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# Acronyms and Abbreviations

|        |                                                                            |       |                                                                |
|--------|----------------------------------------------------------------------------|-------|----------------------------------------------------------------|
| 2FA    | 2-factor authentication                                                    | CARES | Coronavirus Aid, Relief, and Economic Stimulus Act             |
| A2A    | Application to application                                                 | CCA   | Chief Counsel Advice                                           |
| AA     | Acceptance agent                                                           | CCC   | Commodity Credit Corporation                                   |
| ABLE   | Achieving a Better Life Experience Act of 2014                             | CDP   | Collection due process                                         |
| ACA    | Affordable Care Act of 2010                                                | CEO   | Chief executive officer                                        |
| ACE    | Average current earnings                                                   | CFC   | Controlled foreign corporation                                 |
| ACSI   | American Customer Satisfaction Index                                       | CFS   | Collection financial standards                                 |
| ACTC   | Additional child tax credit                                                | CHIPS | Creating Helpful Incentives to Produce Semiconductors 2022 Act |
| ADS    | Alternative depreciation system                                            | CISA  | Cybersecurity and Infrastructure Security Agency               |
| AFR    | Applicable federal rate                                                    | COA   | Certificate of accuracy                                        |
| AFSI   | Adjusted financial statement income                                        | COBRA | Consolidated Omnibus Budget Reconciliation Act                 |
| AGI    | Adjusted gross income                                                      | CODI  | Cancellation of debt income                                    |
| AI     | Artificial intelligence                                                    | CPA   | Certified public accountant                                    |
| AIA    | Anti-Injunction Act                                                        | CPI   | Consumer price index                                           |
| AICPA  | American Institute of Certified Public Accountants                         | CRT   | Charitable remainder trust                                     |
| AMT    | Alternative minimum tax                                                    | CRAT  | Charitable remainder annuity trust                             |
| AMTI   | Alternative minimum taxable income                                         | CRUT  | Charitable remainder unitrust                                  |
| AOD    | Action on Decision                                                         | CSA   | Climate Smart Agriculture                                      |
| APA    | Administrative Procedure Act                                               | CSRS  | Civil Service Retirement System                                |
| API    | Application program interfaces                                             | CTA   | Corporate Transparency Act                                     |
| ARC    | Agricultural risk coverage                                                 | CTC   | Child tax credit                                               |
| ARP    | American Rescue Plan Act of 2021                                           | CUSIP | Committee on Uniform Securities Identification Procedures      |
| ASHRAE | American Society of Heating, Refrigerating, and Air Conditioning Engineers | DB    | Designated beneficiary                                         |
| ATS    | Assurance Testing System                                                   | DBA   | Doing business as                                              |
| ATNOL  | Alternative tax net operating losses                                       | DEA   | Drug Enforcement Administration                                |
| BBA    | Bipartisan Budget Act of 2015                                              | DISC  | Domestic international sales corporation                       |
| BOI    | Beneficial ownership information                                           | DOE   | U.S. Department of Energy                                      |
| CAA    | Certified acceptance agent                                                 | DPAD  | Domestic production activities deduction                       |
| CAF    | Centralized Authorization File                                             | DRO   | Deficit restoration obligation                                 |
| CAMT   | Corporate alternative minimum tax                                          | DSUE  | Deceased spousal unused exclusion                              |

