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# Citation Index

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# Acronym Glossary

| | |
|---|---|
| ABA | American Bar Association |
| ACA | Affordable Care Act |
| ACTC | Additional child tax credit |
| ADS | Alternative depreciation system |
| ADSP | Aggregate deemed sale price |
| AES | Advanced encryption standard |
| AFS | Applicable financial statement |
| AGI | Adjusted gross income |
| AGUB | Adjusted grossed-up basis |
| AICPA | American Institute of CPAs |
| ALE | Applicable large employer |
| AMT | Alternative minimum tax |
| AMTI | Alternative minimum taxable income |
| AOC | American opportunity credit |
| AP | Accountable plan |
| APA | Administrative procedure act |
| APMA | Advanced pricing and mutual agreement |
| APTC | Advance premium tax credit |
| AQEE | Adjusted qualified educational expenses |
| ARC | Agricultural risk coverage |
| ATG | Audit technique guide |
| BBA | Bipartisan Budget Act of 2018 |
| BIG | Built-in gains |
| CAA | Certified acceptance agent |
| CBD | Cannabidiol |
| CCA | Chief Counsel Advice |
| CCC | Commodity Credit Corporation |
| CCF | Capital construction fund |
| CFC | Controlled foreign corporation |
| CFN | Customer file number |
| COGS | Cost of goods sold |
| CPA | Certified public accountant |
| CPC | Code of professional conduct |
| CRP | Conservation reserve program |
| CTC | Child tax credit |
| DCN | Designated control number |
| DDP | Due diligence penalty |
| DFI | Deferred foreign income |
| DNI | Distributable net income |
| DOL | Department of Labor |
| DPAD | Domestic production activities deduction |
| DRD | Dividend received deduction |
| DRP | Dividend reinvestment plan |
| DSA | Dual status alien |
| DSR | Dual status resident |
| EA | Enrolled agent |
| EBHRA | Excepted benefits HRA |
| EBL | Excess business loss |
| ECI | Effectively connected income |
| ECN | Exempt certificate number |
| EEOC | Equal Employment Opportunity Commission |
| EFI | Elected farm income |
| EFIN | Electronic filing identification number |
| EFTPS | Electronic federal tax payment system |
| EIC | Earned income credit |
| EIN | Employer identification number |
| ENPI | Excess net passive income |
| ERISA | Employee Retirement Income Security Act |
| ERP | Effective reference price |
| ERPA | Enrolled retirement plan agent |
| ESA | Education savings account |
| ESBT | Electing small business trust |
| ESPP | Employee stock purchase plan |



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| | |
|---|---|
| FAFSA | Free application for federal student aid |
| FAQ | Frequently asked questions |
| FAST | Fixing America's Surface Transportation Act |
| FATCA | Foreign Account Tax Compliance Act |
| FDAP | "Fixed, determinable, annual or periodic" |
| FDIC | Federal Deposit Insurance Corporation |
| FDII | Foreign-derived intangible income |
| FEIE | Foreign earned income exclusion |
| FFRF | Freedom from Religion Foundation |
| FHE | Foreign housing exclusion |
| FICA | Federal Insurance Contributions Act |
| FIFO | First-in, first-out |
| FinCEN | Financial Crimes Enforcement Network |
| FMV | Fair market value |
| FRV | Fair rental value |
| FSA | Farm service agency |
| FTC | Federal Trade Commission |
| FTC | Foreign tax credit |
| FTD | Foreign tax deduction |
| FTE | Full-time equivalent |
| GAAP | Generally accepted accounting principles |
| GCI | General category income |
| GDS | General depreciation system |
| GII | Gross investment income |
| GILTI | Global intangible low-taxed income |
| GLBA | Gramm-Leach-Bliley Act |
| HHS | Health and Human Services (U.S. Dept. of) |
| HIPAA | Health Insurance Portability and Accountability Act |
| HoH | Head of household |
| HRA | Health reimbursement arrangement |
| HSA | Health savings account |
| IA | Installment agreement |
| IAT | Integrated automated technology |
| ICHRA | Individual coverage HRAs |
| IDRP | Income-driven repayment plan |
| IP PIN | Individual preparer PIN |
| IRA | Individual retirement arrangement |
| IRC | Internal Revenue Code |
| IRD | Income in respect of a decedent |
| IRM | Internal Revenue Manual |
| IRS | Internal Revenue Service |
| ISO | Incentive stock option |
| ITC | Investment tax credit |
| ITIN | Individual taxpayer identification number |
| IVES | Income verification express service |
| K-1 | Schedule K-1 |
| LIFO | Last-in, first-out |
| LITC | Low income taxpayer clinics |
| LLC | Limited liability company |
| LLC | Lifetime learning credit |
| LLP | Limited liability partnership |
| MACRS | Modified accelerated cost recovery system |
| MAGI | Modified adjusted gross income |
| MEC | Minimum essential coverage |
| MFJ | Married filing jointly |
| MFP | Market facilitation payments |
| MFS | Married filing separately |
| MRPC | Model rules of professional conduct |
| MSA | Medical savings account |
| MYA | Marketing year average |
| NAEA | National Association of Enrolled Agents |
| NAICS | North American Industry Classification Systems |
| NII | Net investment income |
| NIIT | Net investment income tax |
| NOL | Net operating loss |


