

Acronym Glossary — Annual Report to Congress 2013

Acronym	Definition
AARS	Appeals Account Resolution Specialist
ABA	American Bar Association
ACA	Affordable Care Act
ACDS	Appeals Centralized Database System
ACH	Automated Clearinghouse
ACM	Appeals Case Memoranda
ACS	Automated Collection System
ACSS	Automated Collection System Support
ACTC	Additional Child Tax Credit or Advance Child Tax Credit
ADA	Americans With Disabilities Act
ADR	Alternative Dispute Resolution or Address Research System
AEITC	Advanced Earned Income Tax Credit
AGI	Adjusted Gross Income
AIA	Anti-Injunction Act
AICPA	American Institute of Certified Public Accountants
AIS	Automated Insolvency System
AIQ	(IRS Office of) Advisory, Insolvency and Quality
AJAC	Appeals Judicial Approach and Culture
AJCA	American Jobs Creation Act of 2004
AIMS	Audit Information Management System
ALE	Allowable Living Expenses
ALS	Automated Lien System
AM	Accounts Management
AMS	Accounts Management System
AMT	Alternative Minimum Tax
AMTAP	Accounts Management Taxpayer Assurance Program
AMTI	Alternative Minimum Tax Income
ANMF	Automated Non Master File
ANPR	Advance Notice of Proposed Rulemaking
AO/SO	Appeals or Settlement Officer
AOIC	Automated Offer In Compromise
APA	American Payroll Association or Administrative Procedure Act
APO/FPO	Army Post Office/Fleet Post Office
APS	Appeals Processing Service
AQC	Automated Questionable Credits
AQMS	Appeals Quality Management System
AQR	Automated Questionable Refund

Acronym	Definition
ARAP	Accelerated Revenue Assurance Program
ARC	Annual Report to Congress
ARI	Appeals Referral Investigation
ARRA	America Recovery and Reinvestment Act
ASA	Average Speed of Answer
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATAO	Application for Taxpayer Assistance Order
ATFRS	Automated Trust Fund Recovery System
ATIN	Adoption Taxpayer Identification Number
ATP	Abusive Transaction Program
AUR	Automated Underreporter
AWSS	Agency Wide Shared Services
BIR	Bureau of Internal Revenue
BMF	Business Master File
BOSS	Bond and Option Sales Strategy
BNA	Bureau of National Affairs
BPR	Business Performance Review
BRTF	Business Returns Transaction File
BSA	Bank Secrecy Act
BTA	Board of Tax Appeals
CAA	Certifying Acceptance Agent
CADE2	Customer Account Data Engine 2
CAF	Centralized Authorization File
CAP	CAWR Automated Program
CARE	Customer Assistance, Relationships & Education
CAS	Customer Account Services
CAWR	Combined Annual Wage Reporting
CBO	Congressional Budget Office
CBPP	Center on Budget & Policy Priorities
CBRS	Currency & Banking Retrieval System
CC	Chief Counsel (Office of)
CCB	Check Claims Branch
CCISO	Cincinnati Centralized Innocent Spouse Operation
CCP-LU	Centralized Case Processing
CDP	Collection Due Process
CDPTS	Collection Due Process Tracking System
CDE	Compliance Data Environment
CDW	Compliance Data Warehouse
CEAP	Correspondence Examination Assessment Project

Acronym	Definition
CEAS	Correspondence Examination Automation Support
CFf	Collection Field Function
CFIF	Check Forgery Insurance Fund
CI	Criminal Investigation (Division)
CIP	Compliance Initiative Project
CIS	Correspondence Imaging System
CJEs	Critical Job Elements
CLD	Communications, Liaison and Disclosure
CNC	Currently Not Collectible
COBRA	Consolidated Omnibus Budget Reconciliation Act
CODI	Cancellation Of Debt Income
COIC	Centralized Offer In Compromise
COTR	Contract Officer Technical Representative
CONOPS	Concept of Operations
CPAT	Compliance Post Adjustment Team
CPE	Continuing Professional Education
CPS	Collection Process Study
CQMS	Collection Quality Management System
CRIS	Compliance Research Information System
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
CSI	Campus Specialization Initiative
CSO	Communications and Stakeholder Outreach
CSR	Customer Service Representative
CTC	Child Tax Credit
DA	Disclosure Authorization
DAC	Disability Access Credit
DART	Disaster Assistance Review Team
DATC	Doubt As To Collectibility
DATL	Doubt As To Liability
DCI	Data Collection Instrument
DD	Direct Deposit
DDb	Dependent Data Base
DDIA	Direct Deposit Installment Agreement
DDP	Daily Delinquency Penalty
DFO	Designated Federal Official
DHS	Department of Homeland Security
DI	Desktop Integration or Debt Indicator
DIF	Discriminant Income Function
DJA	Declaratory Judgment Act
DLN	Document Locator Number
DMF	Death Master File
DNS	Domain Name Server

