

## Index and Additional Information

Citation Index .....	I-3	Other IRS Releases.....	I-13
Code Sections .....	I-3	Forms and Schedules.....	I-13
Regulations .....	I-7	Alphabetical Index .....	I-16
Court Cases .....	I-10	Acronym Glossary.....	I-33
Revenue Rulings.....	I-12	Citation Tips .....	I-37
Revenue Procedures.....	I-12		

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# 2015 Workbook

## Citation Index

### CODE SECTIONS

#### Internal Revenue Code (IRC)

- §1 ... B141
- §1(g)(7) ... B87
- §1(h)(1) ... B158
- §1(h)(1)(E) ... B31
- §2(b) ... B320
- §2(b)(3)(B) ... B321
- §24 ... B320
- §25A(c)(1) ... A6
- §25A(f)(1) ... A2
- §25A(f)(1)(B) ... A2
- §25A(g)(3) ... A2
- §25A(g)(4) ... A3
- §25A(i) ... A1
- §25A(i)(4) ... A3
- §25C ... A332
- §30A ... A331
- §30C ... A332
- §32 ... B320
- §36B(c)(2)(C)(ii) ... B216–B217
- §36B(f)(1) ... A348
- §36B(f)(2) ... A352
- §36B(f)(2)(A) ... A348
- §40(b)(6) ... A332
- §40A ... A332
- §41 ... A331
- §42(b)(2) ... A331
- §45(d) ... A332
- §45(e)(10) ... A332
- §45A ... A331
- §45D(f)(1)(G) ... A331
- §45G ... A331
- §45L ... A332
- §45N ... A331
- §45P ... A331
- §49(a)(1)(D)(iv) ... A195
- §51(c) ... A331
- §54E(c) ... A331
- §59(e) ... A319
- §61 ... B334–B338
- §61(a) ... B334, B338
- §61(a)(12) ... A40, B306, B365
- §61(a)(2) ... A221
- §62 ... B345
- §62(a)(1) ... B345
- §62(a)(2)(D) ... A330
- §63(b) ... A221
- §67(b) ... B149
- §67(e) ... B147, B149
- §68(a) ... B189
- §68(d) ... B189
- §68(e) ... B149
- §71 ... B321–B322, B324–B325
- §71(b)(1) ... B324–B325
- §71(c)(2) ... B323–B324
- §72 ... A335, B367
- §72(m)(7) ... B364
- §72(r) ... A307
- §72(t) ... B194, B364–B365
- §72(t)(2)(A)(iii) ... B364
- §83 ... B315
- §86(a) ... A307
- §86(b) ... A307
- §86(b)(2) ... A307
- §86(c)(2) ... A308
- §86(d)(4) ... A306
- §102 ... B138
- §103(a) ... B194
- §104 ... B335, B337
- §104(a)(1) ... B336
- §105 ... B210, B214
- §105(b) ... B209
- §105(e) ... B209
- §105(h) ... B214
- §105(h)(3)(B) ... B214
- §106 ... B210, B221
- §106(a) ... B209
- §107 ... B317
- §108 ... B364
- §108(a)(1) ... A194
- §108(a)(1)(B) ... B364–B365
- §108(a)(1)(E) ... A330
- §108(b)(1) ... A196
- §108(b)(2) ... A196
- §108(b)(3)(A) ... A196
- §108(b)(3)(B) ... A196
- §108(b)(4)(A) ... A196
- §108(b)(4)(B) ... A196
- §108(d)(3) ... B365
- §108(e)(5)(A) ... A197
- §108(e)(5)(B)(i) ... A197
- §108(e)(5)(B)(ii) ... A197
- §108(e)(5)(C) ... A197
- §108(f) ... A37, A40
- §108(g)(1)(B) ... A195
- §108(g)(2)(A) ... A195
- §108(g)(2)(B) ... A195
- §108(g)(3)(A)(ii) ... A196
- §117(b) ... A42
- §117(c) ... A42
- §119 ... A188, A193, A301
- §119(a)(1) ... A188, A191
- §119(a)(2) ... A188, A190–A191
- §119(b)(1) ... A188
- §119(b)(4) ... A189
- §121 ... B25, B183
- §121(b)(5)(C)(ii) ... B32
- §121(d)(5)(B) ... A165
- §125 ... B210
- §132(d) ... A50
- §132(f)(2) ... A330
- §135(a) ... A17
- §135(c)(2)(A) ... A17
- §135(c)(2)(C) ... A17
- §141 ... B194
- §142(d)(2) ... A331
- §148 ... B194
- §149 ... B194
- §151 ... B320
- §152 ... B209, B320
- §152(c)(2) ... B320
- §162 ... A101–A102, A104, A109, A188, A279, A286, B148, B307–B308, B310–B311, B349, B352, B354–B355, B371
- §162(a) ... A281, B309–B310, B312, B350, B355
- §162(k) ... B265
- §162(l) ... A352, B209, B223–B224
- §162(l)(2)(B) ... B223
- §162(l)(5) ... B223–B224
- §163 ... B313, B344, B346, B349, B352
- §163(h)(3)(E) ... A330
- §164 ... B308, B345
- §164(b)(5) ... A330
- §165 ... B362
- §165(a) ... B363
- §165(g) ... B340
- §165(g)(1) ... B288
- §167 ... B313
- §168 ... A322
- §168(e)(3)(A) ... A331
- §168(e)(3)(A)(i) ... B2
- §168(e)(3)(E) ... A331, B2
- §168(i)(10) ... A254
- §168(i)(15) ... A331
- §168(i)(15)(D) ... B2

# 2015 Workbook

- §168(i)(4) ... A254, A258–A259,  
A271, A273
- §168(i)(7)(B) ... A239
- §168(j) ... A331
- §168(j)(8) ... B2
- §168(k) ... A331, B1, B6
- §168(k)(1)(A) ... B6
- §168(k)(2) ... B50
- §168(k)(2)(B)(ii) ... B50
- §168(k)(4)(E)(iv) ... B1
- §168(k)(5) ... B6
- §168(l)(2) ... A332
- §170(b)(1)(A)(i) ... A112
- §170(b)(1)(A)(ii) ... A112
- §170(b)(1)(A)(iii) ... A112
- §170(b)(1)(E) ... A330
- §170(c)(2) ... B148
- §170(e)(3)(C) ... A331
- §170(h) ... A210
- §172 ... B151
- §175 ... A157
- §179 ... A178, A231, A233, A299,  
A322, B311–B313
- §179(b)(1) ... A331, B1
- §179(c)(2) ... A231
- §179(f)(1) ... B1
- §179(f)(4) ... B1
- §179D ... A332
- §179E(g) ... B2
- §181 ... A331
- §181(f) ... B2
- §183 ... B349, B352, B354
- §183(b) ... B351, B355
- §183(b)(1) ... A68
- §183(d) ... A68
- §195 ... B308–B309
- §197 ... B228–B229
- §197(d) ... B229
- §197(d)(1)(E) ... B228
- §197(e) ... B229
- §199 ... A321, A323
- §199(d)(8) ... A331
- §212 ... B148, B352, B362–B363
- §213 ... A343, B308
- §215 ... B321–B322, B324–B325
- §215(a) ... B324–B325
- §215(b) ... B324
- §222 ... A330
- §222(c)(1) ... A13
- §222(c)(2)(A) ... A13
- §222(c)(2)(B) ... A12
- §222(d)(1) ... A12, A33
- §222(d)(4) ... A13
- §222(d)(5) ... A13
- §223 ... B195
- §247(m)(2) ... A47
- §262 ... B310, B349, B354, B371
- §262(a) ... B350
- §263A ... A103–A104, A231,  
A314, A323–A324
- §263A(b)(2)(B) ... A104
- §265(a)(1) ... B150
- §266 ... A314
- §267 ... B10, B66, B147, B269,  
B292, B354
- §267(b) ... A287, B147, B293
- §267(b)(13) ... A222
- §267(b)(9) ... B270
- §267(c) ... B103, B270
- §267(d) ... B147
- §268 ... A222
- §274(d) ... B308
- §274(m)(3) ... A289
- §276(b) ... B101
- §280A ... B310, B354–B356
- §280A(a) ... B310
- §280A(c) ... B310
- §280A(d)(1) ... B356
- §280B ... A240, A256
- §280E ... A100–A103, A105,  
A109
- §280F ... B7, B308
- §280F(b)(2) ... B27
- §301 ... B267–B268, B285, B319
- §301(f)(1) ... B267
- §302 ... B315
- §302(b) ... B267
- §302(b)(2) ... B260
- §303 ... B260
- §304 ... B267
- §307 ... B319
- §311 ... B268, B318
- §311(b)(1) ... B319
- §318 ... B66, B101–B102
- §318(a) ... B293
- §318(a)(3)(B)(i) ... B292
- §331 ... B285, B293, B318
- §331(a) ... B266, B275
- §331(b) ... B267
- §332 ... A239, B285, B287
- §332(a) ... B285
- §332(b)(1) ... B285–B286
- §332(b)(2) ... B285–B286
- §332(b)(3) ... B286
- §334 ... B266
- §334(a) ... B266, B276
- §334(b) ... B287
- §336 ... B266, B285
- §336(a) ... B266, B268, B285
- §336(b) ... B268, B274, B278
- §336(d) ... B271
- §336(d)(1) ... B269, B289
- §336(d)(1)(A) ... B269
- §336(d)(1)(B) ... B269
- §336(d)(2) ... B269
- §336(d)(2)(A) ... B273
- §336(d)(2)(B) ... B272
- §336(d)(2)(B)(ii) ... B274
- §337(a) ... B285
- §337(d) ... B285
- §341(b) ... A324
- §341(b)(1) ... A324
- §346(a) ... B266
- §351 ... A239, B15, B102, B269,  
B286
- §351(a) ... B15
- §354 ... B102
- §356 ... B102
- §358(a) ... B287
- §361 ... A239
- §362(a) ... B272
- §362(e) ... B286
- §368(c) ... B15
- §381(a) ... A252
- §401(a) ... B69
- §403(a) ... B69
- §403(b) ... B69
- §408 ... B333, B365–B366
- §408(d)(1) ... B334
- §408(d)(8) ... A330
- §408(e)(2) ... B366
- §408(e)(2)(A) ... B367
- §408(m)(2) ... B251
- §408(m)(3) ... B251
- §409A ... B315
- §446(e) ... A249
- §451(e) ... A175–A176
- §451(e)(3) ... A177
- §453 ... A182, B193, B291
- §453(b) ... A183
- §453(b)(2) ... A179
- §453(b)(2)(A) ... B291
- §453(b)(2)(B) ... B290
- §453(e) ... B292
- §453(e)(2) ... B291–B293
- §453(e)(6) ... B293
- §453(e)(7) ... B292
- §453(e)(8) ... B293
- §453(f)(1) ... B293
- §453(g) ... B291
- §453(h) ... B293
- §453(h)(1)(A) ... B294
- §453(h)(1)(B) ... B290
- §453(h)(1)(C) ... B292
- §453(k)(1) ... B291

# 2015 Workbook

- §453(k)(2) ... A184  
§453(k)(2)(A) ... B291  
§453(k)(2)(B) ... B291  
§453(l)(2) ... B291  
§453(l)(2)(A) ... A179  
§453B(a) ... A198, B290  
§453B(b) ... B290  
§453B(f) ... A198  
§461(a) ... A155  
§461(h)(2)(A)(iii) ... A155  
§461(j)(4) ... A155  
§464(f) ... A155–A156  
§469 ... A310, B192, B243–B244,  
B352, B358–B359, B361  
§469(a)(1)(A) ... B245  
§469(a)(2) ... B244  
§469(b) ... B245  
§469(c)(2) ... B243  
§469(c)(7) ... B243  
§469(c)(7)(B) ... B361  
§469(j)(6)(A) ... B139  
§471 ... A103–A104  
§471(a) ... A103  
§475 ... B89  
§475(c) ... B89  
§475(e) ... B88  
§475(e)(2) ... B142  
§481 ... A248  
§501 ... B143, B270  
§501(c)(3) ... A113, A117–A118,  
B67  
§501(e) ... A112  
§501(e)(3) ... A112  
§501(f) ... A112  
§501(n) ... A112  
§501(p) ... A111  
§501(r)(2)(A)(i) ... A112  
§509(a)(3) ... A112  
§509(a)(4) ... A112  
§512(b)(13)(E) ... A331  
§529 ... B143  
§529A(b)(4) ... A339  
§529A(c)(1)(B) ... A335  
§529A(c)(1)(C) ... A334  
§529A(c)(2) ... A334  
§529A(e)(4) ... A334  
§530(b)(1) ... A20  
§530(b)(1)(A) ... A20  
§530(b)(2)(A) ... A20  
§530(b)(2)(B) ... A25  
§530(b)(3)(A) ... A25  
§530(b)(4) ... A20  
§530(c)(1) ... A21  
§530(c)(1)(A) ... A21  
§530(d)(3) ... A20  
§530(d)(4)(A) ... A24  
§530(d)(4)(B) ... A24  
§531 ... B260  
§541 ... A164, B260  
§542(a)(1) ... A164  
§547 ... A164  
§611(b) ... A319  
§612 ... A319  
§613 ... A321  
§613A ... A321  
§613A(d) ... A321  
§613A(d)(5) ... A311, A321  
§614(a) ... A321  
§614(b)(1)(B) ... A321  
§614(d) ... A321  
§636 ... A317  
§636(c) ... A317  
§641 ... B140, B146  
§641(b) ... B146  
§642(b) ... B137, B150  
§642(b)(2)(C) ... B150  
§642(c)(1) ... B148–B149  
§642(c)(2) ... B149  
§642(c)(3) ... B149  
§642(d) ... B151  
§642(h) ... B142, B151  
§643(b) ... B132  
§643(e)(1) ... B162  
§643(e)(2) ... B162  
§643(e)(3)(A)(ii) ... B162  
§643(e)(3)(B) ... B162  
§643(g) ... B144  
§644 ... B140  
§645 ... B140, B163  
§651 ... B132, B137, B142, B146,  
B153  
§651(a) ... B129  
§652 ... B132, B159  
§661 ... B132, B142, B146, B153  
§661(a) ... B155  
§661(a)(1) ... B160  
§661(a)(2) ... B160  
§661(c) ... B155  
§662 ... B132, B159  
§662(a)(1) ... B159  
§662(a)(2) ... B159  
§663(a)(1) ... B162  
§663(b) ... B160–B161  
§663(e)(3) ... B162  
§664 ... B149  
§671 ... B124, B126, B139  
§671–679 ... B87, B98  
§673 ... B124  
§674 ... B124  
§675 ... B124  
§675(4)(c) ... B128  
§676 ... B124  
§677 ... B124  
§684 ... B140  
§691 ... A217  
§691(a)(4) ... A184  
§691(c) ... A217  
§704(b) ... B148  
§707(b)(1) ... B101  
§721 ... A239, B103  
§741 ... A185  
§751(a) ... A185  
§751(c) ... A185–A186  
§751(d) ... A185–A187  
§761 ... B357  
§851 ... B68  
§871(k) ... A331  
§897(h)(4)(A) ... A331  
§911 ... B336  
§953(e) ... A331  
§954(c)(6) ... A331  
§957(a) ... B89, B100  
§958(a) ... B89, B100  
§958(b) ... B100  
§1011 ... A319  
§1014 ... A219, A328, B139  
§1014(a)(1) ... A217  
§1014(a)(3) ... A208  
§1015 ... B139  
§1017(a) ... A197  
§1017(b)(3)(E) ... A197  
§1017(b)(4)(A) ... A197  
§1017(b)(4)(A)(ii) ... A197  
§1017(b)(5)(A) ... A197  
§1031 ... A239, B348  
§1033 ... A162, A165–A167,  
A177–A178, A239  
§1033(a) ... A167  
§1033(a)-2(c)(2) ... A178  
§1033(a)(1) ... A177  
§1033(a)(2)(B) ... A178  
§1033(b)(2) ... A167  
§1033(d) ... A177  
§1033(e) ... A177  
§1033(e)(2) ... A178  
§1033(e)(2)(B) ... A178  
§1033(f) ... A177  
§1033(g) ... A167  
§1092(d)(1) ... B229  
§1092(d)(3) ... B229  
§1202 ... B185  
§1202(a) ... A331  
§1211(a) ... B32  
§1221 ... A158, B313, B315  
§1221(a)(1) ... A186, B314

