

Acronym Glossary

AAGR	Average annual gross receipts	CCA	Chief Counsel Advice
ACA	Affordable Care Act	CE	Continuing education
ACB	Adjusted cost basis	CGS	Cost of goods sold
ACEP	Agricultural Conservation Easement Program	CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs
ACRE	Average crop revenue election	CHIP	Children's health insurance program
ADB	Accelerated death benefits	CLASS	Community Living Assistance Services and Support (ACA program)
ADL	Activities of daily living	CMS	Centers for Medicare and Medicaid Services
ADS	Alternative depreciation system	COBRA	Consolidated Omnibus Budget Reconciliation Act
AET	Accumulated earnings tax	COD	Cancellation of debt
AFR	Applicable federal rate	COOL	Country-of-origin labeling
AFS	Applicable financial statement	CPA	Certified public accountant
AFSP	Annual Filing Season Program	CPU	Central processing unit
AGI	Adjusted gross income	CRP	Conservation relief program
AICPA	American Institute of Certified Public Accountants	CSED	Collection statute expiration date
AIME	Averaged indexed monthly earnings	CSP	Conservation Stewardship Program
ALE	Applicable large employer	CSRA	Community spouse resource allowance
ALJ	Administrative law judge	CSRS	Civil Service Retirement System
AMT	Alternative minimum tax	DASD	Direct access storage device
AOC	American opportunity credit	DB	Designated beneficiary
AP	Accounts payable	DCN	Designated change number
APH	Actual production history	DGP	Direct and counter-cyclical program
AQEE	Adjusted qualified education expenses	DISC	Domestic international sales corporation
AR	Accounts receivable	DMPP	Dairy Margin Protection Program
ARC	Agricultural risk coverage	DoD	Department of Defense
ATG	Audit technique guide	DOMA	Defense of Marriage Act
ATNOL	Alternative tax net operating loss	DPAD	Domestic production activities deduction
ATRA	American Taxpayer Relief Act	DPGR	Domestic production gross receipts
BFS	Bureau of Fiscal Service	DSUE	Deceased spousal unused exclusion
BSA	Bank Secrecy Act	ECI	Effectively connected income
CALJ	Chief administrative law judge		
CBA	Collective bargaining agreement		

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EFI	Elected farm income	GB	Gigabyte
EFTPS	Electronic Federal Tax Payment System	GCM	General Council Memoranda
EIC	Earned income credit	GPO	Government pension offset
EIN	Employee identification number	GSTT	Generation-skipping transfer tax
EITC	Earned income tax credit	HDHP	High-deductible health plan
ELY	Eligibility year	HE	Household employee
EPF	Electronic payment facilitator	HECM	Home equity conversion mortgage
EQIP	Environmental Quality Incentives Program	HHS	Department of Health and Human Services
ERISA	Employee Retirement Income Security Act	HoH	Head of household
ESA	Education savings account	HOS	Hours of service
ESBT	Electing small business trust	HRA	Health reimbursement arrangements
ESOP	Employee stock ownership plan	HRC	Human rights campaign
ESV	Engine shop visit	HRP	Health reimbursement plans
FAQ	Frequently asked questions	HSA	Health savings account
FATCA	Foreign Account Tax Compliance Act	HVAC	Heating, ventilating & air conditioning
FBAR	Foreign Bank and Financial Accounts Report	IADL	Instrumental activities of daily living
FEIE	Foreign earned income exclusion	IDES	Illinois Department of Employment Security
FERS	Federal Employees Retirement System	ILM	Internal Legal Memoranda
FFA	Foreign financial accounts	IPO	Initial public offering
FHA	Federal Housing Administration	IRA	Individual retirement arrangement
FICA	Federal Insurance Contribution Act	IRB	Internal Revenue Bulletin
FinCEN	Financial Crimes Enforcement Network	IRC	Internal Revenue Code
FMV	Fair market value	IRMF	Information return master file
FPG	Federal poverty guideline	IRP	Information returns processing
FRA	Full retirement age	IRS	Internal Revenue Service
FSA	Farm Service Agency	ITIN	Individual taxpayer identification number
FSA	Flexible spending account (arrangement)	LCM	Lower of cost or market
FTC	Federal Trade Commission	LFD	Livestock forage disaster
FTE	Full-time equivalents	LGM	Litigation Guideline Memoranda
FICA	Federal Insurance Contributions Act	LIFO	Last-in first-out
FTHBC	First-Time Homebuyer Credit	LIP	Livestock indemnity program
FUTA	Federal Unemployment Tax Act	LLC	Limited liability company
		LLP	Limited liability partnership

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LLLP	Limited liability limited partnership	PAL	Passive activity loss
LP	Limited partnership	PEO	Professional Employer Organizations
LPN	Licensed practical nurse	PIA	Primary insurance amount
LTC	Long-term care	PLC	Price loss coverage
MACRS	Modified accelerated cost recovery system	POS	Point of sale
MAGI	Modified adjusted gross income	PSC	Personal service corporation
MEC	Minimum essential coverage	PSE	Payment settlement entities
MILC	Milk income loss contract	PSP	Payroll service providers
MFJ	Married filing jointly	PTC	Premium tax credit
MFS	Married filing separately	PTP	Publicly traded partnership
MILC	Milk income loss contract	PTIN	Preparer tax identification number
MLP	Master limited partnership	PUD	Planned unit development
MPGE	Manufactured, produced, grown, or extracted	QC	Quarters of coverage
MSA	Medical savings account	QDRO	Qualified domestic relations order
MV	Minimum value	QHEE	Qualified higher education expenses
NCCUSL	National Conference of Commissioners on Uniform State Laws	QJV	Qualified joint venture
NDE	Nondeductible expenses	QPAI	Qualified production activities income
NII	Net investment income	QPP	Qualifying production property
NIIT	Net investment income tax	QPRI	Qualified principal residence indebtedness
NOL	Net operating loss	QPRT	Qualified personal residence trust
NOM	National Organization for Marriage	QSBS	Qualified small business stock
NRCS	Natural Resources Conservation Service	QSSS	Qualified subchapter S subsidiary
NRT	Natural resource trust	QTDP	Qualifying therapeutic discovery project
OA	Office of Audit	QTIP	Qualified terminable interest property
OASDI	Old-age, survivors, and disability insurance	QTP	Qualified tuition program
OI	Office of Investigation	QW	Qualifying widow(er)
OPM	Office of Personnel Management	RA	Reporting agents
OPR	Office of Professional Responsibility	REIT	Real estate investment trusts
OVDP	Offshore Voluntary Disclosure Program	RMD	Required minimum distribution
OVDL	Offshore voluntary disclosure letter	RN	Registered nurse
PAC	Premium assistance credit	RPO	Return Preparer Office
		RRA98	Restructuring and Reform Act of 1998
		RRTA	Railroad Retirement Tax Act
		RTRP	Registered tax return preparer

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RULLCA	Revised Uniform Limited Liability Company Act	TAA	Treasury Appellate Authority
RUPA	Revised Uniform Partnership Act	TAM	Technical Advice Memoranda
SAM	Shared appreciation mortgage	TD	Treasury Decision
SCA	Service Center Advice	TDD	Telecommunication device for the deaf
SCO	Supplemental coverage option	TEFRA	Tax Equity and Fiscal Responsibility Act
SE	Self-employment	TFRP	Trust fund recovery penalty
SEC	Securities & Exchange Commission	TIGTA	Treasury Inspector General for Tax Administration
SECA	Self Employment Contributions Act	TIN	Taxpayer identification number
SEP	Simplified employee pension	TMP	Tax Matters Partner
SEPP	Substantially equal periodic payment	TOP	Treasury Offset Program
SFCP	Streamlined filing compliance procedures	TPP	Third party payer
SHOP	Small Business Health Options Program	UBTI	Unrelated business taxable income
SIID	Special Inquiries and Intelligence Division	UGMA	Uniform Gifts to Minors Act
SMLLC	Single-member limited liability company	UNICAP	Uniform capitalization
SNF	Skilled nursing facility	UPA	Uniform Partnership Act
SPA	Significant participation activity	ULPA	Uniform Limited Partnership Act
SPP	Significant participation passive	USC	United States Code
SPPA	Significant participation passive activity	USDA	United States Department of Agriculture
SSA	Social Security Administration	USCIS	U.S. citizenship & immigration services
SSDI	Social security disability insurance	UTMA	Uniform Transfers to Minors Act
SSI	Supplemental security income	VA	Veterans Affairs
SSN	Social security number	VCT	Vinyl composition tile
SUB	Supplemental unemployment compensation benefits	WEP	Windfall elimination provision
SURE	Supplemental revenue assistance payments		