

## Acronym Glossary

<b>AAA</b>	Accumulated adjustment account	<b>CONUS</b>	Continental United States
<b>ABA</b>	American Bar Association	<b>CPA</b>	Certified public accountant
<b>ADL</b>	Activities of daily living	<b>CPE</b>	Continuing professional education
<b>ADP</b>	Actual deferral percentage	<b>CRAT</b>	Charitable remainder annuity trust
<b>ADS</b>	Alternative depreciation system	<b>CREB</b>	Clean renewable energy bond
<b>AGI</b>	Adjusted gross income	<b>CRUT</b>	Charitable remainder unitrust
<b>AICPA</b>	American Institute of Certified Public Accountants	<b>CSRS</b>	Civil Service Retirement System
<b>AJCA</b>	American Jobs Creation Act	<b>DC</b>	Direct current
<b>AMT</b>	Alternative minimum tax	<b>DIC</b>	Dependency and indemnity compensation
<b>AMTI</b>	Alternative minimum taxable income	<b>DIF</b>	Disability Insurance
<b>AMTNOL</b>	Alternative minimum tax net operating loss	<b>DIF</b>	Discriminant inventory function system
<b>ASO</b>	Administrative services only	<b>DNI</b>	Distributable net income
<b>ASTM</b>	American Society of Testing and Materials	<b>DNR</b>	Do-not-resuscitate order
<b>ATG</b>	Audit technique guide	<b>DOE</b>	Department of Energy
<b>BAPCPA</b>	Bankruptcy Abuse Prevention and Consumer Protection Act	<b>DOI</b>	Discharge of indebtedness
<b>BIG</b>	Built-in gains	<b>DPAD</b>	Domestic production activity deduction
<b>CARE</b>	Customer Assistance, Relationships, and Education	<b>DPGR</b>	Domestic production gross receipts
<b>CCRC</b>	Continuing care retirement communities	<b>DRA</b>	Deficit Reduction Act of 2005
<b>CDP</b>	Collection due process	<b>DRD</b>	Deductions in respect of a decedent
<b>CEO</b>	Chief executive officer	<b>DSIRE</b>	Database of State Incentives for Renewable Energy
<b>CERCLA</b>	Comprehensive Environmental Response, Compensation, and Liability Act	<b>E&amp;P</b>	Earnings and profits
<b>CFC</b>	Controlled foreign corporation	<b>EA</b>	Enrolled agent
<b>CGS</b>	Cost of goods sold	<b>EAG</b>	Expanded affiliate groups
<b>CI</b>	Criminal investigation	<b>EAT</b>	Exchange accommodation titleholder
<b>CMS</b>	Centers for Medicare and Medicaid Services	<b>EBSA</b>	Employee Benefits Security Administration
<b>CODA</b>	Cash or deferred arrangement	<b>EFAST</b>	ERISA Filing Acceptance System
<b>COLA</b>	Cost-of-living adjustments	<b>EFTPS</b>	Electronic federal tax payment system
		<b>EGTRRA</b>	Economic Growth and Tax Relief Reconciliation Act
		<b>EIC</b>	Earned income credit
		<b>EIN</b>	Employer identification number

