



# TAX in the news—2010 Index

Updated through December, 2010

Note: “QOTW” = “Question of the Week” – a weekly TAX in the news feature

## A

Adoption credit, 10/6/10

### Alabama

Composite return requirements for nonresident members, 2/2/10

Estimated tax payment requirements, 6/1/10

Tax amnesty, 5/4/10

### Alimony

Mortgage payments (*Contreras* case), 5/18/10

Recapture, 2/9/10 QOTW

### Alternative motor vehicle credits

AMT issues, 6/8/10 QOTW

Golf carts do not qualify for plug-in electric vehicle credit, 2/2/10

Plug-in electric vehicle credit, 3/2/10 QOTW, 3/9/10 QOTW

Volkswagen lean-burn/hybrid phaseout, 6/1/10

### American Opportunity Credit (AOC), 3/9/10 QOTW

### AMT

Alternative vehicles, 6/8/10 QOTW

Kiddie tax, 4/20/10 QOTW

The patch – history and how it works, 10/12/10

Arizona, retroactive nonconformity, 5/18/10, 6/8/10, 8/10/10, 8/24/10

## B

Binding contract for homebuyer credit, 5/4/10 QOTW

BP, see “Gulf Coast oil spill”

## C

### California

Audits for unfiled 2008 returns, 9/8/10

Disaster relief, 3/16/10

Filing status for same-sex married couples, 1/12/10

Head of household audits, 8/17/10, 9/28/10

Homebuyer credits (new home and first-time buyer credits), 4/27/10, 6/29/10

Inflation adjusted amounts, 8/24/10

Kern County employers’ disaster relief, 9/21/10

Mortgage debt forgiveness, 4/20/10

New Jobs Credit, 3/23/10, 8/10/10

Refund delays, 10/26/10, 11/9/10

Refunds of taxes paid under Amnesty prohibited, 2/9/10

Registered domestic partners, IRS guidance, 6/15/10

San Bruno explosion disaster, 11/2/10

Tax booklets discontinued, 12/21/10

Webinars on withholding, 4/27/10

Cancellation of debt, tax exclusion for qualified health professionals, 7/13/10

### Charitable contributions

Credit card rebates, 7/20/10

Home donated to fire department (*Rolfs* case), 11/16/10

Memorial plaques, 11/9/10

### Charts

First-Time Homebuyer Credit Comparison Chart, 1/26/10

Haiti Earthquake Victims State Conformity, 3/2/10

Health Care Reform, link to chart on [www.thetaxinstitute.com](http://www.thetaxinstitute.com) in 3/23/10 call-out box

Navigating the New Tie-Breaker Rule Chart, 1/19/10, 1/26/10 call-out box  
 Military Spouse's Residency Relief Act Chart, 1/26/10  
 Motor Vehicle Sales Tax Deductions, 1/12/10  
 Options for balance due returns, link to chart on [www.thetaxinstitute.com](http://www.thetaxinstitute.com) in 4/6/10 call-out box  
 TS10 Tax Law Changes, 1/5/10 Special Edition

Chinese drywall, see "Corrosive drywall"

COBRA subsidy

DOL review of COBRA premium reduction denial, 3/2/10  
 Extension through 2/28/10, 1/12/10  
 Extension through 3/31/10, 3/9/10  
 Reduction in hours, 3/16/10  
 Extension through 5/31/10 (4/20/10 call-out box, 4/27/10 call-out box)

Colorado, capital gain subtraction, 3/23/10

Connecticut

Disaster relief, 6/8/10  
 Employee classification requirement, 5/11/10  
 Economic nexus, 9/28/10  
 Jobs bill, 5/18/10

Corporations

March 15 deadline reminder, 3/9/10 call-out box  
 S corp late election relief, 2/16/10 QOTW