|        |                                                        |        |                                                   |
|--------|--------------------------------------------------------|--------|---------------------------------------------------|
| EACA   | Eligible automatic contribution arrangement            | FPAA   | Final Partnership Administrative Adjustment       |
| ECO    | Enhanced coverage option                               | FSA    | Field Service Advice                              |
| EDB    | Eligible designated beneficiary                        | FTC    | Federal Trade Commission                          |
| EECBP  | Energy-efficient commercial building property          | FUTA   | Federal Unemployment Tax Act                      |
| EEBRP  | Energy-efficient commercial building retrofit property | FY     | Fiscal year                                       |
| EFL    | Excess front-loading                                   | GAAP   | Generally accepted accounting principles          |
| EFTPS  | Electronic Federal Tax Payment System                  | GBC    | General business credits                          |
| EIC    | Earned income credit                                   | GCM    | General counsel memoranda                         |
| EIN    | Employer identification number                         | GST    | Generation-skipping transfer                      |
| ERC    | Employee retention credit                              | GSTT   | Generation-skipping transfer tax                  |
| ERISA  | Employee Retirement Income Security Act of 1974        | GVWR   | Gross vehicle weight rating                       |
| ERP    | Emergency relief program                               | HCTC   | Health Coverage Tax Credit                        |
| ESBC   | Eligible small business credit                         | HEEHRA | High-Efficiency Electric Home Rebate Act          |
| ESBT   | Electing small business trust                          | HoH    | Head of household                                 |
| ESOP   | Employee stock ownership plan                          | HOMES  | Home Owner Managing Energy Savings Program        |
| ETIP   | Estate tax inclusion period                            | HRA    | Health reimbursement arrangement                  |
| EV     | Electric vehicle                                       | HSA    | Health savings account                            |
| EQIP   | Environmental Quality Incentives Program               | IDGT   | Intentionally defective grantor trust             |
| FAA    | Federal Aviation Administration                        | IDR    | Information document request                      |
| FAFSA  | Free Application for Federal Student Aid               | ILM    | Internal Legal Memorandum                         |
| FAQ    | Frequently asked question                              | IRA    | Individual retirement arrangement                 |
| FBAR   | Report of Foreign Bank and Financial Accounts          | IRB    | Internal Revenue Bulletin                         |
| FCEV   | Fuel cell electric vehicle                             | IRC    | Internal Revenue Code                             |
| FDIC   | Federal Deposit Insurance Corporation                  | IRD    | Income in respect of a decedent                   |
| FEMA   | Federal Emergency Management Agency                    | IRIS   | Information Returns Intake System                 |
| FERS   | Federal Employees Retirement System                    | IRMAA  | Medicare income-related monthly adjustment amount |
| FFM    | Frequent flyer miles                                   | IRS    | Internal Revenue Service                          |
| FinCEN | Financial Crimes Enforcement Network                   | ISO    | Incentive stock option                            |
| FIRE   | Filing information returns electronically              | ITIN   | Individual taxpayer identification number         |
| FLP    | Family limited partnerships                            | JTL    | Joint tax liability                               |
| FMV    | Fair market value                                      | kWh    | Kilowatt hour                                     |
| FOIA   | Freedom of Information Act                             | LGM    | Litigation Guideline Memorandum                   |
|        |                                                        | LIHC   | Low-income housing credit                         |

