ... 428
 business to personal ... 406
 personal to business ... 423, 427
 real estate ... 390–391, 395–397, 400, 402, 404, 406, 408, 423–428
 partial ... 400
 predominant ... 395–396, 425
 Buy-sell agreement ... 250–254, 256
 business purpose ... 252
 funding ... 253
 life insurance ... 253–256
 loans
 by shareholders ... 254
 to shareholders ... 254
 requirement ... 251–252, 256
 shareholder stock basis ... 253–254
 type
 cross-purchase ... 253
 hybrid ... 253
 redemption ... 252, 254–255
 wait and see ... 253
 valuation ... 251

C

Capital

debt contributing to ... 222–224
debt not contributing to ... 219–220
expenditure ... 292

Capital account ... 185–186, 189, 198, 203, 205

adjustment ... 193–194, 212
book ... 186, 189, 193, 197, 201, 214

book value tax basis
adjustment ... 189, 191, 194

current year net income ... 188
distribution ... 189–191, 197, 216
ending ... 189

guaranteed payment ... 205
liability assumed ... 188–191, 205, 210–212, 216, 222, 228–229, 233, 235–236, 239

minor discrepancy ... 193
other increase and decrease ... 188, 215

partner ... 184, 188, 191, 193–196, 198–199, 202, 206–209

partnership interest transfer ... 192, 212

property

basis adjustment ... 212
distributed ... 188–191, 205, 210–212, 216, 222, 228–229, 233, 235–236, 239

tax basis ... 185–189, 202, 210, 215, 219, 223

contribution ... 188, 202, 210, 223

withdrawal ... 189

Capital loss

carryover expiration ... 279

CARES Act distribution ... 642

qualification ... 642

recontribution ... 642

Charitable deduction ... 257–259, 268, 273, 280

unused excess ... 280

Charitable remainder annuity trust (CRAT) ... 257–260

Charitable remainder trust (CRT) ... 257

Charitable remainder unitrust (CRUT) ... 257

Circular 230 ... 18

client data ... 318–319, 344

competence ... 325

compliance ... 327

confidentiality ... 318

conflict of interest ... 316

consent of client ... 320–321, 346

disreputable conduct ... 322, 329

fees ... 344

furnishing information to the IRS ... 319

involuntary consent ... 321

unauthorized disclosure ... 321, 330

Class life ... 398, 415–417

Clawback. *See* Estate

Clean electricity investment credit. *See* Credit

Clean energy credit for new vehicle. *See* Credit

Clean fuel production credit. *See* Credit

Client data. *See* Circular 230

Cloud storage ... 34, 37

Collection statute expiration date (CSED). *See* Statute of limitations

Collective bargaining agreement ... 452
Commercial building energy deduction. *See* Deduction

Commercial clean vehicle credit. *See* Credit

Communications

client ... 9

law enforcement ... 9

news media ... 9

public ... 9

Confidentiality. *See* Circular 230

Conflict of interest. *See* Circular 230

Conservation expense

soil and water ... 281

Conservation reserve program (CRP) ... 288

Construction accounting rules

contract length ... 137, 139–141, 143

Construction worker

equipment ... 132, 152

interest expense ... 166

tax home ... 132

travel expense ... 160

Constructive receipt of income ... 525

Contingent fee ... 331–333

Contribution

excess

carryforward ... 472

penalty ... 473

recharacterize ... 473

withdrawal ... 472

IRA ... 470

Corporate AMT ... 624–625

adjusted financial statement

income ... 624

net operating loss ... 625

penalty waiver ... 625

Corporate stock repurchase ... 626

Corporate Transparency Act ... 574–577

beneficial ownership ... 574, 576–577

deadline ... 577

exception ... 575

filing requirement ... 558–559, 574–577

penalty ... 577

recipient ... 577

required information ... 576

Corporation

value ... 254–256

Cost segregation ... 392

study ... 64, 81–82

Coverdell accounts. *See* Educational savings accounts

Credit

advanced energy project ... 623

advanced manufacturing production ... 623

basis reduction ... 392

clean energy investment ... 623

clean energy new vehicle ... 611

clean fuel ... 617, 622

alternative fuel credit

reinstatement ... 622

biodiesel and alternative

fuel ... 622

sustainable aviation fuel ... 622

commercial clean vehicle ... 617, 619

employee retention ... 332, 604–610

erroneous refund ... 608–609

fraud ... 609

pass-through entity ... 609

payroll tax return ... 607–608

QBID effect ... 609

supply chain disruption ... 606

energy storage technology ... 619

energy-efficient home ... 617, 621

energy-efficient home

improvement ... 611–614

qualifying ... 612

residential energy

property ... 612–613

foreign tax ... 625

general business ... 621, 625

home energy audit ... 612–613

individual energy ... 611

prior-year minimum ... 625
 R&D ... 296, 300, 303, 631, 641
 Ag application ... 302
 alternative simplified
 method ... 300
 basic research payments ... 640
 calculating ... 632
 eligible recipient ... 631
 energy research
 consortium ... 641
 fraud ... 303
 limitation ... 302
 qualified research
 expense ... 632
 recordkeeping ... 300–301
 refund claim ... 301
 requirement ... 295–299, 302
 substantiation ... 300–301
 transition ... 302
 renewable electricity
 production ... 617–618
 research adjustment ... 626
 residential clean energy ... 611, 614
 saver's match ... 468
 solar energy ... 619
 unified against estate tax ... 643, 645
 Credit card security ... 22
 Crop share ... 276–277
 Crops and livestock ... 276
 Cryptocurrency. *See* Digital asset
 Cyber theft insurance ... 15–16
 Cyberattacks ... 15, 21, 31
 Cybersecurity and Infrastructure Agency
 (CISA) ... 34

