

Acronym Glossary

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|---------------|---|---------------|---|
| AAA | Accumulated adjustment account | BSA | Bank Secrecy Act |
| ABA | American Bar Association | CAG | Commissioner's Advisory Group |
| ACE | Adjusted current earnings | CAP | Collection appeals program |
| ACRS | Accelerated cost recovery system | CARE | Customer Assistance, Relationships, and Education |
| ACS | Automated collection system | CAS | Customer Account Services |
| ADL | Activities of daily living | CCA | Chief counsel advice |
| ADP | Actual deferral percentage | CCAO | Chief county assessment officer |
| ADR | Asset depreciation range | CCC | Commodity Credit Corporation |
| ADS | Alternative depreciation system | CCRC | Continuing care retirement communities |
| AEITC | Advance earned income tax credit | CCT | Common/collective trust |
| AEP | Accumulated earnings and profits | CDP | Collection due process |
| AFR | Applicable federal rate | CEO | Chief executive officer |
| AGI | Adjusted gross income | CERCLA | Comprehensive Environmental Response, Compensation, and Liability Act |
| AICPA | American Institute of Certified Public Accountants | CFC | Controlled foreign corporation |
| AIDS | Acquired immunodeficiency syndrome | CFTC | Commodity Futures Trading Commission |
| AIME | Average indexed monthly earnings | CGS | Cost of goods sold |
| AJCA | American Jobs Creation Act | CI | Criminal Investigation |
| ALJ | Administrative law judge | CMO | Collateralized mortgage obligations |
| AML | Anti-money laundering | CMS | Centers for Medicare and Medicaid Services |
| AMT | Alternative minimum tax | CODA | Cash or deferred arrangement |
| AMTI | Alternative minimum taxable income | COIC | Centralized offer in compromise |
| AMTNOL | Alternative minimum tax net operating loss | COLA | Cost-of-living adjustments |
| ASO | Administrative services only | CONUS | Continental United States |
| ASTM | American Society of Testing and Materials | CPA | Certified public accountant |
| ATG | Audit technique guide | CPE | Continuing professional education |
| BAH | Basic allowance for housing | CPTx | Certified Practitioner of Taxation |
| BAPCPA | Bankruptcy Abuse Prevention and Consumer Protection Act | CRAT | Charitable remainder annuity trust |
| BAS | Basic allowance for subsistence | CREB | Clean renewable energy bond |
| BIG | Built-in gains | CRP | Conservation reserve program |

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| CRUT | Charitable remainder unitrust | EFI | Elected farm income |
| CSP | Conservation Security Program | EFTPS | Electronic federal tax payment system |
| CSRS | Civil Service Retirement System | EGTRRA | Economic Growth and Tax Relief Reconciliation Act |
| CTR | Currency transaction report | EIC | Earned income credit |
| DA | Disclosure authorization | EIN | Employer identification number |
| DATC | Doubt as to collectability | EIP | Employees' investment plan |
| DB | Declining balance | EITC | Earned income tax credit |
| DC | Direct current | EMA | Equipment maintenance allowance |
| DCEO | Department of Commerce and Economic Opportunity | EPA | Environmental Protection Agency |
| DFE | Direct filing entity | ERISA | Employee Retirement Income Security Act |
| DIC | Dependency and indemnity compensation | ERO | Electronic return originator |
| DIF | Discriminant Inventory Function System | ESA | Education savings account |
| DNI | Distributable net income | ESBT | Electing small business trusts |
| DNR | Do-not-resuscitate order | ESGR | Employer Support of the Guard and Reserve |
| DOA | Illinois Department on Aging | ESOP | Employee stock ownership plan |
| DOE | Department of Energy | ESPP | Employee stock purchase plan |
| DOI | Discharge of indebtedness | ETA | Effective tax administration |
| DOL | Department of Labor | ETI | Extraterritorial income |
| DPAD | Domestic production activity deduction | ETIA | Energy Tax Incentives Act of 2005 |
| DPGR | Domestic production gross receipts | FAFSA | Free Application for Federal Student Aid |
| DRA | Deficit Reduction Act of 2005 | FAI | Fiduciary accounting income |
| DRD | Deductions in respect of a decedent | FASB | Financial Accounting Standards Board |
| DSIRE | Database of State Incentives for Renewable Energy | FDIC | Federal Deposit Insurance Corporation |
| DoD | Department of Defense | FERS | Federal Employees Retirement System |
| E&P | Earnings and profits | FHA | Federal Housing Administration |
| EA | Enrolled agent | FICA | Federal Insurance Contributions Act |
| EAG | Expanded affiliate groups | FIRPTA | Foreign Investment in Real Property Tax Act |
| EAP | Employee assistance program | FLP | Family limited partnership |
| EAR | Electronic account resolution | FMS | Financial Management Service |
| EAT | Exchange accommodation titleholder | FMV | Fair market value |
| EAV | Equalized assessed valuation | FRA | Full retirement age |
| EBSA | Employee Benefits Security Administration | FSA | Flexible spending arrangement |

