

Acronym Glossary

AAA	Accumulated adjustments account	E&P	Earnings and profits
ACAT	Accredited Council of Accountancy for Taxation	EA	Enrolled agent
ACRE	Average crop revenue	EAR	Electronic account resolution
ACTC	Additional child tax credit	EESA	Emergency Economic Stabilization Act of 2008
AGFI	Adjusted gross farm income	EFTPS	Electronic federal tax payment system
AGI	Adjusted gross income	EFW	Electronic funds withdrawal
AJCA	American Jobs Creation Act of 2004	EGTRAA	Economic Growth and Tax Relief Reconciliation Act
AMT	Alternative minimum tax	EIC	Earned income credit
AMTI	Alternative minimum taxable income	EIN	Employer identification number
AQEE	Adjusted qualified education expenses	EO	Exempt organization
ARRA	American Recovery and Reinvestment Act of 2009	ERISA	Employee Retirement Income Security Act
ATG	Audit Technique Guide	ERO	Electronic return originator
ATIN	Adoption taxpayer identification number	ERP	Economic recovery program
AUR	Automatic underreporter	ESB	Eligible small business
BIG	Built-in gain	ESHC	Employer-sponsored health insurance coverage
BIL	Built-in loss	ESOP	Employee stock ownership plan
CCC	Commodity Credit Corporation	FAI	Fiduciary accounting income
CE	Continuing education	FEHBP	Federal Employees Health Benefits Plan
COBRA	Consolidated Omnibus Budget Reconciliation Act	FICA	Federal Insurance Contribution Act
CODI	Cancellation-of-debt income	FMIR	Federal mid-term interest rate
CPA	Certified public accountant	FMS	Financial management system
CPE	Continuing professional education	FMV	Fair market value
CTC	Child tax credit	FPL	Federal poverty level
DCP	Direct and counter-cyclical program	FSA	Farm service agency
DHHS	Department of Health and Human Services	FSA	Flexible spending account
DNI	Distributable net income	FTC	Federal Trade Commission
DPAD	Domestic production activities deduction	FTE	Full-time equivalent
DRD	Deductions in respect of a decedent	FUTA	Federal Unemployment Tax Act
DSA	Direct Selling Association	GAAP	Generally acceptable accounting principles

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GAO	Government Accountability Office	MID	Miscellaneous itemized deductions
GDS	General depreciation system	MSA	Medical savings account
GSTT	Generation skipping transfer tax	MWPC	Making work pay credit
HCERA	Health Care and Education Reconciliation Act of 2010	NOL	Net operating loss
HHS	Health and Human Services	NRBIG	Net recognized built-in gain
HIPAA	Health Insurance Portability and Accountability Act of 1996	NRP	National Research Program
HIRE	Hiring Incentives to Restore Employment Act	NUBIG	Net unrecognized built-in gain
HoH	Head of household	OASDI	Old Age, Survivors, and Disability Insurance.
HRA	Health reimbursement arrangement	OIC	Offer in compromise
HSA	Health savings account	OPR	Office of Professional Responsibility
HUD	U.S. Department of Housing and Urban Development	PAL	Passive activity loss
IDR	Internal Document Requests	PIN	Personal identification number
IMRS	Issue management resolution system	PPA	Pension Protection Act of 2006
IRA	Individual retirement arrangement	PPACA	Patient Protection and Affordable Care Act
IRD	Income in respect of a decedent	PPIA	Partial payment installment agreement
IRM	Internal Revenue Manual	PPS	Practitioner priority service
IRS	Internal Revenue Service	PSE	Payment settlement entities
ITIN	Individual taxpayer identification number	PTIN	Preparer tax identification number
JCT	Joint Committee on Taxation	PTO	Paid time off
JCWAA	Job Creation and Worker Assistance Act of 2002	QTIP	Qualified terminable interest property
JGTRRA	Jobs Growth and Tax Relief Reconciliation Act	QW	Qualifying widow/widower
LLC	Limited liability company	RBIG	Recognized built-in gain
LPA	Licensed public accountant	RBIL	Recognized built-in loss
MACRS	Modified accelerated cost recovery system	REIT	Real estate investment trust
MAGI	Modified adjusted gross income	RIC	Regulated investment company
MCC	Mortgage credit certificate	SBJPA	Small Business Job Protection Act of 1996
MeF	Modernized e-File	SE	Self-employment
MFJ	Married filing jointly	SECA	Self-Employment Contribution Act
MFS	Married filing separately	SEP	Simplified employee pension plan
		SIMPLE	Savings incentive match plan for employees of small employers
		SNF	Skilled nursing facility
		SNT	Special needs trust

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SSI	Supplemental security income	TRA	Tax Reform Act of 1986
SSN	Social security number	TRU	Total return unitrusts
SUB	Supplemental unemployment benefits	UBIG	Unrealized built-in gain
TARP	Troubled Assets Relief Program	UBIT	Unrelated business income tax
TD	Treasury Decision	UPIA	Uniform Principal and Income Act
TDS	Transcript delivery system	USDA	United States Department of Agriculture
TIGTA	Treasury Inspector General for Tax Administration	WHBAA	Worker, Homeownership, and Business Assistance Act of 2009
TIN	Taxpayer identification number	WRERA	Worker, Retiree, and Employer Recovery Act of 2008

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