# 2015 Workbook

- §1222 ... B315  
§1223 ... A167  
§1223(9) ... A221  
§1231 ... A158–A159, A186–  
A187, A222, A323, B230,  
B268  
§1231(b)(1) ... A187  
§1231(b)(3) ... A187  
§1231(b)(3)(A) ... A187  
§1231(b)(3)(B) ... A187  
§1231(b)(4) ... A187, A222  
§1239(b) ... B292  
§1239(c) ... B292  
§1245 ... A167, A185, B230  
§1245(a)(3)(A) ... A185  
§1245(a)(3)(B)(iii) ... A185  
§1245(a)(3)(C) ... A185  
§1245(a)(3)(D) ... A186  
§1250 ... A185–A186, B185  
§1252(a) ... A186  
§1362(d)(3)(C)(i) ... B262  
§1363(b)(4) ... B32  
§1367(a) ... A331  
§1372 ... B223  
§1374(d)(7) ... A331  
§1375 ... B262  
§1391(d)(1)(A) ... A331  
§1401 ... B357  
§1401(b)(2)(A) ... B178  
§1402 ... B357  
§1402(a) ... A172  
§1402(a)(1) ... A163, A170–A173,  
B249  
§1411 ... A163, A309, A315, B182  
§1411(c)(1) ... B142  
§1411(c)(1)(A)(i) ... B183  
§1411(c)(1)(A)(iii) ... B142  
§1411(c)(2) ... B142  
§1411(a)(2) ... B142  
§1504(a)(2) ... B285–B286  
§1504(a)(4) ... B229, B286  
§1563 ... A82  
§1563(a) ... B269  
§1563(a)(1) ... B269  
§2010 ... B168  
§2010(c) ... B169  
§2010(c)(3) ... B167  
§2010(c)(4) ... B170  
§2010(c)(5) ... B167  
§2010(c)(5)(A) ... B172  
§2031 ... A217, A340  
§2032 ... A223, B174  
§2032A ... A168, A198–A199,  
A207–A208, A212, A215,  
B174  
§2032A(a)(1) ... A200  
§2032A(b)(1) ... A199  
§2032A(b)(1)(B) ... A200  
§2032A(b)(1)(C) ... A200  
§2032A(b)(1)(C)(ii) ... A200  
§2032A(b)(3)(A) ... A199  
§2032A(b)(5)(A) ... A200  
§2032A(b)(5)(C) ... A209  
§2032A(c) ... A203, A209  
§2032A(c)(1) ... A168, A209–  
A210  
§2032A(c)(2)(E) ... A209  
§2032A(c)(4) ... A209  
§2032A(c)(5) ... A208  
§2032A(c)(6)(B) ... A209  
§2032A(c)(8) ... A210  
§2032A(c)(A) ... A209  
§2032A(d)(1) ... A207  
§2032A(d)(3) ... A208  
§2032A(e)(10) ... A200  
§2032A(e)(11) ... A208  
§2032A(e)(12) ... A209  
§2032A(e)(13) ... A199  
§2032A(e)(3) ... A199  
§2032A(e)(6) ... A201  
§2032A(e)(7) ... A204  
§2032A(e)(8) ... A204  
§2032A(g) ... A204  
§2035(a) ... A216  
§2035(c)(1) ... A199  
§2035(c)(2) ... A199  
§2053 ... A212, A216, A340  
§2053(a)(2) ... A216  
§2054 ... A212  
§2055(a) ... B173  
§2056 ... B171  
§2056(a) ... B173  
§2204 ... A213  
§3101 ... B182  
§3101(b)(2) ... A309, B178  
§3102 ... B328  
§3121 ... B329  
§3121(a) ... A301, B224  
§3201 ... B182  
§3231(e) ... A301  
§3241 ... A307  
§3321 ... A300  
§3322 ... A300  
§3509 ... A294  
§3509(a) ... A296  
§4973(a)(6) ... A334  
§4973(h)(1) ... A334  
§4975 ... B365–B367  
§4975(c)(1)(E) ... B367  
§4980D ... B218, B220  
§4980D(b)(1) ... B219  
§4980D(c)(1) ... B219  
§4980D(c)(2)(B)(i) ... B219  
§4980D(c)(3)(A)(ii) ... B218  
§4980D(f)(1) ... B226  
§4980D(f)(3) ... B219  
§4980H ... A344  
§5000(b)(1) ... B226  
§5000A ... A341  
§5000A(e)(1) ... A342  
§5000A(e)(1)(D) ... A342  
§6013(g) ... B65  
§6033(j) ... A119  
§6035 ... A221, B97, B100, B104  
§6038 ... B97, B100, B104  
§6038A ... B97, B104  
§6038A(c)(2) ... B101  
§6038B ... B97, B103–B104  
§6038C ... B97, B104  
§6038D ... B104  
§6038D(a) ... B91  
§6041 ... B343  
§6043(a)(1) ... B263  
§6045 ... B343  
§6046 ... B97, B100, B104  
§6046A ... B97, B103–B104  
§6048 ... B97, B99, B104  
§6048(a)(3)(A) ... B97  
§6048(a)(3)(B) ... B98  
§6048(a)(4) ... B98  
§6048(b) ... B97, B104  
§6050H ... A327  
§6050I ... B249  
§6056 ... A344  
§6060(c) ... B242  
§6072(b) ... B264  
§6107 ... B242  
§6165 ... A213  
§6166 ... A198, A209–A212,  
A216, B174  
§6166(a)(1) ... A212  
§6166(a)(3) ... A213  
§6166(b)(1)(A) ... A211  
§6166(b)(1)(B) ... A204, A211  
§6166(b)(1)(C) ... A204, A211  
§6166(b)(3) ... A212  
§6166(b)(9)(A) ... A211  
§6166(f)(1) ... A213  
§6166(g) ... A214  
§6166(g)(1)(A) ... A214  
§6166(g)(2) ... A215  
§6166(g)(2)(B) ... A215  
§6166(h)(1) ... A214  
§6166(k)(1) ... A213  
§6213(a) ... B302

§6213(b) ... A58  
 §6213(g) ... A57  
 §6213(g)(2)(K) ... A57  
 §6321 ... A213, B331, B342  
 §6322 ... B342  
 §6323(a) ... A213  
 §6324(a) ... A213  
 §6324A ... A213  
 §6324B ... A208  
 §6324B(d) ... A208  
 §6330 ... B306, B326  
 §6420(c)(3) ... A175  
 §6426(c) ... A332  
 §6501 ... B339  
 §6501(a) ... B339  
 §6501(e)(1) ... B339  
 §6501(e)(1)(A) ... A328  
 §6502(a)(1) ... A138  
 §6503(d) ... A210  
 §6601 ... B331  
 §6601(j) ... A216  
 §6621 ... B331  
 §6651 ... B306, B308, B318,  
     B331–B332, B367  
 §6651(a)(1) ... B104  
 §6651(a)(2) ... B104  
 §6651(f) ... B104  
 §6654 ... B306, B331  
 §6654(1)(2)(B) ... B144  
 §6662 ... B104, B308, B310–  
     B311, B313, B315, B318,  
     B322, B325, B331, B334,  
     B336, B346, B349, B352,  
     B354–B355, B361–B362,  
     B365, B371  
 §6662(a) ... B312–B313, B319,  
     B323, B325, B361–B363  
 §6662(c) ... A59, A248  
 §6662(d)(1) ... A59  
 §6663 ... B104  
 §6664 ... B310, B334, B352  
 §6664(c)(1) ... A59  
 §6672 ... B326, B328–B329  
 §6672(a) ... B328  
 §6673 ... B367  
 §6694(b) ... A148  
 §6695(g) ... A56  
 §6721 ... A346  
 §6721(a)(1) ... B258  
 §6721(b)(1) ... B258  
 §6721(e)(2)(C) ... B258  
 §6722 ... A346  
 §6722(a)(1) ... B258  
 §6722(b)(1) ... B258  
 §6722(e) ... B258

§6723 ... B254  
 §6724 ... A346–A347  
 §6901 ... B283, B368  
 §6901(a) ... B369  
 §7122 ... A138  
 §7122(d)(2) ... A142  
 §7122(d)(2)(B) ... A142  
 §7201 ... A73  
 §7203 ... B258  
 §7206 ... A73, B258  
 §7216 ... A79–A80, B242  
 §7216(a)(1) ... A78  
 §7216(a)(2) ... A78  
 §7403 ... B342  
 §7430(c)(4) ... B337  
 §7434 ... B370  
 §7463 ... B346  
 §7491 ... B346, B352, B357  
 §7501 ... B328  
 §7602 ... B340  
 §7604 ... B340  
 §7623 ... B341  
 §7652(f) ... A331  
 §7701 ... B357  
 §7701(a) ... B249  
 §7701(a)(30) ... B88  
 §7701(a)(30)(E) ... B88  
 §7701(a)(31)(A) ... B88  
 §7701(a)(31)(B) ... B88  
 §7701(a)(43) ... B272, B287  
 §7701(b)(3)(A)(iii) ... B65  
 §7803(c) ... A150  
 §9815 ... B211  
 §9815(a)(2) ... B226  
 §9831(a) ... B213  
 §9832(a) ... B226  
 §9832(c) ... B215

§1.105-5 ... B209  
 §1.106-1 ... B209  
 §1.108-7(a)(1) ... A196  
 §1.108-7(a)(2) ... A197  
 §1.108-7(b) ... A196  
 §1.119-1(a)(3)(i) ... A191  
 §1.119-1(b)(3) ... A188  
 §1.119-1(c) ... A191  
 §1.119-1(c)(1) ... A188, A191  
 §1.119-1(e) ... A190  
 §1.162-1(a) ... B312  
 §1.162-2(e) ... A283  
 §1.162-3 ... A156–A157, A260,  
     A262  
 §1.162-3(a)(1) ... A260  
 §1.162-3(a)(2) ... A260  
 §1.162-3(a)(3) ... A260  
 §1.162-3(d) ... A231, A261  
 §1.162-3(e) ... A231, A260, A262  
 §1.162-4 ... A260–A261  
 §1.162-5(b) ... A45  
 §1.162-5(e)(1) ... A47  
 §1.162-12(a) ... A157  
 §1.163-1(b) ... B345  
 §1.167(a)-11(d)(2) ... A263  
 §1.167(a)-4 ... A269  
 §1.168-1(c)(2)(ii)(H) ... A273  
 §1.168(b)-1(a)(3) ... A240  
 §1.168(b)-1(a)(4) ... A240  
 §1.168(i)-1 ... A254  
 §1.168(i)-1(b)(6) ... A273–A274  
 §1.168(i)-1(c) ... A269, A273  
 §1.168(i)-1(c)(2)(ii)(H) ... A274  
 §1.168(i)-1(e)(2)(viii) ... A259,  
     A269, A277  
 §1.168(i)-1(e)(2)(viii)(A) ... A277  
 §1.168(i)-1(e)(2)(viii)(B) ... A277  
 §1.168(i)-1(e)(3) ... A273–A274  
 §1.168(i)-1(j)(2) ... A269  
 §1.168(i)-1(j)(2)(i)(A) ... A273–  
     A274, A277  
 §1.168(i)-1(j)(2)(i)(B) ... A273–  
     A274, A277  
 §1.168(i)-1(j)(2)(i)(C) ... A273–  
     A274, A277  
 §1.168(i)-1(j)(2)(i)(D) ... A273–  
     A274, A277  
 §1.168(i)-1(j)(3) ... A269, A274,  
     A277  
 §1.168(i)-7 ... A269, A272  
 §1.168(i)-7(c) ... A269, A272  
 §1.168(i)-8 ... A238, A241, A257–  
     A258, A275–A276  
 §1.168(i)-8(b)(3) ... A271–A272

## REGULATIONS

### Treasury Regulations

§1.25A-5(e)(3) ... A3  
 §1.25A-5(f)(1) ... A29  
 §1.32-3(b) ... A58  
 §1.32-3(d) ... A57–A58  
 §1.32-3(e) ... A58  
 §1.36B-3(f) ... A348  
 §1.36B-4 ... A348  
 §1.36B-4(a)(1) ... A348  
 §1.36B-4(a)(1)(ii) ... A351  
 §1.36B-4(b) ... A351  
 §1.36B-4(b)(2)(i) ... A350–A351  
 §1.61-6(a) ... A158–A159  
 §1.104-1(b) ... B336

# 2015 Workbook

- §1.168(i)-8(c)(4) ... A258, A269, A275  
§1.168(i)-8(c)(4)(i) ... A276  
§1.168(i)-8(c)(4)(ii) ... A276  
§1.168(i)-8(c)(4)(ii)(A) ... A257, A275  
§1.168(i)-8(c)(4)(ii)(B) ... A257, A275  
§1.168(i)-8(c)(4)(ii)(C) ... A276  
§1.168(i)-8(c)(4)(ii)(D) ... A257, A275–A276  
§1.168(i)-8(d) ... A239  
§1.168(i)-8(d)(1) ... A239  
§1.168(i)-8(d)(2) ... A246, A256, A258  
§1.168(i)-8(d)(2)(iii) ... A239, A263, A269  
§1.168(i)-8(d)(2)(iv) ... A239  
§1.168(i)-8(e) ... A240  
§1.168(i)-8(f) ... A240, A263  
§1.168(i)-8(f)(2) ... A269, A272, A275–A276  
§1.168(i)-8(f)(3) ... A256, A258–A259, A269, A272, A275–A276  
§1.168(i)-8(g) ... A241, A246, A269  
§1.168(i)-8(g)(1) ... A269, A271–A272, A275–A276  
§1.168(i)-8(g)(2) ... A269  
§1.168(i)-8(g)(2)(i) ... A271–A272, A275–A276  
§1.168(i)-8(g)(2)(ii) ... A271–A272, A275–A276  
§1.168(i)-8(g)(2)(iii) ... A271–A272, A275–A276  
§1.168(i)-8(h)(1) ... A269  
§1.168(k)-1(f)(3) ... B31  
§1.179-1(e)(1) ... B26  
§1.183-2 ... A68  
§1.183-2(b) ... B351  
§1.197-2 ... B230  
§1.197-2(b) ... B228  
§1.197-2(b)(1) ... B283  
§1.199-3(i)(7) ... A323  
§1.221-1(b)(4)(i) ... A34  
§1.221-1(e)(3)(iv) ... A33  
§1.263(a)-1 ... A260  
§1.263(a)-1(a) ... A233  
§1.263(a)-1(e)(1) ... A260  
§1.263(a)-1(e)(2) ... A260  
§1.263(a)-1(f) ... A261  
§1.263(a)-1(f)(1) ... A231  
§1.263(a)-1(f)(1)(i) ... A230  
§1.263(a)-1(f)(1)(ii) ... A230  
§1.263(a)-1(f)(4) ... A232  
§1.263(a)-2 ... A260  
§1.263(a)-2(f)(2)(iii) ... A260, A262  
§1.263(a)-2(f)(2)(iv)(B) ... A261  
§1.263(a)-2(f)(3)(ii) ... A262  
§1.263(a)-3 ... A234, A237, A260–A261, A263  
§1.263(a)-3(e) ... A226, A259, A261  
§1.263(a)-3(e)(2) ... A261  
§1.263(a)-3(f) ... A259  
§1.263(a)-3(h) ... A235–A236, A261  
§1.263(a)-3(h)(3) ... A244, B37–B38  
§1.263(a)-3(h)(3)(iii) ... A235  
§1.263(a)-3(h)(5)(ii) ... A235  
§1.263(a)-3(i) ... A236  
§1.263(a)-3(j) ... A233  
§1.263(a)-3(k) ... A233, A259  
§1.263(a)-3(l) ... A233  
§1.263(a)-3(m) ... A260, A262  
§1.263(a)-3(n) ... A237, A261  
§1.263(a)-4(f)(5)(ii) ... A235  
§1.263(c)(1) ... A260  
§1.263A-1(a)(3) ... A104  
§1.263A-1(b) ... A324  
§1.263A-1(e)(2)(i)(A) ... A262  
§1.263A-1(e)(3)(ii) ... A324  
§1.263A-1(e)(3)(ii)(E) ... A262  
§1.263A-2(a)(3)(ii) ... A314  
§1.263A-13 ... A325  
§1.274-2(g) ... A289  
§1.274-5 ... A287  
§1.274-5(j) ... A286  
§1.280B-1 ... A240, A256  
§1.331-1(b) ... B275  
§1.331-1(d) ... B295  
§1.331-1(e) ... B276  
§1.332-2(b) ... B288  
§1.332-2(c) ... B266  
§1.332-5 ... B288  
§1.332-7 ... B287  
§1.446-1(e)(3)(ii) ... A242  
§1.451-2(a) ... A179  
§1.451-7 ... A176  
§1.451-7(b) ... A176  
§1.451-7(c) ... A175  
§1.451-7(f) ... A176  
§1.453-11(a) ... B293  
§1.453-11(a)(2)(i) ... B294  
§1.453-11(a)(2)(ii) ... B294  
§1.453-11(b) ... B293  
§1.453-11(c)(2) ... B294  
§1.453-11(c)(4) ... B290–B291, B294  
§1.453-11(c)(4)(ii) ... B291  
§1.453-11(c)(4)(iii) ... B291  
§1.453-11(c)(5) ... B292, B294  
§1.466-2(c) ... B294  
§1.466-2(d) ... B294  
§1.469-2(e)(2) ... B244  
§1.469-2(f)(6) ... B243, B248  
§1.469-4 ... B244  
§1.469-4(c) ... A77, B192  
§1.469-4(c)(1) ... B245  
§1.469-5(f) ... B244  
§1.469-11 ... A77  
§1.471-11 ... A103–A104  
§1.471-11(a) ... A104  
§1.471-11(b)(2) ... A101  
§1.471-11(b)(3) ... A101  
§1.529A-2(g)(3)(i) ... A333  
§1.611-1(a) ... A321  
§1.611-1(b) ... A317, A319  
§1.611-2 ... A320  
§1.611-2(e) ... A317  
§1.612-3(a)(1) ... A311  
§1.612-3(b) ... A315  
§1.612-3(b)(3) ... A316  
§1.612-3(c) ... A314  
§1.612-3(c)(2) ... A314  
§1.613-2(c)(5) ... A314  
§1.613-2(c)(5)(ii) ... A313  
§1.613-3 ... A321  
§1.613A-3(j) ... A311  
§1.614-8(a) ... A321  
§1.636-1(b) ... A317  
§1.636-2(a) ... A317  
§1.636-2(b) ... A317  
§1.636-3 ... A318  
§1.642(b)-1(b) ... B150  
§1.642(c)-1(b)(2) ... B149  
§1.642(c)-1(b)(3) ... B149  
§1.642(h)-1(a) ... B151  
§1.642(h)-2(a) ... B152  
§1.643-1(a)-3 ... B158  
§1.643(a)-3(a) ... B158  
§1.643(a)-3(b) ... B158  
§1.643(a)-3(c) ... B158  
§1.643(a)-5(b) ... B148  
§1.643(b)-1 ... B129, B137  
§1.651(a)-2 ... B146  
§1.652(b)-3 ... B150  
§1.652(b)-3(b) ... B150  
§1.661(a)-2(f) ... B162  
§1.663(b)-1 ... B160  
§1.663(b)-2 ... B160  
§1.671-4(b) ... B126