Corrosive drywall, casualty loss guidance, 10/19/10

Court cases

*Adams*, mortgage interest deduction for trust beneficiary, 4/27/10  
 Commonwealth of Massachusetts, DOMA and 10<sup>th</sup> amendment, 8/10/10  
*Contreras*, mortgage payments are alimony, 5/18/10  
*Domeny*, legal settlement for physical illness not taxable, 2/2/10  
*Gates*, sale of residence exclusion denied for rebuilt residence, 8/24/10  
*Gil*, DOMA and 5<sup>th</sup> amendment, 8/10/10  
*Goolsby*, 1031 treatment denied for personal residence, 5/11/10  
*Hall*, two-year deadline for innocent spouse equitable relief questioned, 10/19/10  
*Moore*, mileage expense denied, 8/10/10  
*O'Donnabhain*, gender reassignment treatment deductible, 2/23/10  
*Parker*, Idaho community property wages, 5/18/10  
*Perry*, refund used to offset proposed deficiency, 10/26/10  
*Perry v. Schwarzenegger*, California Prop 8, 8/10/10  
*Rolfs*, home donated to fire department, 11/16/10  
*Quality Stores*, severance payments not subject to FICA, 3/16/10, 6/29/10  
*Singleton-Clarke*, MBA expenses, allowed for nurse, 1/26/10  
*Thomas*, noncustodial parent may not claim exemption, 1/26/10  
*Wilkes*, deductibility of charitable contributions to missionaries, 9/8/10

## D

Delaware, finders fee credit, 6/29/10

Dependency exemption

Noncustodial parent may not claim exemption (*Thomas* case), 1/26/10  
 Social security benefits, impact on support and gross income tests, 1/19/10 QOTW  
 Unrelated children, 6/15/10 QOTW

Depreciation, land value of condominium, 9/28/10 QOTW

Disaster relief

Alabama, 5/11/10  
 California (state only), 3/16/10  
 Connecticut, 6/8/10  
 Illinois, 8/24/10  
 Iowa, 8/24/10  
 Kentucky, 5/18/10, 8/3/10  
 Massachusetts, 4/6/10  
 Mississippi, 5/4/10 call-out box, 5/11/10, 5/18/10, 6/8/10 (state relief)  
 New Jersey, 4/6/10  
 North Carolina, 10/19/10

- North Dakota, 4/20/10
- Oklahoma, 6/1/10
- Rhode Island, 4/6/10
- Tennessee, 5/11/10
- Texas, 8/10/10
- West Virginia, 4/6/10, 6/29/10
- Wisconsin, 9/21/10

## District of Columbia

- Amnesty, 8/10/10
- Same-sex return filing, 3/23/10

Due diligence for tax return preparers, 3/9/10

**E**

## EITC

- Advanced EITC repeal, 8/17/10
- Phaseout calculation (earned income v. AGI), 6/29/10 QOTW

## Economic Recovery Payment

- Compared to Government Retiree Credit, 1/12/10 QOTW
- Contact numbers, 1/19/09 call-out box, 2/16/10 call-out box
- Data Book 2009, 3/16/10
- IRS verification of ERP payments, 3/9/10, 3/16/10 call-out box, 3/23/10 call-out box
- Payments for children, 2/2/10
- Payments issued in 2010, 8/3/10 call-out box

Emancipation Day and TS11 filing deadline, 7/13/10

Employee v. independent contractor, 3/16/10 QOTW

Employer provided vehicles, valuation update, 1/26/10

## Enrolled agents

- Proposed fees, 12/21/10
- Renewal delay, 10/19/10 call-out box

Entity check-the-box election for foreign entities, 9/21/10

## Estate tax

- Repeal, 5/11/10 QOTW
- Statistics, 11/9/10

Estimated tax, reduced estimate for small business, 3/16/10

## Expired/expiring provisions

- Bush tax cuts, 10/26/10
- Small extenders, 11/9/10

Extension payments, allocation for MFS filers, 9/21/10

**F**

FBAR, see "TD F 90-22.1" under "Forms"

Foreign bank and financial account reporting (FBAR), see Form TD F 90-22.1

First-time homebuyer credit, see "Homebuyer credit"

## Florida

- Chinese drywall relief, 6/8/10
- Oil spill response, 6/29/10
- Tax amnesty, 6/8/10, 8/3/10
- Unemployment insurance rate increase, 1/19/10
- Unemployment insurance rate roll back, 3/9/10
- Unemployment tax update, 7/13/10

