

## Acronym Glossary

ACRS	Accelerated cost recovery system	EFI	Elected farm income
ADL	Activities of daily living	EFIN	Electronic filing identification number
ADP	Actual deferral percentage	EGTRRA	Economic Growth and Tax Relief Reconciliation Act of 2001
ADS	Alternative depreciation system	EIN	Employer identification number
AFR	Applicable federal rate	EEOC	Equal Employment Opportunity Commission
AGI	Adjusted gross income	EPF	Electronic payment facilitator
AICPA	American Institute of Certified Public Accountants	ERISA	Employee Retirement Income Security Act
AMT	Alternative minimum tax	ETA	Effective tax administration
AMTI	Alternative minimum taxable income	FATCA	Foreign Account Tax Compliance Act
APA	Advance pricing agreement	FBAR	Foreign Bank and Financial Accounts
ATG	Audit technique guide	FDAP	Fixed, determinable annual or periodic
ATM	Automatic teller machine	FEI	Foreign earned income
AWP	Average wholesale price	FEIE	Foreign earned income exclusion
BAPCPA	Bankruptcy Abuse Prevention and Consumer Protection Act of 2005	FEMA	Federal Emergency Management Agency
CDP	Collection due process	FFI	Foreign financial institution
CLASS	Community Living Assistance Services and Support	FHE	Foreign housing exclusion
CLAT	Charitable lead annuity trust	FICA	Federal Insurance Contribution Act
COBRA	Consolidated Omnibus Budget Reconciliation Act	FLP	Family limited partnership
CPA	Certified public accountant	FMV	Fair market value
CSRA	Community spouse resource allowance	FPL	Federal poverty level
CUSIP	Committee on Uniform Securities Identification Procedures	FSA	Flexible spending account
DB	Declining balance	FTC	Foreign tax credit
DB/K	Defined benefit/401(k)	FTL	Federal tax lien
DDIA	Direct debit installment agreement	FUTA	Federal Unemployment Tax Act
DFO	Director of field operations	FY	Fiscal year
DL	Determination letter	GDS	General depreciation system
EA	Enrolled agent	GRAT	Grantor-retained annuity trust
EBRI	Employee Benefit Research Institute	GSTT	Generation-skipping transfer tax
ECI	Effectively connected income	GVW	Gross vehicle weight
		HATA	Housing Assistance Tax Act of 2008

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HCERA	Health Care and Education Reconciliation Act	MSA	Medical savings account
HDHP	High-deductible health plan	MSSP	Market segment specialization program
HHS	Health and Human Services	MTC	Minimum tax credit
HIPPA	Health Insurance Portability and Accountability Act of 1996	NA	Not applicable
HIRE	Hiring Incentives to Restore Employment Act	NAIC	National Association of Insurance Commissioners
HRA	Health reimbursement arrangement	NAICS	North American Industry Classification System
HSA	Health savings account	NDRA	Natural Disaster Relief Act of 2008
HoH	Head of household	NFTL	Notice of federal tax lien
IA	Installment agreement	NOL	Net operating loss
IDGT	Intentionally defective grantor trust	NQDC	Nonqualified deferred compensation plan
INS	Immigration and Naturalization Service	NRA	Nonresident alien
IRA	Individual retirement arrangement	NTA	National Taxpayer Advocate
IRC	Internal Revenue Code	OASDI	Old age, survivor, and disability income
IRCA	Immigration Reform and Control Act of 1986	OIC	Offer in compromise
IRD	Income in respect of a decedent	OPA	Online payment agreement
IRM	Internal Revenue Manual	OPR	Office of Professional Responsibility
IRS	Internal Revenue Service	PATP	Pacific Association of Tax Administrators
IRS RARA	IRS Restructuring and Reformation Act of 1988	PFIC	Passive foreign investment corporation
ISO	Incentive stock options	PHSA	Public Health Service Act
ITC	Investment tax credit	PPACA	Patient Protection and Affordable Care Act
LLC	Limited liability company	PSC	Personal service corporation
LPR	Lawful permanent resident	PSE	Payment settlement entities
LR	Letter ruling	PTIN	Preparer tax identification number
LTA	Local taxpayer advocate	QCD	Qualified charitable distribution
LTC	Long-term care	QPRT	Qualified personal residence trust
MACRS	Modified accelerated cost recovery system	QRDO	Qualified domestic relations order
MAGI	Modified adjusted gross income	QTIP	Qualified terminable interest property
MEC	Modified endowment contract	QW	Qualifying widow(er)
MFJ	Married filing jointly	RA	Resident alien
MFS	Married filing separately	RCP	Reasonable collection potential
		RMD	Required minimum distribution
		RPO	Return Preparer Office

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RTRP	Registered tax return preparer	TAM	Technical Advice Memorandum
S	Single	TAO	Taxpayer assistance order
S/L	Straight line	TAS	Taxpayer Advocate Service
SARSEP	Salary reduction simplification employee pension	TBOR	Taxpayer's bill of rights
SBJA	Small Business Jobs Act of 2010	TIN	Taxpayer identification numbers
SE	Self employment	TIN	Tax identification number
SEP	Simplified employee pension	TMT	Tentative minimum tax
SIMPLE	Savings incentive match plans for employees	TPP	Third party payer
SNF	Skilled nursing facility	TSA	Tax-sheltered annuities
SSA	Social Security Administration	USC	United States Code
SSN	Social security number	UTP	Uncertain tax position
SUV	Sport utility vehicle	VITA	Volunteer income tax assistance
		YAER	Yearly average exchange rate

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