

2022 Workbook

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Acronyms and Abbreviations

| | | | |
|---------|--|----------|---|
| AAA | Accumulated adjustments account | CMS | Centers for Medicare and Medicaid Services |
| AARP | American Association of Retired Persons | COVID-19 | Coronavirus disease |
| ACA | Affordable Care Act | CPA | Certified public accountant |
| ACRS | Accelerated cost recovery system | CPAR | Centralized partnership audit regime |
| AGI | Adjusted gross income | CRM | Customer relationship management |
| AIA | Anti-Injunction Act | CRTRA | COVID-Related Tax Relief Act of 2020 |
| AICPA | American Institute of Certified Public Accountants | CSRA | Community spouse resource allowance |
| AIME | Average indexed monthly earnings | CTC | Child tax credit |
| AMT | Alternative minimum tax | DB | Designated beneficiary |
| AMTI | Alternative minimum taxable income | DC | Defined contribution |
| AOC | American opportunity credit | DCF | Discounted cash flow |
| AOD | Action on Decision | DCN | Designated change number |
| APA | Administrative Procedures Act | DSUE | Deceased spouse unused exemption amount |
| API | Applicable partnership interests | EA | Enrolled agent |
| APTC | Advanced premium tax credit | EBL | Excess business loss |
| ATIN | Adoption taxpayer identification number | EFIN | Electronic filing identification number |
| BBA | Bipartisan Budget Act of 2015 | EFTPS | Electronic Federal Tax Payment System |
| BIG | Built-in gains | EIC | Earned income credit |
| BSA | Bank Secrecy Act | EIDL | Economic injury disaster loans |
| CAA | Consolidated Appropriations Act of 2018 | EIN | Employer identification number |
| CAA '21 | Consolidated Appropriations Act of 2021 | ELRP | Emergency Livestock Relief Program |
| CACFP | Child and Adult Care Food Program | ERO | Electronic return originator |
| CARES | Coronavirus Aid, Relief, and Economic Stimulus | ERP | Emergency Relief Program |
| CCA | Chief Counsel Advice | ESOP | Employee stock ownership plan |
| CDC | Centers for Disease Control and Prevention | EU | European Union |
| CDCC | Child and dependent care credit | FAQ | Frequently asked questions |
| CDP | Collection due process | FATCA | Financial Account Tax Compliance Act |
| CFAP | Coronavirus Food Assistance Program | FBAR | Report of Foreign Bank and Financial Accounts |
| CFC | Controlled foreign corporation | FEI | Foreign earned income |
| CI | Criminal investigations | FEIE | Foreign earned income exclusion |

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|---------|--|-------|---|
| FEIN | Federal employer identification number | LFP | Livestock Forage Relief Program |
| FHD | Foreign housing deduction | LGM | Litigation Guideline Memoranda |
| FHE | Foreign housing exclusion | LKE | Like-kind exchange |
| FICA | Federal Insurance Contributions Act | LLC | Limited liability company |
| FIFO | First-in, first-out | LLLP | Limited liability limited partnership |
| FinCEN | Financial Crimes Enforcement Network | LLP | Limited liability partnership |
| FLP | Family limited partnership | LP | Limited partnership |
| FMV | Fair market value | LPC | Large partnership compliance |
| FRA | Full retirement age | LSE | Lump-sum election |
| FSA | Farm Service Agency | L3C | Low-profit limited liability company |
| FTC | Foreign tax credit | LTR | Long-term resident |
| GAA | General asset accounts | MACRS | Modified accelerated cost recovery system |
| GAAP | Generally accepted accounting principles | MAGI | Modified adjusted gross income |
| GCM | General Council Memoranda | MFJ | Married filing jointly |
| GILTI | Global intangible low-taxed income | MFS | Married filing separately |
| GLBA | Gramm-Leach-Bliley Act | MMLLC | Multi-member limited liability company |
| GP | General partnership | MTC | Minimum tax credit |
| GPO | Government Pension Offset | MTM | Mark-to-market |
| GRAT | Grantor-retained annuity trusts | NAP | Noninsurance crop disaster assistance program |
| GSTT | Generation-skipping transfer trust | NATO | North Atlantic Treaty Organization |
| HoH | Head of household | NDA | Nondisclosure agreement |
| HSA | Health savings account | NESE | Net earnings from self-employment |
| IC-DISC | Interest charge domestic international sales corporation | NFT | Nonfungible tokens |
| IDGT | Intentionally defective grantor trust | NII | Net investment income |
| IDRS | Integrated data retrieval system | NIIT | Net investment income tax |
| ILM | Internal Legal Memoranda | NOL | Net operating loss |
| IRA | Individual retirement arrangement | NPLLC | Non-profit LLC |
| IRC | Internal Revenue Code | NRA | Nonresident alien |
| IRD | Income in respect of a decedent | ODC | Other dependents credit |
| IRMAA | Income-related monthly adjustment amount | OECD | Organization for Economic Cooperation and Development |
| IRS | Internal Revenue Service | OPR | Office of Professional Responsibility |
| IT | Information technology | PFICs | Passive foreign investment companies |
| ITIN | Individual taxpayer identification number | | |