Acronym	Definition
DOD	Department of Defense
DOJ	Department of Justice
DoMA	Defense of Marriage Act
DPC	Designated Payment Code
DSO	Designated School Official
EA	Enrolled Agent
EAC	Examination Activity Code
EAJA	Equal Access to Justice Act
EAR	Electronic Account Resolution
EBE	Employee Business Expense
EBT	Electronic Benefits Transfer
ECS	Enterprise Collections Strategy
EGTRRA	Economic Growth and Tax Relief Reconciliation Act (of 2001)
EFDS	Electronic Fraud Detection System
EFS	Enterprise Fax Storage
EFTPS	Electronic Federal Tax Payment System
EFW	Electronic Funds Withdrawal
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ELMS	Enterprise Learning Management System
ELS	Electronic Lodgment Service
ERIS	Enforcement Revenue Information System
EO	Exempt Organization
EP	Employee Plans
EQRS	Embedded Quality Review System
ERIS	Enforcement Revenue Information System
ERO	Electronic Return Originator
ERISA	Employee Retirement Income Security Act
ERSA	Employee Retirement Savings Account
ES	Estimated Tax Payments
ESA	Economic Stimulus Act
ESC	Executive Steering Committee
ESL	English as a Second Language
ESOP	Employee Stock Ownership Plan
ESP	Economic Stimulus Payment
ETA	Effective Tax Administration
ETACC	Electronic Tax Administration Advisory Committee
ETARC	Electronic Tax Administration and Refundable Credits
ETLA	Electronic Tax Law Assistance
FA	Field Assistance

Acronym	Definition
FAFSA	Free Application for Financial Student Aid
FATCA	Foreign Account Tax Compliance Act
FBAR	Foreign Bank Account Report
FBU	Federal Benefits Unit
FCR	Federal Case Registry
FCRA	Fair Credit Reporting Act
FDCPA	Fraud Detection Center
FDIC	Federal Deposit Insurance Corporation
FEIE	Foreign Earned Income Exclusion
FEMA	Federal Emergency Management Agency
FFI	Foreign Financial Institution
FFCD	Future Field Collection Design
FFFF	Free File Fillable Forms
FICA	Federal Insurance Contribution Act
FIFO	First In, First Out
FIRPTA	Foreign Investment in Real Property Tax Act
FMV	Fair Market Value
FMS	Financial Management Service
FOIA	Freedom Of Information Act
FPAA	Final Partnership Administrative Adjustment
FPLP	Federal Poverty Level
FPLP	Federal Payment Levy Program
FRA	Federal Records Act
FSLA	Fair Labor Standards Act
FSA	Facilitated Self-Assistance
FSRP	Facilitated Self-Assistance Research Project
FTA	First-Time Abatement or Federal Tax Application
FTC	Federal Trade Commission or Foreign Tax Credit
FTD	Federal Tax Deposit or Failure To Deposit
FTE	Full-Time Equivalent
FTF	Failure To File
FTHBC	First-Time Homebuyer Credit
FTI	Federal Tax Information
FTL	Federal Tax Lien
FTP	Failure To Pay
FTS	Fast Track Settlement
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
GCM	General Counsel Memorandum
GLD	Governmental Liaison and Disclosure
GO	Government Entities
GAO	Government Accountability Office or General Accounting Office