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| | |
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| NPI | Nonpublic personal information |
| NPI | Net passive income |
| NQSO | Nonqualified stock option |
| NRA | Nonresident alien |
| NSA | National Society of Accountants |
| OCC | Office of Chief Counsel |
| ODC | Other dependents credit |
| OIC | Offer in compromise |
| OPR | Office of Professional Responsibility |
| OTI | Overall taxable income |
| OVDP | Offshore Voluntary Disclosure Program |
| PAL | Passive activity loss |
| PATH | Protecting Americans from Tax Hikes (Act) |
| PCA | Private collection agency |
| PCI | Passive category income |
| PCM | Percentage-of-completion method |
| PCORTF | Patient-Centered Outcomes Research Trust Fund |
| PDC | Private debt collector |
| PFIC | Passive foreign investment company |
| PFS | Personal financial specialist |
| PL | Public Law |
| PLC | Price loss coverage |
| PPR | Personal property rental |
| PTC | Premium tax credit |
| PTIN | Preparer tax identification number |
| PTP | Publicly traded partnership |
| QBI | Qualified business income |
| QBID | Qualified business income deduction |
| QBL | Qualified business loss |
| QCD | Qualified charitable distribution |
| QHEE | Qualified higher education expenses |
| QIP | Qualified improvement property |
| QOF | Qualified opportunity fund |
| QOZF | Qualified opportunity zone fund |
| QP | Qualified property |
| QPAI | Qualified production activities income |
| QSEHRA | Qualified small employer HRA |
| QSO | Qualified stock options |
| QSP | Qualified stock purchase |
| QSST | Qualified subchapter S trust |
| Qsub | Qualified subchapter S subsidiary |
| QTP | Qualified tuition program |
| QTR | Qualified tuition reduction |
| QTRE | Qualified tuition and related expenses |
| RA | Resident alien |
| REIT | Real estate investment trust |
| REPAYE | Revised pay as you earn |
| RIC | Regulated investment company |
| RMA | Risk management agency |
| RMD | Required minimum distributions |
| RPC | Rules of professional conduct |
| RPE | Relevant pass-through entity |
| RREE | Rental real estate enterprise |
| RSU | Restricted stock units |
| SALT | State and local taxes |
| SDOP | Streamlined domestic offshore procedures |
| SE | Self-employment |
| SEP | Simplified employee pension |
| SFC | Specified foreign corporation |
| SFFA | Specified foreign financial assets |
| SFOP | Streamlined foreign offshore procedures |
| SFR | Substitute for return |
| SIMPLE | Savings incentive match plan for employees |
| SLR | Student loan repayment |
| SOLC | Suspended ordinary loss carryover |
| SRP | Shared responsibility payment |



