

Appendix A
SOME PLANNED GIVING ACRONYMS

Tax Related

AGI	Adjusted Gross Income
AMT	Alternative Minimum Tax
FMV	Fair Market Value
GSTT	Generation Skipping Transfer Tax
IRC	Internal Revenue Code
IRS	Internal Revenue Service
LTCG	Long Term Capital Gain
PIF	Pooled Income Fund
PLR	Private Letter Ruling
STCG	Short Term Capital Gain
UBI	Unrelated Business Income
UBTI	Unrelated Business Taxable Income

Annuity Related

ACGA	American Council on Gift Annuities
CGA	Charitable Gift Annuity

Charitable Remainder Trust Related

CRT	Charitable Remainder Trust
CRAT	Charitable Remainder Annuity Trust
CRUT	Charitable Remainder Annuity Trust
SCRUT	Standard Charitable Remainder Trust
NICRUT	Net Income Charitable Remainder Unitrust
NIMCRUT	Net Income with Make-Up Charitable Remainder Unitrust
FLIP CRUT	Flip Charitable Remainder Unitrust

Charitable Lead Trust Related

CLT	Charitable Lead Trust
CLAT	Charitable Lead Annuity Trust
CLUT	Charitable Lead Unitrust

Other Trust Related

ILIT	Irrevocable Life Insurance Trust
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Entity Related

C Corp	Subchapter C Corporation
FLP	Family Limited Partnership
LLC	Limited Liability Corporation
S Corp	Subchapter S Corporation