D

Data
 breach ... 2–3, 5, 9, 15–16, 21, 28–
 32, 34–36
 brute force ... 35
 mitigation ... 10, 16
 physical removal ... 35
 procedure ... 29–30, 53
 report ... 2–3, 5, 9, 14–16, 29–
 30, 36
 destruction ... 10–11
 restoration ... 35
 security coordinator ... 8–9, 13–15,
 28, 55–56, 58
 De minimis. *See* Safe harbor
 Death of a tax preparer ... 345–347
 Deceased spouse's unused exclusion
 (DSUE) ... 531

Decedent
 final Form 1040 ... 274, 518
 income tax refund ... 526
 Deduction
 commercial building energy
 deduction ... 617
 R&E ... 294–295
 amortization ... 295
 limitation ... 295
 requirement ... 294–295, 297,
 299–300, 302
 specified R&E expenditure ... 629–
 630
 Deduction in respect of a decedent
 (DRD) ... 270, 275
 Deficient restoration obligation
 (DRO) ... 202–206, 210
 Depletion ... 188, 192–193, 207
 Depreciation
 §179
 advantage ... 148
 disallowed deduction ... 401
 election ... 398
 expense deduction ... 147, 394
 income limitation ... 400, 407
 pass-through ... 408
 phaseout ... 407
 property
 eligible ... 398–399
 qualifying ... 147
 related ... 408
 recapture ... 402, 424, 426
 150% declining balance ... 412–413
 200% declining balance ... 412, 425,
 429
 ACRS ... 395, 403, 405, 407–408,
 412, 420
 ADS ... 395–396, 406, 412–415,
 417, 424–426
 basis ... 390–392, 403
 reduction ... 392
 bonus ... 146–148, 151, 153, 293,
 390, 394–396, 402–409, 412,
 414, 421–423, 425, 427–428
 election out ... 396, 402, 408,
 421, 423
 eligible ... 405
 ineligible property ... 406
 change method. *See* Accounting
 method change
 comparison ... 406
 convention ... 420
 half-year ... 420, 423
 if short year ... 422
 mid-month ... 420–421

mid-quarter ... 420–423
 election ... 409, 428
 eligibility ... 390
 error correction ... 428
 amended return ... 428–429
 Form 3115 ... 429
 reduced filing
 requirement ... 430
 excess ... 395–397, 425–426
 recapture ... 395
 GDS ... 395, 412–413, 415, 417–
 418, 425
 listed property ... 394
 limit ... 396
 recapture ... 396
 MACRS ... 395, 403, 405, 407–
 408, 412, 420
 passenger automobile ... 396
 §179 ... 396
 bonus ... 396, 404
 placed-in-service date ... 391
 rate
 shift to slower ... 428
 real estate ... 426
 recapture ... 150, 152, 172–173,
 395–396, 398, 402, 404, 423,
 425–426
 recovery period ... 415
 regular ... 146, 150
 remaining life ... 392
 straight-line ... 244, 393, 395–396,
 405, 412–413, 417, 424–426,
 429
 ADS ... 413
 GDS ... 412–413
 Designated automatic accounting
 method (DCN) ... 430
 Designated beneficiary (DB). *See*
 Beneficiary
 Digital asset ... 646
 appraisal ... 652
 business income ... 652
 capital asset ... 652
 cryptocurrency ... 646–648, 652
 donation ... 652
 earned income ... 649
 Form 1040 disclosure ... 647
 investment income ... 649, 653
 loss recognition ... 647
 non-fungible token ... 646
 ordinary income ... 652
 reporting ... 647, 649
 stablecoin ... 646
 staking income ... 648
 virtual currency ... 646, 649, 652

2023 Workbook

Digital certificate ... 17
Disclosure
 penalty ... 3, 16
Disguised cash transactions. *See*
 Household employee
Disreputable conduct. *See* Circular 230
Distributable net income (DNI) ... 269–
 270, 273
 limitation ... 270
Distributed property ... 190–191, 216
 revaluation ... 191
Distribution
 advance draw ... 197
 annuity ... 258–259
 interim distribution ... 197
 ordering rule ... 258–259
 period ... 452–453, 458, 464
Distributive share ... 184, 186, 188–
 192, 194–197, 201–204, 206–
 212, 214, 217–218, 221–227

