

## Acronym Glossary

<b>AAA</b>	Accumulated adjustment account	<b>CRAT</b>	Charitable remainder annuity trust
<b>ACE</b>	Adjusted current earnings	<b>CRP</b>	Conservation Reserve Program
<b>ADA</b>	Americans with Disabilities Act	<b>CRUT</b>	Charitable remainder unitrust
<b>ADR</b>	Asset Depreciation Range	<b>DA</b>	Disclosure authorization
<b>ADS</b>	Alternative depreciation system	<b>DEFRA</b>	Deficit Reduction Act
<b>AEITC</b>	Advance earned income tax credit	<b>DFE</b>	Direct filing entity
<b>AFR</b>	Applicable federal rate	<b>DNI</b>	Distributable net income
<b>AGI</b>	Adjusted gross income	<b>DOH</b>	Department of Housing
<b>AICPA</b>	American Institute of Certified Public Accountants	<b>DOL</b>	Department of Labor
<b>AMT</b>	Alternative minimum tax	<b>DOT</b>	Department of Transportation
<b>AMTI</b>	Alternative minimum taxable income	<b>E&amp;P</b>	Earnings and profits
<b>AMTNOL</b>	Alternative minimum tax net operating loss	<b>EAP</b>	Employee assistance program
<b>ATAT</b>	Abusive tax avoidance transactions	<b>EAR</b>	Electronic account resolution
<b>BAH</b>	Basic allowance for housing	<b>EAT</b>	Exchange accommodation titleholder
<b>BAS</b>	Basic allowance for subsistence	<b>EFT</b>	Electronic funds transfer
<b>BIG</b>	Built-in gains	<b>EFTPS</b>	Electronic federal tax payment system
<b>CAP</b>	Civil air patrol	<b>EGTRRA</b>	Economic Growth and Tax Relief Reconciliation Act
<b>CCA</b>	Chief Counsel Advice	<b>EIC</b>	Earned income credit
<b>CCC</b>	Commodity Credit Corporation	<b>EIN</b>	Employer identification number
<b>CCT</b>	Common/collective trust	<b>ERISA</b>	Employee Retirement Income Security Act
<b>CDP</b>	Collection due process	<b>ESA</b>	Education savings account
<b>CEO</b>	Chief executive officer	<b>ETI</b>	Extra-Territorial Income Exclusion Act of 2000
<b>CFO</b>	Chief financial officer	<b>FAA</b>	Federal Aviation Administration
<b>CI</b>	Criminal Investigation Division	<b>FAQ</b>	Frequently asked questions
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act	<b>FCA</b>	False Claims Act
<b>CONUS</b>	Continental United States	<b>FCC</b>	Federal Communications Commission
<b>CP</b>	Computer paragraphs	<b>FDA</b>	Food and Drug Administration
<b>CPA</b>	Certified public accountant	<b>FICA</b>	Federal Insurance Contributions Act
<b>CPE</b>	Continuing professional education	<b>FLP</b>	Family limited partnership
<b>CPTx</b>	Certified practitioner of taxation	<b>FIFO</b>	First in first out