# 2015 Workbook

- §1.671-4(b)(2)(ii) ... B125  
§1.671-4(b)(2)(iii) ... B125  
§1.671-4(b)(8) ... B125  
§1.671-4(g) ... B126  
§1.671(a)-1 ... B129  
§1.671(a)-2 ... B129  
§1.671(b)-1 ... B129  
§1.691(a)-1(b)(3) ... A184  
§1.691(a)-2(b) ... A219  
§1.751-1 ... A186  
§1.751-1(c)(1) ... A186  
§1.957-1(a) ... B100  
§1.1031(a)-1(b) ... A167  
§1.1033(a)-2(c)(2) ... A166  
§1.1033(e)-1(b) ... A177  
§1.1033(e)-1(c) ... A177  
§1.1033(e)-1(d) ... A177  
§1.1033(e)-1(e) ... A178  
§1.1092(d)-1 ... B229  
§1.1245-3(a)(4) ... A185  
§1.1245-3(b) ... B29  
§1.1250-1(a)(2)(ii) ... A256  
§1.1273-1(c) ... B294  
§1.1362-2(c)(5)(ii)(A)(1) ... A314  
§1.1402(a)-4(d) ... A170  
§1.1411-3 ... A76  
§1.1411-3(e) ... B143  
§1.1411-3(e)(3)(i) ... B143  
§1.1411-3(e)(4) ... B143  
§1.1411-5(b)(2)(i) ... B248  
§1.1411-3(b)(1) ... B143  
§1.5000A-3 ... A341  
§1.5000A-3(e)(3)(ii)(D) ... A343  
§1.5000A-3(e)(3)(ii)(E) ... A343  
§1.5000A-3(h) ... A341  
§1.6011-8(a) ... A347  
§1.6013-6 ... B65  
§1.6038A-2 ... B100  
§1.6038A-2(b)(3) ... B100  
§1.6038A-2(b)(4) ... B100  
§1.6038B-1 ... B102  
§1.6038B-2 ... B102  
§1.6038B(a)(1) ... B102  
§1.6038D-1(a)(1) ... B87  
§1.6038D-2(a)(5) ... B91  
§1.6038D-2(b)(1) ... B87  
§1.6038D-2(b)(2) ... B87  
§1.6038D-2(b)(4)(i) ... B87  
§1.6038D-2(b)(4)(ii) ... B87  
§1.6038D-2(c) ... B93  
§1.6038D-2(e) ... B93  
§1.6038D-2(g) ... B86  
§1.6038D-3(a)(3) ... B88  
§1.6038D-3(b)(3) ... B89  
§1.6038D-3(b)(4) ... B89  
§1.6038D-3(b)(5) ... B89  
§1.6038D-3(b)(5)(ii) ... B90  
§1.6038D-3(c) ... B90  
§1.6038D-5 ... B91  
§1.6041-3(c) ... B343  
§1.6043-1(b)(1) ... B263  
§1.6043-1(b)(2) ... B263  
§1.6049-5(c)(5) ... B89  
§1.6049-5(c)(5)(i)(E) ... B89  
§1.6050-1(f) ... B254  
§1.6050I-1 ... B249  
§1.6050I-1(a)(1)(i) ... B249  
§1.6050I-1(b) ... B256  
§1.6050I-1(c) ... B249  
§1.6050I-1(c)(1)(iii) ... B251  
§1.6050I-1(c)(1)(iv) ... B252  
§1.6050I-1(c)(1)(v) ... B252  
§1.6050I-1(c)(1)(vi) ... B252  
§1.6050I-1(c)(3) ... B251  
§1.6050I-1(e) ... B253  
§1.6050I-1(e)(3) ... B253  
§1.6050I-1(f) ... B253  
§1.6072-2 ... B264  
§1.6662-2(a) ... A59  
§1.6662-2(b) ... A59  
§1.6662-3(b)(1) ... A58  
§1.6662-4(d) ... A146  
§1.6662-4(d)(3)(iii) ... B298  
§1.6662-5(b) ... A59  
§1.6662-5(e) ... A59  
§1.6664-4(b)(1) ... A59  
§1.6694-1 ... A56  
§1.6694-2 ... A56  
§1.6695-2 ... A56  
§1.6695-2(c) ... A57  
§1.6695-2(d) ... A56  
§15a.453-1(d)(4) ... A184  
§20.2010-2(a) ... B167  
§20.2010-2(a)(7)(i) ... B167  
§20.2010-2(b) ... B167  
§20.2010-2(c)(4) ... B171  
§20.2010-2(d) ... B172  
§20.2010-3(a) ... B170  
§20.2010-3(c)(2) ... B170  
§20.2010-3(c)(3) ... B171  
§20.2010-3(e) ... B170  
§20.2031-1(b) ... A168, A219  
§20.2032A-3(b)(1) ... A203  
§20.2032A-3(e) ... A201  
§20.2032A-4 ... A205  
§20.2032A-8(a)(1) ... A207  
§20.2032A-8(a)(2) ... A200  
§20.2032A-8(a)(3) ... A206  
§20.2032A-8(b) ... A207  
§20.2056(a)-1(b)(1)(i)-  
    (iii) ... B174  
§20.2204-3 ... A213  
§20.6166-1(b) ... A214  
§31.3102-4 ... B179  
§31.3231(a)-1 ... A301  
§31.3231(e)-1(a)(1) ... A301  
§54.4980H-1(a)(21) ... A344  
§54.4980H-1(a)(5) ... A346  
§54.4980H-2(d) ... A345  
§54.4980H-3 ... A344  
§145.4051-1(e)(1) ... A299  
§145.4051-1(e)(2) ... A299  
§301.6011-2 ... A345  
§301.6056-1 ... A344  
§301.6056-1(b)(6) ... A344  
§301.6056-1(c)(1) ... A346  
§301.6056-1(d)(2) ... A344  
§301.6056-1(f)(2) ... A344  
§301.6056-1(j) ... A345  
§301.6056-2 ... A345  
§301.6343-1 ... A121  
§301.6724-1(e) ... B254  
§301.7122-1 ... A121  
§301.7122-1(b)(3) ... A121  
§301.7122-1(g) ... A138  
§301.7216-1(b) ... A78, A83  
§301.7216-1(b)(2) ... A78  
§301.7216-1(b)(2)(i)(D) ... A84  
§301.7216-1(b)(3)(C) ... A79  
§301.7216-1(b)(5) ... A80  
§301.7216-2 ... A78, A80, A83  
§301.7216-2(c) ... A89  
§301.7216-2(d) ... A89  
§301.7216-2(h)(1)(i) ... A83  
§301.7216-2(i) ... A83  
§301.7216-2(n) ... A84–A85  
§301.7216-2(q) ... A82  
§301.7216-2(r) ... A83  
§301.7216-3 ... A78, A86–A87  
§301.7216-3(a)(3)(i)(D) ... A89  
§301.7216-3(b)(4) ... A89  
§301.7216-3(c)(1) ... A86  
§301.7701-7 ... B140  
§301.7701(b)-4(a) ... B65  
§301.7701(b)-7(a)(1) ... B93  
§301.7811-1 ... A152–A153  
§301.7811-1(a)(4)(ii) ... A152  
§301.9100-3 ... B172

## Temporary Treasury Regulations

- §1.36B-2T(b)(2) ... A352
- §1.36B-4T ... A350–A351
- §1.36B-4T(a)(1)(ii) ... A349
- §1.36B-4T(a)(1)(ii)(C) ... A351
- §1.36B-4T(a)(3)(iii) ... A352
- §1.36B-4T(a)(4) ... A351
- §1.36B-4T(b)(3) ... A350
- §1.132-6T ... A189
- §1.132-6T(d)(2) ... A189
- §1.168(i)-1T ... A259
- §1.168(i)-8T ... A257–A259, A275–A276
- §1.263(a)-3T ... A261
- §1.263(a)-3T(e) ... A259, A261
- §1.263(a)-3T(e)(2) ... A261
- §1.263(a)-3T(f) ... A259
- §1.263(a)-3T(i) ... A259
- §1.274-5T(b)(2) ... A285
- §1.469-1T(e)(4)(i) ... A310
- §1.469-5T(a) ... B244
- §1.469-5T ... A77
- §1.6038B-1T ... B102
- §15a.453-1 ... B231
- §15a.453-1(c) ... B237
- §16.3-1. ... B98

## Proposed Treasury Regulations

- §1.362-3 ... B286
- §1.529A-1(b)(13) ... A334
- §1.529A-1(b)(17) ... A334
- §1.529A-1(b)(9) ... A333–A334
- §1.529A-2(d)(3) ... A333
- §1.529A-2(h) ... A335
- §1.529A-2(h)(2) ... A335
- §1.529A-2(i) ... A339
- §1.529A-2(l) ... A339
- §1.529A-2(m) ... A339
- §1.529A-2(p) ... A339
- §1.529A-3(a) ... A335
- §1.529A-3(b)(4) ... A339
- §1.529A-3(d) ... A336
- §1.529A-4(a) ... A334
- §1.529A-4(a)(3) ... A335
- §1.529A-4(a)(3)(c) ... A334
- §1.529A-4(d) ... A340
- §1.612-3(c)(2) ... A314
- §1.613A-3(e) ... A321
- §1.6011-8(a) ... A347
- §1.6038D-6 ... B87

## COURT CASES

- Abdalla v. Comm'r* ... B283
- Agro-Jal Farming Enterprises, Inc., et al. v. Comm'r* ... A156
- Akers v. Comm'r* ... B284
- Allgreens, LLC v. IRS* ... A100
- Amoroso v. Comm'r* ... A280
- Applegate v. Comm'r* ... A180
- Arrowsmith v. Comm'r* ... B283
- Asjes v. Comm'r* ... A165
- Baird v. Comm'r* ... B347
- Baker v. Comm'r* ... A221
- Barnett v. IRS* ... B328
- Baur v. Comm'r* ... B322
- Benninghoff v. Comm'r* ... A192
- Bidart Brothers v. U.S.* ... A221
- Blanche v. Comm'r* ... B347
- Bledsoe v. U.S.* ... A160–A161
- Bornstein v. Comm'r* ... A192
- Boykin v. Comm'r* ... A192
- Braun v. Comm'r* ... B277
- Brenner Income Tax Centers, Inc. v. Director of Practice of the IRS* ... A148
- Brinkley v. Comm'r* ... B315
- Bross Trucking Inc. et al. v. Comm'r* ... B318
- Burwell, Secretary of Health and Human Services, et al. v. Hobby Lobby Stores, Inc., et al.* ... A353
- Busby v. Comm'r* ... A181
- Californians Helping to Alleviate Medical Problems v. Comm'r* ... A100
- Campell v. Comm'r* ... A195
- Carlson v. Comm'r* ... A196
- Carstenson v. Comm'r* ... B302
- Challenge Mfg. Co. v. Comm'r* ... B312
- Clajon Gas Co., L.P. v. Comm'r* ... A322
- Cokes v. Comm'r* ... B357
- Collums v. U.S.* ... A312
- Comm'r v. Anderson* ... A191
- Comm'r v. Heininger* ... A104
- Comm'r v. Linde* ... A219
- Comm'r v. Mooneyhan* ... A280
- Conran v. U.S.* ... A165
- Conway v. U.S.* ... A160–A161
- Cowan v. Comm'r* ... B320
- Crandall v. Comm'r* ... B302
- Cutler v. Comm'r* ... B345
- Davis v. Internal Revenue Service, et al.* ... A97
- Demirjian v. Comm'r* ... A166
- Dilts v. U.S.* ... A193
- Dobbe v. Comm'r* ... A189
- Dole v. Comm'r* ... A191
- Douglas and Barkett v. Comm'r* ... B339
- Drakes and Taylor v. Comm'r* ... A143
- Dudek v. Comm'r* ... A311
- Duke Energy Natural Gas Corp. v. Comm'r* ... A322
- Dwyer v. Comm'r* ... B365
- Edmonson v. Comm'r* ... A102
- Ekanem v. U.S.* ... A149
- El v. Comm'r* ... B367
- Ellis v. Comm'r* ... B365
- Erwin v. U.S.* ... B329
- Estate of Bickmeyer v. Comm'r* ... A184
- Estate of Burnett v. Comm'r* ... A219
- Estate of Clinard v. Comm'r* ... A203
- Estate of Davis v. Comm'r* ... A203
- Estate of Davison v. U.S.* ... A219
- Estate of Fearon v. Comm'r* ... B266
- Estate of Gavin v. U.S.* ... A220
- Estate of Gibbs v. U.S.* ... A168
- Estate of Hughan v. Comm'r* ... A206
- Estate of Mitchell v. Comm'r* ... A168
- Estate of Peterson v. Comm'r* ... A218
- Estate of Pliske v. Comm'r* ... A203
- Estate of Reinke v. Comm'r* ... A163
- Estate of Thompson v. Comm'r* ... A203
- Estate of Tompkins v. Comm'r* ... A219
- Estate of Wineman v. Comm'r* ... A205
- Evans v. Comm'r* ... B311
- Ewens & Miller, Inc. v. Comm'r* ... B330
- Ewing v. Comm'r* ... B283
- Faneuil v. U.S.* ... A191
- Fargo and King et al. v. Comm'r* ... B313
- Fasken v. Comm'r* ... A158, A160
- Finfrock v. U.S.* ... A200
- Forehand v. IRS* ... A149
- Fort Hamilton Manor v. Comm'r* ... A167
- Foster, et al. v. Comm'r* ... A162
- Freedom From Religion Foundation Inc. et al. v. Jacob J. Lew et al.* ... B317

# 2015 Workbook

- G.M. Leasing Corp. v. U.S.* ... B342  
*Gajewski v. Comm'r* ... A68  
*General Utilities & Operating Company v. Helvering* ... B265  
*Gilbertz v. U.S.* ... A160, A163, A316  
*Givens v. Comm'r* ... B336  
*Glass City Bank of Jeanette v. U.S.* ... B342  
*Graegin v. Comm'r* ... A216  
*Greenspon v. Comm'r* ... A221  
*Gregory v. Helvering* ... A72  
*Griffith v. Comm'r* ... A181  
*Haden Co. v. Comm'r* ... B277  
*Hardy v. Comm'r* ... B309  
*Harrison v. Comm'r* ... A188, A190  
*Hatt v. Comm'r* ... A190  
*Hawaiian Gas Products, Ltd., v. Comm'r* ... A165  
*Hawse v. Comm'r* ... A249  
*Henry and Metz v. Comm'r* ... B352  
*Henry v. Comm'r* ... B312  
*Herman v. Comm'r* ... A292  
*Howard v. Comm'r* ... A284  
*Idaho Power Co. v. Comm'r* ... A314  
*Iglicki and Stultz v. Comm'r* ... B325  
*Inaja Land Company, Ltd. v. Comm'r* ... A161  
*Inman v. Comm'r* ... A190  
*Insulglass Corp. v. Comm'r* ... B339  
*Intercounty Development Corporation v. Comm'r* ... B267  
*International Trading Co. v. Comm'r* ... A68  
*Iske v. Comm'r* ... A159  
*J. Grant Farms, Inc. v. Comm'r* ... A193  
*Jacob v. U.S.* ... A189  
*Jacobs v. Comm'r* ... A284, B371  
*Johnson v. Comm'r* ... A193  
*Johnson v. Phinney* ... A314  
*Johnson, Jr. v. Comm'r* ... A281  
*Jones v. Comm'r* ... B329  
*Kardash Sr. et al. v. Comm'r* ... B368  
*Kenan, Jr. v. Comm'r* ... B162  
*King, et al. v. Burwell, Secretary of Health and Human Services, et al.* ... A354  
*Kingsford Co. v. Comm'r* ... B265  
*Kleberg v. Comm'r* ... A313  
*Koven v. Comm'r* ... A189  
*Kowsh v. Comm'r* ... B365  
*Lamas v. Comm'r* ... B359  
*Lamie v. United States Trustee* ... A354  
*Lang Chevrolet Co. v. Comm'r* ... B312  
*Lawinger v. Comm'r* ... A195  
*Leary v. U.S.* ... A99  
*Levine v. Comm'r* ... A187  
*Levno v. U.S.* ... A182  
*Leyh and O'Neill v. Comm'r* ... B361  
*Lindeman v. Comm'r* ... A184, A192  
*Longo v. Comm'r* ... B284  
*Lujan v. Defenders of Wildlife* ... B317  
*Marks v. Comm'r* ... A168  
*Martin Ice Cream v. Comm'r* ... B284  
*Max Sobel Wholesale Liquors v. Comm'r* ... A102  
*Mazzotta v. Comm'r* ... A283  
*McCrorry Corp. v. U.S.* ... B265  
*McDaniel v. Comm'r* ... B266  
*McDonald v. Comm'r* ... A192  
*McDowell v. Comm'r* ... A190  
*McMillan v. Comm'r* ... B349–B350  
*Medlin v. Comm'r* ... A159  
*Merrill Co. v. Comm'r* ... B266  
*Methvin v. Comm'r* ... A310, B357  
*Michael v. U.S.* ... A148  
*Milliken v. Comm'r* ... B283  
*Morehouse v. Comm'r* ... A164, A172–A173  
*Morris v. Comm'r* ... B333  
*Muskat v. U.S.* ... B229  
*Neonatology Assocs., P.A., v. Comm'r* ... B371  
*Ngatuvai v. Comm'r* ... A195  
*North Central Rental & Leasing LLC et al. v. U.S.* ... B348  
*Northwest Bancorporation v. Comm'r* ... B277  
*Norwalk v. Comm'r* ... B284  
*O'Connor v. Comm'r* ... B308  
*Olive v. Comm'r* ... A100  
*Payne v. Comm'r* ... A197  
*Peno Trucking, Inc. v. Comm'r* ... A292  
*Perez v. Comm'r* ... B337  
*Peterson v. Comm'r* ... A190, A192  
*Phan v. Comm'r* ... B346  
*Phelan v. Comm'r* ... B314  
*Pike v. Comm'r* ... B308  
*Podems v. Comm'r* ... A280  
*Preslar v. Comm'r* ... A197  
*Puentes v. Comm'r* ... B344–B345  
*Quartemont v. Comm'r* ... A196  
*Ray v. Comm'r* ... A169, A172  
*Read v. Comm'r* ... B334  
*Redisch v. Comm'r* ... B362  
*Reed v. Comm'r* ... A181  
*Resnik Jr. v. Comm'r* ... B324  
*Riggs v. Comm'r* ... B326  
*Rogers v. Comm'r* ... B336  
*Rollestone Corporation v. Comm'r* ... B266  
*Rowan Companies, Inc. v. U.S.* ... A188  
*Sabat v. IRS* ... A149  
*Saginaw Bay Pipeline Company v. U.S.* ... A322  
*Savello v. Comm'r* ... B354  
*Savulionis v. Comm'r* ... B310  
*Schake v. Comm'r* ... B302  
*Scherbart v. Comm'r* ... A182  
*Schoenfeld v. Comm'r* ... B302  
*Schuneman v. U.S.* ... A200  
*Shankar and Trivedi v. Comm'r* ... B338  
*Shell Oil Co. v. Comm'r* ... A324  
*Shiner v. Turnoy* ... B370  
*Shore v. Comm'r* ... B267  
*Shore v. U.S.* ... B328  
*Slodov v. U.S.* ... B329  
*Smith v. Comm'r* ... A280  
*Specht et al. v. U.S.* ... B332  
*Speer v. Comm'r* ... B335  
*Spotts v. U.S.* ... B342  
*Steinberg v. Comm'r* ... B308  
*Steinhort v. Comm'r* ... A280  
*Stevenson v. Comm'r* ... B283  
*Stone v. Comm'r* ... A181  
*Strange v. Comm'r* ... B346  
*Sullivan, Jr. v. Comm'r* ... B327  
*Summerour v. Allen* ... A280–A281  
*Sun Company, Inc. & Subs. v. Comm'r* ... A324  
*Surety Finance Co. of Tacoma v. Comm'r* ... B265  
*Swank & Sons, Inc. v. U.S.* ... A311  
*Tanner v. Comm'r* ... B346  
*Tarighi v. Comm'r* ... B308  
*Texas Rice Land Partners, Ltd. v. Denbury Green Pipeline-Texas, LLC* ... A165  
*Thom v. U.S.* ... A184  
*Tougher v. Comm'r* ... A189  
*Trainito v. Comm'r* ... B364  
*Tucker v. Alexander* ... B284  
*Turner v. Comm'r* ... A190  
*U.S. v. Catto* ... A155  
*U.S. v. Hom* ... B69  
*U.S. v. Home Concrete & Supply* ... B339  
*U.S. v. Jones* ... B328