Foreign earned income exclusion, waiver of time requirements, 2/16/10

## Forms

## Form SS-4

- Responsible party reminder, 6/15/10
- Revision, 2/16/10

Form 941 revision, 6/1/10

Form 944 opt in/out deadline, 3/2/10 call-out box; 2010/2011 changes, 12/21/10

Form 1040-X revision, 2/9/10 call-out box

Form 1099, 2012 reporting requirement, 8/17/10

Form 3115 revision, 5/4/10

- Form 5500 guidance, 5/25/10
- Form TD F 90-22.1
  - Extensions, 3/23/10
  - Filing deadline, 5/25/10, 6/29/10 call-out box
  - Filing requirements, 3/23/10

Fringe benefits, guidance on transportation fringe benefits, 8/17/10

FSA's

- Comparison to HSAs, 11/30/10
- Limited purpose with HSAs, 10/12/10 QOTW

## G

Georgia

- Low-income credit eliminated, 6/15/10
- Phaseout on retirement plan income, 5/25/10

Government Retiree Credit, compared to Economic Recovery Payment, 1/12/10 QOTW

Gulf Coast oil spill

- IRS phone line opens, 7/13/10
- IRS Tax Resources, 6/29/10
- Payments from BP fund, 11/9/10 QOTW

## H

Haiti earthquake relief

- Deduction for earthquake relief efforts, 1/26/10
- Earthquake relief effort deadline, 2/23/10 call-out box
- Special extension for Operation Unified Response, 4/20/10
- State conformity chart, 3/2/10

Hawaii

- Credit ordering rule, 5/4/10
- Estate tax reinstated, 5/25/10
- Refund delays, 2/16/10, 6/1/10

Head of household, multiple households in one home, 11/16/10 QOTW

Health Care and Education Reconciliation Act of 2010, see "Health care reform acts"

Health care reform acts

- Ask a Tax Expert questions, 3/30/10 call-out box
- Cancellation of debt for qualified health professionals, 7/13/10
- Fact sheet, 8/10/10
- Form W-2, 6/15/10 call-out box, 8/10/10 call-out box, 10/19/10
- Health care premiums for children under 27, 5/4/10
- Health care tax credit for small businesses, 4/27/10, 5/25/10, 8/17/10 QOTW
- Link to highlights on TTI site, 3/23/10 call-out box
- Medicare contribution tax and sale of principal residence, 5/18/10 QOTW
- Over-the-counter medicines and FSA, HSA and HRA accounts, 9/14/10
- Small group market premiums, 5/11/10

Hiring Incentives to Restore Employment Act

- Form 941 revised, 6/1/10
- Overview, 3/23/10
- Payroll tax exemption
  - FAQs, 8/17/10
  - New Form W-11, 4/27/10
  - Replacement employee clarification, 6/15/10

Homebuyer Assistance Improvement Act of 2010, see "Homebuyer credit, Closing deadline extension"

Homebuyer credit

- Amended return time frames, 2/16/10
- Binding contract, 5/4/10 QOTW
- Closing deadline extension, 7/13/10
- Deadline reminder, 4/20/10 call-out box, 6/29/10 call-out box
- Documentation requirements/new form release/paper filing requirement, 1/19/10
- Early repayment, 6/15/10
- FTHC comparison chart, 1/26/10
- FTHC repayment calculation, 10/26/10 QOTW

HUD-1 signature requirement, 2/23/10  
 Interest paid if credit claimed on prior year's return, 4/27/10  
 IRS notices  
     CP notice guidance, 9/28/10  
     CP notices incorrect, 11/02/10  
     CP notices incorrect again, 12/21/10 call-out box  
     \$500 increased credit, 9/8/10  
     Repayment, 8/3/10, 8/24/10 call-out box  
 Look-up tool unavailable, 11/30/10 call-out box  
 Repayment rules, 5/25/10 QOTW, 6/15/10  
 Spouses qualify for different credits, 1/12/10

## HSAs

Comparison to HSAs, 11/30/10  
 Flexible spending account coordination, 10/12/10 QOTW  
 Form 1099-SA code "1", 2/23/10 QOTW  
 Inflation adjustments for 2011, 6/1/10  
 Medicare restrictions, 11/30/10 QOTW  
 Qualifying expenses, 8/10/10 QOTW  
 Returning mistaken distributions, 4/27/10 QOTW

