

Glossary of Acronyms

ACRONYM	DEFINITION
AAB	Aggregate Assessed Balance
AAR	Administrative Adjustment Request
AARP	American Association of Retired Persons
ABA	American Bar Association
AC	Action Code
ACA	Affordable Care Act
ACE	Automated Correspondence Examination
ACS	Automated Collection System
ACSI	American Customer Satisfaction Index
ACSS	Automated Collection System Support
ACTC	Additional Child Tax Credit
AFR	Agency Financial Report
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AI	Artificial Intelligence
AIA	Anti-Injunction Act
AICPA	American Institute of CPAs
AIMS	Audit Information Management System
AJCA	American Jobs Creation Act
ALC	Assembler Language Code
ALE	Allowable Living Expenses
AM	Accounts Management
AMS	Accounts Management System
AMT	Alternative Minimum Tax
AO	Appeals Officer
AOD	Action on Decision
AOTC	American Opportunity Tax Credit
APA	Administrative Procedure Act
APTC	Advance Premium Tax Credit
ARC	Annual Report to Congress
ASA	Average Speed of Answer
ASFR	Automated Substitute for Return
ATIN	Adoption Taxpayer Identification Number
ATM	Automated Teller Machine
AUR	Automated Underreporter
BAM	Business Account Managers
BFS	Bureau of the Fiscal Service
BLS	Bureau of Labor Statistics

ACRONYM	DEFINITION
BMF	Business Master File
BOD	Business Operating Division
BPR	Business Performance Review
BRTF	Business Return Transaction File
BSA	Bank Secrecy Act
BSM	Business Systems Modernization
CA	Correspondence Audit
CA FTB	California Franchise Tax Board
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CAP	Collection Appeals Program
CAR	Collection Activity Report
CARE	Customer Assistance, Relationships and Education
CARES	Coronavirus Aid, Relief, and Economic Security Act
CAS	Customer Account Services
CAT-A	Category A
CBO	Congressional Budget Office
CC	Command Code
CCB	Customer Callback
CCDM	Chief Counsel Directives Manual
CCE	Compliance Center Exam
CCH	Commerce Clearing House
CCI	Centralized Case Intake
C-CPI-U	Chained Consumer Price Index for All Urban Consumers
CDDb	Custodial Detail Database
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CEAS	Correspondence Examination Automated Support
CEO	Chief Executive Officer
CET	Correspondence Examination Technicians
Cff	Collection Field Function
CFR	Code of Federal Regulations
CGET	Correspondence Guidelines for Examination Technicians
CHIP	Children's Health Insurance Program
CI	Criminal Investigation (Division)

Appendix 3: Glossary of Acronyms

ACRONYM	DEFINITION
CIO	Chief Information Officer
CIP	Compliance Initiative Projects
CIS	Collection Information Statement
CNC	Currently Not Collectible
COBOL	Common Business-Oriented Language
COBR	Campus Operation Business Results
COD	Cancellation of Debt
COIC	Centralized Offer in Compromise
CONOPS	Concept of Operations
COVID-19	Coronavirus Disease 2019
CP	Computer Paragraph
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CPI	Consumer Price Index
CSSED	Collection Statute Expiration Date
CSO	Communications, Stakeholder Liaison & Online Services
CSP	Credential Service Provider
CSR	Customer Service Representative
CTC	Child Tax Credit
CX	Customer Experience
CY	Calendar Year
DCI	Data Collection Instrument
DDb	Dependent Database
DDIA	Direct Debit Installment Agreement
DIF	Discriminant Index Function
DOD	Department of Defense
DOJ	Department of Justice
DOR	Department of Revenue
DSP	Disability Severance Pay
DWG	Digitalization Working Group
EA	Enrolled Agent
EAP	Entity Application Programs
EB	Economic Burden
ECM	Enterprise Case Management
EDCA	Executive Director Case Advocacy
EDP	Economic Development Program
EDM	Enterprise Data Management
EDSA	Executive Director Systemic Advocacy
EFDS	Electronic Fraud Detection System
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System