|       |                                           |      |                                              |
|-------|-------------------------------------------|------|----------------------------------------------|
| LLC   | Limited liability company                 | PHEV | Plug-in-hybrid electric vehicles             |
| LLP   | Limited liability partnership             | PII  | Personally identifiable information          |
| LOSAP | Length of service award plan              | PIN  | Personal identification number               |
| LPPP  | Longer production period property         | PLC  | Price loss coverage                          |
| LTA   | Local taxpayer advocate                   | PLLC | Professional limited liability corporation   |
| MACRS | Modified accelerated cost recovery system | POA  | Power of attorney                            |
| MAGI  | Modified adjusted gross income            | PPP  | Paycheck Protection Program                  |
| MCC   | Merchant category code                    | PSD  | Proposed stipulated decision                 |
| MFJ   | Married filing jointly                    | PSE  | Payment settlement entity                    |
| MFS   | Married filing separately                 | PTC  | Premium tax credit                           |
| MMLLC | Multi-member limited liability company    | PTC  | Production tax credit                        |
| MRT   | Mandatory Repatriation Tax                | PTIN | Preparer tax identification number           |
| MSA   | Medical savings account                   | PTP  | Publicly traded partnership                  |
| NATP  | National Association of Tax Professionals | PTSD | Post-traumatic stress disorder               |
| NCA   | Noncommercial aircraft                    | PV   | Present value                                |
| NCAA  | National Collegiate Athletic Association  | QACA | Qualified automatic contribution arrangement |
| NCFI  | Net cash farm income                      | QBI  | Qualified business income                    |
| NFI   | Net farm income                           | QBID | Qualified business income deduction          |
| NFT   | Nonfungible token                         | QBL  | Qualified business loss                      |
| NFTL  | Notice of Federal Tax Lien                | QDRO | Qualified domestic relations order           |
| NII   | Net investment income                     | QEF  | Qualified electing fund                      |
| NIIT  | Net investment income tax                 | QI   | Qualified intermediary                       |
| NIL   | Name, image, and likeness                 | QIO  | Qualified income offset                      |
| NOL   | Net operating loss                        | QIP  | Qualified improvement property               |
| NRA   | Nonresident alien                         | QJV  | Qualified joint venture                      |
| NRCS  | Natural Resource Conservation Service     | QRE  | Qualified research expenditures              |
| NTA   | National Taxpayer Advocate                | QSS  | Qualifying surviving spouse                  |
| OBR   | Offset bypass refund                      | QSV  | Quick sale value                             |
| ODC   | Other dependents credit                   | RBD  | Required beginning date                      |
| OIC   | Offer in compromise                       | REIT | Real estate investment trust                 |
| OID   | Original issue discount                   | RMD  | Required minimum distribution                |
| OPM   | Office of Personnel Management            | RO   | Responsible official                         |
| PAL   | Passive activity loss                     | RTP  | Right-to-purchase                            |
| PDAP  | Processor of digital asset payments       | SAF  | Sustainable aviation fuel                    |
| PFMV  | Present fair market value                 | SALT | State and local tax                          |

|        |                                                           |        |                                                   |
|--------|-----------------------------------------------------------|--------|---------------------------------------------------|
| SAMS   | Systemic Advocacy Management System                       | TCJA   | Tax Cuts and Jobs Act of 2017                     |
| SARSEP | Salary reduction simplified employee pension              | TD     | Treasury Decision                                 |
| SCA    | Service Center Advice                                     | TFA    | Taxpayer First Act                                |
| SCIN   | Self-canceling installment note                           | TFRP   | Trust fund recovery penalty                       |
| SCO    | Supplement coverage option                                | TIA    | Tax information authorization                     |
| SE     | Self-employment                                           | TIGTA  | Treasury Inspector General for Tax Administration |
| SEC    | Securities and Exchange Commission                        | TIN    | Tax identification number                         |
| SECURE | Setting Every Community Up for Retirement Enhancement Act | TMT    | Tentative minimum tax                             |
| SEP    | Simplified employee pension                               | TPSO   | Third-party settlement organization               |
| SIMPLE | Savings Incentive Match Plan for Employees                | UCC    | Uniform Commercial Code                           |
| SMLLC  | Single-member limited liability company                   | UPREIT | Umbrella Partnership Real Estate Investment Trust |
| SMS    | Short message service                                     | URL    | Uniform resource locator                          |
| SSA    | Social Security Administration                            | USFSPA | Uniformed Services Former Spouses' Protection Act |
| SSB    | Specified service business                                | USB    | Universal serial bus                              |
| SSCA   | Significant Service Center Advice                         | USDA   | United States Department of Agriculture           |
| SSN    | Social security number                                    | USPS   | United States Postal Service                      |
| TAC    | Taxpayer Assistance Center                                | VIN    | Vehicle identification number                     |
| TAM    | Technical Advice Memorandum                               | WAM    | Weighted average maturity                         |
| TAO    | Taxpayer assistance order                                 | WISP   | Written information security plan                 |
| TAS    | Taxpayer Advocate Service                                 | XML    | Extensible markup language                        |
| TCC    | Transmitter control code                                  |        |                                                   |

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