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|--------|---|--------|---|
| PIA | Primary insurance amount | SIMPLE | Savings incentive match plan for employees |
| PLLC | Professional limited liability company | | |
| POMS | Program Operations Manual System | SLLC | Series LLC |
| PPP | Paycheck Protection Program | SMLLC | Single-member LLC |
| PTE | Pass-through entity | SNF | Skilled nursing facility |
| PTC | Premium tax credit | SOFA | Status of Forces Agreement |
| PTIN | Preparer tax identification number | SRT | Statutory residence test |
| PTP | Publicly traded partnership | SSA | Social Security Administration |
| QBI | Qualified business income | SSN | Social security number |
| QBID | Qualified business income deduction | SSTB | Specified service trade or business |
| QBL | Qualified business losses | TA | Totalization agreement |
| QCD | Qualified charitable distribution | TAM | Technical advice memoranda |
| QJV | Qualified joint venture | TCJA | Tax Cuts and Jobs Act of 2017 |
| QRE | Qualified research expense | TIGTA | Treasury Inspector General for Tax Administration |
| QRP | Qualified retirement plan | TIN | Tax identification number |
| QTIP | Qualified terminable interest property | TRA | Tax Reform Act of 1976 |
| QW | Qualifying widow(er) | UBI | Unrelated business income |
| R&D | Research and development | UBTI | Unrelated business taxable income |
| RET | Retirement earnings test | UBIA | Unadjusted basis immediately after acquisition |
| REIT | Real estate investment trust | UGMA | Uniform Gifts to Minors Acts |
| RIB | Retirement insurance benefits | UK | United Kingdom |
| RMD | Required minimum distribution | UPE | Unreimbursed partnership expenses |
| RPE | Relevant pass-through entity | USB | Universal serial bus |
| SALT | State and local taxes | USCIS | U.S. Citizenship and Immigration Services |
| SBA | Small Business Administration | USDA | United States Department of Agriculture |
| SB/SE | Small business self employed | VA | U.S. Department of Veteran Affairs |
| SCA | Service center advice | VDP | Voluntary disclosure practice |
| SECURE | Setting Every Community Up for Retirement Enhancement Act | WEP | Windfall elimination provision |
| SEP | Simplified employee pension | WOC | Work opportunity credit |
| SE | Self-employment | | |

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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)**

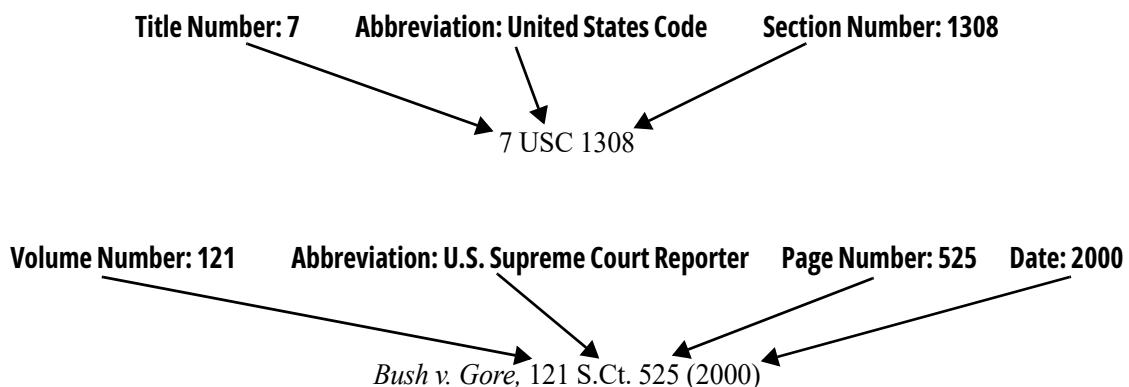
Here are some tips for finding these types of citations:

- 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 |
| <i>Aff'd</i> | Decision affirmed by appellate court |
| <i>Rev'd</i> | Decision overturned by appellate court |
| <i>Cert. denied</i> | 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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