ACRONYM	DEFINITION
EGTRRA	Economic Growth and Tax Relief Reconciliation Act of 2001
EH	Equivalent Hearing
EIC	Earned Income Credit
EIN	Employer Identification Number
EIP	Economic Impact Payment
EITC	Earned Income Tax Credit
EO	Exempt Organization
EPSS	Electronic Products and Services Support
EQRS	Embedded Quality Review System
ERO	Electronic Return Originator
ESL	English as a Second Language
ETA	Effective Tax Administration
ETARAS	Electronic Tax Administration Research and Analysis System
ETLA	Electronic Tax Law Assistance
FA	Field Audit
FAFSA	Free Application for Federal Student Aid
FAST	Fixing America's Surface Transportation Act
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts or Foreign Bank and Financial Account Report
FCR	First Contact Resolution or Federal Case Registry
FDIC	Federal Deposit Insurance Corporation
FEMA	Federal Emergency Management Agency
FFI	Free File, Inc. or Foreign Financial Institution
FFRF	Freedom from Religion Foundation
FICA	Federal Insurance Contributions Act
FMIS	Financial Management Information System
FOIA	Freedom of Information Act
FPL	Federal Poverty Level
FPLP	Federal Payment Levy Program
FPR	False Positive Rate
FRCP	Federal Rules of Civil Procedure
FS	Filing Season
FSA	Facilitated Self Assistance
FTB	Franchise Tax Board
FTC	Foreign Tax Credit or Federal Trade Commission
FTD	Federal Tax Deposit

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ACRONYM	DEFINITION
FTE	Full-Time Equivalent or Failure to Pay Estimated Tax
FTF	Failure To File
FTL	Federal Tax Lien
FTP	Failure To Pay
FY	Fiscal Year
GAO	Government Accountability Office
GDP	Gross Domestic Product
GS	General Schedule
GSA	General Services Administration
GUF	Generalized Unpostable Framework
HCO	Human Capital Office
HHI	Household Income
HHS	Health and Human Services
HMRC	Her Majesty's Revenue and Customs
HR	Human Resources
HRDC	Human Resources Development Commission
HOH	Head of Household
HR	Human Resources
HUD	Housing and Urban Development
IA	Installment Agreement
IAL	Identity Assurance Level
IBTF	In-Business Trust Fund
IC	Industry Cases
ICAS	Internet Customer Account Services
IDES	International Data Exchange System
IDR	Information Document Request
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IGA	Intergovernmental Agreements
IGM	Interim Guidance Memorandum
IMD	Internal Management Document
IMF	Individual Master File
IOAA	Independent Offices Appropriations Act
IP PIN	Identity Protection Personal Identification Number
IPERA	Improper Payments Elimination and Recovery Act
IRA	Individual Retirement Account
IRAF	Individual Retirement Account File

ACRONYM	DEFINITION
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRI	Information Return Item
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRTF	Individual Return Transaction File
ISRP	Individual Shared Responsibility Payment
IT	Information Technology
ITA	Interactive Tax Assistant
ITIN	Individual Taxpayer Identification Number
IVES	Income Verification Express Service
IVO	Integrity Verification Operation
IVR	Interactive Voice Recognition
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LEP	Limited English Proficiency
LIF	Low Income Filter
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LM	Legal Memorandum
LOS	Level of Service
LR	Legislative Recommendation
LTA	Local Taxpayer Advocate
M&P	Media and Publications
MEA	Math Error Authority
MEF	Modernized e-File
MFJ	Married Filing Joint
MFS	Married Filing Separately
MFT	Master File Transcript
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSA	Metropolitan Statistical Area
MSP	Most Serious Problem
MSPB	Merit Systems Protection Board
NASA	National Aeronautics and Space Administration
NDC	National Distribution Center

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ACRONYM	DEFINITION
NDS	Notice Delivery System
NFIB	National Federation of Independent Business
NFTL	Notice of Federal Tax Lien
NIH	National Institutes of Health
NIST	National Institute of Standards and Technology
NOL	Net Operating Loss
NQRS	National Quality Review System
NRP	National Research Program
NSA	National Society of Accountants
NTA	National Taxpayer Advocate
NTEU	National Treasury Employees Union
O&M	Operations and Maintenance
OA	Office Audit
OAR	Operations Assistance Request
OCC	Office of Chief Counsel
OCR	Optical Character Recognition
OD	Operating Division
OECD	Organisation for Economic Co-operation and Development
OIC	Offer in Compromise
OLC	Office of Legal Counsel
OLS	Online Services
OMB	Office of Management and Budget
OOB	Out of Business
OPA	Online Payment Agreement
OPI	Over the Phone Interpreter
OPM	Office of Personnel Management
OPR	Office of Professional Responsibility or Operational Performance Rate
OS	Operations Support
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only
OVD	Offshore Voluntary Disclosure
PACER	Public Access to Court Electronic Records
PATH	Protecting Americans from Tax Hikes Act of 2015
PCA	Private Collection Agency
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PDF	Portable Document Format