E

Earned income credit (EIC) ... 409–410
Easement ... 282–283, 285, 309
 donation ... 310
 drafting ... 286
 limited ... 282
 payment ... 281–286, 288
 damage ... 285–286, 289
 permanent ... 285–286, 289,
 291–292
 severance ... 285–286, 289,
 291–292
 temporary ... 287, 292
 permanent ... 282, 286
 negative ... 288
 proposed ... 289
 specific portion ... 283
 temporary ... 286, 289
Economic effect ... 190, 192–193,
 201–211
 equivalence ... 210
 test ... 192, 204–205, 211
 alternate ... 203, 206–210
Economic investment ... 186, 189, 203
Educational plans
 §529 plan
 contributions ... 503
 definition ... 503, 506
 Roth rollover ... 465
 recipient ... 466
 rule ... 465
 educational savings accounts
 general ... 504
 penalties ... 505
 exceptions ... 505
Election
 §754
 sample statement ... 214
 farm business ... 414
 real property trade ... 414
Elective deferral
 student loan ... 463
Electronic filing ... 281
Electronic signature
 Form 1041 ... 281
Eligible deferred compensation plan
 (\$457 plan) ... 451–452, 463,
 466, 468
Eligible designated beneficiary (EDB).
 See Beneficiary
Eminent domain ... 283, 289–291
Employee management ... 28–29
 compliance ... 9
 nonretribution ... 28
 training ... 4–5, 9, 22, 28, 36, 38, 57
Employee retention credit (ERC). *See*
 Credit
Employer identification number
 (EIN) ... 263, 272
 effective period ... 271
Employment
 business relationship ... 538
 employer-employee
 relationship ... 538
 right to control ... 538
 status determination
 agent-driver ... 128
 city salesperson ... 129
 commission-driver ... 128
 corporate director ... 129
 corporate officer ... 128–129
 home worker ... 128
 insurance sales person ... 128
 real estate agent ... 124, 129
 statutory employee ... 128
 statutory nonemployee ... 128
 traveling salesperson ... 129
Encryption
 asymmetric ... 17
 symmetric ... 17
Energy storage technology credit. *See*
 Credit
Energy-efficient home credit. *See* credit
Energy-efficient home improvement
 credit. *See* Credit
Engagement letter ... 10, 38
Equipment ... 146
 §179 Expense ... 147
abandonment ... 150
bonus depreciation ... 146–148,
 151, 153
capitalization ... 146
casualty loss ... 150, 152, 172–173
disposition ... 149
leasing ... 148
personal use ... 150–151
regular depreciation ... 146, 150
sale ... 149
Estate ... 261
 alternate valuation election ... 532
 appraisal ... 529, 532
 beneficiary
 distributions ... 537
 non-spouse ... 517
 surviving spouse ... 517–518,
 524–525, 531, 536
 business control ... 250
 calendar year ... 526
 charitable deduction ... 268, 273,
 280
 deduction ... 267
 distribution ... 269
 fiduciary fee ... 268
 income distribution ... 529
 itemized ... 267–268, 273
 medical ... 526
 tax preparation fee ... 267–268
 estate tax ... 292, 526, 528–532,
 536, 643
 additional ... 292
 applicable exclusion
 amount ... 645
 clawback ... 644–645
 DSUE ... 645
 exclusion ... 643
 federal ... 261
 incomplete gift ... 646
 land value ... 292
 reduced exclusion
 amount ... 644–645
 exemption ... 273
 FEIN application ... 533–535
 fiscal year ... 526
 Form 1041
 filing requirement ... 262
 income ... 261, 263, 525, 528
 beneficiary taxed ... 261, 263
 fiduciary taxed ... 261, 263
 income tax ... 520, 522, 526, 528–
 530
 calculation ... 266
 deadline ... 263
 deduction ... 529

2023 Workbook

estimated tax ... 263
notification of death ... 536
rate bracket ... 270
return preparation ... 266
state estate tax ... 261, 532–533
stepped-up basis ... 531, 536
tax year ... 267, 271, 273
taxable gifts ... 530
unified credit against estate
tax ... 530
value ... 251–256
Estimated tax payments
bonuses ... 502
calculation ... 486
deductions ... 499
dependents ... 498
due dates ... 486
early IRA withdrawal
penalties ... 499
high-income taxpayer
requirements ... 484
married individuals ... 485
multiple jobs ... 497
partners ... 499
penalties
abatement ... 488
annualizing income ... 489, 493
calculation ... 489, 493
general ... 488
planning ... 502
RMDs ... 501
Roth conversions ... 502
shareholders ... 499
trusts and estates ... 486
Ethical hackers ... 36
Excise tax ... 303–304
assessment ... 460
expense ... 303
liability ... 303
Expense
adaptation ... 60, 71–72, 80–81
betterment ... 60, 68, 71–72, 80, 82
interest ... 667
meals and entertainment ... 161, 163
ordinary and necessary ... 60, 109
R&E ... 295, 297
restoration ... 60, 68, 71–72, 77,
80–81

F

Failure analysis ... 5, 16
Fair market value (FMV) ... 189, 194,
257–258, 260, 283–284, 289,
292

Farm expense
prepaid ... 275
Farmland
cost allocation ... 242–243, 248–
249
Federal student aid (FSA) ... 506
Federal Trade Commission (FTC) ... 2–
4, 9, 13, 15, 29–30, 32–33
Fertilizer. *See* Residual fertilizer supply
Fiduciary
relationship ... 518, 520
representation ... 520
role ... 518
Fiduciary accounting income
(FAI) ... 270, 274
FinCEN Form 114 ... 327
Firewall ... 16–19, 29, 36
website ... 36
Foreign tax credit. *See* Credit
Form 1099-K ... 628
error correction ... 629
reporting threshold ... 628
Form 3115. *See* Accounting method
change
Form 7203 ... 578
§1.1367-1(g) election ... 580
acquisition method ... 579
adjustment to debt basis ... 595
debt repayment ... 594
requirement ... 578
shareholder
allowable loss ... 584, 599
debt basis ... 594
identification ... 579
stock basis ... 582
stock block ... 579
Freeware ... 28
Fuel tax credit. *See* Credit