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| FSC | Foreign sales corporation | IECC | International Energy Conservation Code |
| FTC | Federal Trade Commission | IEPA | Illinois Environmental Protection Agency |
| FTD | Federal tax deposit | IIR | Industry issue resolution |
| FUTA | Federal Unemployment Tax Act | IMF | Individual master file |
| FY | Fiscal year | IMRS | Issue Management Resolution System |
| FinCEN | Financial Crimes Enforcement Network | IRA | Individual retirement arrangement |
| FmHA | Farmers Home Administration | IRB | Internal Revenue Bulletin |
| GAO | Government Accountability Office | IRC | Internal Revenue Code (always used as acronym) |
| GCM | General council memorandum | IRD | In respect of a decedent |
| GDS | General depreciation system | IRPAC | Information Reporting Program Advisory Committee |
| GIA | Group insurance arrangement | IRS | Internal Revenue Service |
| GLS | General Legal Services | IRSAC | Internal Revenue Service Advisory Council |
| GMT | Geographically-based means testing | ISAC | Illinois Student Assistance Commission |
| GNP | Gross national product | ISO | Incentive stock option |
| GOZA | Gulf Opportunity Zone Act | ITC | Investment tax credit |
| GSA | General Services Administration | ITIN | Individual taxpayer identification number |
| HDHP | High deductible health plan | IVES | Income Verification Express Service |
| HECM | Home equity conversion mortgage | JCWA | Job Creation and Worker Assistance Act |
| HERO | Heroes Earned Retirement Opportunities | JGTRRA | Jobs and Growth Tax Relief Reconciliation |
| HFS | Illinois Department of Health and Family Services | LDP | Loan deficiency payment |
| HIB | High impact business | LKE | Like-kind exchange |
| HIPAA | Health Insurance Portability and Accountability Act of 1996 | LLC | Limited liability company |
| HMO | Health Maintenance Organizations | LMSB | Large and mid-size business |
| HOH | Head of household | LP | Limited partnership |
| HRA | Health reimbursement arrangement | LTC | Long-term care |
| HSA | Health savings account | M&IE | Meals and incidental expenses |
| HVAC | Heating, ventilation, and air conditioning | MACRS | Modified accelerated cost recovery system |
| IASB | International Accounting Standards Board | MAGI | Modified adjusted gross income |
| IDC | Intangible drilling costs | MCC | Merchant category code |
| IDD | Income distribution deduction | MDIB | Minimum distribution incidental benefit |
| IDP | Improved death pension | MFJ | Married filing jointly |
| IE | Investment entity | | |

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|----------------|--|----------------|---|
| MFS | Married filing separately | OPP | Other personal property |
| MPGE | Manufactured, produced, grown, or extracted | OPR | Office of Professional Responsibility |
| MSA | Medical savings account | P&L | Profit and loss |
| MSA | Metropolitan statistical area | PAF | Payer Account File |
| MSB | Money service business | PAL | Passive activity losses |
| MSSP | Market segment specialization program | PBGC | Pension Benefit Guaranty Corporation |
| MTC | Minimum tax credit | PBM | pharmacy benefit manager |
| MTIA | Master trust investment account | PEBES | Personal earnings and benefit statement |
| NAD | National Appeals Division | PEO | Professional employer organization |
| NAE | Nonaccrual-experience method | PHC | Personal holding company |
| NAEA | National Association of Enrolled Agents | PIK | Payment-in-kind |
| NAICS | North American Industry Classification System | PIN | Personal identification number |
| NIMCRUT | Net income with makeup charitable remainder unitrust | POA | Powers of attorney |
| NOL | Net operating loss | POP | Premium only plans |
| NQ | Nonqualified stock option | PPA | Pension Protection Act of 2006 |
| NQDC | Nonqualified deferred compensation plan | PPIA | Partial payment installment agreement |
| NRE | Net realizable equity | PPO | Preferred Provider Organization |
| NRP | National Research Program | PRA | Paperwork Reduction Act |
| NSA | National Security Agency | PSA | Pooled separate account |
| NSSEB | Non-social security equivalent benefits | PSC | Personal service corporation |
| NUA | Net unrealized appreciation | PTI | Previously taxed income |
| OA | Office of Audit | PTIN | Preparer tax identification number |
| OAA | Other adjustments account | PTP | Publicly traded partnership |
| OASDI | Old Age Survivors and Disability Insurance | PUD | Planned development unit |
| OASI | Old Age Survivors Insurance | PV | Photovoltaic |
| OCONUS | Outside the continental United States | PWBA | Pension and Welfare Benefits Administration |
| OI | Office of Investigation | QCBEP | Qualified cellulosic biomass ethanol property |
| OIC | Offer in compromise | QCD | Qualified charitable distributions |
| OLI | Officer life insurance | QDRO | Qualified domestic relations order |
| OMB | Office of Management and Budget | QEAA | Qualified exchange accommodation arrangement |
| OPA | Online payment agreement | QI | Qualified intermediary |
| OPM | Office of Personnel Management | QPA | Qualified production activities |