ACRONYM	DEFINITION
PGLD	Privacy, Governmental Liaison and Disclosure
PIC	Program Integrity Cap
PII	Personally Identifiable Information
PIN	Personal Identification Number
PLR	Private Letter Ruling
PM	Program Manager
PMO	Performance Management Office
PMTA	Program Manager Technical Advice
POA	Power of Attorney
POD	Post of Duty
PPIA	Partial Payment Installment Agreement
PPP	Paycheck Protection Program
PPS	Practitioner Priority Service
PRA	Paperwork Reduction Act
PRWVH	Pre-Refund Wage Verification Hold
PSP	Payroll Service Provider
PTC	Premium Tax Credit
PTIN	Preparer Tax Identification Number
PY	Processing Year
Q&A	Question and Answer
QBI	Qualified Business Income
QR	Quick Response
QRP	Questionable Returns Program
RA	Revenue Agent
RAAS	Research, Analysis, and Statistics or Research, Applied Analytics, and Statistics
RCA	Reasonable Cause Assistant
RCEO	Refundable Credit Examination Operation
RCP	Reasonable Collection Potential
RDC	Research Development Center
RFA	Regulatory Flexibility Act
RFI	Request for Information
RIA	Research Institute of America
RICS	Return Integrity and Correspondence Services
RIO	Return Integrity Operations
RIVO	Return Integrity Verification Operations
RO	Revenue Officer
ROI	Return on Investment
RPO	Return Preparer Office
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998

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ACRONYM	DEFINITION
RRP	Return Review Program
RRPLC	Return Review Program Legacy Component
SADI	Secure Access Digital Identity
SALT	State and Local Taxes
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self-Employed Operating Division
SBA	Small Business Administration
SCA	Service Center Advice
SE	Self-Employed
SECA	Self-Employment Contributions Act
SERP	Servicewide Electronic Research Program
SIGTARP	Special Inspector General for the Troubled Asset Relief Program
SITLP	State Income Tax Levy Program
SL	Stakeholder Liaison
SLA	Service Level Agreement
SME	Subject Matter Expert
SNAP	Selection and Analytics Platform
SNIP	Servicewide Notice Information Program
SO	Settlement Officer
SP	Submission Processing or Special Publication
SPEC	Stakeholder Partnerships, Education and Communication
SPP	Service Priorities Project
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
STARS	Structured Trust Advantaged Repackaged Securities
TA	Taxpayer Advocate or Technical Assistance Memorandum
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights

ACRONYM	DEFINITION
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TCMP	Tax Compliance Measurement Program
TDC	Taxpayer Digital Communication
TDC SM	Taxpayer Digital Communication Secure Messaging
TE	Tax Examiner
TE/GE	Tax Exempt and Government Entities Operating Division
TEFRA	Tax Equity and Fiscal Responsibility Act
TES	Taxpayer Experience Survey
TFA	Taxpayer First Act
TFAO	Taxpayer First Act Office
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act
TMF	Technology Modernization Fund
TP	Taxpayer
TPC	Third Party Contact
TPI	Total Positive Income
TPNC	Taxpayer Notice Code
TPP	Taxpayer Protection Program
TY	Tax Year
UNAX	Unauthorized Access of Taxpayer Account
USC	United States Code
USPS	United States Postal Service
USVI	United States Virgin Islands
UWR	Unified Work Request
VITA	Volunteer Income Tax Assistance
VOIP	Voice Over Internet Protocol
VSD	Virtual Service Delivery
W&I	Wage and Investment Operating Division
WBO	Whistleblower Office
WebSD	Web Service Delivery
WMAR	Where's My Amended Return
WMR	Where's My Refund
WOW	Wage and Withholding Only
WVP	Wage Verification Program
YTD	Year to Date
ZIP	Zone Improvement Plan