

APPENDIX 5: Glossary of Acronyms

Acronym	Definition
ABA	American Bar Association
AC	Action Code
ACA	Affordable Care Act
ACD	Aspect Automatic Call Distributer
ACN	Advocacy Community Networks
ACS	Automated Collection System
ACTC	Advanced Child Tax Credit
ADR	Alternative Dispute Resolution
AFSP	Annual Filing Season Program
AFTC	Armed Forces Tax Council
ALE	Allowable Living Expense or Applicable Large Employer
AM	Accounts Management
AMT	Alternative Minimum Tax
AOTC	American Opportunity Tax Credit
ARC	Annual Report to Congress
ARDI	Accounts Receivable Dollar Inventory
ASFR	Automated Substitute for Return
ATCL	Appeals Team Case Leader
ATE	Appeals Technical Employees
AUR	Automated Underreporter
BMF	Business Master File
BOD	Business Operating Division
BOE	Business Objects Environment
BPMS	Business Performance Measurement System
BPR	Business Performance Reviews
CA	Case Advocate
CAA	Certifying Acceptance Agent
CADE	Corporate Accounts Data Engine
CAP	Cross Agency Priority or Collection Appeals Program
CCA	Chief Counsel Advice
CCDM	Chief Counsel Directives Manual
CCI	Centralized Case Intake
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CFSRT	Critical Filing Season Readiness Training
CJ	Congressional Justification
CJE	Critical Job Element

Acronym	Definition
CLP	Career Learning Plan
CNC	Currently Not Collectible
CP	Computer Paragraph
CPI	Consumer Price Index
CPI-U	Consumer Price Index - Urban
CRX	Correspondex
CSR	Customer Service Representative
CTC	Child Tax Credit
CX	Customer Experience
CY	Calendar Year
D.C.	District of Columbia
ECM	Enterprise Case Management
ECN	Exemption Certification Number
EFDS	Electronic Fraud Detection System
EIC	Earned Income Credit
EITC	Earned Income Tax Credit
EO	Exempt Organizations
ESAPR	Enterprise Self-Assistance Participation Rate
ESRP	Employer Shared Responsibility Payment
FAQ	Frequently Asked Question
FAST	Fixing America's Surface Transportation or Field Assistance Scheduling Tool
FATCA	Foreign Account Tax Compliance Act
FCR	First Contact Resolution
FDR	False Detection Rate
FEVS	Federal Employee Viewpoint Survey
FICA	Federal Insurance Contributions Act
FPLP	Federal Payment Levy Program
FRDAA	Fraud Reduction and Data Analytics Act
FS	Filing Season
FTA	First Time Abatement
FTE	Full-Time Equivalent
FTI	Federal Tax Information
FY	Fiscal Year
GAO	Government Accountability Office
HCO	Human Capital Office
HHS	Health and Human Services
HR	Human Resource
IA	Intake Advocate or Installment Agreement

Acronym	Definition
IBFD	International Bureau of Fiscal Documentation
ID	Identity
IDP	Individual Development Plan
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IGM	Interim Guidance Memoranda
IMD	Internal Management Document
IMF	Individual Master File
IMS	Integrated Master Schedule
IP	Internet Protocol
IP PIN	Identity Protection Personal Identification Number
IPSU	Identity Protection Specialized Unit
IRA	Individual Retirement Arrangement
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRS	Internal Revenue Service
ISRP	Individual Shared Responsibility Payment
IT	Information Technology
ITA	Interactive Tax Assistant
ITLA	Interactive Tax Law Assistant
ITIN	Individual Taxpayer Identification Number
IUP	Infrastructure Upgrade Project
IUP- ER	Upgrade Program-Endpoint Replacement
IVO	Integrity & Verification Operations
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business & International
LEP	Limited English Proficiency
LIF	Low Income Filer
LITC	Low Income Taxpayer Clinic
LOS	Level of Service
LT	Letter
LTA	Local Taxpayer Advocate
MEA	Math Error Authority
MEC	Minimum Essential Coverage
MISC	Miscellaneous Income
MSP	Most Serious Problem

Acronym	Definition
N/A	Not Applicable
NCD	Negotiated Completion Date
NIST	National Institute of Standards and Technology
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OECD	Organization for Economic Cooperation and Development
OIC	Offer in Compromise
OLS	Office of Online Services
OMB	Office of Management and Budget
OSP	Office of Servicewide Penalties
OTC	Office of Taxpayer Correspondence
PATH	Protecting Americans from Tax Hikes
PCA	Private Collection Agency
PDC	Private Debt Collection
PII	Personal Identifying Information
PIN	Personal Identification Number
PMA	President's Management Agenda
PMPA	Program Management/Process Assurance
PMTA	Program Manager Technical Advice
PPG	Policy and Procedures Guide
PR	Puerto Rico
PRP	Problem Resolution Program
PSD	Problem Solving Day
PTC	Premium Tax Credit
Pub. L. No.	Public Law Number
PY	Processing Year
QC	Qualifying Child
RAAS	Research Applied Analytics and Statistics
RAC	Refund Anticipation Checks
RAL	Refund Anticipation Loan
RCD	Requested Completion Date
RICS	Return Integrity and Correspondence Services
RIN	Regulation Identifier Number
ROI	Return on Investment
RRA 98	IRS Restructuring and Reform Act of 1998
RRP	Return Review Program
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System

Acronym	Definition
SB/SE	Small Business/Self-Employed Division
SDWG	Software Developers Working Group
SERP	Servicewide Electronic Research Program
SE Tax	Self-Employment Tax
SFR	Substitute for Return
SNOD	Statutory Notice of Deficiency
SP	SharePoint or Submission Processing or Spanish
SPB	Strategic Business Plan
SPEC	Stakeholder Partnerships, Education, and Communication
SPOC	Single Point of Contact
SPP	Service Priority Project
SRP	Shared Responsibility Payment
SSA	Social Security Administration
SSCRA	Soldiers & Sailors Civil Relief Act
SSDI	Social Security Disability Insurance
SSI	Supplemental Security Income
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAMRA	Technical and Miscellaneous Revenue Act of 1988
TAO	Taxpayer Assistance Order

Acronym	Definition
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCE	Taxpayer Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TDC	Taxpayer Digital Communications
TES	Taxpayer Experience Survey
TE/GE	Tax Exempt and Government Entities division
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TNT	Tax Notes Today
TPP	Taxpayer Protection Program
Treas. Reg.	Treasury Regulation
TRIC	Tax Reform Implementation Council
TRIO	Tax Reform and Implementation Office
TTK	TAS-Tool Kit
TY	Tax Year
U.S.	United States
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
W&I	Wage & Investment
WMR	Where's My Refund