Acronym Glossary

AAA	accumulated adjustment account
ADL	activities of daily living
AEP	accumulated earnings and profit
AGI	adjusted gross income
AICPA	American Institute of Certified Public Acountants
AMT	alternative minimum tax
AMTI	alternative minimum taxable income
ASPC	Andover Submission Processing Center
ATG	audit technique guides
AUDITCAP	audit closing agreement program
AUSPC	Austin Submission Processing Center
CCC	commodity credit corporation
CCM	completed contract method
CDE	community development entity
CLAT	charitable lead annuity trust
CLT	charitable lead trust
CLUT	charitable lead unitrust
CPE	continuing professional education
CRAT	charitable remainder annuity trust
CREP	conservation reserve enhancement program
CRP	conservation reserve program
CRT	charitable remainder trust
CRUT	charitable remainder unitrust
CSP	conservation security program
DBA	doing business as
ECP	emergency conservation program
EFTPS	electronic federal tax payment system
EGTRRA	Economic Growth and Tax Relief Reconciliation Act
EIC	earned income credit
EIN	employment identification number
EITC	earned income tax credit
EMS	electronic management system
EPCM	exempt-contract percentage of completion method
EPCRS	employee plans compliance resolution system
EQIP	environmental quality incentive program
ERO	electronic return originators
ESOP	employee stock option plan
ETIN	electronic transmitter identification number
EWPP	emergency watershed protection program
FET	federal estate tax(es)
FICA	Federal Insurance Contribution Act
FLEP	forest land enhancement program
FLP	family limited partnership
FMV	fair market value
FSA	flexible spending arrangement
FTC	Federal Trade Commission
FUTA	Federal Unemployment Tax Act
GPOA	general power of appointment
GRAT	grantor retained annuity trust
GRP	grassland reserve program
GRUT	grantor retained initrust
GVWR	gross vehicle weight rating
HIPAA	Health Insurance Portability and Accountability Act
IDGT	intentionally defective grantor trust
I-EIN	Internet employment identificaiton number
IIR	industry issue resolution
ILIT	irrevocable life insurance trust
IR	immediate relative (visa)

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IRA	individual retirement account
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRD	income in respect of a decedent
ISO	incentive stock option
ITC	investment tax credit
JCWA	Job Creation and Worker Assistance Act
JGTRRA	Jobs and Growth Tax Relief Reconciliation Act
LDP	loan deficiency payment
LLC	limited liability companies
LMSB	large and mid-size business
LP	limited partnership
MACRS	modified accelerated cost recovery system
MSA	medical savings account
MSPC	Memphis Submission Processing Center
MSSP	market segment specialization program
NAICS	North American industrial classification system
NICRUT	net income only charitable remainder unitrust
NIMCRUT	net income with makeup charitable remainder unitrust
NRA	normal retirement age
NRP	National Research Program
OASDI	Old Age Survivor and Disability Insurance
OID	original issue discount
PC	professional corporation
PCCM	percentage of completion/capitalized cost method
PCM	percentage of completion method
PCP	posted county price
PIN	personal identification number
POA	power of attorney
PTI	previously taxed income
QPRT	qualified personal residence trust
QTIP	qualified terminable interest property
RCWP	rural clean water program
REIT	real estate investment trust
REMIC	real estate mortgage investment conduits
RIC	regulated investment company
RMD	required minimum distribution
RRTA	Railroad Retirement Tax Act
SB/SE	small business and self employed
SCP	self-correction program
SEP	simplified employee pension
SERP	supplemental executive retirement plan
SIC	standard industrial classification
SIMPLE	savings incentive match plan for employees
SIP	single identifiable property
SSA	Social Security Administration
SSI	supplemental security income
SWP	small watershed program
TAM	technical advice memoranda
TAS	taxpayer advocate service
TEC	taxpayer education and communication
TGR	total gross receipts
TPI	total positive income
TRAC	tip reporting alternative commitment
TRDA	tip rate determination agreement
UGMA	Uniform Gifts to Minors Act
UTMA	Uniform Transfer to Minors Act
VA	Veteran Affairs
VCP	voluntary correction program
WHIP	wildlife habitat incentives program
WRP	wetlands reserve program

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