

## Acronym Glossary

<b>ACRS</b>	Accelerated Cost Recovery System	<b>EA</b>	Enrolled agent
<b>ADA</b>	Americans with Disabilities Act of 1990	<b>EAG</b>	Expanded affiliated groups
<b>ADS</b>	Alternative depreciation system	<b>EAT</b>	Exchange accommodation titleholder
<b>AGI</b>	Adjusted gross income	<b>EAV</b>	Equalized assessed valuation
<b>AJCA</b>	American Jobs Creation Act of 2004	<b>EFTPS</b>	Electronic federal tax payment system
<b>ALV</b>	Annual lease value	<b>EIC</b>	Earned income credit
<b>AMT</b>	Alternative minimum tax	<b>EIN</b>	Employment identification number
<b>AMTI</b>	Alternative minimum taxable income	<b>EMA</b>	Equipment maintenance allowance
<b>CACFP</b>	Child and Adult Care Food Program	<b>ESOP</b>	Employee stock ownership plan
<b>CARE</b>	Customer Assistance, Relationships, and Education	<b>ERISA</b>	Employee Retirement Income Security Act
<b>CAS</b>	Customer Account Services	<b>ESA</b>	Education savings account
<b>CATC</b>	Central Air Traffic Control	<b>ESV</b>	Engine shop visit
<b>CCA</b>	Chief Counsel Advice	<b>ETIA</b>	Energy Tax Incentives Act of 2005
<b>CCAO</b>	Chief county assessment officer	<b>FAI</b>	Fiduciary accounting income
<b>CCC</b>	Commodity Credit Corporation	<b>FICA</b>	Federal Insurance Contributions Act
<b>CD</b>	Certificate of deposit	<b>FLP</b>	Family limited partnership
<b>CDP</b>	Collection due process	<b>FMV</b>	Fair market value
<b>CGS</b>	Cost of goods sold	<b>FSA</b>	Farm Service Agency
<b>CIA</b>	Central Intelligence Agency	<b>FSA</b>	Flexible spending arrangement
<b>CIP</b>	Coordinated Issue Paper	<b>FUTA</b>	Federal Unemployment Tax Act
<b>CONUS</b>	Continental United States	<b>GCM</b>	General Council Memorandum
<b>CPA</b>	Certified public accountant	<b>GDS</b>	General Depreciation System
<b>CRP</b>	Conservation reserve program	<b>GSA</b>	General Services Administration
<b>CRUT</b>	Charitable remainder unitrust	<b>GVW</b>	Gross vehicle weight
<b>DB</b>	Declining balance	<b>HCTC</b>	Health Coverage Tax Credit
<b>DCB</b>	Dependent Care Benefit	<b>HDHP</b>	High deductible health plan
<b>DCFS</b>	Department of Children and Family Service	<b>HSA</b>	Health savings account
<b>DNI</b>	Distributable net income	<b>IAA</b>	Intercountry Adoption Act of 2000
<b>DPGR</b>	Domestic gross production receipts	<b>IDD</b>	Income distribution deduction
<b>DRD</b>	Deductions in respect of a decedent	<b>IIR</b>	Industry Issues Resolution
<b>DoD</b>	Department of Defense	<b>IR</b>	Immediate relative

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<b>IRA</b>	Individual retirement account	<b>QAE</b>	Qualified adoption expenses
<b>IRB</b>	Internal Revenue Bulletin	<b>QDRO</b>	Qualified domestic relations order
<b>IRC</b>	Internal Revenue Code	<b>QI</b>	Qualified intermediary
<b>IRD</b>	Income in respect of a decedent	<b>QPAD</b>	Qualified production activities deduction
<b>IRS</b>	Internal Revenue Service	<b>QPAI</b>	Qualified production activities income
<b>ISRA</b>	Installment Sales Revision Act of 1980	<b>QPP</b>	Qualified production property
<b>JTWROS</b>	Joint tenancy with rights of survivorship	<b>QPR</b>	Qualified personal residence trust
<b>LLC</b>	Limited liability company	<b>QRT</b>	Qualified revocable trust
<b>LMSB</b>	Large and Mid-Size Business	<b>QTP</b>	Qualified tuition program
<b>LSE</b>	Lump sum election	<b>RMD</b>	Required minimum distribution
<b>MACRS</b>	Modified accelerated cost recovery system	<b>RRA</b>	Restructuring and Reform Act of 1998
<b>MAGI</b>	Modified adjusted gross income	<b>RRB</b>	Railroad Retirement Board
<b>MDIB</b>	Minimum distribution incidental benefit	<b>RULPA</b>	Revised Uniform Limited Partnerships Act
<b>MFJ</b>	Married filing jointly	<b>RV</b>	Recreational vehicle
<b>MFS</b>	Married filing separately	<b>SBSE</b>	Small Business and Self-Employed
<b>MPGE</b>	Manufactured, produced, grown, or extracted	<b>SCA</b>	Service Center Advice
<b>MSA</b>	Medical savings account	<b>SE</b>	Self-employment
<b>NAICS</b>	North American Industry Classification System	<b>SEC</b>	Securities and Exchange Commission
<b>NOL</b>	Net operating loss	<b>SECA</b>	Self-Employment Contribution Act
<b>NRBIG</b>	Net realized built-in gain	<b>SEP</b>	Simplified Employee Pension
<b>NRP</b>	National Research Program	<b>SGLI</b>	Servicemembers' Group Life Insurance
<b>NUBIG</b>	Net unrealized built-in gain	<b>SIC</b>	Standard Industrial Classification
<b>NSSEB</b>	Non-social security equivalent benefits	<b>SS</b>	Social Security
<b>OIC</b>	Offer in compromise	<b>SSA</b>	Social Security Administration
<b>OPM</b>	Office of Personnel Management	<b>SSCA</b>	Significant Service Center Advice
<b>OPR</b>	Office of Professional Responsibility	<b>SSN</b>	Social security number
<b>PCA</b>	Private collection agencies	<b>SUV</b>	Sport utility vehicle
<b>PIK</b>	Payment-in-kind	<b>TDS</b>	Transcript Delivery System
<b>POA</b>	Powers of attorney	<b>TEGE</b>	Tax-Exempt and Government Entities
<b>PPIA</b>	Partial Payment Installment Agreement	<b>TIC</b>	Tenants-in-common
<b>PRA</b>	Paperwork Reduction Act	<b>TIN</b>	Tax identification number
<b>PTIN</b>	Preparer tax identification number	<b>UFI</b>	Undivided fractional interests
		<b>UI</b>	Unemployment insurance
		<b>UM</b>	United Methodist

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**USDA** U.S. Department of Agriculture

**VA** Veterans' Administration

**VCP** Voluntary Compliance Program

**VDB** Vested dual benefit

**W&I** Wage and Investment

**WFTRA** Working Families Tax Relief Act