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|----------------|---|----------------|--|
| QPAD | Qualified production activities deduction | SE | Self-employment |
| QPAI | Qualified production activities income | SEC | Securities and Exchange Commission |
| QPP | Qualified production property | SECA | Self-Employment Contributions Act |
| QPRT | Qualified personal residence trust | SEE | Special Enrollment Examination |
| QRT | Qualified revocable trust | SEP | Self-employment program |
| QSV | Quick sale value | SEP | Simplified employee pension |
| QSub | Qualified subchapter S subsidiary | SEP-IRA | Simplified employee pension–individual retirement arrangements |
| QTIP | Qualified terminable interest property | SEPTC | Small ethanol producer credit |
| QTP | Qualified tuition plan | SERP | Supplemental executive retirement plan |
| RAL | Refund anticipation loan | SESA | State employment security agency |
| RAM | Repair allowance method | SGLI | Servicemembers' Group Life Insurance |
| RBD | Required beginning date | SHIP | State health insurance program |
| RCP | Reasonable collection potential | SIC | Standard industrial classification |
| RCWP | Rural clean water program | SIMPLE | Savings incentive match plan for employees |
| REIT | Real estate investment trust | SL | Stakeholder liaison |
| REMIC | Real estate mortgage investment conduits | SMLLC | Single-member limited liability company |
| RGS | Report Generating System | SOT | Service occupation tax |
| RHA | Rural Housing Administration | SPA | Significant participation activities |
| RIC | Regulated investment companies | SPDA | Single premium deferred annuity |
| RMD | Required minimum distributions | SPIA | Single premium immediate annuity |
| ROI | Return on investment | SSA | Social Security Administration |
| ROT | Retailer's occupation tax | SSCA | Significant service center advice |
| RRB | Railroad Retirement Board | SSD | Social Security Disability |
| S&P | Standard and Poor | SSDI | Social Security Disability Income |
| S/L | Straight-line | SSI | Supplemental Security Income |
| SAM | Shared appreciation mortgage | SSI | Social security income |
| SAR | Stock appreciation rights | SSN | Social security number |
| SAR | Suspicious activity report | SURS | State University Retirement System |
| SARSEP | Salary reduction simplified employee pension plan | SUTA | State Unemployment Tax Act |
| SBSE | Small Business and Self-Employed | SUTA | Service use tax |
| SBWOA | Small Business and Work Opportunity Act of 2007 | SWA | State workforce agency |
| SCA | Service center advice | TAC | Taxpayer Assistance Center |
| SCD | Service-connected disability | TAM | Technical advice memoranda |

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|---------------|---|----------------|---|
| TANF | Temporary Assistance for Needy Families | UI DIF | Unreported Income Discriminant Index Function |
| TAS | Taxpayer Advocate Service | UM | United Methodist |
| TCMP | Taxpayer Compliance Measurement Program | UPE | Unreimbursed partnership expenses |
| TDS | Transcript delivery system | USDA | U.S. Department of Agriculture |
| TEGE | Tax-exempt and government entities | USERRA | Uniformed Services Employment and Reemployment Rights Act |
| TIAP | Tax Incentives Assistance Project | USOA | Uniform system of accounts |
| TIC | Tenancy-in-common | USPS | United States Postal Service |
| TIGTA | Treasury Inspector General for Tax Administration | USRPHC | U.S. real property holding company |
| TIN | Taxpayer identification number | USTC | United States Tax Code |
| TIPRA | Tax Increase Prevention and Reconciliation Act | UT | Use tax |
| TMT | Tentative minimum tax | UTMA | Uniform Transfer to Minors Act |
| TRASOP | Tax Reduction Act stock ownership plan | VCP | Voluntary Compliance Program |
| TRHCA | Tax Relief and Health Care Act of 2006 | VDB | Vested dual benefit |
| TS | Collection Technical Services | VETS | Veterans' Employment and Training Service |
| TSA | Tax-sheltered annuities | VITA | Volunteer Income Tax Assistance |
| TSP | Thrift Savings Plan | W&I | Wage and investment |
| UBTI | Unrelated business taxable income | WFTRA | Working Families Tax Relief Act |
| UGMA | Uniform Gifts to Minors Act | WOTC | Work opportunity tax credit |
| UI | Unemployment insurance | WTO | World Trade Organization |