# 2015 Workbook

*U.S. v. McBride* ... B86  
*U.S. v. Pfister* ... A182  
*U.S. v. Rominski et al.* ... B342  
*U.S. v. Sanmina Corp. et al.* ... B340  
*U.S. v. Stiles et al.* ... B331  
*U.S. v. Williams* ... B86  
*U.S. v. Woolsey* ... A186  
*Vaira v. Comm'r* ... A159  
*Valley Forge Christian Coll. v. Ams. United for Separation of Church & State, Inc.* ... B317  
*Van Alen v. Comm'r* ... A208  
*Vandenhede v. Vecchio* ... B371  
*Vanicek v. Comm'r* ... A190–A191  
*Vanney Associates Inc. v. Comm'r* ... B307  
*Vest v. Comm'r* ... A163  
*Vulcan Materials Co. v U.S.* ... B265  
*Warren v. U.S.* ... A182  
*Waterfall Farms, Inc. v. Comm'r* ... A193  
*Watson v. Comm'r* ... A181  
*Weber v. Comm'r* ... B330  
*Westphal v. Comm'r* ... B151  
*Whistleblower 21276-13W et al. v. Comm'r* ... B341  
*Wilhelm v. U.S.* ... A192  
*Williams v. Comm'r* ... B358  
*Williams v. Comm'r.* ... B243–B244  
*Winchell v. U.S.* ... A190  
*Wineberg v. Comm'r* ... A163  
*Wish v. Comm'r* ... B321  
*Woodward v. Comm'r* ... B265  
*Wuebker v. Comm'r* ... A170–A173  
*Wyatt v. Comm'r* ... B306  
*Yeaman v. U.S.* ... B266  
*Zaninovich v. Comm'r* ... A155  
*Ziporyn v. Comm'r* ... A283

## REVENUE RULINGS

54-147 ... A279  
54-518 ... B267  
54-575 ... A158  
55-236 ... A283  
55-249 ... A198  
55-604 ... A283  
57-346 ... A324  
58-162 ... A180  
58-301 ... A301  
58-436 ... A219  
59-60 ... A168, B283  
59-121 ... A158  
59-173 ... A165

59-228 ... B278  
59-361 ... A162  
60-32 ... A169, A173  
61-146 ... B221  
63-27 ... B151  
64-91 ... A315  
64-289 ... A219  
65-80 ... B263  
65-149 ... A169, A173  
66-207 ... B162  
67-411 ... B265  
68-37 ... A162  
68-226 ... A323  
68-291 ... A159  
68-348 ... B276–B277  
68-354 ... A191  
68-361 ... A314  
68-419 ... A198  
68-579 ... A190  
68-606 ... A313  
69-130 ... B267  
69-334 ... B277  
69-539 ... A313  
70-294 ... A182  
71-129 ... B264  
71-411 ... A188  
72-165 ... A315  
72-255 ... A158  
72-465 ... A183  
72-491 ... A247  
72-570 ... A198  
73-161 ... A162  
73-210 ... A183  
73-529 ... B372  
74-8 ... A165  
74-54 ... B287  
75-11 ... A221  
75-44 ... A301  
75-320 ... B267  
75-361 ... A221  
75-432 ... A280, A283–A284  
77-403 ... B228  
77-413 ... A160  
77-414 ... A160  
79-229 ... A155  
79-379 ... A182  
79-400 ... B242  
79-402 ... A167  
81-222 ... A188  
81-285 ... A167  
83-49 ... A162  
83-96 ... A198  
85-48 ... B276  
86-111 ... A297  
87-41 ... A289

90-38 ... A247  
93-86 ... A281  
2004-110 ... A301  
2006-34 ... A211  
2008-22 ... B128  
2014-21 ... A204

## REVENUE PROCEDURES

89-15 ... B18  
97-55 ... A317  
98-50 ... A148  
2001-10 ... A103  
2002-28 ... A103  
2004-19 ... A320  
2007-34 ... A323  
2008-35 ... A86  
2010-39 ... A288  
2010-51 ... B17  
2011-12 ... A3  
2011-14 ... A249  
2011-42 ... A254  
2011-47 ... A287–A288  
2013-14 ... A86–A87, A89  
2013-19 ... A86, A88  
2013-35 ... A6, A18, A34, A198  
2014-11 ... A112  
2014-20 ... A244  
2014-30 ... B195  
2014-33 ... A342  
2014-37 ... A342  
2014-40 ... A110  
2014-41 ... A352  
2014-47 ... B141  
2014-61 ... A6, A18, A33–A34, A198, A216, B141, B168, B178, B188–B189, B210  
2014-62 ... A342  
2015-1 ... A243, A251, A253  
2015-13 ... A225, A243, A249, A252–A253, A257, A262  
2015-14 ... A225, A239, A243, A245–A246, A249–A250, A252–A259, A261–A263, A269, A271, B36, B38  
2015-20 ... A225, A231, A242, A244–A245, A248–A249, A255, A257, A259–A260

## OTHER IRS RELEASES

### Chief Counsel Advice

201228037 ... B209  
201504011 ... A101, A103–A104

### IRS Letter Rulings

7740010 ... A190  
7743007 ... A223  
7805008 ... A223  
8421005 ... A207  
8739045 ... A198  
8741076 ... A211  
8928050 ... A175  
9125010 ... A196  
9129037 ... A189  
9143003 ... A188  
9148001 ... A189  
9212001 ... A212  
9220006 ... A204  
9604018 ... A209  
9635004 ... A212  
9642055 ... A209  
9801023 ... A189–A190  
9824001 ... A190  
9932013 ... A196  
200321006 ... A212  
200627012 ... A184

### IRS Announcements

92-16 ... B224  
2011-74 ... A97  
2014-13 ... A97  
2014-18 ... B248

### IRS Fact Sheets

FS-2014-7 ... B64

### IRS News Releases

IR-2007-203 ... A295  
IR-2014-50 ... A149

### IRS Notices

2004-50 ... B195  
2006-108 ... A171–A173  
2008-1 ... B209, B224  
2008-59 ... B195  
2013-10 ... B87  
2013-54 ... B211–B220, B223–  
B224  
2013-80 ... B17

2014-57 ... A287  
2014-69 ... B216  
2014-76 ... A341  
2015-17 ... B213, B221, B223,  
B225–B226  
2015-18 ... A332

### Treasury Decisions

9564 ... A230  
9636 ... A64, A225, A230  
9644 ... B183  
9655 ... A344  
9683 ... A349  
9697 ... B213  
9705 ... A341, A343  
9726 ... A353

### IRS Publications

15-B, Employer's Tax Guide to  
Fringe Benefits ... A50  
17, Your Federal Income  
Tax ... A280, B188  
225, Farmer's Tax Guide ... A157  
463, Travel, Entertainment, Gift,  
and Car Expenses ... A279–  
A280, A284, A288  
525, Taxable and Nontaxable  
Income ... A32, A301  
535, Business Expenses ... A104,  
A301, B197, B199  
537, Installment Sales ... B290  
550, Investment Income and  
Expenses ... B276  
551, Basis of Assets ... B21  
557, Tax-Exempt Status for Your  
Organization ... A118  
575, Pension and Annuity  
Income ... A305–A306  
596, Earned Income Credit  
(EIC) ... A54, A61  
598, Tax on Unrelated Business  
Income of Exempt  
Organizations ... A117  
915, Social Security and Equivalent  
Railroad Retirement  
Benefits ... A309  
925, Passive Activity and At-Risk  
Rules ... B183, B192  
929, Tax Rules for Children and  
Dependents ... B87  
946, How To Depreciate  
Property ... A255, A273,  
A299, B3, B5, B24, B51

969, Health Savings Accounts and  
Other Tax-Favored Health  
Plans ... B195  
970, Tax Benefits for  
Education ... A2, A12, A43,  
A45, A47  
974, Premium Tax Credit  
(PTC) ... A347, A351–A352  
1854, How to Prepare a Collection  
Information Statement (Form  
433-A) ... A127  
1976, Do You Qualify for Relief  
Under Section 530? ... A294  
3112, IRS e-file Application and  
Participation ... A95–A97,  
A147–A149  
5196, Affordable Care Act  
Reporting Requirements for  
Applicable Large  
Employers ... A345

### IRS Forms

114, Report of Foreign Bank and  
Financial Accounts ... A71  
433-A (OIC), Collection  
Information Statement for  
Wage Earners and Self-  
Employed  
Individuals ... A127–A128  
433-B (OIC), Collection  
Information Statement for  
Businesses ... A127  
656-L, Offer in Compromise  
(Doubt as to  
Liability) ... A121, A127  
656, Offer in  
Compromise ... A121, A127,  
A138  
668-J, Notice of Federal Estate Tax  
Lien Under Internal Revenue  
Laws ... A213  
706, United States Estate (and  
Generation-Skipping  
Transfer) Tax  
Return ... A198, A203,  
A206–A208, A210, A214,  
A320, B168–B169, B171–  
B174  
706-A, United States Additional  
Estate Tax Return ... A209  
709, United States Gift (and  
Generation-Skipping  
Transfer) Tax Return ... B21

# 2015 Workbook

- 911, Request for Taxpayer Advocate Service Assistance ... A150
- 926, Return by a U.S. Transferor of Property to a Foreign Corporation ... B97, B102, B104
- 966, Corporate Dissolution or Liquidation ... B263
- 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment) ... A194
- 990-PF, Return of Private Foundation ... A118
- 990-T, Exempt Organization Business Tax Return ... A117
- 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code ... A110, A113
- 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code ... A110–A116, A118–A119
- 1040, U.S. Individual Income Tax Return ... A87, A311, A314, B126
- 1040NR, U.S. Nonresident Alien Income Tax Return ... B140
- 1041, U.S. Income Tax Return for Estates and Trusts ... B126, B129, B140, B144, B147, B150, B161, B163
- 1041-ES, Estimated Income Tax for Estates ... B142
- 1041-T, Allocation of Estimated Tax Payments to Beneficiaries ... B144
- 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns ... A344–A347
- 1095-A, Health Insurance Marketplace Statement ... A65
- 1095-B, Health Coverage ... A65
- 1095-C, Employer-Provided Health Insurance Offer and Coverage ... A344–A347
- 1098-E, Student Loan Interest Statement ... A35
- 1098-T, Tuition Statement ... A27
- 1099-B, Proceeds From Broker and Barter Exchange Transactions ... B185–B186
- 1099-DIV, Dividends and Distributions ... B188, B264
- 1099-MISC, Miscellaneous Income ... A165, A294, A311, A314–A315, A346
- 1099-QA, Distributions from ABLE Accounts ... A338–A339
- 1099-S, Proceeds From Real Estate Transactions ... A165
- 1120, U.S. Corporation Income Tax Return ... A119, B264
- 1120-S, U.S. Income Tax Return for an S Corporation ... A64
- 2106-EZ, Unreimbursed Employee Business Expenses ... A49
- 2848, Power of Attorney and Declaration of Representative ... A89, A128, A250–A251
- 3115, Application for Change in Accounting Method ... A230, A237, A239, A243–A245, A247–A256, A258–A259, A261–A263, B36, B38, B40
- 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts ... B97–B98, B104
- 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner ... B97, B99, B104, B140
- 4562, Depreciation and Amortization ... A255, B24
- 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes ... B172
- 4797, Sales of Business Property ... A161, A167, B22, B26, B28–B29, B31, B230–B231
- 4835, Farm Rental Income and Expenses ... A162, A218
- 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts ... A22, A336
- 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations ... B97, B99, B104
- 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business ... B97, B100–B101, B104
- 5498-QA, ABLE Account Contribution Information ... A337–A338
- 6251, Alternative Minimum Tax—Individuals ... B178
- 6252, Installment Sale Income ... A183, B231, B237, B293
- 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns ... B141
- 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business ... B249–B250, B253–B254, B256–B257
- 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return ... A149
- 8582, Passive Activity Loss Limitations ... B245
- 8594, Asset Acquisition Statement Under Section 1060 ... B229–B231, B237
- 8812, Child Tax Credit ... A62
- 8814, Parents' Election To Report Child's Interest and Dividends ... B87
- 8815, Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989 ... A19

# 2015 Workbook

- 8855, Election To Treat a Qualified Revocable Trust as Part of an Estate ... B163
- 8862, Information To Claim Earned Income Credit After Disallowance ... A58, A60
- 8863, Education Credits ... A4, A7, A30
- 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships ... B97, B102–B104
- 8867, Paid Preparer's Earned Income Credit Checklist ... A54
- 8891, U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans ... A71
- 8917, Tuition and Fees Deduction ... A15
- 8919, Uncollected Social Security and Medicare Tax on Wages ... A295
- 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code ... B219, B221, B223, B225
- 8938, Statement of Specified Foreign Financial Assets ... A71, B88, B90–B92, B96–B97, B104–B105
- 8948, Preparer Explanation for Not Filing Electronically ... B201
- 8949, Sales and Other Dispositions of Capital Assets ... A167, B26, B185–B186
- 8952, Application for Voluntary Classification Settlement Program ... A296
- 8959, Additional Medicare Tax ... B179
- 8960, Net Investment Income Tax — Individuals, Estates, and Trusts ... B183–B184
- 8962, Premium Tax Credit (PTC) ... A348, A352
- 8965, Health Coverage Exemptions ... A65
- 9465, Installment Agreement Request ... B201
- 12203, Request for Appeals Review ... A146
- 13711, Request for Appeal of Offer in Compromise ... A143
- 13925, Notice of Election of and Agreement To Special Lien in Accordance With Internal Revenue Code Section 6324A and Related Regulations ... A213
- 14039, Identity Theft Affidavit ... B201
- 14157, Complaint: Tax Return Preparer ... A91, A94
- 14411, Systemic Advocacy Issue Submission Form ... A153
- RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board ... A306–A307
- SS-4, Application for Employer Identification Number ... B111
- SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding ... A294–A295
- W-2, Wage and Tax Statement ... B12, B221, B223

