

## Acronym Glossary

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

# 2003 Workbook

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