

Acronym Glossary

AAA	Accumulated adjustments account	CFS	Collection financial standards
ACA	Affordable Care Act	CODI	Cancellation of debt income
ACB	Adjusted cost basis	CONUS	Contiguous United States
ACP	Actual contribution percentage	CP	Computer paragraph
ADP	Actual deferral percentage	CPA	Certified public accountant
ADR	Actual deferral ratio	CRA	Cost recovery allocation
AFR	Applicable federal rate	CRP	Conservation relief program
AGI	Adjusted gross income	CSO	Communications and Stakeholder Outreach
AICPA	American Institute of Certified Public Accountants	CTC	Child tax credit
ALE	Applicable large employer	DA	Disclosed authorization
AMT	Alternative minimum tax	DE	Deductible expenses
AMTAP	Accounts management taxpayer assurance program	DIV	Dividend
AMTI	Alternative minimum taxable income	DOL	Department of Labor
AOC	American opportunity credit	DOMA	Defense of Marriage Act
AQEE	Adjusted qualified education expenses	DPAD	Domestic production activities deduction
ARRA	American Recovery and Reinvestment Act	DPGR	Domestic production gross receipts
ATAA	Alternative trade adjustment assistance	DRO	Deficit restoration obligation
ATRA	American Taxpayer Relief Act	DSUE	Deceased spousal unused exclusion
AUR	Automated underreporter	EA	Enrolled agent
BAPCPA	Bankruptcy Abuse Prevention and Consumer Protection Act	EACA	Eligible automatic contribution arrangement
BIG	Built-in gain	EAR	Electronic account resolution
BSA	Bank Secrecy Act	EFTPS	Electronic federal tax payment system
CAA	Certifying acceptance agent	EFW	Electronic funds withdrawal
CAF	Centralized authorization file	EGTRRA	Economic Growth and Tax Relief Reconciliation Act
CARE	Customer Assistance, Relationships, and Education	EIC	Earned income credit
CAS	Customer Account Services	EIN	Employer identification number
CBOE	California Board of Equalization	EPCRS	Employee plans compliance resolution system
CCC	Commodity Credit Corporation	ERISA	Employee Retirement Income Security Act
CFR	Code of Federal Regulations	ERO	Electronic return originator

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ESA	Education savings account	IRD	Income in respect of a decedent
ESBT	Electing small business trust	IRM	Internal Revenue Manual
FATCA	Foreign Account Tax Compliance Act	IRS	Internal Revenue Service
FBAR	Foreign Bank and Financial Accounts Report	ISO	Incentive stock option
FEIE	Foreign earned income exclusion	ITC	Investment tax credit
FFRF	Freedom From Religion Foundation	ITIN	Individual taxpayer identification number
FHA	Federal Housing Administration	IVES	Income verification express service
FHA2LP	FHA Second Lien Program	JOC	Joint Operations Center
FICA	Federal Insurance Contribution Act	KWH	Kilowatt hour
FinCEN	Financial Crimes Enforcement Network	LFA	Long-term family assistance
FMV	Fair market value	LLC	Limited liability company
FR	Federal Register	LLP	Limited liability partnership
FRV	Fair rental value	M&IE	Meals and incidental expenses
FSA	Flexible spending account	MACRS	Modified accelerated cost recovery system
FTE	Full-time equivalents	MAGI	Modified adjusted gross income
FUTA	Federal Unemployment Tax Act	MEC	Minimum essential coverage
GSTT	Generation-skipping transfer tax	MFJ	Married filing jointly
HAMP	Home Affordable Modification Program	MFS	Married filing separately
HARP	Home Affordable Refinance Program	MSA	Medical savings account
HBE	Health benefit exchange	NDE	Nondeductible expenses
HCE	Highly-compensated employee	NHCE	Non-highly-compensated employees
HCSM	Healthcare sharing ministry	NHSC	National Health Service Corps
HCTC	Health care tax credit	NII	Net investment income
HDHP	High-deductible health plan	NIIT	Net investment income tax
HHS	Department of Health and Human Services	NOL	Net operating loss
HoH	Head of household	NTIP	Nontaxable income percentage
HOS	Hours of service	OCONUS	Outside contiguous United States
HSA	Health savings account	OIC	Offer in compromise
IP-PIN	Identify protection personal identification number	OPR	Office of Professional Responsibility
IRA	Individual retirement arrangement	OTC	Office of taxpayer correspondence
IRB	Internal Revenue Bulletin	PAC	Premium assistance credit
IRC	Internal Revenue Code	PEP	Personal exemption phaseout
		PIK	Payment in kind
		PIN	Personal identification number

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PIP	Partner's interest in the partnership	SE	Self employment
POA	Power of attorney	SEE	Substantial economic effect
PPACA	Patient Protection and Affordable Care Act	SEP	Simplified employee pension
PPS	Practitioner Priority Service	SEVP	Student and Exchange Visitor Program
PRA	Principal Reduction Alternative	SIMPLE	Savings incentive match plan for employees
PTC	Production tax credit	SPEC	Stakeholder Partnerships, Education, and Communication
PTIN	Preparer tax identification number	SPP	Significant participation passive
PURPIM	Per-unit retains payment in money	SSA	Social Security Administration
QACA	Qualified automatic contribution arrangement	SSI	Supplemental security income
QCD	Qualified charitable distribution	SSN	Social security number
QETP	Questionable employment tax practices	TAM	Technical Advice Memo
QFI	Qualified farm indebtedness	TANF	Temporary Assistance for Needy Families
QIO	Qualified income offset	TD	Treasury Decision
QPAI	Qualified production activities income	TDS	Transcript delivery system
QPRI	Qualified principal residence indebtedness	TEE	Total employment expenses
QRPBI	Qualified real property business indebtedness	TEI	Tax-exempt interest
QTP	Qualified tuition program	TEPA	Tipped employee participation agreement
QTIP	Qualified terminable interest property	TIGTA	Treasury Inspector General for Tax Administration
QW	Qualifying widow(er)	TIN	Taxpayer identification number
RBD	Required beginning date	TMI	Total ministry income
RICS	Return Integrity and Correspondence Services	TRAC	Tip reporting alternative commitment
RMD	Required minimum distribution	TRD/EP	Tip rate determination and education program
RRTA	Railroad Retirement Tax Act	USC	United States Code
RTRP	Registered tax return preparer	USDA	United States Department of Agriculture
SARSEP	Salary reduction simplified employee pension	VCSP	Voluntary classification settlement program
SBJA	Small Business Jobs Act	VITA	Volunteer income tax assistance
SB/SE	Small business/self-employed	W&I	Wage & investment
SBSI	Small business success index	WOTC	Work opportunity tax credit

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