## IRS Schedules

- 706, Schedule M, Bequests, etc., to Surviving Spouse ... B174
- 706, Schedule O, Charitable, Public, and Similar Gifts and Bequests ... B174
- 1040, Schedule A, Itemized Deductions ... A288, A298
- 1040, Schedule C, Profit or Loss From Business ... A50, A62, A64, A66, A107, A294
- 1040, Schedule D, Capital Gains and Losses ... B185–B186
- 1040, Schedule E, Supplemental Income and Loss ... A163, A170, A172, A311, A314–A315, B197, B199, B245
- 1040, Schedule F, Profit or Loss From Farming ... A50, A162, A170–A171, A222
- 1040, Schedule SE, Self-Employment Tax ... A171
- 1041, Schedule K-1, Beneficiary's Share of Income, Deductions, Credits, etc. ... B135, B149
- 1065, Schedule K-1, Partner's Share of Income, Deductions, Credits, etc. ... A171, A310
- 1120-S, K-1, Shareholder's Share of Income, Deductions, Credits, etc. ... A64

## Alphabetical Index

### NUMBERS

§179 restrictions ... B12  
 §481(a) adjustment. *See* Accounting method, change of

### A

ABLE accounts ... A332  
 bankruptcy of beneficiary ... A340  
 changes in residency ... A334  
 contributions ... A332–A334  
 death of beneficiary ... A340  
 designated beneficiary  
   gifts ... A335  
 distributions ... A335  
 eligibility ... A333  
 excess gift amount ... A334  
 gifts ... A334  
   excise tax ... A334  
 investment limits ... A339  
 loss of eligibility ... A333  
 Medicaid payback ... A339  
 rollover ... A334  
 separate accounting ... A339  
 tax reporting ... A337  
 tax treatment ... A334  
 ACA. *See* Affordable Care Act ... A340  
 Accounting method  
   cash method ... A155  
   change of ... A247  
     §481(a) adjustment ... A242, A255, A257–A259, A262  
   advance consent ... A253  
   audit protection ... A242  
   automatic consent ... A242–A243, A249–A250, A252, A255, A257, A259–A260, A269, A271  
   cut-off method ... A242, A255  
   Form 3115 ... A237, A239, A243, A245, A247–A249, A252–A256, A258–A259, A261, A263  
   power of attorney ... A250  
   procedures ... A250  
   involuntary ... A242  
   MACRS property  
     depreciation ... A255

modified cut-off  
   method ... A255  
 reliance on IRS  
   consent ... A252  
 requesting IRS  
   conference ... A251  
 simplified procedure ... A244–A246  
   MACRS property  
     depreciation ... A271  
 tangible property  
   regulations ... A247  
 farmers ... A155  
 FIFO ... A241, A271–A274  
 LIFO ... A241, A275–A277  
 modified FIFO ... A241, A271–A274  
 mortality dispersion table ... A241, A271–A274  
 specific identification  
   method ... A271–A274  
 Accounting practice  
   maintaining records ... B242  
   sale of ... B227  
     allocation of sales price ... B228  
   asset allocation ... B229  
   client files ... B242  
   contingency sale ... B230  
   goodwill ... B228  
   reporting ... B230  
   timing ... B227  
   valuation ... B227  
 Achieving a Better Life Experience Act ... A330, A332  
 Actions on Decision ... B305  
 Actual expense method  
   home office depreciation ... B25  
 Affordable Care Act (ACA) ... A340, B178  
   additional Medicare tax ... B178  
   bronze level ... B216  
   calculating affordable coverage ... A342  
   case law ... A353  
   contraception issue ... A353  
   employer mandate ... B210  
   employer payment plans ... B224  
   employer reporting ... A344  
   groups ... A345  
   failure to pay a shared responsibility payment ... A138

family businesses ... B225  
 gold level ... B216  
 group health plan ... B226  
 hardship exemption ... A341  
 health reimbursement  
   arrangements ... B209  
 individual mandate ... A341  
 market reforms ... B210  
   correcting  
     noncompliance ... B219  
 excepted benefits ... B215  
 group health plan  
   defined ... B211  
 Medicare premium  
   reimbursement ... B226  
 nondiscrimination  
   testing ... B214  
 nonwillful violation ... B218–B219  
 participant defined ... B214  
 penalties for  
   noncompliance ... B218  
 plans exempted from ... B213  
 plans in violation of ... B212  
 retiree-only exception ... B213–B214, B225  
 transitional relief ... B223  
 minimum essential  
   coverage ... B214  
 net investment income tax ... B248  
 Notice 2013-54 ... B211  
 Notice 2015-17 ... B223  
 penalty relief ... A347  
 platinum level ... B216  
 premium tax credit ... A347  
 S corporation  
   shareholders ... B223  
 shared responsibility  
   payment ... A341  
 silver level ... B216  
 small employers ... B223  
 state exchanges ... A354  
 Agriculture. *See* Farming  
 AICPA  
   Code of Conduct ... A54, A70  
 Alimony  
   case law ... B321–B322, B324–B325  
 Allocation method ... B20  
 Alternative fuel vehicles  
   refueling property ... A332



American opportunity credit. *See* Credits

American Taxpayer Relief Act (ATRA) ... B169, B178  
 capital gains tax ... B185  
 marginal tax rates ... B178  
 qualified dividend income ... B188

AOD. *See* Actions on Decision

Applicable large employer definition ... A344

Assets  
 acquired as gifts  
 depreciation ... B21  
 acquired in like-kind exchanges  
 depreciation ... B22  
 acquisition statement ... B229  
 classes ... B229  
 dissipated ... A140  
 foreign trusts ... B143  
 hot. *See* Hot assets  
 intangible ... B228, B230  
 tangible ... B228, B230

ATRA. *See* American Taxpayer Relief Act

Attorney-client privilege  
 IRS summons ... B340

Audits  
 classification process ... A145  
 correspondence audits ... A144  
 appeals ... A146  
 automation ... A145  
 best practices ... A146  
 GAO report ... A144  
 proposed changes to return ... A146  
 v. field audits ... A145  
 field v. correspondence ... A144–A145  
 representing taxpayers in correspondence audits ... A146

## B

Bank Secrecy Act (BSA) ... B63–B64  
 assets not needing to be reported ... B70  
 constructive ownership of foreign account ... B67  
 entity  
 classification ... B66  
 foreign accounts ... B66  
 foreign financial account ... B70  
 amended filing ... B85

failure to file FinCEN Form 114 ... B86

joint accounts ... B71  
 multiple accounts ... B85  
 recordkeeping ... B86  
 reporting ... B71  
 requirements for  
 children ... B85  
 signature authority ... B85  
 third-party filer ... B72  
 threshold value ... B71

foreign pension plan ... B70

multiple accounts  
 signature authority ... B85

reportable account ... B69

requirements ... B64

retirement accounts ... B69

signature authority ... B68  
 exceptions ... B68

trust ... B66

U.S. person defined ... B65

U.S. resident ... B65

Bankruptcy  
 discharge of indebtedness ... A194, B306  
 of ABL account  
 contributor ... A340

Basis  
 general rule ... A217  
 IRD property ... A217  
 liquidated corporate property ... B273  
 of land with an easement ... A158  
 oil and gas ventures  
 use in cost depletion method ... A319  
 partially disposed asset ... A240  
 shares of liquidated corporation ... B275  
 shares of liquidated subsidiary ... B286, B288  
 statute of limitations for overstatement ... A328

Beneficiary  
 complex trusts  
 discretionary distributions ... B160  
 distributable net income allocating ... B159  
 income taxation  
 paying estimated taxes ... B144

trusts  
 allocating income ... B153  
 distributable net income ... B153

first-tier ... B159  
 right to income ... B159  
 second-tier ... B159  
 taxable income ... B159

Benefits  
 §125 plans ... A343  
 education fringe benefits ... A50  
 HRA contributions by employers ... A343

BSA. *See* Bank Secrecy Act

Building structure defined ... A226

Business expenses  
 case law ... B307–B308, B310

Business-related education expenses  
 qualifications ... A44  
 qualifying expenses ... A45

## C

C corporation  
 distributions ... B267  
 liquidation  
 80% controlled subsidiaries ... B285  
 alternatives ... B259–B260, B262  
 anti-stuffing rules ... B272  
 basis of property ... B273  
 cash distributions ... B264  
 corporate reporting ... B263  
 declared dividends ... B267  
 definition ... B266  
 disqualified property ... B269  
 distribution of goodwill ... B283  
 distribution of liabilities ... B274, B278  
 expenses ... B265  
 general tax rules ... B266–B267  
 in-kind distributions ... B264, B268  
 installment obligation ... B290  
 related-party restrictions ... B292  
 resale rule ... B292  
 restricted transactions ... B291

inventory  
 installment obligation ... B290  
 mandatory dividends ... B267  
 plan ... B262  
 post-liquidation tax return ... B264

# 2015 Workbook

- shareholder reporting ... B295
- shareholder-creditors ... B277
- subsidiaries ... B285
- taxation of
  - shareholders ... B275
- recapture
  - depreciation ... B32
- redemption distribution ... B267
- tax attributes ... B275
- tax return due date ... A328
- Capital asset
  - defined ... A186
- Capital gains
  - §1250 property ... B31
  - and AMT liability ... B196
  - case law ... B313, B315
  - from grant of easement ... A158
  - liquidating distribution of corporate machinery ... B268
  - real estate ... B313
  - reporting ... B185
  - sales after death of farmer ... A221
    - grain ... A221
    - land with unharvested crop ... A222
  - shareholders of liquidated corporation ... B275
  - shareholders of liquidated subsidiary ... B288
  - tax rates ... B185
  - trusts ... B142
  - vs ordinary income ... B315
- Capital loss
  - carryovers ... B151
  - trusts ... B142
- Capitalization v. repairs. *See* Tangible property regulations
- Cash rent. *See* Farming, cash rent
- Cash transactions
  - Form 8300 ... B253
  - multiple payments ... B256
  - reporting rules ... B249
  - related transactions ... B250
  - suspicious transactions ... B257
  - verifying identity ... B253
  - written statement to buyer ... B253
- CCC. *See* Commodity Credit Corporation
- CFS. *See* Collection financial standards
- Change of accounting method
  - correcting depreciation errors ... B36
- Charitable contributions
  - by S corporations ... A331
  - food inventory ... A331
  - from estate ... B173
  - property ... A331
  - qualified organization ... B148
  - trusts ... B148
    - corpus ... B149
    - remainder interests ... B149
    - tax-exempt income ... B148
    - throwback election ... B149
- Child support ... B321
- Children's Health Insurance Program ... A342
- CHIP. *See* Children's Health Insurance Program
- Circular 230
  - competence
    - definition ... A70
  - conflicts of interest ... A89
  - due diligence requirement ... A53
  - IRS-requested information ... A77
  - written advice standards ... A75
- Clergy
  - parsonage allowance ... B317
- CNC. *See* Currently not collectible status
- COGS. *See* Cost of goods sold
- Collection financial standards (CFS) ... A126, A140, A142
- Commodity Credit Corporation (CCC) ... A169
- Complex trust. *See* Trusts ... B129
- Comprehensive Drug Abuse Prevention Act of 1970 ... A99
- Confidentiality
  - attorney-client privilege
    - IRS summons ... B340
- Conflicts of interest ... A89
- Conservation reserve program
  - case law ... A164, A170, A172
  - inside 6th circuit ... A174
  - inside 8th circuit ... A174
  - nonfarmer ... A172–A174
  - nonfarmers ... A172
  - outside 6th and 8th circuits ... A174
  - payments to landowners ... A169
- Constructive receipt doctrine ... A179
- Controlled Substance Act ... A99
- Corporate distributions
  - tax on ... B318
- Corporation
  - C corporation. *See* C corporation liquidation ... B265
  - historical background ... B265
  - S corporation. *See* S corporation
  - short tax year
    - depreciation ... B20
- Correspondence audits. *See* Audits
- Cost of goods sold
  - marijuana businesses ... A100, A102
- Courts. *See* Judicial system
- Coverdell ESA
  - contributions ... A20
  - designated beneficiary ... A21
  - distributions ... A20, A23
    - calculating tax ... A23
  - eligible educational institutions ... A26
  - excess contributions ... A22
  - income limits ... A21
  - qualified education expenses ... A25
  - qualifying family member ... A26
  - rollover ... A26
- Credits ... A56
  - American Opportunity
    - calculation ... A4
    - eligible educational institutions ... A3
    - eligible students ... A2
    - features ... A1
    - income limits ... A3
    - qualified expenses ... A2
  - education
    - comparing ... A11
    - coordination of ... A9
    - refunds ... A9
    - repaying ... A9
- EIC ... A54
  - due diligence ... A62
  - fraudulent claims ... A61
  - Negligence or fraud ... A58
  - penalties ... A57
  - taxpayer ban ... A60
- energy-related ... A332
- lifetime learning ... A6
  - calculating ... A7
  - eligible educational institutions ... A6
  - eligible students ... A6
  - income limits ... A6
  - qualified expenses ... A6
- premium assistance ... A347
  - abused or abandoned spouses ... A352
  - advanced PTC ... A347
  - reconciliation ... A351
  - dependents claimed by different taxpayers ... A349

marital status change ... A350  
 self-employed  
   taxpayers ... A352  
 unified transfer tax ... B168  
 Criminal investigations  
   by the IRS ... A149  
   denial of EFIN ... A147  
 Crop share. *See* Farming  
 CRP. *See* Conservation reserve  
   program  
 Currency conversion rules ... B71  
 Currently not collectible  
   status ... B326

## D

Death  
   estates. *See* Estates  
   funeral and burial  
     expenses ... A335  
   of ABLE account  
     beneficiary ... A335, A340  
   railroad employee survivor  
     benefits ... A304  
 Death of taxpayer  
   farmer  
     during growing season ... A217  
   income in respect of a  
     decedent ... A217–A218  
   installment payments after death of  
     seller ... A184  
 Debt  
   discharge of indebtedness. *See*  
     Discharge of indebtedness  
   distribution to corporate  
     shareholders ... B274, B278  
 Deceased spousal unused  
   exclusion ... B169  
   last deceased spouse ... B170  
 Deductions  
   §179  
     assets acquired as gifts ... B21  
     limits ... B1  
     property acquired for business  
       use ... B6  
     real property ... B1  
     related-party  
       restrictions ... B12–B13  
   alimony ... B321–B322, B324–  
     B325  
   business expenses ... B307–B308,  
     B310  
   not for profit ... B349

business-related education  
   expenses  
     employer paid ... A47  
     qualifying ... A44  
   qualifying expenses ... A45  
   travel ... A46  
 case law ... B307–B308, B310–  
   B311  
 charitable contributions  
   trusts ... B148  
 child support ... B322, B324–B325  
 depletion ... A311–A312  
   advance royalty  
     payments ... A315  
   claiming ... A319  
   computation methods ... A319  
   cost depletion method ... A319  
   cost method ... A312  
   oil and gas ventures ... A319  
   percentage depletion  
     method ... A321  
   percentage method ... A312  
   royalty payments ... A318  
 education loan interest ... A34  
   income limits ... A34  
 hobby losses ... B352, B354  
 home office ... B25  
 income-producing  
   property ... B362  
 itemized  
   limitation ... B189  
 marijuana businesses ... A101  
 materials and supplies ... A227  
 meal expenses  
   actual cost method ... A286  
   calculation ... A286  
   standard meal allowance  
     method ... A286  
 miscellaneous itemized  
   trusts ... B149  
 mortgage interest ... B344  
   equitable owner ... B346  
 promotional expenses ... B311  
 self-employed education  
   expenses ... A50  
 self-employed health  
   insurance ... A352  
 state and local sales taxes ... A330  
 state income tax ... B345  
 teacher expenses ... A330  
 travel and meal expenses  
   truck drivers ... A285  
 travel expenses ... B371  
 trusts ... B149  
   expenses ... B148

indirect expenses ... B150  
 limitation ... B150  
 net operating loss ... B151  
 tax-exempt income and  
   expenses ... B150  
 tuition and fees ... A12  
   calculating ... A14  
   disqualifications ... A13  
   eligible educational  
     institutions ... A13  
   eligible students ... A13  
   qualified expenses ... A12  
   repaying ... A16  
 tuition and related  
   expenses ... A330  
 Dependents  
   exemptions  
     adoption vs  
       guardianship ... B320  
 Depreciation  
   15-year SL cost recovery ... B2  
   50% bonus ... B1  
   §179  
     eligible property ... B5  
     limits ... B1, B5  
     property acquired by  
       purchase ... B6  
     real property ... B1  
     related-party restriction ... B12  
   §1245 property ... B31  
     sold ... B29  
   §1250 property  
     sold ... B30  
     unrecaptured gain ... B31  
   after incorporation ... B15  
     basis of assets ... B15  
   after short tax year ... B20  
   allocation method ... B20  
   assets acquired as gifts ... B21  
   assets acquired in like-kind  
     exchanges ... B22  
   bonus ... B6  
     listed property ... B27  
     qualified property ... B7  
     related-party restrictions ... B13  
   business use of home  
     recapture upon sale ... B32  
 election  
   accelerate AMT ... B1  
   mine safety equipment  
     expensing ... B2  
 film and TV production  
   expenses ... B2  
 GDS  
   property classes ... B3