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<b>FmHA</b>	Farmers Home Administration	<b>JGTRRA</b>	Jobs and Growth Tax Relief Reconciliation Act
<b>FMV</b>	Fair market value	<b>LDP</b>	Loan deficiency payment
<b>FSA</b>	Farm Services Administration	<b>LIFO</b>	Last in first out
<b>FSA</b>	Flexible spending arrangement	<b>LKE</b>	Like-kind exchange
<b>FSC</b>	Foreign sales corporations	<b>LLC</b>	Limited liability company
<b>FMS</b>	Financial Management Service	<b>LP</b>	Limited partnership
<b>FTC</b>	Federal Trade Commission	<b>MACRS</b>	Modified accelerated cost recovery system
<b>FTD</b>	“Federal tax deposit,” or “failure to deposit”	<b>M&amp;IE</b>	Meals and incidental expenses
<b>FUTA</b>	Federal Unemployment Tax Act	<b>MAGI</b>	Modified adjusted gross income
<b>GAO</b>	General Accounting Office	<b>MeF</b>	Modernized e-file
<b>GCM</b>	General Counsel Memorandum	<b>MSA</b>	Medical savings account
<b>GIA</b>	Group insurance arrangement	<b>MSSP</b>	Market Segment Specialization Program
<b>GM</b>	Genetically modified	<b>MITA</b>	Master trust investment account
<b>GSA</b>	General Services Administration	<b>MPC</b>	Manufacturer’s Purchase Credits
<b>HDHP</b>	High deductible health plan	<b>MTC</b>	Minimum tax credit
<b>HECM</b>	Home equity conversion mortgage	<b>NADA</b>	National Automobile Dealer’s Association
<b>HMO</b>	Health Maintenance Organization	<b>NAICS</b>	North American Industry Classification System
<b>HUD</b>	Housing and Urban Development	<b>NASCO</b>	National Association of State Charity Officials
<b>HRA</b>	Health reimbursement arrangement	<b>NIMCRUT</b>	Net income with makeup charitable remainder unitrust
<b>HSA</b>	Health savings account	<b>NOL</b>	Net operating loss
<b>IAHTC</b>	Illinois Affordable Housing Tax Credit	<b>NRP</b>	National Research Program
<b>IE</b>	Investment entity	<b>OASDI</b>	Old age survivor and disability insurance
<b>IHDA</b>	Illinois Housing Development Authority	<b>OBRA</b>	Omnibus Budget Reconciliation Act
<b>IITA</b>	Illinois Income Tax Act	<b>OCONUS</b>	Outside the continental United States
<b>ILU</b>	Independent living unit	<b>OID</b>	Original interest discount
<b>IMF</b>	Individual master file	<b>OIC</b>	Offer in compromise
<b>IRA</b>	Individual retirement account	<b>OLI</b>	Officer life insurance
<b>IRC</b>	Internal Revenue Code	<b>OMB</b>	Office of Management and Budget
<b>IRD</b>	In respect of a decedent	<b>OPR</b>	Office of Professional Responsibility
<b>ISO</b>	Incentive stock option	<b>PAF</b>	Payer account file
<b>IRP</b>	Information return program		
<b>ITIN</b>	Individual taxpayer identification number		
<b>JCWAA</b>	Job Creation and Worker Assistance Act		

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<b>PBGC</b>	Pension benefit guaranty corporation	<b>SIFL</b>	Standard Industry Fare Level
<b>PBM</b>	Pharmacy benefit manager	<b>SIMPLE</b>	Savings incentive match plan for employees
<b>PHC</b>	Personal holding company	<b>SOT</b>	Service occupation tax
<b>POA</b>	Powers of attorney	<b>SPDA</b>	Single premium deferred annuity
<b>POC</b>	Percentage of completion	<b>SSA</b>	Social Security Administration
<b>POD</b>	Payable on death	<b>SSN</b>	Social security number
<b>POP</b>	Premium only plans	<b>SPIA</b>	Single premium immediate annuity
<b>PPO</b>	Preferred Provider Organization	<b>SUTA</b>	Service use tax
<b>PSA</b>	Pooled separate account	<b>SUTA</b>	State Unemployment Tax Act
<b>PSC</b>	Personal Service Corporation	<b>TAC</b>	Taxpayer Assistance Center
<b>PTIN</b>	Preparer tax identification number	<b>TANF</b>	Temporary assistance for needy families
<b>PYA</b>	Prior year amount	<b>TC</b>	Tax Court
<b>QDRO</b>	Qualified domestic relations order	<b>TCMP</b>	Taxpayer compliance measurement program
<b>QTIP</b>	Qualified terminable interest property	<b>TDS</b>	Transcript Delivery System
<b>RAL</b>	Refund anticipation loan	<b>TEFRA</b>	Tax Equity and Fiscal Responsibility Act
<b>REIT</b>	Real estate investment trust	<b>TIN</b>	Taxpayer identification number
<b>RGS</b>	Report Generating System	<b>TMT</b>	Tentative minimum tax
<b>RIC</b>	Regulated Investment Company	<b>TOD</b>	Transfer on death
<b>RMD</b>	Required minimum distribution	<b>TSP</b>	Thrift savings plan
<b>ROT</b>	Retailer's occupation tax	<b>TRA</b>	Tax Reform Act
<b>RRA</b>	Restructuring and Reform Act	<b>TSR</b>	Telemarketing sales rules
<b>SARSEP</b>	Salary reduction simplified employee pension	<b>UBIT</b>	Unrelated business income tax
<b>SB/SE</b>	Small Business and Self-Employed	<b>UI DIF</b>	Unreported income discriminant index function
<b>SBJPA</b>	Small Business Job Protection Act	<b>UPIA</b>	Uniform Penalty and Interest Act
<b>SCA</b>	Service Center Advice	<b>USCIS</b>	U.S. Citizenship and Immigration Services
<b>SE</b>	Self employment	<b>UT</b>	Use tax
<b>SEC</b>	Securities and Exchange Commission	<b>VEBA</b>	Voluntary Employees' Beneficiary Association
<b>SEP</b>	Simplified employee pension	<b>WTO</b>	World Trade Organization
<b>SHIP</b>	State health insurance program		
<b>SIC</b>	Service Industry Code		

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