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<b>EPA</b>	Environmental Protection Agency	<b>IMRS</b>	Issue Management Resolution System
<b>ERISA</b>	Employee Retirement Income Security Act	<b>IRA</b>	Individual retirement arrangement
<b>ESA</b>	Education savings account	<b>IRB</b>	Internal Revenue Bulletin
<b>ESOP</b>	Employee stock ownership plan	<b>IRC</b>	Internal Revenue Code
<b>EIEA</b>	Extraterritorial Income Exclusion Act of 2000	<b>IRD</b>	In respect of a decedent
<b>ETI</b>	Extra territorial income	<b>IRS</b>	Internal Revenue Service
<b>ETIA</b>	Energy Tax Incentives Act of 2005	<b>ISO</b>	Incentive stock option
<b>FDIC</b>	Federal Deposit Insurance Corporation	<b>JGTRRA</b>	Jobs and Growth Tax Relief Reconciliation Act
<b>FERS</b>	Federal Employees Retirement System	<b>LKE</b>	Like-kind exchange
<b>FICA</b>	Federal Insurance Contributions Act	<b>LLC</b>	Limited liability company
<b>FIRPTA</b>	Foreign Investment in Real Property Tax Act	<b>M&amp;IE</b>	Meals and incidental expenses
<b>FLP</b>	Family limited partnership	<b>MACRS</b>	Modified accelerated cost recovery system
<b>FmHA</b>	Farmers Home Administration	<b>MAGI</b>	Modified adjusted gross income
<b>FMS</b>	Financial management service	<b>MFJ</b>	Married filing jointly
<b>FMV</b>	Fair market value	<b>MFS</b>	Married filing separately
<b>FRA</b>	Full retirement age	<b>MPGE</b>	Manufactured, produced, grown, or extracted
<b>FSA</b>	Flexible spending arrangement	<b>MSA</b>	Medical savings account
<b>FSC</b>	Foreign sales corporation	<b>MSSP</b>	Market segment specialization program
<b>FUTA</b>	Federal Unemployment Tax Act	<b>NAEA</b>	National Association of Enrolled Agents
<b>GAO</b>	Government Accountability Office	<b>NAICS</b>	North American Industry Classification System
<b>GMT</b>	Geographically-based means testing	<b>NOL</b>	Net operating loss
<b>GOZA</b>	Gulf Opportunity Zone Act	<b>NRP</b>	National Research Program
<b>GSA</b>	General Services Administration	<b>NSA</b>	National Society of Accountants
<b>HAS</b>	Health savings account	<b>OASDI</b>	Old Age Survivors and Disability Insurance
<b>HERO</b>	Heroes Earned Retirement Opportunities	<b>OASI</b>	Old Age Survivors Insurance
<b>HIPAA</b>	Health Insurance Portability and Accountability Act of 1996	<b>OCONUS</b>	Outside the continental United States
<b>HMO</b>	Health maintenance organization	<b>OIC</b>	Offer in compromise
<b>HOH</b>	Head of household	<b>OPR</b>	Office of Professional Responsibility
<b>HRA</b>	Health reimbursement arrangement	<b>PAYSOP</b>	Payroll stock ownership plan
<b>IDC</b>	Intangible drilling costs	<b>PBGC</b>	Pension Benefit Guaranty Corporation
<b>IDP</b>	Improved death pension	<b>PEO</b>	Professional employer organization
<b>IECC</b>	International Energy Conservation Code		

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<b>PIK</b>	Payment-in-kind	<b>SL</b>	Stakeholder liaison
<b>PIN</b>	Personal identification number	<b>SMLLC</b>	Single-member limited liability company
<b>POA</b>	Power of attorney	<b>SOT</b>	Service occupation tax
<b>PPO</b>	Preferred Provider Organization	<b>SPA</b>	Significant participation activities
<b>PSC</b>	Personal service corporation	<b>SSA</b>	Social Security Administration
<b>PTIN</b>	Preparer tax identification number	<b>SSD</b>	Social Security Disability
<b>PWBA</b>	Pension and Welfare Benefits Administration	<b>SSDI</b>	Social Security Disability Income
<b>QDRO</b>	Qualified domestic relations order	<b>SSI</b>	Supplemental Security Income
<b>QPA</b>	Qualified production activities	<b>SSN</b>	Social security number
<b>QPAD</b>	Qualified production activities deduction	<b>SURS</b>	State University Retirement System
<b>QPAI</b>	Qualified production activities income	<b>TDS</b>	Transcript Delivery System
<b>QPP</b>	Qualified production property	<b>TIAP</b>	Tax Incentives Assistance Project
<b>RAL</b>	Refund anticipation loan	<b>TIC</b>	Tenants-in-common
<b>RBD</b>	Required beginning date	<b>TIGTA</b>	Treasury Inspector General for Tax Administration
<b>REIT</b>	Real estate investment trust	<b>TIN</b>	Taxpayer identification number
<b>RIC</b>	Regulated investment companies	<b>TIPRA</b>	Tax Increase Prevention and Reconciliation Act
<b>RMD</b>	Required minimum distributions	<b>TRASOP</b>	Tax Reduction Act stock ownership plan
<b>S/L</b>	Straight-line	<b>TSA</b>	Tax-sheltered annuities
<b>SARSEP</b>	Salary reduction simplified employee pension plan	<b>TSP</b>	Thrift savings plan
<b>SB/SE</b>	Small business and self-employed	<b>UBTI</b>	Unrelated business taxable income
<b>SCD</b>	Service-connected disability	<b>USERRA</b>	Uniformed Services Employment and Reemployment Rights Act
<b>SE</b>	Self-employment	<b>USRPHC</b>	U.S. real property holding company
<b>SEE</b>	Special enrollment examination	<b>VCP</b>	Voluntary Correction Program
<b>SEP</b>	Simplified employee pension	<b>VETS</b>	Veterans' Employment and Training Service
<b>SEP-IRA</b>	Simplified employee pension IRA	<b>WFTRA</b>	Working Families Tax Relief Act
<b>SEPTC</b>	Small ethanol producer credit	<b>WTO</b>	World Trade Organization
<b>SIC</b>	Standard industrial classification		
<b>SIMPLE</b>	Savings incentive match plan for employees		