IRS guidance ... B5  
 half-year convention ... B18  
 home office ... B25  
     safe harbor ... B25–B26  
     sale of principal residence ... B26  
 Indian reservation business property ... B2  
 listed property ... B7  
 MACRS ... B20  
 mid-quarter convention ... B18  
 Motor sports entertainment complexes ... B2  
 oil and gas property ... A322  
 passenger auto limits ... B9  
 race horses ... B2  
 real property rules ... B2  
 recapture ... B26  
     §1250 property  
         C corporations ... B32  
         disposed assets ... B29  
 related parties ... B10  
     determinative date ... B11  
     ownership interest ... B11  
 sale of principal residence ... B25  
 sample problems ... B46  
 short tax year ... B20  
 simplified method ... B20  
 term interest ... B14  
     related party ... B13  
 tractors ... A299  
 trailers and semitrailers ... A299  
 transferred assets ... B15  
     applicable convention for short year ... B18  
     short tax year ... B18  
 transferred vehicles ... B17  
     standard mileage rate ... B17  
 trucks ... A299  
 trusts ... B134  
     calculation ... B134  
     creating reserve ... B134  
 unrecaptured gain  
     §1250 property ... B31  
     vehicle  
         qualified use restrictions ... B12  
 Designated reporting transaction ... B251–B252  
 Disability  
     ABLE accounts. *See* ABLE accounts  
     benefits paid to railroad employees ... A303  
     certificate ... A333

occupational ... A303  
 retirement plan distributions ... B364  
 Discharge of indebtedness as income ... B364  
 case law ... B306  
 qualified farm  
     indebtedness ... A194  
     defined ... A195  
     purchase price adjustment ... A197  
 qualified principal residence ... A330  
 tax attribute reduction ... A196  
 tax consequences ... A194  
 taxable income ... B306  
 Distributable net income (DNI) ... B135  
     allocating among beneficiaries ... B159  
     calculating ... B153  
     capital gains ... B158  
     contribution to charitable organization ... B160  
     definition ... B153  
     tier system ... B159  
 Distributions  
     trusts ... B146  
         beneficiaries ... B146  
         discretionary ... B160  
 Dividends  
     from liquidated corporation ... B267  
 Divorce  
     advanced premium tax credit ... A350  
     alimony  
         case law ... B321–B322, B324–B325  
 DNI. *See* Distributable net income (DNI)  
 Domestic production activities deduction (DPAD)  
     oil and gas activity ... A323  
 Drought  
     livestock sales because of ... A175, A177  
 Due diligence  
     EIC ... A54, A62  
     foreign asset disclosure ... B63–B64, B72  
     Schedule C ... A66  
     profit motive ... A68

## E

Earned income credit  
     due diligence ... A54  
     penalties ... A56  
 Easements ... A157  
     case law ... A159, A161–A162  
     condemnation under eminent domain ... A165  
     deferral of gain ... A165  
     expenses of landowner ... A168  
 damage payments ... A162  
 estate tax implications ... A168  
 lease transactions ... A163, A168  
 nature of the transaction ... A158  
 negative ... A163  
 proceeds from ... A158  
 reporting the transaction ... A165  
 severance damage  
     payments ... A162  
     temporary ... A162  
 Education credits. *See* Credits  
 Education expenses  
     ABLE distributions for ... A335  
     deduction for students ... A330  
     deduction for teachers ... A330  
 Education savings account. *See* Coverdell ESA  
 Educational assistance ... A50  
     Fulbright grants ... A44  
     Pell grants ... A44  
     veterans' benefits ... A44  
     working condition fringe benefit ... A50  
 E-file program ... A147  
     application for EFIN ... A147  
     case law ... A148  
     denied application ... A96–A97, A147, A149  
     criminal conviction ... A147  
     disreputable conduct ... A147  
     failure to file ... A147  
     failure to pay ... A147  
     fraud penalties ... A147  
     misrepresentation on application ... A147  
     suspension or  
         disbarment ... A147  
         unethical practices ... A147  
     EFIN ... A96, A147, A149  
     revocation ... A97  
     expulsion from ... A148  
 IRS enforcement ... A95  
 sanctions ... A148

# 2015 Workbook

- suitability check ... A95
  - suspension from ... A148
  - EFIN. *See* Electronic filing identification number
  - Egg donation ... B337
  - EIC. *See* Credits
  - EIN. *See* Employer identification numbers
  - Elections
    - depreciation
      - electing out ... B23–B24
    - home office depreciation
      - safe harbor ... B25
    - trusts
      - §645 ... B163
      - throwback ... B149
  - Electronic filing identification number (EFIN) ... A96
    - application for ... A147, A149
    - identity theft ... A149
    - revocation ... A97, A149
  - Electronic filing. *See* E-file program
  - Electronic return originators ... A147
  - Eminent domain ... A165
  - Employee benefits ... B209
    - employer payment plans ... B210, B212
    - health insurance ... B223
      - nondiscrimination ... B214
    - health reimbursement
      - arrangements ... B210, B212, B214–B215
    - healthcare flexible spending
      - accounts ... B210, B212
    - housing allowances ... B317
    - lodging ... A188
      - case law ... A191
      - exclusion from employee income ... A190
    - mass transit and parking ... A330
    - meals ... A188
      - exclusion from employee income ... A188
    - medical expense reimbursement
      - plans ... B210, B212, B214
    - unused vacation and sick leave ... B335
  - Employee Retirement Income Security Act (ERISA) ... B211–B213, B220, B225–B226
  - Employee vs independent contractor ... A289
    - IRS factors ... A289
  - Employer identification numbers (EIN)
    - tax-exempt
      - organizations ... A113–A114
  - Employer payment plans ... B210, B212
  - Employer-provided educational assistance ... A50
    - working-condition fringe benefits ... A50
  - Employers
    - benefits offered by. *See* Employee benefits
    - railroads ... A299
  - Employment status
    - case law ... B329
  - Employment taxes
    - oil and gas investors ... B357
  - Energy-related credits
    - extenders ... A332
  - Entertainment
    - film and television expensing
      - rules ... A331
    - motorsports recovery
      - period ... A331
  - Entity
    - BSA classification ... B66
    - holding SFFA ... B87
  - Equine activity
    - hobby v. business ... B349, B352
  - Equity
    - in RCP calculation ... A140
  - ERISA. *See* Employee Retirement Income Security Act
  - ERO. *See* Electronic return originators
  - Escrow accounts ... A181
  - Estates
    - agricultural ... A198
    - IRD property ... A217
    - sale of grain inventory ... A221
    - special-use valuation ... A199
      - calculating ... A204
      - election ... A206
      - material
        - participation ... A200
      - ownership test ... A202
      - partnerships and corporations ... A204
      - percentage tests ... A199
      - present-interest test ... A203
      - protective election ... A207
      - qualified heirs test ... A202
      - qualified-use test ... A200
      - recapture period ... A208
      - recapture triggers ... A209
    - basic exclusion amount ... B167–B168
    - case law ... B331–B333
    - charitable contributions ... B173
    - deceased spousal unused exclusion ... B169
      - last deceased spouse ... B170
    - depleted ... B331
    - federal estate tax
      - crop valuation ... A223
      - effect of easements ... A168
      - Graegin loans ... A216
      - income in respect of a decedent ... A217
    - installment
      - calculation ... A216
      - election ... A214
    - installment payments ... A210
    - installment
      - qualifications ... A211
    - liquidity issues ... A198
  - federal exclusion
    - portability ... B167
  - IRA distributions ... B333
  - late filing penalty ... B332
  - liens ... B331
  - miscellaneous itemized deduction ... B149
  - portability
    - automatic election ... B173
    - filing unused exclusion ... B172
    - nonresident decedents ... B173
    - simplified reporting ... B173
  - portability of unused exclusion ... B167
  - special-use valuation ... A199
  - real estate
    - requirements ... A199
- Estimated tax payments
  - independent truckers ... A298
- Excise tax
  - failure to meet ACA
    - requirements ... B218
    - limitation ... B218
- Exempt organizations
  - ineligibility for small case requests ... A146
  - review of tax returns ... A111
- Exemptions
  - dependents
    - adoption vs guardianship ... B320
  - trusts
    - taxable income ... B150

# 2015 Workbook

Expenses  
geological and  
geophysical ... A318  
intangible drilling and  
development ... A318  
liquidation of C  
corporation ... B265  
oil and gas ventures ... A318  
prepaid ... A155  
qualifying work-related  
education ... A47  
self-employed education ... A50  
travel  
business-related  
education ... A46  
truck driver. *See* Truck drivers

## F

Farming  
accounting method ... A155  
cash rent ... A186, A200–A201,  
A211, A215, A219  
crop share ... A162, A201–A202,  
A211, A219–A221  
damage to growing crops ... A162  
deferred income  
deferred-payment contract  
criteria ... A180  
defined ... A175  
discharge of indebtedness ... A194  
government programs ... A164,  
A169  
hot assets ... A185  
inventory ... A186  
income deferral ... A175  
deferred-payment  
contract ... A179  
case law ... A181  
escrow accounts ... A181  
letters of credit ... A181  
third-party sales ... A182  
case law ... A182  
installment reporting ... A183  
landlord v. farmer ... A217–A218  
livestock sales  
by estate ... A217–A218  
income deferral ... A175–A177  
marijuana ... A109  
meals and lodging for employees  
case law ... A192  
rental of farmland ... B249  
cash rent ... A195, A224  
unharvested crops ... A187, A217,  
A221

unrealized receivables ... A185  
deferred-payment  
contracts ... A186  
goods ... A185  
services ... A186  
valuation of crops at death ... A223  
estate tax ... A223  
state-level taxation ... A223  
FATCA. *See* Foreign Account Tax  
Compliance Act  
Federal employer identification  
number (FEIN)  
for trusts ... B111  
obtaining ... B111  
Federal Perkins loans. *See* Loans  
FEIN. *See* Federal employer  
identification number (FEIN)  
Fellowships  
tax exemption qualification ... A40  
FFI. *See* Foreign financial institution  
FICA taxes  
exclusion of health insurance  
premiums ... B224  
segregation of railroad and  
nonrailroad work ... A301  
Fiduciary accounting. *See*  
Trusts ... B130  
FIFO method. *See* Accounting  
method, FIFO  
Financial account  
FATCA definition ... B88  
FinCEN Form 114, Report of Foreign  
Bank and Financial  
Accounts ... B71, B76, B104  
requirement to file ... B64  
FinCEN Form 114a, Record of  
Authorization to Electronically  
File FBARs ... B71, B84  
Flexible spending accounts  
(FSA) ... B210, B212  
Floods  
livestock sales because of ... A175,  
A177  
Foreign Account Tax Compliance Act  
(FATCA) ... B63–B64  
financial account ... B88  
requirements ... B86  
SFFA  
children with ... B87  
definition ... B88  
entity  
holding ... B87  
fair market value ... B91  
held for investment ... B89

held in direct  
relationship ... B89  
interest in ... B87  
joint ownership of ... B93  
of dual resident taxpayer ... B93  
thresholds ... B91, B97  
trade or business test for ... B89,  
B95  
types ... B88, B90  
specified person ... B87  
U.S. person ... B88  
Foreign accounts  
BSA definition ... B66  
Foreign asset disclosure  
due date for reporting ... A329  
Foreign assets ... B97  
disclosure  
failure to file ... B64  
FBAR requirement ... B64  
penalties ... B63–B64  
reporting ... B64  
requirements ... B63  
disclosure penalties ... B104  
information returns ... B63, B97  
foreign corporation  
ownership ... B99  
foreign partnerships ... B102  
related party ... B101  
reportable event ... B97  
reportable transactions between  
reporting corp and related  
party ... B100  
reporting corp ... B101  
responsible party ... B98  
transfers of property ... B102  
Foreign currency  
conversion rules ... B71, B91  
Foreign earned income ... B336  
Foreign financial account  
amended filings ... B85  
BSA definition ... B70  
failure to file FinCEN Form  
114 ... B86  
filing deadline ... B71  
joint accounts ... B71  
multiple accounts ... B85  
signature authority ... B85  
recordkeeping ... B86  
reporting ... B71  
requirements for children ... B85  
threshold value ... B71  
Foreign financial institution (FFI)  
disclosure requirements ... B63  
intergovernmental  
agreements ... B63

Foreign income  
 disclosure requirements ... B63  
 reporting and asset disclosure  
 information returns ... B97  
 Foreign Investment in Real Property  
 Tax Act (FIRPTA) ... A331  
 Form 114. *See* FinCEN Form 114  
 Form TD F 90-22.1 ... B64  
 Fracking ... B195  
 Fraud  
 detection ... B341  
 information returns ... B370  
 liability of shareholders ... B368  
 Freight hauling services ... B343  
 FSA. *See* Flexible spending accounts  
 Full absorption inventory  
 method ... A103

## G

GAAP income ... B130  
 Gains  
 corporation  
 distribution of installment  
 obligation ... B290  
 General depreciation system  
 property classifications ... B3  
 Gifts  
 ABLE contributions as ... A334  
 basic exclusion amount ... B167–  
 B168  
 basis ... B139  
 depreciation ... B21  
 intangible assets ... B318  
 property  
 depreciation ... B21  
 trusts  
 distribution of asset ... B162  
 Goodwill  
 amortization ... B230  
 as asset class ... B229  
 defined ... B228  
 in corporate liquidation ... B283  
 Graegin loans ... A216  
 Grantor trusts. *See* Trusts ... B124  
 Gross income  
 trusts ... B147  
 Group health plans  
 defined ... B211

## H

Half-year convention ... B18  
 Health Insurance Portability and  
 Accountability Act  
 (HIPAA) ... B213  
 Health insurance. *See* Insurance  
 Health reimbursement arrangements  
 (HRA) ... B214  
 determination of affordable  
 coverage ... A343  
 integration with group health  
 plan ... B215  
 market reform rules ... B209  
 minimum value required ... B217  
 opt-out feature ... B217  
 reimbursable expenses ... B217  
 stand-alone ... B212  
 Health savings accounts (HSA)  
 contributions ... B194  
 High-income taxpayers ... B178  
 additional Medicare tax ... B178  
 capital gains tax ... B185  
 funding retirement plans ... B194  
 health savings accounts ... B194  
 installment sales ... B193  
 itemized deduction  
 limitation ... B189  
 marginal tax rates ... B178  
 net investment income tax ... B182  
 grouping activities ... B192  
 personal exemption  
 phaseout ... B188  
 planning strategies ... B191  
 qualified dividend income ... B188  
 HIPAA. *See* Health Insurance  
 Portability and Accountability  
 Act  
 Hobby losses ... B352, B354  
 Home office  
 case law ... B310  
 depreciation  
 sale of home ... B26  
 Hot assets ... A185  
 inventory ... A186  
 capital assets ... A186  
 other partnership  
 property ... A187  
 unrealized receivables ... A185  
 Housing  
 ABLE distributions for ... A335  
 low-income ... A331  
 military allowance ... A331  
 parsonage allowance ... B317

Housing Assistance Tax Act of  
 2008 ... B32  
 HRA. *See* health reimbursement  
 arrangements  
 HSA. *See* Health savings accounts

## I

Identity theft  
 cyber security ... B205  
 filing returns once  
 victimized ... B201  
 identity protection PIN ... B204  
 indications of ... B200  
 preventing malware ... B206  
 prevention  
 IRS strategies ... B199  
 taxpayer strategies ... B200  
 tips ... B200  
 protection services  
 tax treatment ... B205  
 tax preparer security  
 measures ... B207  
 theft of EFIN ... A149  
 use of passwords ... B205  
 Income  
 bank rewards ... B338  
 distributions ... B131  
 foreign earned ... B336  
 IRA distributions ... B333  
 nonpassive ... A310, B245  
 oil and gas ... A310  
 ordinary ... B315  
 passive ... A310, B243  
 retirement plan loan ... B367  
 royalty payments ... A315  
 self-rental ... B358  
 stock sales ... B334  
 taxable income v.  
 damages ... B337  
 unreported  
 statute of limitations ... B339  
 unused vacation and sick leave  
 income ... B335  
 Income in respect of a  
 decedent ... A217–A218  
 installment sales income ... A184  
 Independent contractor vs  
 employee ... A289  
 IRS factors ... A289  
 misclassification ... A294  
 IRS determination  
 letter ... A294  
 reporting FICA taxes ... A295

# 2015 Workbook

voluntary classification  
settlement  
program ... A296

Indian reservations  
accelerated depreciation for  
property on ... A331

Individual retirement arrangements  
(IRA)  
distributions ... B333  
prohibited transactions ... B365–  
B366

Information reporting  
inherited assets ... A328  
mortgages ... A327

Information requests  
Circular 230 requirements ... A77  
disclosure of client  
information ... A78  
returning information to  
client ... A78  
use of client information ... A78

Information returns ... B343  
foreign assets ... B97  
failure to file ... B104  
foreign corporation  
ownership ... B99  
foreign partnerships ... B102  
related party ... B101  
reportable event ... B97  
reportable transactions between  
reporting corp and related  
party ... B100  
reporting corp ... B101  
responsible party ... B98  
transfers of property ... B102  
foreign assets and income ... B63  
failure to file ... B64  
student loan interest ... A35  
tuition ... A27

Inherited property  
basis ... B139

Insolvency  
defined ... A196

Installment obligations  
liquidating corporation ... B290  
gain to corporation ... B290  
ordinary income  
property ... B290  
related parties ... B292  
restricted transactions ... B291

Installment sales ... B193  
contingent sale of a  
business ... B231  
farm property ... A183

payments after death of  
seller ... A184  
sand mining land ... B196

Insurance  
health  
Affordable Care Act. *See*  
Affordable Care Act  
as employee benefit ... B209,  
B213, B223  
mortgage ... A330

Interest income exclusion  
savings bonds ... A17

Internal Revenue Service  
audits. *See* Audits  
criminal investigations ... A149

Inventory  
for determining COGS ... A103  
full absorption method ... A103  
sale in pre-liquidation  
transaction ... B290

IRA. *See* Individual retirement  
arrangements

IRD. *See* Income in respect of a  
decedent

IRM 4.11.6.2 ... B36

Irrevocable trusts. *See* Trusts ... B124

## J

Judicial system  
case commencement ... B300  
federal court levels ... B300  
federal judicial circuits ... B304  
U.S. Tax Court. *See* Tax Court

