

Index to Volume 23**Adverse Possession**

- Fence 35
- Hostile use 83
- Possession 91

Animals

- Cows 67, 91, 99
- Horses 35, 43, 59, 75, 91, 99, 131, 146, 163

Bankruptcy**General**

- Administrative expenses 139
- Discharge 59, 83
- Disposable income 123
- Estate property 51, 123
- Exemptions
 - Adoption tax credit 179
 - Annuity 163
 - Child tax credit 179
 - Earned income credit 67, 131, 147
 - IRA 99
 - Pension plans 163
- Lien avoidance 91
- Rejection of contracts 35, 155
- Security interest 83

Chapter 12

- Automatic stay 43
- Claims 19
- Eligibility 3, 43, 99, 115, 131, 139
- Lien avoidance 91
- Marshalling 3
- Offset 171
- Plan 75, 171, 187
- Valuation of estate property 3

Federal Tax

- Automatic stay 155
- Discharge 3, 11, 19, 91, 99, 107, 115, 123, 179, 187
- Fraudulent pre-petition transfers 123
- Plan 83
- Sale of Chapter 12 estate property 92
 - Article by Harl 81**
- Setoff 100
- Tax Court 147
- Trusts 171

Corporations

- Securities registration
 - Article by Harl 65**

Federal Farm Programs

- Animal Welfare Act 83
- Cervids 100
- Cotton 59
- Crop insurance 43, 84, 139, 155
- Farm and Ranch Lands Protection Program 27
- Horses 100
- Karnal Bunt 67
- Livestock diseases 11
- Livestock Mandatory Reporting Program 139
- Livestock medication 19
- Livestock reporting 51
- Organic food 27, 36, 84, 100, 107, 123, 155, 179
- Wheat 67

Federal Estate and Gift Taxation

- Administrative expense 11, 51
- Alternate valuation 3, 75, 147

- Applicable exclusion amount 100
 - Basis of estate property 155, 179
 - Charitable deduction 59
 - Claims 187
 - Deduction for state tax 36
 - Disclaimers 43
 - Donee liability for gift tax 100
 - Estate property 11, 51, 75, 107, 156
 - Executor liability 59
 - Failure to prosecute 19
 - Family-owned business deduction 164
 - Fiduciary liability 107
 - Forms 139
 - Formula gift clauses 60, 187
 - GSTT 3, 27, 36, 43, 76, 84, 100, 132, 156, 187
 - Gift 44, 60, 100, 171, 180
 - Article by Harl 153, 161, 177**
 - Income tax basis of estate property 132
 - Article by Harl 89**
 - IRA 107, 188
 - Installment payment of estate tax 107
 - Joint tenancy property 76
 - Life insurance 147
 - Marital deduction 101, 171
 - Penalty 27
 - Pension plans 19
 - Portability 36
 - Article by Harl 97**
 - Power of appointment 67, 123, 132
 - Refunds 4, 108
 - Returns 27, 101, 180
 - Special use valuation 101, 156
 - Article by Harl 57, 73**
 - Stock 44
 - Transferee liability 67, 92
 - Transfers with retained interests 36
 - Valuation 67, 76
 - Article by Harl 113**
- Federal Income Taxation**
- Accounting method 12
 - Adoption credit 60, 123
 - Affordable Health Care Act
 - Article by Harl 105**
 - Agricultural employees 108
 - Alimony 67, 76, 108, 139, 148, 172
 - Alternative minimum tax 44
 - Bad debts 84, 123, 164, 180, 188
 - Bartering 36
 - Basis in real property 140
 - Business expenses 4, 12, 68, 76, 92, 108, 115, 124, 156, 172
 - Business income 4
 - C corporations
 - Article by Harl 169**
 - Accounting period 101
 - Dividends 92
 - Capital assets 115, 148
 - Capital expenses 4, 20
 - Casualty loss 77, 124, 132, 140
 - Charitable contributions 20, 77, 85, 101, 108, 116, 124, 140, 148
 - Charitable deduction 27, 52, 60, 68, 93, 172
 - Charitable organizations 52, 156
 - Child tax credit 37
 - Child and dependent care credit 108
 - Conservation easements 12, 52

- Constructive receipt of income 132
- Cooperatives 116
- Corporations
 - Accounting method 157
 - Compensation 4
 - Constructive dividends 116
 - Employee expenses 52
 - Personal holding company 12
 - Reorganizations 4
 - Stock compensation plans 109
 - Stock redemption 20
 - Termination of interest in corporation 116
- Cost of goods sold 12, 132
- Court awards and settlements 4, 20, 52, 116, 148, 164, 189
- Crop insurance
 - Article by Harl 137**
- Dependents 5, 20, 28, 37, 77, 116, 133, 140, 157
- Depreciation 21, 28, 44, 53, 68, 93, 102, 109, 117, 125, 133, 164, 180
 - Article by Harl 9, 41**
- Diesel fuel 181
- Disability payments 60, 85
- Disaster losses 37, 61, 85, 117, 125, 140, 149, 165, 181
- Disaster payments 181
- Disaster relief 109
- Discharge of indebtedness 21, 45, 61, 85, 93, 125, 181
- Disregarded entities 37, 102
- Dividends 53
- Domestic production deduction 12, 77, 85
- Earned income tax credit 117
- Electricity production credit 68
- Employee 61, 133, 165
- Employee benefits 5, 12, 21, 93
 - Article by Harl 17**
- Employee expenses 13, 45, 53, 157
- Employment taxes 38, 157
- Expense method depreciation 140
- Environmental remediation expenses 5
- First time homebuyer credit 28, 68, 85, 93, 133, 141, 181
- Foreign accounts 28, 125, 173
 - Article by Harl 121**
- Fuel tax credit 21
- Fuel credit 61
- Gambling losses and income 141
- Government payments 68
- Health insurance premium credit 93
- Health savings accounts 77
- Highway use tax 141
- Hobby losses 5, 21, 45, 53, 125, 149, 173
- Home mortgage interest 46
- Home office 110, 133, 141
- Housing credit 173
- Income 110, 189
- Independent contractors 21, 46, 53, 173
- IRA 5, 13, 29, 77, 85, 125, 165
- Inflation-adjusted items 173
- Innocent spouse relief 5, 13, 22, 61, 77, 110, 117, 126, 149, 165
- Installment reporting 22, 133, 174
- Insurance 5, 69, 118, 142, 149, 181, 189
- Interest 86