G

Gain
deferral ... 289
General depreciation system
(GDS) ... 395, 412–413, 415,
417–418, 425
Gig worker
equipment ... 152
rental income exclusion ... 153
travel expense ... 160
Grain
contract delivery ... 276
Gramm-Leach-Bliley Act
(GLBA) ... 2–4, 6, 10, 318
safeguards rule ... 2–3, 13

Guaranteed payment ... 184, 193, 197–
201, 205, 230, 233–238

H

Higher education loan ... 510
Hobby loss ... 304
Home energy audit. *See* Credit
Home office expense ... 169–173
actual expense method ... 171–173
requirement ... 169–171
simplified method ... 140, 171, 173
Household employee
benefits ... 538
disguised cash transactions ... 539
employer identity ... 547
exceptions ... 537
FICA ... 540–541, 546–547
gift vs. compensation ... 538
independent contractor ... 537–538
inheritance from an estate ... 538
misclassification of worker
status ... 549
receipt of noncash items ... 539
services to the public ... 549
wage reporting with no Form W-
2 ... 547
Household employer
EIN application ... 539
estimated tax payments ... 545
federal unemployment tax
(FUTA) ... 540–541
Form I-9 ... 540
Form W-2 filing ... 543
medical deduction ... 549
misclassification of worker
status ... 549
penalties
failure to file
Form W-2 ... 548
Schedule H ... 548
failure to withhold ... 548
Schedule H filing ... 543
submitting payments ... 545
voluntary withholding ... 540

I

Improper disclosure. *See* §7216
Income
business ... 263–264, 266
capital gain/loss ... 265
dividend ... 264
interest ... 264, 266

2023 Workbook

nominee ... 273
ordinary ... 265
reallocation ... 304–305
rental ... 288
Income in respect of a decedent (IRD) ... 268, 271, 274, 276–277, 528, 534
Incompetence. *See* Circular 230
Independent contractor
 determination ... 120
 construction worker ... 125
 Fair Labor Standards Act ... 120
 gig economy worker ... 126
 revenue ruling factor ... 121, 125, 127–128
 selected trades or businesses ... 120, 125
 Tax Court factor ... 123
 truck driver ... 126
Individual retirement arrangement (IRA)
 additional catch-up ... 462
 Roth ... 452
 SEP ... 452
 SIMPLE ... 452, 464
 spousal ... 471
 traditional ... 452
Inflation Reduction Act ... 611
Information systems ... 4–5, 55–57
Inheritance tax ... 532–533
Inherited retirement plan ... 450
 annual distribution ... 451
 treat as own ... 457
Insurance
 cyber theft ... 15–16, 30
 policies
 college cost planning ... 506
Intentionally defective grantor trust (IDGT) ... 278
Inter vivos trusts. *See* Trusts
 living trusts
Interest
 capitalization ... 166
 tracing ... 166–168, 216–220, 223–225, 228
 allocation ... 218, 222, 224–227, 229
Interim distribution ... 197
Internet
 connection monitoring ... 36
 usage ... 28
Involuntary consent. *See* Circular 230
IRS communication request ... 87

J

Judicial system
 case commencement ... 662
 federal court levels ... 661
 federal judicial circuits ... 665
 U.S. Tax Court. *See* Tax Court
Juice-jacking ... 21

K

Kiddie tax
 characteristics ... 504
 criteria ... 504
Kovel agreement ... 523

L

Land contract ... 143
Land use
 grazing land ... 248
 native pasture ... 247
 pasture or rangeland ... 247
 row crop ... 247
 sod ... 248
 timber ... 248–249
Lease ... 148
 inclusion amount ... 396
 long-term ... 292
 tax benefit ... 149
Life insurance ... 253–256
 cash value ... 254
 corporate-owned ... 254
 death benefit ... 254–256
 shareholder-owned ... 254
 term ... 254
Lifetime exemption. *See* Estate
Like-kind exchange ... 260, 392
 boot ... 392, 394
 debt ... 394
 election out ... 393
 restriction ... 392
Limited liability company (LLC)
 limited partner model ... 238
Listed property
 cost recovery ... 395, 425
 depreciation recapture ... 425
 personal use ... 151
 qualified business use ... 395–396
 rule ... 390, 394–395, 397
Litigation costs ... 16
Livestock
 contract delivery ... 276

Long-term contract
 accounting rule ... 137, 139–141, 143
Lumper fee ... 145

M

Malware ... 17, 21–22, 28, 32–33, 36
Materials and supplies
 application to farmers ... 68
 criteria for classification ... 65
 incidental ... 65
 nonincidental ... 65
 rotatable ... 63, 65–67, 71, 76, 97
 small business taxpayer
 exemption ... 66
 standby emergency ... 63, 65–67
 temporary ... 63, 67, 71, 76, 97
 tires
 agricultural ... 68
 non-agricultural ... 68
Meals and entertainment
 80% deductible ... 165
 fully deductible ... 164
 requirement ... 161–165
Medicare ... 611, 626
 IRMAA ... 477
Multi-beneficiary trust ... 453, 456

N

Net investment income tax (NIIT) ... 287–288, 477–478
Net operating loss (NOL) ... 279
Networking monitoring ... 36
New vehicle credit. *See* Credit
Nonautomatic change. *See* Accounting
 method change
Nonbusiness income
 allocation ... 557–558
 sourcing ... 558
Nondeductible expenditure ... 192
Nondisclosure agreement ... 13
Non-fungible token (NFT). *See* Digital asset