Acronym	Definition
HCTC	Health Coverage Tax Credit
IA	Installment Agreement
IAT	Integrated Automation Technologies
IBC	International Business Compliance
IBTF	In Business, Trust Fund
ICAS	Internet Customer Account Services
ICMM	International Compliance Management Model
ICP	Integrated Case Processing
ICS	Integrated Collection System
IDAP	IDRS Decision Assisting Program
IDM	International Data Management
IDRM	Information Reporting and Document Matching
IDFP	IRS Directory for Practitioners
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IDT	Identity Theft
IFC	International Finance Corporation
IGRA	Indian Gaming Regulatory Act
IITA	International Individual Taxpayer Assistance Team
IMD	Internal Management Document
IMF	Individual Master File
IMRS	Issue Management Resolution System
IP	Internet Protocol
IPM	Integrated Production Model
IPO	ITIN Program Office
IPOC	International Planning and Operations Council
IP PIN	Identity Protection Personal Identification Number
IPSU	Identity Protection Specialized Unit
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRDM	Information Reporting Document Matching
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Processing
IRPTR	Information Returns Processing Transcript Requests
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRSN	Internal Revenue Service Number
ITA	Interactive Tax Assistance
ITAAG	Identity Theft Assessment and Action Group
ITAR	Identity Theft Assistance Request
ITG	Indian Tribal Government

Acronym	Definition
ITIN	Individual Taxpayer Identification Number
IVO	Integrity Verification Operations
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LCCI	Last Chance Compliance Initiative
LCTU	Large Corporation Technical Unit
LEM	Law Enforcement Manual
LEP	Limited English Proficiency
LIF	Low Income Filter
LIHTC	Low Income Housing Tax Credit
LILO	Lease-In Lease-Out
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LOS	Level of Service
LP	Limited Partnership
LSB	Language Services Branch
LTA	Local Taxpayer Advocate
M&P	Media and Publications
MAGI	Modified Adjusted Gross Income
MEC	Minimal Essential Health Coverage
MFDR	Mortgage Forgiveness Debt Relief Act
MFT	Master File Transaction
MIRSA	My IRS Account Application
MIT	Modernization and Information Technology Services
MLI	Multilingual Initiative or Most Litigated Issue
MWP	Making Work Pay Credit
NAEA	National Association of Enrolled Agents
NCOA	National Change of Address
NEH	Non-Economic Hardship
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NOD	Notice of Deficiency
NQRS	National Quality Review System
NRP	National Research Program
NTA	National Taxpayer Advocate
NTIS	National Technical Information Service
OAR	Operations Assistance Request
OD	Operating Division
OIC	Offer in Compromise

Acronym	Definition
OECD	Organisation for Economic Co-Operation and Development
OLS	(IRS Office of) Online Services
OMB	Office of Management and Budget
OMM	Operation Mass Mail
OPERA	Office of Program Evaluation, Research, & Analysis
OPI	Office of Penalty and Interest Administration or Over the Phone Interpreter
OSI	Office of Servicewide Interest
OPR	Office of Professional Responsibility
OSP	Office of Servicewide Penalties
OTA	Office of Tax Analysis
OTBR	Office of Taxpayer Burden Reduction
OTC	Office of Taxpayer Correspondence
OTP	Office of Tax Policy
OUO	Official Use Only
OVC	Office for Victims of Crime
OVCI	Offshore Voluntary Compliance Initiative
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PC	Project Code
PCA	Private Collection Agency
PCAOB	Public Company Accounting Oversight Board
PCI	Potentially Collectible Inventory
PDC	Private Debt Collection
PEO	Professional Employer Organization
PFA	Pre-Filing Agreement
PGLD	Privacy, Governmental Liaison and Disclosure (Office of)
PGP	Priority Guidance Plan
PIC	Primary Issue Code
PNI	Potential New Inventory
PLR	Private Letter Ruling
POA	Power of Attorney
POL	Period of Limitations
PPBR	Printing and Postage Budget Reduction
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRA	Paperwork Reduction Act
PRP	Problem Resolution Program
PSC	Philadelphia Service Center
PSP	Payroll Service Provider