## I

## Idaho

Community property wages (*Parker* case), 5/18/10

## Illinois

Amnesty, 9/8/10  
 Angel investment tax credit, 7/13/10  
 Illegal residents' taxation issues, 7/20/10  
 Jobs credit, 8/3/10  
 New markets and R&D credits, 7/13/10  
 Property tax credit, 1/12/10

Identity theft, TIGTA report, 5/4/10

## Indiana

Foster care and adoption payments, 2/9/10  
 Tax bills to delinquent taxpayers, 7/20/10

Inflation adjustments—2011, 11/2/10

Information return deadlines, 2/2/10 call-out box

Innocent spouse relief

Two year deadline for equitable relief  
     Questioned (*Hall* case), 10/19/10  
     Upheld, 5/25/10, 6/15/10 (*Lantz* overturned)

Iowa, estate tax on life insurance proceeds, 8/10/10

IRAs (also see "Retirement plans")

Direct rollover not subject to 60-day deadline, 2/16/10  
 Rollover reported with code "1" on 1099-R, 3/30/10  
 RMD requirements for taxpayers with inherited and owned accounts, 9/21/10 QOTW  
 Roth distribution within 5 years of conversion, 12/21/10 QOTW

## IRS

Assistance to unemployed taxpayers, 3/16/10  
 Audits, use of electronic records, 11/9/10  
 Austin Service Center incident, 2/23/10 call-out box  
 CP Notices redesigned, 1/19/10  
 Disclosure, contacting taxpayers about tax law changes, 1/19/10  
 Employment tax exam, 2/9/10  
 EFTPS expanded for federal tax deposits, coupons eliminated, 9/8/10  
 Erroneous extension due date approvals, 9/8/10  
 Filing season information, 3/30/10  
 Frivolous claims and collection due process, 2/16/10  
 Individual filing deadline approaches, 10/6/10 call-out box

National Phone Forum, 1/12/10 call-out box, 4/6/10 call-out box, 4/20/10 call-out box, 6/8/10 call-out box, 7/13/10, 8/3/10, 8/24/10, 9/14/10, 10/12/10, 11/16/10

Nationwide Tax Forums, 4/6/10 call-out box

Open house, 5/11/10 call-out box, 9/21/10 call-out box

#### PTINs

Guidance released, 10/6/10, 11/2/10

Online system update, 10/19/10 call-out box

Notification, 10/26/10 call-out box

Website down for maintenance, 10/12/10 call-out box

Resources for multilingual taxpayers, 11/16/10

Ruling requests procedures and fee schedules for 2010, 1/19/10

Service center changes for paper filed returns, 2/9/10

Tax season 2011 filing deadline, 7/13/10

Treasury Dept. regulatory agenda, 5/4/10

Unclaimed 2006 refunds, 3/9/10

Undeliverable refund checks, 11/30/10 call-out box

Video portal, 5/4/10

#### Webinars

501(c)(3) information, 11/16/10 call-out box

1099-Misc Filing Requirements, 3/2/10 call-out box

Collecting Employer Taxes on Tips, 9/14/10

Common employment tax issues, 10/26/10

HIRE incentives, 6/29/10 call-out box

How to become an authorized e-file provider, 8/24/10

Levy on Card Payment Transactions, 6/29/10 call-out box

Making a noticeable difference, 10/26/10

Navigating IRS.gov, 2/23/10 call-out box

New Requirements for Tax Return Preparers, 5/18/20 call-out box, 6/1/10 call-out box, 6/8/10 call-out box

OPR and Circular 230, 7/20/10 call-out box

PTIN Sign-up System Demonstration, 10/6/10

Taxability of Fringe Benefits, 8/3/10

Tips on Tip Reporting, 3/9/10 call-out box

## J

Jobs bill, see "Hiring Incentives to Restore Employment Act"

