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## Acronyms and Other Abbreviations

501(c)(3)	IRS designation for public serving nonprofit organizations exempt from income tax and eligible to receive tax-deductible gifts
501(c)(4)	IRS designation for advocacy organizations (nonprofit organizations exempt from income tax but not eligible to receive tax-deductible gifts because they engage in advocacy-type efforts)
990	Form used by the IRS for annual reporting by nonprofit organizations
990 PF	Form 990 used by the IRS for private foundations

### **A**

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AAFRC	American Association of Fund Raising Counsel—group of consultants who specialize in fundraising—the AAFRC Trust publishes <i>Giving USA</i>
ACFRE	Advanced Certified Fund Raising Executive—certification/credential for fund raisers
AdNet	Advancement Network
AFP	Association of Fundraising Professionals (formerly NSFRE)—professional organization for fundraisers
AGI	adjusted gross income
APRA	Association of Professional Researchers for Advancement (former name: American Prospect Research Association)—professional organization for people who scout out prospective donors

### **C**

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CCFE	Center for Community Foundation Excellence
CDC	community development corporations
CEONet	CEO Network
CF	community foundation
CFA	Community Foundations of America
CFI	Community Foundations Institute

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CFLT	Community Foundations Leadership Team
CFRE	Certified Fund Raising Executive—certification/credential for fundraisers
CGA	charitable gift annuity
CLAT	charitable lead annuity trust
CLUT	charitable lead unitrust
CNP	Center on Nonprofits & Philanthropy—part of the Urban Institute, houses the NCCS, the national repository of data on the U.S. nonprofit sector
COF	Council on Foundations
Comma	Communications Network
CPI	Consumer Price Index
CRAT	charitable remainder annuity trust
CRUT	charitable remainder unitrust
CSC	Community Service Council
CSO	community service organization

## **D**

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DAF	donor advised fund
DMA	direct marketing association

## **E**

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EOMF	Exempt organization master file—IRS list of organizations exempt from taxes
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## **F**

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FAOG	Fiscal and Administrative Officers Group
FAS	financial accounting standard
FASB	Financial Accounting Standards Board—sets the rules for nonprofit accounting
FBO	faith-based organization (a church, synagogue, mosque)

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Fdn	foundation
FIMS	foundation information management system
FIS	financial information system—financial software used by some institutions
FP, FPO	for-profit, for-profit organization
FR, FR'g	fund raising
<b>G</b>	
GRSO	grass-roots support organization
GSS	general social survey
GUSA	<i>Giving USA</i> —book of facts about the nonprofit sector, published annually by the AAFRC Trust
<b>H</b>	
HR	human resources
<b>I</b>	
IRA	individual retirement account
IRC	Internal Revenue Code—code used by the IRS; also International Red Cross
IRS	Internal Revenue Service
IS	INDEPENDENT SECTOR (written in all caps) – a national coalition of leaders from the nonprofit sector, engages in advocacy efforts and conducts research on the nonprofit sector—publishes <i>Giving and Volunteering in the United States</i> and the <i>Nonprofit Almanac</i>
ISTR	International Society for Third-Sector Research—international academic society for philanthropy researchers—official journal is <i>Voluntas</i>
<b>M</b>	
MBOs	mutual benefit organizations—type of nonprofit organization in which people pay to be a member, and the services are for the benefit of the members (ex: golf clubs, professional societies)
MOU	memorandum of understanding—letter of agreement between parties
<b>N</b>	
NAAG	National Association of Attorneys Generals—group that wants to increase regulation of nonprofits, especially fund raising

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NCCS	National Center for Charitable Statistics—located at The Urban Institute, the national repository of data on the nonprofit sector in the United States
NCIB	National Charities Information Bureau—rates nonprofits for donors
NCNA	National Council of Nonprofit Associations
NCPG	National Committee on Planned Giving
NDC	non-distribution constraint—the legal regulation that specifies that a nonprofit organization may not distribute profits to its owners
NEA	National Endowment for the Arts
NEH	National Endowment for the Humanities
NFP (nfp)	not-for-profit organization
NGO (ngo)	non-governmental organization
NMA	Nonprofit Management Association—trade association for consultants, recently merged into “The Alliance”
NML	<i>Nonprofit Management and Leadership</i> —one of the leading academic journals in the field
NNG	National Network of Grantmakers
NNUTrust	National Nonprofit Unemployment Trust
NPO	nonprofit organization
NPT	<i>NonProfit Times</i> —national monthly trade newspaper
NSFRE	National Society of Fund Raising Executives—professional organization for fund raisers (now called Association of Fundraising Professionals (AFP))
NSP	National Survey of Philanthropy—survey conducted in 1972-73, still the only source for much of what we know about philanthropy

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**O,P**

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PAS Philanthropic Advisory Service—part of the Better Business Bureau, rates the “quality” of charities

PD program director

PGDC Planned Giving Design Center

PGI Philanthropic Giving Index—semi-annual survey

PRI Philanthropic Research Institute—puts together the “GuideStar” database on nonprofits

ProNet Program Officers Network

**R**

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RAGs regional association of grantmakers

RBF Rockefeller Brothers Fund—a major foundation

RFP request for proposals—an announcement of grant fund availability

**S**

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SVP Social Venture Partners

**T**

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TCOP The Center on Philanthropy at Indiana University

**U**

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UMIFA Uniform Management of Institutional Funds Act

UPMIFA Uniform Prudent Management of Institutional Funds Act

**W**

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WINGS Worldwide Initiative for Grantmaker Support