- Interest from governmental obligations **54**
Investment income **13, 86**
Investment interest **6, 61**
Involuntary conversions **157, 165**
Job hunting expenses **117**
Leasehold improvements **93**
Legal fees **157**
Letter forwarding service **142**
Letter rulings **13, 118**
Like-kind exchange **86, 158**
Limited liability company **94, 182**
Loan versus sale **142**
Lodging expenses **78**
Military personnel **118**
Mortgage interest **86**
Moving expenses **133**
Net operating losses **166**
New markets tax credit **158**
Offer-in-compromise **119**
Parsonage allowance **29, 134**
Partnerships
Assessments **13, 78**
Check-the-box election **12, 126**
Definition **174**
Discharge of indebtedness **94**
Election to adjust basis **69, 102**
Interest deduction **22**
Partner expenses **6**
Partner's distributive share **46**
Publicly traded partnerships **102**
Returns **38**
Schedule K-1 **102**
Small partnership exception **94, 149**
Article by Harl 1, 185
Passive activity losses **6, 22, 69, 119, 134, 150, 182, 190**
Article by Harl 25
Passive foreign investment company **110**
Passive investment losses **94**
Paying taxes **126**
Payment in-kind **94, 110**
Penalties **22, 46, 182, 190**
Penalties **61**
Pension plans **14, 29, 47, 62, 69, 86, 102, 119, 134, 150, 166, 174, 190**
Prepaid expenses **86**
Property taxes **22, 69**
Orphan drug credit **78**
Qualified energy bonds **110**
Qualified foster care payments **54**
Qualified investment credit facility **47**
Qualified residence interest **14**
Quarterly interest rates **38, 94, 142, 190**
Repairs **47, 190**
Refunds **22, 62**
Registered tax return preparers **6, 38, 102, 166, 182**
Reimbursement plans **150**
Reporting agent **127**
Returns **6, 14, 29, 54, 70, 110, 150, 182**
S corporations
Election **134**
Eligible shareholders **54**
Liquidation **158**
Officer compensation **38, 134**
Passive income **127**
Return **102**
Second class of stock **30, 86, 142, 150**
Shareholders **111**
Shareholder basis **102, 111**
Stock options **54**
Subsidiary **142**
Termination **158**
Trust **142**
Sale of business **175**
Same sex couples **166**
Savers' tax credit **6**
Safe harbor interest rates
January 2012 **6**
February 2012 **23**
March 2012 **38**
April 2012 **54**
May 2012 **70**
June 2012 **86**
July 2012 **103**
August 2012 **119**
September 2012 **143**
October 2012 **159**
November 2012 **175**
December 2012 **190**
Sale or exchange **103**
Sale of residence **94, 134**
Savers credits **38**
Self-employment **23, 47, 54**
Social security benefits **30, 143**
Social security taxes **14, 151**
Article by Harl 49
Start-up expenses **151**
Student aid **135**
Tanning services excise tax **111**
Tax Court **151**
Taxable income items **30**
Tax payments **70**
Tax return preparers **6**
Tax shelters **23, 47**
Telephone excise tax **71**
Theft losses **7, 62, 135, 166**
Tip income **23, 111**
Trade or business **14, 47**
Travel expenses **47, 71, 103, 119, 183**
Trusts **39, 71, 94**
Unemployment benefits **183**
Vacation homes **127**
Vehicle expenses **166**
Wages **183**
Withholding tax **7, 23, 39**
Work opportunity credit **30, 183**
Workers' compensation **55**
Insurance
Pollution exclusion **86**
Tractor **166**
Labor
Agricultural worker **143**
Landlord and tenant
Termination **87**
Nuisance
Right-to-farm **71, 135, 143, 151**
Products Liability
Herbicides **167**
Property
Easement **159**
Fence **39**
Secured Transactions
Federal farm products statute **31, 71**
Fixtures **159**
Supplier's lien **15**
State Taxation of Agriculture
Agricultural use **47, 62, 78, 87, 95**
Veterinarians
Malpractice **63**
Negligence **79**
Unjust enrichment **103**
Workers' Compensation
Agricultural laborer **39**
Negligence **167**
Zoning
Farm stand **167**
Scope of employment **95**