## K

### Kansas

Amnesty, 8/17/10

Refund delays, 1/19/10

### Kentucky

Expedited protest resolution program, 6/29/10

New home credit rules, 6/29/10

### Kiddie tax

And qualifying for the American Opportunity Credit, 3/9/10 QOTW

And interaction with AMT, 4/20/10 QOTW

## L

Legal settlements, compensation for physical illness (*Domeny* case), 2/2/10

### Like-kind exchanges

Guidance for failed exchanges, 3/23/10

Personal residence, 1031 treatment denied (*Goolsby* case), 5/11/10

### Louisiana

Corporate and franchise extension procedures, 1/26/10

New audit protest board, 7/13/10

School expense tax deduction, 8/10/10

## M

### Making Work Pay Credit

Claiming the credit, 1/26/10 QOTW

- ERP reminder, 1/19/10 call-out box
- IRS system issues, 3/9/10

#### Maine

- Net operating loss guidance, 8/3/10
- Subtraction for federally taxable property tax refund, 2/9/10
- Tax overhaul overturned by people's veto, 6/15/10
- Veto of tax overhaul upheld, 7/13/10

Maryland, jobs credit, 5/18/10

#### Massachusetts

- Court rules on domicile, 9/8/10
- Health insurance penalty, 1/19/10
- Refund delay, 5/11/10
- Roth conversion guidance, 5/25/10

MBA expenses, allowed for nurse (*Singleton-Clarke case*), 1/26/10

#### Medical expense deductions

- Alzheimer's care, medical expense deduction, 2/2/10
- Cord blood banking, 6/1/10
- Gender reassignment treatment deductible (*O'Donnabhain case*), 2/23/10
- Service animals
  - Medical expense deduction, 2/2/10 QOTW
  - Mentally disabled individuals, 7/20/10

#### Medical residents

- FICA exception honored before Apr. 1, 2005, 3/9/10. 8/17/10
- Supreme court review of *Mayo case*, 6/8/10

Medicare contribution tax (3.8%) and sale of principal residence, 5/18/10 QOTW

Mortgage interest deduction, acquisition v. equity debt, 10/19/10

#### Michigan

- Business tax, determining where services are rendered, 6/1/10
- Charity deduction for contributions to education trust, 7/13/10
- Single Business Tax
  - Legislative watch, 3/30/10
  - Requirements for disregarded entities, 12/21/10
  - Retroactive filing requirements and repeal, 3/2/10, 4/6/10

#### Military Spouse's Residency Relief Act

- State compliance chart, 1/26/10
- Transitional guidance for applying the MSRRA to U.S. territories, 4/20/10

Minnesota, combat zone credit, 11/30/10

#### Mississippi

- Disaster relief, 6/8/10
- State tax commission divided into two entities, 7/13/10
- Tax treatment of income from Gulf oil spill addressed, 7/13/10

Missouri, property tax relief, 1/12/10

Mortgage interest deduction, for trust beneficiary (*Adams case*), 4/27/10

#### Motor vehicle sales tax deduction

- Comparison of deductions, 1/12/10
- Partial business use, 2/9/10
- Schedule A worksheet requirements, 1/12/10

## N

Nebraska, AMT guidance, 2/9/10

Net operating losses, extended carryback guidance, 9/8/10

#### New Hampshire

- Passthrough entity distributions, 5/11/10
- LLC reporting requirements, 5/11/10
- LLC tax repeal explained, 7/13/10

#### New Jersey

- Paid family leave program, 2/23/10
- State EITC amount reduced, 7/13/10

New Mexico, tax amnesty, 5/4/10

#### New York

- Construction industry workers, 9/8/10
- Debit card issue, 10/26/10 call-out box
- Excelsior jobs program, 6/29/10
- Extension for widow(er)s, 9/14/10
- Nonrecognition of same sex marriage, 6/8/10
- Tax amnesty, 1/19/10

- Nonbusiness energy property credit
  - Installation costs, 6/1/10 QOTW
  - Insulated siding does not qualify, 2/2/10
- Nonconventional Fuel Source Credit, inflation adjustment factors, 4/6/10
- North Carolina
  - Renewable energy property credit, 6/29/10
  - Withholding for nonresident contractors, 2/9/10