## L

Land sales  
sand mining ... B196

Landowners  
easements. *See* Easements

Leases  
oil and gas ... A310  
working interest ... A310

Letters of credit ... A181

Liens  
for estate taxes ... B331  
property in another's name ... B342  
special ... A208, A213  
violation ... A215

Lifetime learning credit. *See* Credits

LIFO method. *See* Accounting method

Like-kind exchange  
boot ... B22

carryover basis ... B22  
depreciation ... B22  
electing out of depreciation ... B24  
multi-party exchange ... B348

Liquidation  
defined ... B266

Listed property  
depreciation rules ... B7  
not used for qualified business  
use ... B8  
qualified business use ... B8

Livestock  
as inventory ... A187  
as unrealized receivables ... A185  
defined ... A185  
sales  
after farmer's death ... A217–  
A218  
income deferral ... A175  
1-year ... A175  
involuntary  
conversion ... A177  
election ... A178  
replacement  
rule ... A177–A178  
reporting ... A179  
share leases ... A202

Loans  
federal student  
direct ... A38  
consolidation ... A39  
deferment ... A40  
PLUS ... A39  
subsidized ... A38  
unsubsidized ... A38  
Perkins ... A36  
from retirement plans ... B367  
mortgages. *See* Mortgages  
nonrecourse debt ... A317  
qualified education ... A33  
interest deduction ... A34  
student. *See* Student loans

Local standards  
for allowable expenses ... A142

Losses  
corporation  
distribution of installment  
obligation ... B290  
liquidating distribution of corporate  
property ... B268  
anti-stuffing rules ... B272  
related parties ... B269, B273  
passive ... A310, B243, B245,  
B358–B359  
limitations ... B361



shareholders of liquidated corporation ... B275  
shareholders of liquidated subsidiary ... B288  
Lumpers ... A298

## M

MACRS  
like-kind exchange ... B22  
short tax year ... B20  
Marihuana Tax Act of 1937 ... A99  
Marijuana businesses ... A99  
deductions ... A101  
cost of goods sold ... A102  
uniform capitalization rules ... A104  
direct v. indirect costs ... A101, A104–A105  
inventory ... A103  
legislation and case law ... A99, A102  
nondeductible costs ... A106  
state licenses ... A109  
Market reforms. *See* Affordable Care Act  
Mass assets ... A241  
Material participation  
agricultural producers ... A200, A219  
case law ... B359, B361  
defined ... B244  
rental activity ... B361  
Materials and supplies  
deductions  
farmers ... A227  
tires  
agricultural ... A228  
nonagricultural ... A227  
Meal expenses  
employer reimbursement ... A288  
per diem allowance  
federal rates ... A286  
transportation industry rates ... A287  
truck drivers. *See* Truck drivers  
Medicaid  
payback  
ABLE accounts ... A339  
Medical expense reimbursement plans (MERP) ... B210, B212, B214  
Medicare  
additional tax ... B178  
employer withholding requirements ... B179

income categories ... B179  
reporting ... B179  
RRTA wages ... B182  
SE income ... B181  
part A ... A305  
part B  
premiums ... B226  
part D  
premiums ... B226  
premiums  
employer  
reimbursement ... B226  
railroad retirees ... A305  
Mergers  
income from ... B315  
MERP. *See* Medical expense reimbursement plans  
Mid-quarter convention ... B18  
Military service  
employer wage credit ... A331  
housing allowance ... A331  
Mining  
expensing safety  
equipment ... A331  
rescue team training credit ... A331  
Mortality dispersion tables ... A241, A271–A274  
Mortgage  
information reporting ... A327  
insurance. *See* Insurance  
interest payments ... B344, B346  
Municipal bonds ... B194

## N

National standards  
for allowable expenses ... A140, A142  
Net investment income (NII)  
lease payments from  
easement ... A163  
oil and gas company  
payments ... A311  
royalties ... A315  
payments from oil and gas  
companies ... A314  
trusts ... B143  
Net investment income tax (NIIT) ... B182  
applicable income ... B183  
excludable income ... B183  
exempt trusts ... B143  
grouping activities ... B192  
self-rental rule ... B248

trusts ... B142  
Net operating loss (NOL)  
trusts ... B151  
carryovers ... B151  
NIIT. *See* Net investment income tax  
NOL. *See* Net operating loss (NOL)  
Noncompete agreement ... B228, B230  
Nonprofit organizations  
organizational structure ... A116  
public charity v. private  
foundation ... A118  
trust contribution ... B160  
unrelated business income ... A117

## O

Offers in compromise (OIC) ... A120  
avoiding delays ... A121  
collection financial  
standards ... A142  
conditions and  
consequences ... A137  
filing application ... A127  
fee ... A127  
grounds for application ... A120  
in default ... A137, A139  
IRS objectives ... A120  
IRS verification ... A141  
payment options ... A128  
prequalifier tool ... A121  
recent changes to  
guidelines ... A139  
rejected applications ... A143  
rescinded agreements ... A138–A139  
statute of limitations ... A138  
suspension of  
limitations ... A138  
Oil and gas ventures ... A309  
advance minimum royalty  
tax consequences  
lessee ... A316  
lessor ... A316  
advance royalty  
tax consequences  
lessee ... A315  
lessor ... A315  
bonus payment ... A311  
installments ... A313  
tax consequences  
lessor ... A311  
case law ... B357  
damage payments ... A316

delay rentals ... A313  
  lessee  
    tax consequences ... A314  
  lessor  
    reporting ... A314  
    tax consequences ... A314  
depletion. *See* Deductions  
depreciation ... A322  
domestic production activities  
  deduction ... A323  
expenses ... A318  
  drilling and  
    development ... A318  
  geological and  
    geophysical ... A318  
  operating ... A318  
exploration activities ... A318,  
  A324  
partnerships ... A310  
production payments ... A316  
  carved-out production  
    payments ... A316  
  lessee  
    tax consequences ... A317  
  lessor  
    tax consequences ... A317  
  retained production  
    payments ... A316  
royalty income ... A314  
  advance minimum  
    royalties ... A316  
  advance royalties ... A315  
  lessee  
    tax consequences ... A315  
  lessor  
    reporting ... A315  
    tax consequences ... A314  
  shut-in royalties ... A316  
royalty owner ... A310  
self-employment tax ... A310  
shooting rights payments ... A318  
uniform capitalization  
  rules ... A323  
  interest ... A325  
  predevelopment  
    expenses ... A324  
  produced property ... A323  
  working interest owner ... A310  
Ordinary gains  
  liquidating distribution of corporate  
    inventory ... B268

## P

Partnerships  
  agricultural ... A185  
  ineligibility for small case  
    requests ... A146  
  oil and gas ventures ... A310, B357  
  partner's share of state nonresident  
    taxes ... B345  
  sale of partnership interest ... A185  
  self-employment tax ... B357  
  special-use valuation of  
    estates ... A204  
  tax return due date ... A328  
Passive activity  
  grouping ... B192  
  income from. *See* Income  
  losses from. *See* Losses  
  rentals ... B243  
Payroll taxes  
  case law ... B326, B328–B329  
  delinquent ... B326  
  employees v. independent  
    contractors ... B329  
  failure to pay ... B328  
Pease limitation ... B189  
Penalties  
  EIC  
    preparer employer ... A57  
    preparers ... A56, A59  
    taxpayers ... A57, A59  
  failure to file  
    Form 8300 ... B258  
    information returns ... A346  
    trusts ... B141  
  failure to have MEC ... A341  
  failure to pay  
    trusts ... B141  
  failure to timely report healthcare  
    coverage ... A346  
  filing false return ... A74  
  foreign asset disclosures ... B104  
  late filing ... B332  
  settlement through OIC  
    program ... A120  
  tax evasion ... A73  
  tax preparer ... A148  
  trust fund recovery ... B328  
  unauthorized disclosure ... A78,  
    A81  
  unreasonable position ... A148  
  unreported income ... B334, B336  
  violation of ACA market reform  
    rules ... B218

Pension plan  
  foreign plans ... B70  
Personal holding companies  
  (PHC) ... A164  
PHSA. *See* Public Health Service Act  
Portability. *See* Estates  
Poultry  
  as inventory ... A187  
Power of attorney  
  change of accounting  
    method ... A250  
Premium tax credit  
  advanced PTC ... A350  
  *See* Credits  
Prepaid expenses ... A155  
Principal residence  
  sale ... B25  
Private foundations ... A118  
Profit motive  
  case law ... B349, B352, B354  
  due diligence ... A68  
Promotional expenses ... B311  
Property  
  adaptations ... A234  
  betterment ... A234  
  building structure ... A226  
  functionally interdependent  
    defined ... A226  
  network assets ... A226  
  nonbuilding ... A226  
  partial disposition  
    basis ... A240  
    election ... A238  
    gain or loss on ... A240  
  plants ... A226  
  restoration ... A234  
  unit of  
    defined ... A226  
    improvements ... A233  
Property classifications  
  types and examples ... B3  
Property taxes  
  trusts ... B134  
Public charities ... A118  
Public Health Service Act  
  (PHSA) ... B211–B213, B220  
Puerto Rico  
  deduction for domestic production  
    activities in ... A331  
  rum excise taxes paid to ... A331

## Q

Qualified dividend income ... B188  
 requirements ... B188  
 Qualified education loan. *See* Loans  
 Qualified tuition programs ... A16  
 Qualified tuition reduction ... A42  
 reporting ... A43

## R

Railroad industry  
 disability benefits ... A303  
 employee achievement  
 awards ... A301  
 employment taxes ... A299  
 occupational disability ... A303  
 productivity fund  
 payments ... A301  
 retirement benefits ... A302  
 spousal benefits ... A303  
 survivor benefits ... A304  
 taxation of ... A306–A307  
 tier II benefits ... A305  
 retirement taxes. *See* Retirement  
 taxes  
 track maintenance credit ... A331  
 Railroad Retirement Act  
 (RRA) ... A300  
 Railroad Retirement Board  
 (RRB) ... A299  
 Railroad Retirement Tax Act  
 (RRTA) ... A300, B182  
 Railroad Unemployment Insurance  
 Act (RUIA) ... A300  
 Railroad Unemployment Repayment  
 Tax (RURT) ... A300  
 Railway Labor Act ... A300  
 RCP. *See* Reasonable collection  
 potential  
 Real estate professional  
 rental property ... B243  
 Real property  
 §1250 property ... B4  
 as IRC section §179 property ... B1  
 cost recovery ... B2  
 depreciable ... B29  
 depreciation  
 rules ... B2  
 nonresidential ... B4  
 qualified ... B50  
 Reasonable apportionment  
 test ... B137

Reasonable collection  
 potential ... A139–A140  
 Recapture  
 §179  
 business use below 50% ... B26  
 reporting ... B26  
 bonus depreciation  
 calculation ... B27  
 listed property ... B27  
 depreciation  
 §1245 property ... B29  
 §1250 property ... B30–B31  
 C corporations ... B32  
 disposed assets ... B29  
 Regulated investment companies  
 (RIC) ... A331  
 Related parties ... B10, B12  
 bonus depreciation  
 restrictions ... B13  
 definition ... B10  
 for corporate  
 distributions ... B269  
 determination date ... B11  
 interest ownership ... B11  
 losses from liquidating  
 corporation ... B269  
 term interest  
 depreciation ... B14  
 trust transactions ... B147  
 Religious employers  
 Affordable Care Act ... B211  
 Remainder interest  
 definition ... B13  
 Remaindermen. *See* Trusts  
 Rental activity  
 farmland ... A186, A195, A200,  
 A215, A219, A224, B249  
 cash rent ... A201, A211  
 crop share ... A162, A211  
 material participation. *See* Material  
 participation  
 oil and gas leases ... A311, A313  
 real estate professional ... B243  
 self-rental. *See* Self-rental  
 temporary easements ... A162  
 Repairs v. capitalization. *See* Tangible  
 property regulations  
 Research credit ... A331  
 Residences  
 mortgages. *See* Mortgages  
 secondary ... B362  
 Retirement  
 foreign asset disclosure  
 rules ... B69

Retirement plans  
 contributions ... B194  
 distributions ... A330  
 early ... B364  
 distributions upon death ... B333  
 loans from ... B367  
 prohibited transactions ... B365–  
 B366  
 Retirement taxes  
 FICA. *See* FICA taxes  
 railroad system ... A300  
 RRTA compensation ... A301  
 segregation ... A301  
 tax rates ... A300  
 tax tiers ... A300  
 Return period  
 defined ... B242  
 Return preparer  
 definition ... A78  
 Review of Operations Unit  
 (ROO) ... A110–A111  
 Revocable trusts. *See* Trusts ... B124  
 RIC. *See* Regulated investment  
 companies  
 Royalty contracts  
 sand producers ... B196  
 RRA. *See* Railroad Retirement Act  
 RRB. *See* Railroad Retirement Board  
 RRTA. *See* Railroad Retirement Tax  
 Act  
 RUIA. *See* Railroad Unemployment  
 Insurance Act  
 RUIA ... B131–B134  
 RURT. *See* Railroad Unemployment  
 Repayment Tax

## S

S corporations  
 built-in gains tax ... A331  
 charitable contributions of  
 property ... A331  
 ineligibility for small case  
 requests ... A146  
 shareholders  
 more-than-2%  
 shareholders ... B223  
 Safe harbors  
 home office depreciation ... B25  
 Sale of business  
 accounting practice ... B227  
 allocation of sales price ... B228  
 asset acquisition  
 statement ... B229

# 2015 Workbook

- asset classes ... B229
- contingent sale
  - payments ... B230
- goodwill ... B228
- installment method ... B231
- maintaining records ... B242
  - corporations and partnerships ... B242
- noncompete agreement ... B228
- reporting the sale ... B230
- timing ... B227
- transfer of client files ... B242
- valuation ... B227
- Sales taxes
  - deduction of ... A330
- Sand mining ... B195
  - demand ... B195
  - land sales ... B196
  - profitability ... B196
- Savings bonds
  - interest income exclusion ... A17
  - income limits ... A17
- Scholarships
  - tax exemption qualification ... A40
- Section 179 deduction
  - assets acquired as gifts ... B21
  - limits ... B1
  - property acquired by purchase ... B6
  - real property ... B1
- Section 179 property
  - real property ... B1
- Section 529 plans ... A16
- Section 1245 property ... B29
- Section 1250 property
  - depreciation ... B30
  - recapture ... B31
  - recapture
    - C corporations ... B32
  - taxation of gain ... B31
- Securities Exchange Act
  - section 12(g) ... B68
- Self-employment
  - income
    - CRP payments ... A169
    - Medicare additional tax ... B181
  - tax
    - government payments ... A164, A169
    - independent truckers ... A298
    - oil and gas investors ... A310
    - self rental ... B249
- Self-employment tax
  - oil and gas investors ... B357
- Self-rental ... B243
  - income ... B358
  - income and losses ... B245
  - losses ... B245
  - material participation
    - nonpassive income ... B243
  - self-rental rule ... B243, B358
    - applicability ... B244
    - material participation ... B244
    - net investment income tax ... B248
  - self-employment tax ... B249
- Severance damages
  - land affected by
    - easements ... A162
- SFFA. *See* Specified foreign financial asset
- Simple trust. *See* Trusts ... B129
- Simplified method ... B20
- Small business health options program (SHOP) ... B213
- Small business taxpayer
  - defined ... A244
- Social security
  - disability insurance ... A337
  - supplemental security income ... A337
- Special-use valuation
  - agricultural estate ... A199
  - percentage tests ... A199
- Specified foreign financial asset (SFFA)
  - definition ... B88
  - dual resident taxpayer ... B93
  - fair market value ... B91
  - FATCA definition ... B87
  - held for investment ... B89
  - held in direct relationship ... B89
  - joint ownership ... B93
  - requirements ... B86
  - retirement plans ... B90, B92
  - threshold ... B91, B97
  - trade or business test ... B89, B95
- Standard mileage rate
  - deductible vehicle expense ... B17
- Statute of limitations
  - unreported income
    - notice of deficiency ... B339
- Stock
  - for exchange of assets ... B15
  - worthless stock deduction ... B340
- Student loans
  - in RCP calculation ... A140
- Subsidiaries
  - liquidation ... B285
- basis ... B286
- indebtedness rules ... B287
- insolvency ... B288
- minority shareholders ... B288
- time limit ... B286
- Substantial authority
  - order of priority ... B298
- Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 ... A327

## T

- Tangible property
  - regulations ... A225, A229
  - 2015 revenue procedures ... A243
    - for all taxpayers ... A243
    - for small business taxpayers ... A244
  - certain tangible property
    - changes ... A260
  - change in accounting method
    - automatic consent ... A269
    - procedures ... A254
  - disposition
    - buildings or structural components ... A255, A275
    - depreciable assets ... A257, A259, A276
    - tangible depreciable assets ... A277
  - distinguishing repairs from improvements ... A233
  - alternatives ... A235
  - election to capitalize repair costs ... A237
  - facts and circumstances test ... A233
  - routine maintenance safe harbor ... A236
  - small taxpayer safe harbor ... A235
- Form 3115 ... A237, A239, A243, A245, A247–A249, A252–A255, A259, A263
  - §10.11 ... A261
  - §6.38 ... A256
  - §6.39 ... A258
  - §6.40 ... A259
  - general procedures ... A249
  - materials and supplies ... A230