O

Office of Professional Responsibility (OPR) ... 329, 336
Out-of-state income ... 557–558
 apportionment ... 557

P

- Partial disposition safe harbor. *See* Safe harbor
- Participation
 - material ... 399
 - meaningful ... 399
- Partner payments
 - advance draw ... 197
 - interim distribution ... 197
- Partner status
 - class ... 236–238
 - general partner ... 236
 - limited partner ... 213, 236
 - substantial interest ... 236–237
- Partnership
 - aggregate theory ... 193
 - agreement ... 184–185, 191–192, 195, 197–202, 204–207, 209–211, 228
 - dissolution ... 261
 - entity ... 185, 193
 - interest ... 261–262
- Passenger automobile ... 394, 396
- Passive activity
 - limitation ... 293
 - loss ... 279
 - suspension ... 280
- Pass-through entity (PTE) ... 408, 552–561, 566–567, 569–570, 574, 602
 - Alabama ... 558
 - annual liability payment ... 554
 - Arkansas ... 556, 558–559
 - benefit ... 557, 560
 - Connecticut ... 553, 557
 - cost ... 560–561
 - decision aid ... 552, 601
 - distribution treatment ... 559
 - election ... 559
 - estimated payment
 - requirement ... 553, 559
 - Georgia ... 559
 - Illinois ... 551, 553–555, 557–559, 561, 569–570
 - mandatory ... 557
 - Missouri ... 554
 - New York ... 559
 - Oregon ... 559
 - overpayment ... 558
 - owner approval requirement ... 559
 - reporting ... 561
- Password ... 6, 13–14, 16–17, 19, 21, 29, 32, 34–37
- manager ... 14
- Payable on death (POD) ... 516
- Payroll tax
 - offset ... 297
- Percentage-of-completion (PCM). *See* Accounting method
- Permitted disclosures. *See* §7216
- Personal holding company (PHC) ... 288
- Personally identifiable information (PII) ... 4–18, 22, 28, 31–38, 51, 54–55
- Phishing ... 20, 28–29, 32–33, 36
 - text messages ... 33
- Physical presence
 - nonemployee ... 11
- Physical security ... 11
 - closing procedure ... 14
- Place of business
 - construction worker ... 132
 - determination ... 131
 - frequent change ... 132
 - gig worker ... 133
 - itinerant or none ... 132
 - principal ... 130–131, 133–134, 160, 169–170
 - residence ... 131
 - temporary ... 130
 - truck driver ... 133–134
 - multiple location ... 135
- Policy
 - clear desk ... 11, 13
 - clear screen ... 13
 - connected devices ... 21
 - credit card processing ... 22
 - data collection and retention ... 12
 - information security training ... 9, 22
 - network protection ... 16–17
 - personnel accountability ... 13–14
- PII
 - collection and retention ... 5, 10, 12, 56
 - disclosure ... 11–12
 - electronic exchange ... 17
 - record retention ... 5, 10
 - remote access ... 19–20
 - remote work ... 11, 19–20
 - reportable event ... 14
 - user access control ... 17
 - Wi-Fi access ... 19–20
- Pop-up ... 29
- Portability ... 531
- Portal ... 18
- Power of attorney (POA) ... 333–336, 517–518
 - bypass ... 336
 - withdraw/revoke ... 333–334
- Practitioner competence. *See* Circular 230
- Practitioner fees. *See* Circular 230
- Practitioner succession plan ... 346–348
- Practitioner Tax Identification Number (PTIN) ... 4, 31
- Prepaid tuition plans ... 508–509
- Prior-year minimum tax credit. *See* Credit
- Probate ... 271–272
 - assets ... 523
 - nonprobate assets ... 524
 - process ... 516, 523–524
 - requirement ... 524
- Production of information. *See* Circular 230
- Property
 - bonus depreciation
 - eligible ... 394, 405, 408
 - class ... 415
 - excluded from bonus
 - depreciation ... 406
 - sale ... 282
 - value
 - impairment ... 285
- Public information officer ... 9

Q

- Qualified business income (QBI) ... 201
- Qualified energy efficient improvement. *See* Credit
- Qualified improvement property (QIP) ... 398, 405, 408, 414, 426–427
- Qualified income offset (QIO) ... 203, 206–207, 209
- Qualified pension ... 452
- Qualified research expense (QRE)
 - 4-part test ... 298–299
- Qualified savings plans. *See* §529 plans
- Qualified tuition plans. *See* §529 plans

R

- R&D credit. *See* Credit
- Ransomware ... 21, 32, 34–35
- Real estate ... 310, 313, 394
 - qualified real property ... 398

Recovery period ... 390, 392–393, 395–397, 402–403, 405, 412–418, 420, 424–428

Recurring item exception ... 555

Refund statute expiration date (RSED). *See* Statute of limitations

Regulation
safeguards ... 4

Related party ... 408

Remote access
RDP ... 20
VPN ... 19–21, 36

Remote desktop protocol (RDP) ... 20

Renewable electricity production credit. *See* Credit

Rent in exchange for services ... 539

Report unethical preparer ... 340

Reporting
compensation ... 123–124, 127, 129
interest expense ... 184–187, 195, 225, 228, 235
business expenditure ... 226
investment ... 226, 228
partner's use ... 218, 226–229
passive activity ... 226
personal ... 226