**O**

- Offer in Compromise
  - IRS guidance, 6/8/10
  - Tax preparer responsibility, 7/20/10 QOTW
- Office-in-home deduction, 3/23/10 QOTW
- Ohio, website assistance for military personnel, 7/20/10
- Oil spill, see "Gulf Coast oil spill"
- Oklahoma
  - Cancer research donations, 6/29/10
  - Refund offset, 6/29/10
- Options for Balance Due Returns (link to chart), 4/6/10 call-out box
- Oregon
  - Amnesty rules clarified, 5/18/10
  - Severance pay subtraction, 5/18/10
  - Special election (ballet measures 66 and 67), 2/9/10
- Over-the-counter medicines, 9/14/10

**P**

- Patient Protection and Affordable Care Act, see "Health Care Reform Acts"
- Payroll tax exemption, see "Hiring Incentives to Restore Employment Act"
- Penalties (late filing and payment), 9/14/10 QOTW
- Pennsylvania, tax amnesty, 1/19/10, 5/18/10
- Pension plan limitations—2011, 11/2/10
- Philadelphia, PA
  - Earnings tax decrease, 7/20/10
  - Tax amnesty, 3/9/10
- Plain Writing Act of 2010, 10/12/10 legislative watch
- President's FY11 Budget Proposal, 2/2/10 legislative watch, 8/17/10 legislative watch
- President's middle-class tax relief initiatives, 1/26/10 legislative watch
- Private letter ruling requests for late entity classification, 2/2/10 QOTW
- Proposed deficiency, refund offset (*Perry* case), 10/26/10
- Proposition 8, see "Same-sex marriage"
- Puerto Rico, changes for 2010, 12/21/10

**Q**

- Qualified Domestic Relations Order (QDRO), final regulations, 6/29/10
- Qualified Joint Ventures, 5/25/10
- Question of the Week
  - Alimony recapture, 2/9/10
  - American Opportunity Credit, 3/9/10
  - AMT
    - Alternative vehicles (hybrid, plug-in), 6/8/10
    - Kiddie tax, 4/20/10
  - BP oil spill fund payments, 11/9/10
  - Dependent exemption—support/gross income tests and social security benefits, 1/19/10
  - Dependent exemption—unrelated children, 6/15/10
  - Depreciation, land value of condominium, 9/28/10

Disability pension distribution, 8/3/10  
 EITC phaseout calculation (earned income v. AGI), 6/29/10  
 Economic Recovery Payment and Government Retiree Credit compared, 1/12/10  
 Employee v. independent contractor, 3/16/10  
 Estate tax repeal, 5/11/10  
 First-time homebuyer credit, binding contract, 5/4/10  
 First-time homebuyer credit, repayment rules, 5/25/10, 10/26/10  
 Form 1099-SA Code "1", 2/23/10  
 FSA expenses that qualify for reimbursement, 10/6/10  
 Head of household, multiple households in one home, 11/16/10  
 Health care tax credit, 8/17/10  
 HSA/FSA coordination, 10/12/10  
 HSA mistaken distributions, 4/27/10  
 HSA qualifying expenses, 8/10/10  
 HSA Medicare restrictions, 11/30/10  
 IRA  
     Nonspousal beneficiaries, 9/8/10  
     Rollover reported Code "1," 3/30/10  
 Late filing and late payment penalties, 9/14/10  
 Making Work Pay Credit, 1/26/10  
 Medical expenses deduction for service animal, 2/2/10  
 Medicare contribution tax and sale of principal residence, 5/18/10  
 Nonbusiness energy property credit, 6/1/10  
 Nonqualified use (of residence) and unforeseen circumstances, 8/24/10  
 Offer in compromise, tax preparer responsibility, 7/20/10  
 Office-in-home deduction, 3/23/10  
 Plug-in electric vehicle credit, 3/2/10, 3/9/10  
 Required minimum distributions for different types of IRAs, 9/21/10  
 Roth IRA distribution within 5 years of conversion, 12/21/10  
 S corp late election relief, 2/16/10  
 SE tax health insurance premium deduction, 10/19/10  
 Social security benefits affected by returning to work, 7/13/10  
 Travel expenses of commuting, 11/2/10