# 2015 Workbook

- partial disposition ... A238, A256, A258–A259, A272, A275–A276
  - basis of asset ... A240
  - exceptions to election requirement ... A239
  - gain or loss on ... A240
  - identification of disposed portion ... A241
- safe harbors
  - de minimis ... A229
  - applicable financial statements ... A230, A232
  - costs not qualified ... A231
  - electing ... A232
- Tax avoidance
  - v. tax evasion ... A73
- Tax Court ... B301
  - admission to practice before ... B302
  - appeals ... B303
  - decisions ... B303
  - jurisdiction ... B301
  - S cases ... B303
  - summary opinions as substantial authority ... B299
- Tax evasion
  - penalties ... A73
  - tax planning ... A72
  - v. tax avoidance ... A73
  - whistleblowers ... B341
- Tax fraud
  - EIC ... A58
  - filing false return ... A73
- Tax home
  - definition ... A280
  - itinerant taxpayer ... A284
  - multiple work locations ... A283
  - no main place of job or business ... A284
  - truck drivers ... A279
  - work assignments ... A280
- Tax Increase Prevention Act of 2014 (TIPA) ... A12, A330, B1
  - businesses ... A331
  - energy credits and deductions ... A332
  - extenders ... A330
  - individuals ... A330
- Tax planning
  - tax evasion ... A72
- Tax practitioners
  - EIC errors ... A54
  - profit motive determination ... A68
- Tax preparer
  - complaints against ... A94
  - filing a complaint against ... A91
  - investigations of ... A94
  - misconduct ... A94
- Tax Reform Act of 1986 ... B243, B266
- Tax Relief and Health Care Act (TRHCA) ... B341
- Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 ... B169
- Tax return information
  - client consent ... A86
  - definition ... A79
  - disclosure ... A80
    - pursuant to a court order ... A82
    - to another party ... A83
    - to corporate fiduciaries ... A83
    - to related parties ... A81
  - IRS investigation ... A82
  - lists ... A84
  - marketing ... A85
  - permitted disclosures ... A80
  - returning records ... A94
- Taxes
  - delinquent payroll taxes ... B326
  - trust fund recovery penalty ... B328
- Tax-exempt status
  - application for ... A110
  - Form 1023-EZ ... A110
  - filing ... A112
  - reinstatement of exempt status ... A112, A119
  - revocation ... A111–A112, A119
  - unrelated business income ... A117
- Taxpayer Advocate Service
  - assistance ... A150
  - economic advocacy ... A150
  - local offices ... A150
  - origins ... A150
  - responsibilities ... A150
  - significant hardship ... A152
  - systemic advocacy ... A150
  - Systemic Advocacy Management System ... A153
  - taxpayer assistance order ... A152
- Taxpayer assistance order ... A152 ... A261
- Term interest
  - definition ... B13
  - depreciation ... B13
- TIGTA. *See* Treasury Inspector General for Tax Administration
- TIPA. *See* Tax Increase Prevention Act of 2014
- Total return trusts
  - investment strategy ... B137
- Transportation industry
  - equipment depreciation ... A299, B371
  - freight carriers ... B343
  - lumper fees ... A298
  - truck drivers. *See* Truck drivers
- Travel expenses
  - truck drivers. *See* Truck drivers
- Travel or entertainment activity
  - defined ... B251
- Treasury Inspector General for Tax Administration (TIGTA) ... A111
- TRHCA. *See* Tax Relief and Health Care Act
- Truck drivers ... A279
  - employees ... A289
  - employment classification ... A289
  - itinerant taxpayer ... A284
  - lumper fee reimbursement ... A298
  - meal expenses
    - actual cost method ... A286
    - calculation of
      - deduction ... A286
      - federal per diem rates ... A287
      - high-low allowance ... A287
      - M&IE rates ... A287
      - substantiation ... A285, A287
      - high-low method ... A288
      - M&IE ... A287
    - multiple work locations ... A283
  - no main place of job or business ... A284
  - recordkeeping ... A288
  - self-employed ... A289
    - estimated tax payments ... A298
    - misclassification ... A294
    - VCSP ... A296
  - reporting income and expenses ... A294
  - v. employee ... A292
  - substantiation of expenses ... A285
- tax home ... A279
  - itinerant taxpayer ... A284
- travel expenses
  - away-from-home
    - requirement ... A279–A280, A283
  - case law ... B371
  - substantiation ... A285

# 2015 Workbook

- traveling with spouse or dependent ... A289
  - work assignments ... A280
    - indefinite ... A280–A281
    - temporary ... A280–A281
  - Trust instrument
    - distribution of income ... B146
  - Trustee
    - depreciation
      - reserve ... B134
    - income taxation
      - paying estimated taxes ... B144
    - powers ... B131
  - Trusts
    - asset transfer
      - basis ... B139
      - income taxation ... B138
    - beneficiaries
      - deductions ... B152
      - gross income ... B159
    - BSA disclosure
      - requirements ... B66
    - charitable contributions ... B148
      - corpus ... B149
      - distributable net income ... B160
      - remainder interests ... B149
      - throwback election ... B149
    - complex ... B129
      - discretionary
        - distributions ... B160
      - distributions ... B146
      - gross income ... B159
      - inflation adjustment ... B150
    - components ... B109
    - corpus ... B136
      - allocated items ... B136
    - deductions ... B149
      - limitation ... B150
      - net operating loss ... B151
      - tax-exempt income and expenses ... B150
    - depreciation ... B134
      - calculation ... B134
    - distributable net income ... B135, B153
      - allocating ... B159
      - allocating among beneficiaries ... B159
      - capital gains ... B158
    - distributable net income (DNI)
      - calculating ... B153
    - distribution of assets
      - gifts or bequests ... B162
      - in-kind distribution ... B162
    - distributions
      - beneficiaries ... B146
      - from entities ... B135–B136
      - requirements ... B146
      - taxation ... B146
      - throwback ... B160
    - domestic
      - definition ... B140
    - federal employer identification number (FEIN) ... B111
    - fiduciary accounting ... B130
      - income ... B130, B132
        - calculating ... B132
        - income and expense ... B133
      - filing deadline ... B141
      - filing requirements ... B140
    - foreign ... B140
    - foreign holdings ... B143
    - grantor ... B124
      - filing methods ... B125
      - income taxation ... B139
      - irrevocable ... B124, B128
      - revocable ... B124, B127
      - probate ... B127
      - transferring titled assets ... B128
  - income
    - allocation
      - trust vs. beneficiary ... B153
    - definition ... B131
    - distribution ... B130
    - tax rates ... B141
    - taxation ... B130, B134, B138
      - capital gain or loss ... B142
      - paying estimated taxes ... B144
      - penalties ... B144
    - in-kind distribution ... B162
    - miscellaneous itemized deduction ... B149
    - modern portfolio theory ... B131
    - net investment income (NII)
      - types ... B142
    - net investment income tax (NIIT) ... B142
      - exempt ... B143
    - NOL carryovers ... B151
    - ordinary expenses ... B135
    - penalties
      - failure to file ... B141
      - failure to pay ... B141
    - premiums and discounts ... B135
    - principal ... B131
    - property taxes ... B134
    - purposes ... B141
  - qualified disability
    - inflation adjustment ... B150
  - reasonable apportionment
    - test ... B137
  - simple ... B129, B146
    - distributions ... B146
    - gross income ... B159
    - inflation adjustment ... B150
  - situs ... B110, B132
    - defined ... B132
    - reasons to change ... B133
  - specific gifts and bequests ... B162
  - tax return due date ... A329
  - tax year ... B140
  - taxable income
    - allocating ... B153
    - calculating ... B146
    - deductions ... B148
      - charitable
        - contributions ... B148
        - indirect expenses ... B150
      - exemptions ... B150
      - gross income ... B147
    - related-party
      - transactions ... B147
    - reporting ... B138–B139
  - termination ... B151
  - total return ... B137
    - investment strategy ... B137
  - unitrust ... B131
- trust instruments ... B109
  - beneficiaries ... B130
  - distribution of income ... B146
- trustee
  - distribution decisions ... B131
  - obligations ... B130
- types ... B124
- Uniform Law
  - Commission ... B131
- Uniform Principal and Income Act (UPIA) ... B131
- Uniform Prudent Investors Act ... B131
- Tuition
  - deduction for ... A330
- Tuition and fees deduction. *See* Deductions

## U

- U.S. Tax Court. *See* Tax Court
- UBI. *See* Unrelated business income
- Unified transfer tax credit. *See* Credits
- Uniform capitalization (UNICAP) ... A104, A323

# 2015 Workbook

Uniform Law Commission ... B131  
Uniform Principal and Income Act  
    (UPIA)  
    original  
    purposes ... B131  
    revisions ... B131  
Uniform Probate Code ... B127  
Uniform Prudent Investor  
    Act ... B131  
Unrealized receivables ... A185  
Unrelated business income  
    (UBI) ... A117  
UPIA. *See* Uniform Principal and  
    Income Act (UPIA)

## V

Valuation rules  
    maximum FMV ... B91  
Vehicles  
    passenger automobiles  
    depreciation deduction ... B9  
Voluntary Classification Settlement  
    Program (VCSP) ... A296

## W

Whistleblower program ... B341  
Will  
    pour-over ... B127  
    revocable trust as  
        substitute ... B127  
William D. Ford federal direct loan  
    program. *See* Loans  
Work opportunity tax credit ... A331  
Written advice ... A53  
    requirements ... A75

# 2015 Workbook



## Acronym Glossary

ABLE	Achieving a Better Life Experience Act	DCN	Designated change number
ACA	Affordable Care Act of 2010	DIF	Discriminate index function
ACE	Automated correspondence exam	DNI	Distributable net income
ACRS	Accelerated cost recovery system	DOJ	Department of Justice
ADS	Alternative depreciation system	DOL	Department of Labor
AFR	Applicable federal rate	DOT	Department of Transportation
AGI	Adjusted gross income	DPAD	Domestic production activities deduction
AICPA	American Institute of Certified Public Accountants	DPGR	Domestic production gross receipts
ALE	Applicable large employer	DSUE	Deceased spousal unused exclusion
AMT	Alternative minimum tax	ECN	Exemption certificate number
AOC	American opportunity credit	EFIN	Electronic filing identification number
AOD	Action on decision	EFTPS	Electronic federal tax payment system
AOGI	Adjusted ordinary gross income	EIC	Earned income credit
APTC	Advanced premium tax credit	EIN	Employer identification number
AQEE	Adjusted qualified education expense	EO	Exempt organization
ATG	Audit technique guide	ERISA	Employee Retirement Income Security Act
ATRA	American Taxpayer Relief Act	ERO	Electronic return originators
BHA	Basic housing allowance	ESA	Education savings account
BIG	Built-in gains	ESOP	Employee stock ownership plan
BSA	Bank Secrecy Act	FAI	Fiduciary accounting income
CCA	Chief counsel advice	FATCA	Foreign Account Tax Compliance Act
CCC	Commodity credit corporation	FBAR	Foreign Bank Account Report
CFC	Controlled foreign corporation	FDA	U.S. Food and Drug Administration
CFS	Collection financial standards	FEIE	Foreign-earned income exclusion
CHIP	Children's Health Insurance Program	FEIN	Federal employer identification number
CI	Criminal investigation	FFI	Foreign financial institution
CNC	Currently not collectible	FICA	Federal Insurance Contributions Act
COGS	Cost of goods sold	FIFO	First-in, first-out
CONUS	Continental United States	FinCEN	Financial Crimes Enforcement Network
CRP	Conservation reserve program	FIRPTA	Foreign Investment in Real Property Tax Act
CTC	Child tax credit	FMV	Fair market value

# 2015 Workbook

FRA	Full retirement age	MACRS	Modified accelerated cost recovery system
FSA	Flexible spending account	MAGI	Modified adjusted gross income
FTE	Full-time equivalent employees	MEC	Minimum essential coverage
FUTA	Federal Unemployment Tax Act	MERP	Medical expense reimbursement plan
GAA	General asset account	MFJ	Married filing jointly
GAAP	Generally accepted accounting principles	MFS	Married filing separately
GAO	Government accounting office	MID	Miscellaneous itemized deductions
GCM	General council memoranda	MOU	Memorandum of understanding
GDS	General depreciation system	NII	Net investment income
GVW	Gross vehicle weight	NIIT	Net investment income tax
HSA	Health savings account	NOL	Net operating loss
HHS	U.S. Department of Health and Human Services	NRP	National Research Program
HIPAA	Health Insurance Portability and Accountability Act	NTA	National Taxpayer Advocate
HMO	Health maintenance organization	OCONUS	Outside the continental United States
HoH	Head of household	OIC	Offer in compromise
HOS	Hours of service	OPR	Office of Professional Responsibility
HRA	Health reimbursement arrangements	PHC	Personal holding company
HVAC	Heating, ventilation, and air conditioning	PHSA	Public Health Service Act
IDC	Intangible drilling cost	PIN	Personal identification number
IGA	Intergovernmental agreement	POA	Power of attorney
ILM	Internal legal memoranda	PSA	Packers and Stockyards Act
IRA	Individual retirement arrangement	PTC	Premium tax credit
IRC	Internal Revenue Code	PTIN	Preparer tax identification number
IRD	Income in respect of a decedent	QDOT	Qualifying domestic trust
IRM	Internal Revenue Manual	QDT	Qualified disability trust
ITIN	Individual taxpayer identification number	QHEE	Qualified higher education expense
LGM	Litigation guideline memoranda	QPAI	Qualified production activities income
LIFO	Last-in, first-out	QTP	Qualified tuition program
LKE	Like-kind exchange	QW	Qualifying widow(er)
LLC	Limited liability company	RCP	Reasonable collection potential
LTA	Local taxpayer advocate	REIT	Real estate investment trust
M&IE	Meals and incidental expenses	RFRA	Religious Freedom Restoration Act of 1993
		RIC	Regulated investment company

# 2015 Workbook

ROO	Review of Operations Unit	SSI	Supplemental security income
RPO	Return Preparer's Office	SSN	Social security number
RRA	Railroad Retirement Act	TAM	Technical advice memoranda
RRA	Restructuring and Reform Act of 1998	TAS	Taxpayer Advocate Service
RRB	Railroad Retirement Board	TBOR2	Taxpayer Bill of Rights 2
RRTA	Railroad Retirement Tax Act	TD	Treasury Decision
RUIA	Railroad Unemployment Insurance Act	TIGTA	Treasury Inspector General for Tax Administration
RUPIA	Revised Uniform Principal and Income Act	TIN	Taxpayer identification number
RURT	Railroad Unemployment Repayment Tax	TIPA	Tax Increase Prevention Act of 2014
SCA	Service center advice	TRA	Tax Reform Act of 1986
SE	Self employment	TRHCA	Tax Relief and Health Care Act
SEC	Securities and Exchange Commission	TRU	Total return unitrusts
SECA	Self-Employment Contributions Act	UBI	Unrelated business income
SEHI	Self-employed health insurance	UCC	Uniform Commercial Code
SFFA	Specified foreign financial asset	UNICAP	Uniform capitalization
SHOP	Small Business Health Options Program	UPIA	Uniform Principal and Income Act
SLCSP	Second lowest cost silver plan	USDA	U.S. Department of Agriculture
SMR	Standard mileage rate	VA	Veterans Administration
SSA	Social Security Administration	VCSP	Voluntary Classification Settlement Program
SSCA	Significant service center advice		
SSDI	Social security disability insurance		

# 2015 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)**

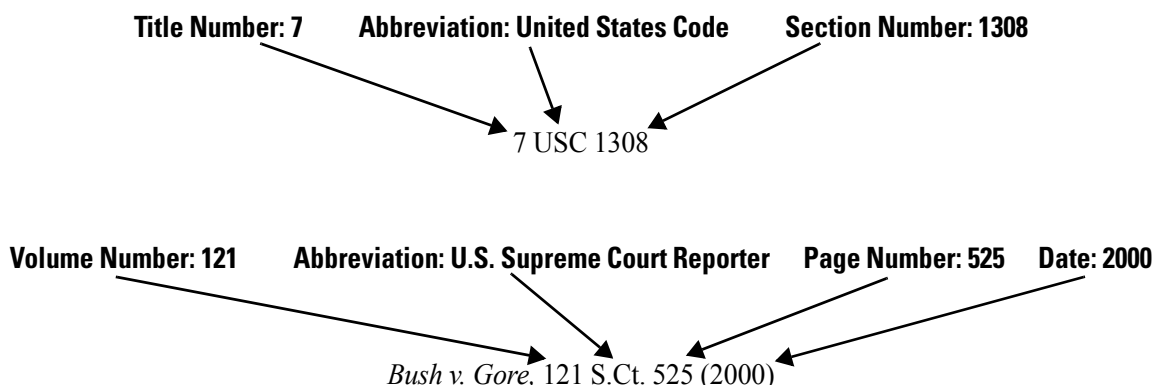
Here are some tips for finding these types of citations:

- To determine what the abbreviation stands for, please reference the following table:

Abbreviation	Meaning
<b>USC</b>	United States Code
<b>CFR</b>	Code of Federal Regulations
<b>AFTR</b>	American Federal Tax Reporter
<b>U.S. or S.Ct.</b>	U.S. Supreme Court Reporter
<b>F.2d or F.3d</b>	Federal Reporter (Circuit Court of Appeals Opinions)
<b>Fed.Appx.</b>	Federal Appendix (Circuit Court Rulings)
<b>F.Supp or F.Supp.2d</b>	Federal Supplement (U.S. District Courts)
<b>TC</b>	U.S. Tax Court (Opinions)
<b>TC Memo</b>	U.S. Tax Court (Memorandum opinions)
<b>TC Summ. Op.</b>	U.S. Tax Court Summary Opinion
<b>Fed.Cl. or Cl.Ct.</b>	U.S. Court of Federal Claims
<b>Bankr. or B.R.</b>	Bankruptcy Court Reports
<b><i>Aff'd</i></b>	Decision affirmed by appellate court
<b><i>Rev'd</i></b>	Decision overturned by appellate court
<b><i>Cert. denied</i></b>	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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