

# Glossary of IRS Acronyms and Terms

## A

**ACTC** = Additional Child Tax Credit (refundable credit)

**ACA** = Affordable Care Act; health insurance

**AGI** = Adjusted Gross Income

**AOTC** = American Opportunity Tax Credit (college)

**APTC** = Advanced Premium Tax Credit (ACA health insurance credit)

## C

**CDC** = Child Dependent care Credit (nonrefundable credit)

**CE** = Continuing Education

**COD** = Cancellation Of Debt

**CRD** = Civil Rights Division

**CTC** = Child Tax Credit (nonrefundable credit)

**CY** = Current tax Year

## D

**DIV** = dividends

## E

**EIC** = Earned Income Credit (also EITC)

**EIN** = Employer Identification Number

**EITC** = Earned Income Tax Credit (also EIC)

**EFC** = Electronic Filing Center

**EFIN** = Electronic Filing Identification Number

**ERO** = Electronic Return Originator, volunteer responsible for E-Filing returns

## F

**FPL** = Federal Poverty Level (ACA related)

**FSA** = Flexible Spending Account

## H

**HCTC** = Health Care Tax Credit (ACA related - Out of Scope)

**HOH** = Head Of Household (filing status)

**HRA** = Health Reimbursement Account  
**HHS** = dept. of Health and Human services (US gov)  
**HSA** = Health Saving Account

## **I**

**INT** = Interest  
**IRA** = Individual Retirement Arrangement (standard or Roth)  
**IRS** = Internal Revenue System  
**ITA** = Interactive Tax Assistant  
**ITIN** = Individual Tax Identification Number (SSN alternative)

## **L**

**LLC** = Lifetime Learning Credit (college)

## **M**

**MAGI** = Modified Adjusted Gross Income  
**MEC** = Minimum Essential Coverage (ACA related)  
**MeF System** = Modernized E-File System; IRS tax return processing system  
**MFJ** = Married Filing Joint  
**MFS** = Married Filing Single  
**MWP** = Medicaid Waiver Payments

## **N**

**NAEOB** = codes for types of interest: Nominee, Accrued, Exempt, OID, and Bond

## **O**

**OID** = Original Issue Discount (bond); interest that is not payable as it accrues

## **P**

**PAB** = Private Activity Bond  
**PATR** = Patronage dividends, as listed on form 1099-PATR  
**PIN** = Personal Identification Number  
**PTC** = Property Tax Credit - (Arizona only tax credit)  
**PTC** = Premium Tax Credit (ACA health insurance credit)  
**PTIN** = Paid Preparer Tax Identification Number

**PY** = Prior tax Year

## **Q**

**QSR** = Quality Site Requirements (Taxaide)

**QSEHRA** = Qualified Small Employer Health Reimbursement Arrangement

**QSS** = Quality Statistical Sample

**QW** = Qualifying Widow(er) (filing status)

## **R**

**RBD** = Required Beginning Date (retirement plans)

**RRA** = Railroad Retirement Act

**RRB** = Railroad Retirement Benefits

**RM** = IRS SPEC employee responsible for volunteer programs in a territory

**RO** = Responsible Official

**RUF** = Reduced Unnecessary Filing

## **S**

**SBIN** = Service Bureau Identification Number

**SE** = Self Employed

**SEP** = Simplified Employee Pension plan

**SERP** = Service wide Electronic Research Program

**SIDN** = Site Identification Number

**SIMPLE** = a “simple” IRA plan

**SLCSP** = Second Lowest Cost Silver Plan (ACA related term)

**SPEC** = Stakeholder, Partnerships, Education and Communication;

also IRS group responsible for tax assistance volunteer programs

**SPECTRUM** = IRS SPEC’s tool and database used to manage Tax-Aide

**SSA** = Social Security Administration

**SSN** = Social Security Number

## **T**

**TCJA** = Tax Cuts and Job Act

**TCE** = Tax Counseling for the Elderly, grant program supporting Tax-Aide

**TFD** = Tuition and Fees Deduction (college)

**TIGTA** = Treasury Inspector General for Tax Administration

**TP** = TaxPayer

**TSJ** = Taxpayer or Spouse or Joint (filing choice)

## **V**

**VITA** = another volunteer IRS SPEC grant program similar to TCE

**VPA** = Volunteer Protection Act

**VRG** = Volunteer Resource Guide or Pub 4012

**VRPP** = Volunteer Return Preparation