Required beginning date (RDB) ... 451, 457

Required minimum distribution (RMD) ... 450–461, 464, 466, 474–475
account value ... 455, 467
beginning age ... 459–461
calculation ... 450–451, 453–454, 456–457
EDB ... 456
life expectancy ... 450–451, 453–454, 456–457
penalty ... 460

Research
contract ... 296, 298
funded ... 298
qualified ... 294–295, 297, 299–300, 302

Research and development (R&D) ... 294–297, 299

Research and experimentation (R&E) ... 294–297, 299
specified ... 295

Research credit adjustment. *See* Credit

Residential clean energy credit. *See* Credit

Residential construction
contractor ... 143

Residential energy property expenditure. *See* Credit

Residual fertilizer supply ... 245–246, 248
amortization ... 247–248
deduction ... 245–246, 248
documentation ... 247
recapture ... 247
requirement ... 245–246
incremental ... 246
pasture ... 247
prior owner ... 246
rangeland ... 247

Responsible individual
data security coordinator ... 9, 13, 55–56, 58
public information officer ... 9

Restoration. *See* Expense

Retirement plan
§403(b) ... 452
§457 ... 452
additional catch-up
contribution ... 462
annuity contract ... 452
employer matching ... 463
inherited ... 450
qualified pension ... 452
qualified profit-sharing plan ... 452
stock bonus plan ... 452

Reversionary right ... 287

Rotable parts. *See* Materials and supplies

Roth 401(k) ... 482
employer contribution ... 467

Roth IRA ... 451–452, 456, 461, 465–468, 470, 474–475, 478–479
contribution ... 409, 470
conversion ... 470, 474, 476–478, 481
aggregate IRAs ... 475
backdoor ... 478, 482
consequence ... 477
limit ... 475
mega-backdoor ... 482
recharacterization ... 478
reporting requirement ... 476
nonexclusion period ... 474
rollover from §529 account. *See* §529 plan
spousal ... 471

Roth SEP ... 467

Roth SIMPLE ... 467

Routine maintenance. *See* Safe harbor

S

S corporation
basis ... 578
debt ... 578, 580–581, 586–587, 589, 592–596, 598–600
ordering rule ... 580
stock ... 580–587, 589, 593–594, 599
capital contribution ... 582
credit recapture ... 584
distribution ... 581, 585, 594, 599
dividend ... 581, 584
imputed interest ... 593
loss ... 599
nondeductible expense ... 580–581, 586–587, 594, 596, 600
open account debt ... 592
separately stated item ... 584
taxable income ... 585, 596
written instrument debt ... 592

Safe harbor
capitalize maintenance costs ... 76
de minimis
definition ... 73–74
disposing building
property ... 109
eligibility ... 75
how to elect ... 75
partial dispositions ... 77, 90, 92
sale of assets ... 108
partial disposition
basis ... 78
gain or loss ... 78
how to elect ... 77
identification of disposed
portion ... 79
mandatory imposition ... 77
planning ... 78
routine maintenance ... 70–72, 76
small taxpayer buildings ... 72

Safeguards rule ... 2–3, 13

Salvage value ... 412

Saver's match ... 468
implementation date ... 469

Savings account plans ... 508–509

Savings bonds ... 510

Savings incentive match plan for employees (SIMPLE) ... 452, 464
contributions ... 464
elective deferral limit ... 465
Roth ... 467

