

Acronym Glossary

AAA	Accumulated adjustments account	CTC	Child tax credit
ACB	Adjusted cost basis	CUSIP	Committee on Uniform Security Identification Procedures
ACRS	Accelerated cost recovery system	DA	Disclosed authorization
ACTC	Additional child tax credit	DB	Defined benefit
AD&D	Accidental death and dismemberment	DC	Defined contribution
AFR	Applicable federal rate	DPAD	Domestic production activities deduction
AFS	Applicable financial statement	DRP	Dividend reinvestment program
AGFI	Adjusted gross farm income	DUI	Driving under the influence
AGI	Adjusted gross income	EA	Enrolled agent
AGPP	Aggregate gross profit percentage	EAR	Electronic account resolution
AICPA	American Institute of Certified Public Accountants	EIC	Earned income credit
AIME	Average indexed monthly earnings	EIEA	Energy Improvement and Extension Act
ALE	Applicable large employer	EIN	Employer identification number
AMT	Alternative minimum tax	ENPI	Excess net passive income
AOC	American opportunity credit	ERO	Electronic return originator
ATIN	Adoption taxpayer identification number	ERISA	Employee Retirement Income Security Act
ATNOL	Alternative tax NOL	ESA	Education savings account
ATAA	Alternative trade adjustment assistance	ESBT	Electing small business trust
ATG	Audit technique guide	FATCA	Foreign Account Tax Compliance Act
AUR	Automated underreporter	FATP	Federally authorized tax practitioner
BAPCPA	Bankruptcy Abuse Prevention and Consumer Protection Act of 2005	FBAR	Foreign Bank and Financial Accounts Report
BIG	Built-in gain	FERS	Federal Employees Retirement System
BIL	Built-in loss	FICA	Federal Insurance Contribution Act
BML	Below market loan	FIFO	First in first out
CAF	Centralized authorization file	FLP	Family limited partnership
CAP	Collection Appeals Program	FMV	Fair market value
CCA	Chief Counsel Advice	FRA	Full retirement age
CCC	Commodity Credit Corporation	FSA	Flexible spending account
CCE	Campus correspondence examination	FSA	Farm Service Agency
CCR	Comprehensive case resolution	FTE	Full-time equivalents
CD	Computer disk or certificate of deposit	FTM	Fast-track mediation
CFP	Certified financial planner	FTS	Fast-track settlement
CP	Computer paragraph	FUTA	Federal Unemployment Tax Act
CPA	Certified public accountant	GAO	Government Accountability Office
CPD	Collection due process	GPO	Government Pension Offset
CSRS	Civil Service Retirement System	GVW	Gross vehicle weight
CSP	Classification settlement program	HCERA	Health Care and Education Reconciliation Act of 2010

2012 Workbook

HCSM	Healthcare sharing ministry	MTC	Minimum tax credit
HCTC	Health care tax credit	MTUI	Medicare tax on unearned income
HDHP	High deductible health plan	N/A	Not applicable
HFA	Housing Finance Agency	NDNH	National Directory of New Hires
HHS	Department of Health and Human Services	NFTL	Notice of federal tax lien
HIFO	Highest in, first out	NOL	Net operating loss
HIRE	Hiring Incentives to Restore Employment	NPI	Net passive income
HoH	Head of household	NTA	National Taxpayer Advocate
HOS	Hours of service	NUA	Net unrealized appreciation
HRA	Health reimbursement arrangement	NYC	New York City
HSA	Health savings account	OIC	Offer in compromise
HVAC	Heating, ventilation and air conditioning	OID	Original issue discount
ICL	Initial contact letter	OPM	Office of Personnel Management
IHCDA	Indiana Housing and Community Development Authority	OPR	Office of Professional Responsibility
IHDA	Illinois Housing Development Authority	PAC	Premium assistance credit
ILIT	Irrevocable life insurance trust	PAL	Passive activity loss
IP-PIN	Identify protection personal identification number	PBGC	Pension Benefit Guarantee Corporation
IPSU	Identity protection specialized unit	PIA	Primary insurance amount
IRA	Individual retirement arrangement	PII	Passive investment income
IRB	Internal Revenue Bulletin	PIK	Payment in kind
IRC	Internal Revenue Code	PIN	Personal identification number
IRD	Income in respect of the decedent	POA	Power of attorney
IRM	Internal Revenue Manual	PPA	Pension Protection Act of 2006
IRS	Internal Revenue Service	PPACA	Patient Protection and Affordable Care Act
ISO	Incentive stock option	PPS	Practitioner priority service
ITIN	Individual taxpayer identification number	PSE	Payment settlement entity
JTL	Joint tax liability	PTIN	Preparer tax identification number
LB&I	Large business and international division	PWA	Plain Writing Act of 2010
LIFO	Last in first out	QCOAP	Qualified court order acceptable for processing
LITC	Low-income taxpayer clinic	QDRO	Qualified domestic relations order
LLC	Limited liability company	QI	Qualified intermediary
LLP	Limited liability partnership	QSST	Qualified subchapter S trust
LTA	Local taxpayer advocate	QW	Qualifying widow(er)
MACRS	Modified accelerated cost recovery system	RMD	Required minimum distribution
MAGI	Modified adjusted gross income	RRA	IRS Restructuring and Reform Act of 1998
MCC	Mortgage credit certificate	RTRP	Registered tax return preparer
MEII	Medicare earned income increase	RTTS	Real-time tax system
MFJ	Married filing jointly	SAMS	Systemic Advocacy Management System
MFS	Married filing separately	SB/SE	Small business/self-employed division
MSA	Medical savings account	SE	Self employment

2012 Workbook

SEP	Simplified employee pension	TDS	Transcript delivery system
SIMPLE	Savings incentive match plans for employees	TE/GE	Tax exempt and government entities division
SLID	Specific lot identification	TIN	Taxpayer identification number
SSA	Social Security Administration	TPSO	Third-party settlement organization
SSD	Social security disability	TPU	Taxpayer protection unit
SSN	Social security number	UBIG	Unrealized built-in gain
TAA	Trade adjustment assistance	USFSPA	Uniformed Services Former Spouse Protection Act
TAO	Taxpayer assistance order	UTC	Uniform Trust Code
TAS	Taxpayer advocate service	VCSP	Voluntary classification settlement program
TBOR	Taxpayer Bill of Rights 2	VIN	Vehicle identification number
TCC	Transmitter control code	VITA	Volunteer income tax assistance
TIGTA	Treasury Inspector General for Tax Administration	WEP	Windfall Elimination Provision
TD	Treasury Decision		

2012 Workbook