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| | |
|---|---|
| SSTB | Specified service trade or business |
| SSID | Service set identifier |
| SSN | Social security number |
| SSTB | Specified service trade or business |
| STMT | Statement |
| TAIT | Treaty assistance and interpretation team |
| TCE | Tax counseling for the elderly |
| TCJA | Tax Cuts and Jobs Act |
| TD | Treasury Decision |
| TDS | Transcript delivery system |
| TFA | Taxpayer First Act |
| TFRP | Trust fund recovery penalty |
| THC | Tetrahydrocannabinol |
| TIGTA | Treasury Inspector General for Tax Administration |
| TIN | Taxpayer identification number |
| TTIN | Truncated taxpayer identification number |
| UBIA | Unadjusted basis immediately after acquisition |
| UBTI | Unrelated business taxable income |
| UNICAP | Uniform capitalization |
| UPE | Unreimbursed partner expense |
| USCITC | United States-Canada Income Tax Convention |
| USDA | United States Department of Agriculture |
| VITA | Volunteer income tax assistance |
| VPN | Virtual private network |
| WEP | Wired-equivalent privacy |


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# Quick Tips for Deciphering Citations

When reading cases and other legal materials, you will often encounter citations to other materials. While it may look overwhelming, it is really quite simple with the help of these tips.

Some examples of the types of citations you might see:

- Statute: **7 USC 1308** or **7 USC §1308**
- Case: ***Bush v. Gore,* 121 S.Ct. 525 (2000)**

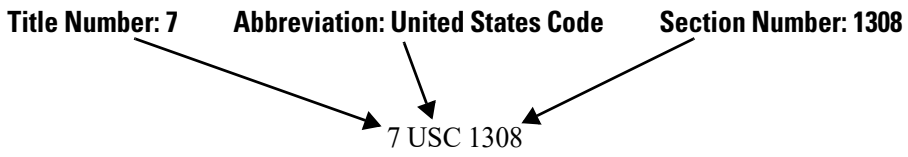
Here are some tips for finding these types of citations:

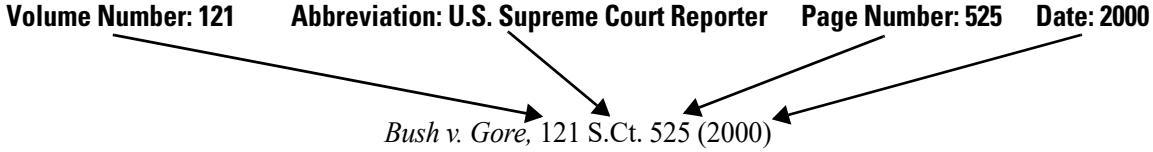
- To determine what the abbreviation stands for, please reference the following table:

| Abbreviation | Meaning |
|---|---|
| **USC** | United States Code |
| **CFR** | Code of Federal Regulations |
| **AFTR** | American Federal Tax Reporter |
| **U.S.** or **S.Ct.** | U.S. Supreme Court Reporter |
| **F.2d** or **F.3d** | Federal Reporter (Circuit Court of Appeals Opinions) |
| **Fed.Appx.** | Federal Appendix (Circuit Court Rulings) |
| **F.Supp** or **F.Supp.2d** | Federal Supplement (U.S. District Courts) |
| **TC** | U.S. Tax Court (Opinions) |
| **TC Memo** | U.S. Tax Court (Memorandum opinions) |
| **TC Summ. Op.** | U.S. Tax Court Summary Opinion |
| **Fed.Cl.** or **Cl.Ct.** | U.S. Court of Federal Claims |
| **Bankr.** or **B.R.** | Bankruptcy Court Reports |
| ***Aff'd*** | Decision affirmed by appellate court |
| ***Rev'd*** | Decision overturned by appellate court |
| ***Cert. denied*** | Appeal refused by U.S. Supreme Court |

- The **number preceding** the abbreviation is:
  - Case: volume number
  - Statute: title number
- The **number following** the abbreviation is:
  - Case: page number where case or law review article starts
  - Statute: section number (may include a § symbol)
- Often, the **date** of the article or case decision is included in parentheses.

Using the examples above, they break down as follows:



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