- SECURE 2.0 Act ... 457, 459–460, 462–469
- SECURE Act ... 450
- Secure sockets layer (SSL) ... 22
- Self-employment (SE) ... 197, 230, 233–240
- optional method ... 175
- tax ... 129, 133, 153, 165, 173–174, 176, 180, 288
- Share lease
- non-material participation ... 277
- Shareholder compensation ... 314
- Short-term contract
- accounting rule ... 137
- Simplified employee pension (SEP)
- Roth ... 467
- Single purpose immediate annuity (SPIA) ... 258, 260
- Small business taxpayer exemption. *See* Materials and supplies
- Small taxpayer. *See* Tangible property regulations
- Smishing ... 33
- Social engineering ... 29
- Software development ... 295, 297
- Soil and water conservation
- expense ... 281
- Soil fertility
- allocation ... 242, 248–249
- amortization ... 244, 247–248
- cost ... 242
- deduction ... 245, 247–248
- requirement ... 245–246
- incremental ... 246
- pasture ... 247
- prior owner ... 246
- rangeland ... 247
- recovery period ... 246, 249
- Solar energy ... 287, 292–293
- lease ... 292
- Solar energy tax credit. *See* Credit
- Special depreciation. *See* Bonus depreciation
- Special needs trust ... 464
- remainder beneficiary ... 464
- Specialization
- industry focus ... 325
- practice focus ... 325
- Specified R&E expenditure ... 629
- amortization required ... 629–630
- amortization time ... 630
- change in accounting method ... 631
- disposition ... 631
- Stablecoin. *See* Digital asset
- Standby emergency parts. *See* Materials and supplies
- State
- filing requirement
- composite return ... 559
- nexus ... 263
- taxes ... 177–179
- State and local tax (SALT) ... 176, 552–553, 557, 560
- exemption possible ... 181
- filing requirement ... 180
- reciprocity ... 176
- sales and use tax ... 180
- Statute of limitations
- ASED ... 610
- CSED ... 610–611
- payroll tax return ... 610–611
- RSED ... 610
- Stock bonus plan ... 452
- Student loan elective deferral ... 463
- Substantial authority
- order of priority ... 660
- Substantial economic effect ... 184, 186, 188–192, 194–197, 201–204, 206–212, 214, 217–218, 221–227
- Surviving spouse ... 450, 456–457, 477
- System security ... 16
- T**
- Tangible property regulations
- scope ... 61
- small taxpayer
- accounting method
- change ... 106
- criteria ... 106
- Tax accounting rule
- construction ... 136–139
- Tax attribute
- transfer ... 278
- Tax Court ... 662
- admission to practice before ... 663
- appeals ... 664
- decisions ... 664
- jurisdiction ... 662
- S cases ... 664
- summary opinions as substantial authority ... 661
- Tax home
- determination ... 130, 136, 180
- location ... 130, 136
- Taxpayer First Act (TFA) ... 320, 323
- disclosure ... 320
- Taxpayer identification number. *See* Employer identification number (EIN)
- Technical Advice Memorandum 9211007 ... 245
- Temporary spare parts. *See* Materials and supplies
- Third-party disclosure ... 320
- Traditional IRA ... 451–452, 474–475, 478–479, 481
- basis ... 475, 479
- Training. *See* Employee management
- Transfer on death (TOD) ... 516
- Travel expense ... 122, 132, 134–136, 153–161
- deductibility ... 156–158, 165
- foreign ... 156–158, 165
- requirement ... 126, 130, 135, 154–157, 160, 162–163, 165, 167, 170
- second job ... 160
- tax home ... 159
- temporary work location ... 130, 160
- Truck driver
- clothing expense ... 174
- equipment ... 153
- meals and entertainment ... 165
- travel expense ... 161
- Trust ... 261–263, 267–268
- administration ... 263
- adopting fiscal yearend ... 527–528, 536
- asset identification ... 271
- complex ... 267, 517, 526
- deduction
- administration expense ... 268
- distribution ... 269, 273
- fiduciary fee ... 268
- misc. itemized ... 267–268
- tax preparation fee ... 267–268
- federal income tax ... 520, 522, 526, 528–530
- FEIN application ... 533–535
- Form 1041
- filing requirement ... 262
- funding ... 516
- grantor ... 261, 263, 267–268, 278
- income ... 525, 528
- beneficiary taxed ... 261, 263
- calculation ... 266
- distributable ... 261
- distribution deduction ... 529
- fiduciary taxed ... 261, 263
- tax
- deadline ... 263

2023 Workbook

- deduction ... 529
- estimated ... 263
- instrument ... 516–518
- irrevocable ... 271, 516–517
- living ... 516–517
- qualified revocable ... 272–273
- rate bracket ... 270
- return preparation ... 266
- revocable ... 271–272, 516–517,
527–528
- simple ... 267, 273, 526, 529
- special need ... 464
- testamentary ... 517

U

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

Unethical preparer ... 340

Unit of property

- composition
 - building property ... 62
 - non-building property ... 62–63
- definition ... 62
- special rules ... 63

USB drive ... 17–18, 21–22, 28, 34

USCIS Form I-9 ... 540

V

Virtual currency. *See* Digital asset

Virtual private network (VPN) ... 19–
21, 36

Voluntary classification settlement

- program (VCSP) ... 122

W

Will ... 515

- pour-over ... 271–272
- invalid ... 272

Written advice. *See* Circular 230

Written Information Security Plan

- (WISP) ... 2–23, 28, 30, 35–36,
38–39, 42, 50
- annual review ... 23
- inventory ... 15
- review ... 5, 9, 12, 14, 38
- template ... 2, 5–6, 9–13, 15–23,
28, 30, 35–36, 42

Z

Zelle payment ... 123

Zero energy ready home. *See* Credit

Acronyms and Abbreviations

2FA	Two-factor authentication	COGS	Cost of goods sold
ACRS	Accelerated cost recovery system	CPA	Certified public accountant
ADS	Alternative depreciation system	CRAT	Charitable remainder annuity trust
AFR	Applicable federal rate	CRP	Conservation Reserve Program
AFS	Applicable financial statement	CRUT	Charitable remainder unitrust
AFSI	Adjusted financial statement income	CSED	Collection Statute Expiration Date
AGI	Adjusted gross income	CSS	College Scholarship Service
AICPA	American Institute of Certified Public Accountants	DB	Designated beneficiary
AMT	Alternative minimum tax	DCN	Designated change number
AMTI	Alternative minimum taxable income	DISC	Domestic International Sales Corporation
AOC	American Opportunity Credit	DNI	Distributable net income
AOD	Action on Decision	DRD	Deduction in respect of a decedent
AOGI	Adjusted ordinary gross income	DRO	Deficit restoration obligation
AQEE	Adjusted qualified education expense	DSC	Data security coordinator
ARPA	American Rescue Plan Act of 2021	DSUE	Deceased spouse unused exclusion
ASC	Accounting Standards Codification	EA	Enrolled agent
ASED	Assessment Statute Expiration Date	EDB	Eligible designated beneficiary
ATG	Audit Technique Guide	EFIN	Electronic filing identification number
BAR	Betterment, adaptation, or restoration	EIC	Earned income credit
BSA	Bank Secrecy Act	EIN	Employer identification number
BSO	Business Services Online	EPCM	Exempt-contract percentage of completion method
CAF	Centralized Authorization File	ERC	Employee retention credit
CARES	Coronavirus Aid, Relief, and Economic Stimulus	ERISA	Employee Retirement Income Security Act
CCA	Chief Counsel Advice	ERPA	Enrolled retirement plan agent
CCM	Completed contract method	ESA	Educational savings account
CD	Certificate of deposit	ESBT	Electing small business trust
CDC	Centers for Disease Control and Prevention	EV	Electric vehicle
CDP	Collection due process	FAI	Fiduciary accounting income
CEO	Chief executive officer	FASB	Financial Accounting Standards Board
CFR	Code of Federal Regulations	FAFSA	Free Application for Federal Student Aid
CISA	Cybersecurity and Infrastructure Security Agency	FBAR	Report of Foreign Bank and Financial Accounts
		FBFM	Illinois Farm Business Farm Management