Acronym	Definition
PREA	Premature Referral and Acceptance
PTIN	Preparer Tax Identification Number
PTSD	Post Traumatic Stress Disorder
PY	Processing Year
QBU	Qualified Business Unit
QETP	Questionable Employment Tax Practices
QRP	Questionable Refund Program
RA	Revenue Agent or Reporting Agent
RCA	Reasonable Cause Assistant
RCP	Reasonable Collection Potential
RGS	Report Generating Software
RICS	Return Integrity and Correspondence Services
RO	Revenue Officer or Responsible Officer
ROFT	Record of Federal Tax Liability
ROI	Return on Investment
ROTERS	Records of Tax Enforcement Results
RPS	Revenue Protection Strategy
RPVP	Return Preparer Visitation Program
RRA 98	(Internal Revenue Service) Restructuring and Reform Act of 1998
RPC	Return Preparer Coordinator
RPO	Return Preparer Office
RPS	Revenue Protection Strategy
RPP	Return Preparer Program
RRP	Return Review Program
RSED	Refund Statute Expiration Date
RTTS	Real-Time Tax System
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SBA	Small Business Administration
SBDC	Small Business Development Center
SB/SE	Small Business/Self Employed Operating Division
SEC	Securities and Exchange Commission
SEP	Special Enforcement Program
SERP	Servicewide Electronic Research Program
SEVP	Student and Exchange Visitor Program
SFR	Substitute for Return
SL	Stakeholder Liaison
SLA	Service Level Agreement
SMP	Secure Messaging Portal
SMS	Secure Messaging System
SNOD	Statutory Notice of Deficiency
SO	Settlement Officer

Acronym	Definition
SOI	Statistics of Income
SP	Submission Processing
SPC	Submission Processing Center(s)
SPDER	Office of Servicewide Policy, Directives, and Electronic Research
SPEC	Stakeholder Partnerships, Education & Communication
SPOC	Single Point of Contact
SSA	Social Security Administration
SSI	Supplemental Security Income
SSMC	Services, Support and Modernization Committee
SSN	Social Security Number
STC	Student Tax Clinic
STO	Student Tuition Organization
SVC	Stored Value Card
TAB	Taxpayer Assistance Blueprint
TAC	Taxpayer Assistance Center
TACT	Taxpayer Communications Taskgroup
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAMRA	Technical and Miscellaneous Revenue Act (of 1988)
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account
TDRA	Tip Rate Determination Agreement
TDI	Taxpayer Delinquent Investigation
TE	Tax Examiner or Tax Exempt
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
TEC	Taxpayer Education and Communication
TE/GE	Tax Exempt & Government Entities Operating Division
TEFRA	Tax Equity and Fiscal Responsibility Act
TFP	Tax Forms & Publications
TFRP	Trust Fund Recovery Penalty
TGR	Total Gross Receipts
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number

Acronym	Definition
TIPRA	Tax Increase Prevention and Reconciliation Act (of 2005)
TOP	Treasury Offset Program
TOS	Terms of Service
TPE	Taxpayer Education
TPI	Total Positive Income
TPNC	Taxpayer Notice Code
TPP	Third-Party Payer or Taxpayer Protection Program
TPPA	Third Party Payroll Agent
TPU	Taxpayer Protection Unit
TRA	Tax Reform Act
TRHCA	Tax Relief and Health Care Act (of 2006)
TTB	(Alcohol and Tobacco) Tax and Trade Bureau
TY	Tax Year
UAA	Undeliverable As Addressed
UAL	Uniform Acknowledgement Letter
UCR	Uniform Call Routing
UDOC	Uniform Definition of a Child
ULC	Universal Location Code

Acronym	Definition
UOU	Universal Postal Union
URF	Unidentified Remittances File
URP	Underreporter
USPS	United States Postal Service
USPTO	United States Patent and Trademark Office
UWR	Uniform Work Request
VAT	Value Added Tax
VCP	Voluntary Compliance Program
VFTF	Virtual Face-to-Face
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
VTO	Virtual Translation Office
W3C	World Wide Web Consortium
W & I	Wage and Investment Operating Division
WFTRA	Working Families Tax Relief Act
WIRA	Wage and Investment Research & Analysis
WO	Whistleblower Office
XSF	Excess Collection File