## R

### Rates

Employer provided vehicles, valuation update, 1/26/10  
 HSAs, inflation adjusted amounts, 6/1/10  
 Inflation adjustments—2011, 11/2/10  
 Interest rates, 2<sup>nd</sup> quarter 2010, 3/2/10; 3<sup>rd</sup> quarter 2010, 5/25/10 call-out box; 4<sup>th</sup> quarter 2010, 8/24/10, 1<sup>st</sup> quarter 2011, 12/21/10  
 Nonconventional fuel source credit, 4/6/10  
 Pension plan limitations—2011, 11/2/10  
 Per diem rates (Publication 1542), 4/27/10, 11/9/10  
 Social security—2011, 11/2/10  
 Standard mileage for 2011, 12/21/10  
 Vehicle depreciation limits, 2/23/10  
 Real property taxes, tax benefit rule for nonitemizers, 2/9/10  
 Registered domestic partners  
     Community property states, 12/21/10  
     IRS guidance on CA RDPs, 6/15/10  
 Representation, unenrolled preparers, 9/21/10  
 Retirement plans (also see "IRAs")  
     401(k) questionnaire, 6/8/10  
     457(b) emergency distributions, 11/16/10  
     Disability pension distribution 8/3/10  
 Rhode Island  
     Refunds released, 7/20/10  
     Tax overhaul, 6/15/10

**S**

Sale of residence  
    Exclusion denied for rebuilt home (*Gates* case), 8/24/10  
    Nonqualified use and unforeseen circumstances, 8/24/10 QOTW

Same-sex marriage, judicial update, 8/10/10

Savings bonds, option to purchase with tax refund, 1/12/10

Sales tax tables, 1/19/10

Self-employment tax, health insurance premium deduction, 10/19/10 QOTW

Severance, payments not subject to FICA (*Quality Stores* case), 3/16/10, 6/29/10

Small Business Jobs Act, 9/28/10

Social security  
    Benefits affected by return to work, 7/13/10  
    Update for 2011, 11/2/10

Statistics of Income (SOI)  
    Bulletin releases, 4/27/10 call-out box, 6/15/10, 9/21/10  
    Estate tax, 11/9/10  
    Tax year 2008, 8/3/10

Stock basis reporting, final regulations, 10/19/10

Student FICA exception, see "Medical resident FICA exception"

**T**

Tanning tax, FAQs on excise tax, 8/17/10

Tax exempt organizations  
    Filing deadline reminder, 5/11/10 call-out box  
    Filing relief for small organizations, 8/3/10  
    Form 990 series filing requirement reminder, 2/2/10  
    IRS assistance, 5/25/10 call-out box

Tax law changes are coming  
    Alternative minimum tax – and the patch, 10/12/10  
    Introduction to expiring tax cuts, 10/6/10  
    Sunset of Bush/Obama cuts, 10/26/10

Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, 12/17/10 special edition

Tax reform, President's Economic Recovery Advisory Board, 8/17/10 Call-out box and Legislation Watch

Tennessee  
    Disaster relief, 7/20/10  
    Report of Debts form, 7/20/10

Tie-breaker rule, detailed chart, 1/19/10, 1/26/10 (call-out correction)

Tips, employer's share of unreported FICA, 6/29/10

Travel expenses, commuting, 11/2/10 QOTW

TS10 Tax Law Changes, 1/5/10 special edition

**U**

UDC, Navigating the new tie-breaker rule, 1/19/10

Undocumented workers, IRS disclosure, 9/21/10

**V**

Vehicle expense, Moore case (mileage expense denied), 8/10/10

Vehicle sales tax deduction, see "motor vehicle sales tax deduction"

Vermont

    Revised 2009 capital gains guidance, 1/19/10  
    Use tax obligation reminder, 1/26/10

## Virginia

    Conformity, 5/11/10, 6/29/10  
    EITC partially decoupled from federal treatment, 5/25/10  
    MSRRA and servicemember's child, 5/18/10  
    Power of attorney process, 6/8/10

**W**

## Washington

    Jobs credit, 8/3/10

## West Virginia

Business Registration Requirements, 5/25/10

Solar Energy Tax Credit, 5/25/10

Wisconsin

Healthcare benefits for children under 27, 6/8/10

Nonconformity on retirement plan rollovers, 11/30/10

Property tax credit changes, 2/9/10

Roth IRA conversions, 5/11/10

Withholding agreement for nonresidents working in Minnesota, 2/9/10

Worthless stock, 10/19/10

**XYZ**