2023 Workbook

FCV	Fuel cell vehicle	IT	Information technology
FEIN	Federal employer identification number	ITC	Investment tax credit
FICA	Federal Insurance Contributions Act	LGM	Litigation Guideline Memorandum
FIFO	First-in, first-out	LIFO	Last-in, first-out
FinCEN	Financial Crimes Enforcement Network	LLC	Limited liability company
FLSA	Fair Labor Standards Act	LLP	Limited liability partnership
FMV	Fair market value	LTCG	Long-term capital gain
FPA	Final partnership administrative adjustment	MACRS	Modified accelerated cost recovery system
FSA	Federal Student Aid	MAGI	Modified adjusted gross income
FSA	Field Service Advice	MeF	Modernized e-File
FTB	Franchise Tax Board	MFJ	Married filing jointly
FTC	Federal Trade Commission	MFS	Married filing separately
FUTA	Federal Unemployment Tax Act	MMLLC	Multi-member limited liability company
GAA	General asset account	MSRP	Manufacturer-suggested retail price
GAAP	Generally accepted accounting principles	MSSP	Market Segment Specialization Program
GCM	General Counsel Memorandum	NAEA	National Association of Enrolled Agents
GDS	General depreciation system	NATP	National Association of Tax Professionals
GLAM	General Legal Advice Memo	NFT	Non-fungible token
GLBA	Gramm-Leach-Bliley Act	NII	Net investment income
GST	Generation-skipping transfer	NIIT	Net investment income tax
GVW	Gross vehicle weight	NIMS	Nonincidental materials and supplies
HoH	Head of household	NOL	Net operating loss
HRA	Health reimbursements arrangement	NRCS	National Resources Conservation Service
HSA	Health savings account	OIC	Offer in compromise
HVAC	Heating, ventilating, and cooling system	OPR	Office of Professional Responsibility
IAF	Income apportionment formula	OS	Operating system
IDGT	Intentionally defective grantor trust	PCI	Payment card industry
IDOR	Illinois Department of Revenue	PCCM	Percentage-of-completion/capitalized-cost method
ILM	Internal Legal Memorandum	PCM	Percentage-of-completion method
IRA	Individual retirement arrangement	PHC	Personal holding company
IRB	Internal Revenue Bulletin	PII	Personally identifiable information
IRC	Internal Revenue Code	PIN	Personal identification number
IRD	Income in respect of a decedent	PIO	Public information officer
IRMAA	Income-related monthly adjustment amount	POA	Power of attorney
IRS	Internal Revenue Service	POD	Payable on death

2023 Workbook

PPA	Power purchase agreement	SEP	Simplified employee pension
PPP	Paycheck Protection Program	SIMPLE	Savings incentive match plan for employees
PTC	Production tax credit	SMS	Short message service
PTE	Pass-through entity	SO	Settlement officer
PTIN	Preparer tax identification number	SPIA	Single premium immediate annuity
QBI	Qualified business income	SSA	Social Security Administration
QBID	Qualified business income deduction	SSCA	Significant Service Center Advice
QBL	Qualified business loss	SSL	Secure sockets layer
QIO	Qualified income offset	SSN	Social security number
QIP	Qualified improvement property	SSNVS	Social Security Number Verification Service
QRE	Qualified research expense	SUV	Sports utility vehicle
QRT	Qualified revocable trust	TAM	Technical Advice Memorandum
QTP	Qualified tuition program	TCJA	Tax Cuts and Jobs Act of 2017
R&D	Research and development	TD	Treasury Decision
R&E	Research and experimentation	TFA	Taxpayer First Act
RA	Revenue agent	TIA	Tax information authorization
RBD	Required beginning date	TIN	Tax identification number
RCP	Reasonable collection probability	TOD	Transfer on death
RDP	Remote desktop protocol	UOP	Unit of property
RMD	Required minimum distribution	URL	Uniform resource locator
ROTC	Reserve Officers' Training Corps	UPS	United Postal Service
RPO	Return preparer office	USB	Universal serial bus
RSED	Refund Statute Expiration Date	USCIS	United States Citizenship and Immigration Services
RTRP	Registered tax return preparer	USDA	United States Department of Agriculture
SAF	Sustainable aviation fuel	VCSP	Voluntary classification settlement program
SALT	State and local taxes	VIN	Vehicle identification number
SBA	Small Business Administration	VPN	Virtual private network
SCA	Service Center Advice	WISP	Written information security plan
SE	Self-employment	ZERH	Zero Energy Ready Home
SEC	Securities and Exchange Commission		
SECA	Self-Employment Contributions Act		
SECURE	Setting Every Community Up for Retirement Enhancement Act		

2023 Workbook

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:

