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The 2017 *University of Illinois Federal Tax Workbook* is split into two volumes. Depending on the seminars you attend or the books you purchase, you may have one or more of the volumes. In order to make the index as useful as possible, rather than produce a different index for each volume, we have prepared a combined index that references both volumes. The page numbers in the index are preceded by a letter indicating the volume (e.g., **A217** means page 217 of Volume A).

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Acronym Glossary

ABA	American Bar Association	COD	Cancellation of debt
ACA	Affordable Care Act	CONUS	Continental United States
ACTC	Additional child tax credit	CPA	Certified public accountant
AD&D	Accidental death & dismemberment	CRP	Conservation reserve program
ADR	Asset depreciation range	CTC	Child tax credit
AE	Accumulated earnings	CUSIP	Committee on Uniform Securities Identification Procedures
AEP	Accumulated earnings and profits	DBP	Defined benefit plan
AFR	Applicable federal rate	DBPP	Defined benefit pension plan
AGI	Adjusted gross income	DFS	Daily fantasy sports
AICPA	American Institute of Certified Public Accountants	DISC	Domestic international sales corporation
AIDS	Acquired immune deficiency syndrome	DIY	Do it yourself
ALPFA	Association of Latino Professionals in Finance and Accounting	DNI	Distributable net income
AMT	Alternative minimum tax	DOL	Department of Labor
AMTI	Alternative minimum taxable income	DRO	Deficit restoration obligation
AOC	American opportunity credit	DRP	Dividend reinvestment plan
AOD	Action on decision	DSUE	Deceased spousal unused exclusion
ATRA	American Taxpayer Relief Act	DUI	Driving under the influence
CAF	Centralized authorization file	E-FOIA	Electronic Freedom of Information Act
CAIA	Chartered alternative investment analyst	EA	Enrolled agent
CAPTCHA	Completely Automated Public Turing test to tell Computers and Humans Apart	EFI	Elected farm income
CB	Cumulative bulletin	EFIN	Electronic filing identification number
CC	Chief counsel	EFTPS	Electronic federal tax payment system
CCA	Chief counsel advice	EGTRRA	Economic Growth and Tax Relief Recovery Act
CCC	Commodity credit corporation	EIC	Earned income credit
CDP	Collection due process	EIN	Employer identification number
CEO	Chief executive officer	EITC	Earned income tax credit
CFA	Chartered financial analyst	EMBA	Executive master of business administration
CFR	Code of Federal Regulations	ERISA	Employee Retirement Income Security Act
CLAT	Charitable lead annuity trust	ESOP	Employee stock ownership plan

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ETF	Exchange-traded fund	HDHP	High-deductible health plan
FAQ	Frequently asked question	HE	Household employee
FATCA	Foreign Account Tax Compliance Act	HI	Health insurance
FBI	Federal Bureau of Investigation	HR	Human resources
FCB	Farm Credit Bank	HRA	Health reimbursement arrangement
FDIC	Federal Deposit Insurance Corporation	HSA	Health savings account
FEMA	Federal Emergency Management Agency	HoH	Head of household
FFI	Foreign financial institution	IC3	Internet Crime Complaint Center
FICA	Federal Insurance Contributions Act	ID	Identification
FIFO	First-in, first-out	IDGT	Intentionally defective grantor trust
FLP	Family limited partnership	IDOR	Illinois Department of Revenue
FMV	Fair market value	ILM	Internal legal memoranda
FOIA	Freedom of Information Act	IP PIN	Identity protection personal identification number
FR	Federal register	IRA	Individual retirement arrangement
FSA	Farm Service Agency	IRB	Internal Revenue Bulletin
FSA	Field service advice	IRC	Internal Revenue Code
FSA	Flexible spending account	IRCA	The Immigration Reform and Control Act of 1986
FSC	Foreign sales corporation	IRD	Income in respect of a decedent
FTC	Federal Trade Commission	IRM	Internal Revenue Manual
FTHBC	First time home buyer credit	IRS	Internal Revenue Service
FUTA	Federal Unemployment Tax Act	ISO	Incentive stock option
FV	Future value	IT	Information technology
FY	Fiscal year	JEST	Joint exempt step-up trust
GAAP	Generally accepted accounting principles	LGM	Litigation guideline memoranda
GAO	Government Accounting Office	LIFO	Last-in, first-out
GCM	General Council Memoranda	LIP	Livestock Indemnity Program
GIIN	Global intermediary identification number	LKE	Like-kind exchange
GLBA	Gramm-Leach-Bliley Act	LLC	Limited liability company
GP	General partner	LLLP	Limited liability limited partnership
GPOA	General power of appointment	LLP	Limited liability partnership
GPP	Gross profit percentage	LP	Limited partnership
GPS	Global positioning system	LTD	Long-term disability
GSTT	Generation-skipping transfer tax	M&IE	Meals and incidental expenses

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MACRS	Modified accelerated cost recovery system	PL	Public law
MAGI	Modified adjusted gross income	PLLC	Professional limited liability company
MBA	Master of business administration	POA	Power of attorney
MCC	Merchant category code	PPS	Practitioner Priority Service
MEC	Minimum essential coverage	PSE	Payment settlement entity
MERP	Medical expense reimbursement plan	PTC	Premium tax credit
MFJ	Married filing jointly	PTE	Prohibited transaction exemption
MFS	Married filing separately	PTIN	Preparer tax identification number
MLP	Master limited partnership	PTP	Publicly traded partnership
MSA	Medical savings account	PV	Present value
MTM	Mark-to-market	PhD	Doctor of philosophy
NAEA	National Association of Enrolled Agents	QIO	Qualified income offset
NII	Net investment income	QIP	Qualified investment property
NIIT	Net investment income tax	QLIP	Qualified leasehold improvement property
NOD	Notice of deficiency	QPRT	Qualified personal residence trust
NOL	Net operating loss	QRIP	Qualified retail improvement property
NQSO	Nonqualified stock option	QRP	Qualified restaurant property
NSA	National Society of Accountants	QSBS	Qualified small business stock
NUA	Net unrealized appreciation	QSE HRA	Qualified small employer health reimbursement arrangement
OASDI	Old-age, survivor, and disability insurance	QTIP	Qualified terminable interest property
OCC	Office of Chief Counsel	QW	Qualifying widow(er)
OCONUS	Outside the continental United States	REIT	Real estate investment trust
OGIS	Office of Government Information Services	RIC	Regulated investment company
OIC	Offer in compromise	RMD	Required minimum distribution
OID	Original issue discount	ROBS	Rollovers as business startups
OPR	Office of Professional Responsibility	RRA '98	Revenue Reconciliation Act of 1998
PAL	Passive activity loss	RRTA	Railroad Retirement Tax Act
PATH	Protecting Americans from Tax Hikes	RULPA	Revised Uniform Limited Partnership Act
PDF	Portable document format	SARSEP	Salary reduction simplified employee pension
PHC	Personal holding company	SCA	Service center advice
PIK	Payment-in-kind	SCIN	Self-canceling installment note
PIN	Personal identification number	SE	Self employment

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SEC	Securities and Exchange Commission	TIN	Taxpayer identification number
SECA	Self-Employment Contributions Act	TNC	Transportation network company
SEP	Simplified employee pension	TOYS	Term of years
SIMPLE	Savings incentive match plan for employees	TPEA	Trade Preferences Extension Act
SLAT	Spousal lifetime access trust	UBTI	Unrelated business taxable income
SMI	Successor member interest	UCC	Uniform commercial code
SO	Settlement officer	UDCPRDA	Uniform Disposition of Community Property Rights at Death Act
SS	Secret Service	UDFI	Unrelated debt-financed income
SSA	Social Security Administration	UIGEA	Unlawful Internet Gambling Enforcement Act
SSCA	Significant service center advice	UIT	Unit investment trust
SSD	Social security disability	USAF	U.S. Air Force
SSN	Social security number	USC	United States Code
SUV	Sport utility vehicle	USCIS	U.S. Citizenship and Immigration Services
TAM	Technical advice memorandum	USDA	U.S. Department of Agriculture
TAP	Taxpayer advocacy panel	USPS	U.S. Postal Service
TC	Tax court	VA	Veterans Affairs
TD	Treasury decision	VCSP	Voluntary classification settlement program
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982	VPFC	Variable prepaid forward contract
TFRP	Trust fund recovery penalty	VPN	Virtual private network
TIGTA	Treasury Inspector General for Tax Administration		

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