

Glossary of Acronyms

Acronym	Definition
A	
AARP	American Association of Retired People
ABA	American Bar Association
ACIS	AIMS Computer Information System
ACS	Automated Collection System
ACTC	Advanced Child Tax Credit
ACUS	Administrative Conference of the United States
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AICPA	American Institute of Certified Public Accountants
AIMS	Audit Information Management System
ALE	Allowable Living Expenses
AM	Accounts Management
AMT	Alternative Minimum Tax
AOTC	American Opportunity Tax Credit
ARC	Annual Report to Congress
ASFR	Automated Substitute for Return
ATCL	Appeals Team Case Leader
ATI	Adjusted Taxable Income
ATIN	Adoption Taxpayer Identification Number
ATS	Assurance Testing System
B	
BEAT	Base Erosion and Anti-Abuse Tax
BFS	Bureau of the Fiscal Service
BMF	Business Master File
BOD	Business Operating Division
BOE	Business Objects Enterprise
BPMS	Business Performance Management System
BPR	Business Performance Review
BSM	Business Systems Modernization
C	
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CAR	Collection Activity Report
CARE	Customer Assistance, Relationships and Education

Acronym	Definition
CARES	Coronavirus Aid, Relief, and Economic Security
CAS	Customer Account Services
CBPP	Center on Budget and Policy Priorities
CBR	Customer Base Report
CCEO	Chief Customer Experience Officer
CCI	Centralized Case Intake
CDC	Center for Disease Control and Prevention
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CETS	Correspondence Examination Technicians
CEWS	Customer Early Warning System
CIO	Chief Information Officer
CNC	Currently Not Collectible
COFO	Coalition of Federal Ombudsman
COVID-19	Coronavirus Disease of 2019
CP	Computer Paragraph
CPS	Correspondence Production Services
CRX	Correspondex
CSED	Collection Statute Expiration Date
CSR	Customer Service Representative
CSS	Customer Satisfaction Survey
CTC	Child Tax Credit
CY	Calendar Year
D	
DDB	Dependent Database
DDIA	Direct Debit Installment Agreement
DHS	Department of Homeland Security
DOJ	Justice Department
E	
ECM	Enterprise Case Management
EIP	Economic Impact Payment
EITC	Earned Income Tax Credit
EPSS	Electronic Products and Services Support
ERC	Employee Retention Credit
ERTC	Employee Retention Tax Credit
ESL	English as Second Language
ESP	Economic Stimulus Payments

Acronym	Definition
F	
FAQ	Frequently Asked Question
FAST	Fixing America's Surface Transportation Act
FDII	Foreign Derived Intangible Income
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFI	Free File Inc.
FICA	Federal Insurance Contribution Act
FPR	False Positive Rate
FTC	Foreign Tax Credit
FTE	Full-Time Equivalent
FY	Fiscal Year
G	
GAO	Government Accountability Office
GILTI	Global Intangible Low-Taxed Income
H	
HCO	Human Capital Office
HHS	Department of Health and Human Services
I	
IA	Intake Advocate or Installment Agreement
IAT	Integrated Action Tool
IDEA	Integrated Digital Experience Act
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IGM	Interim Guidance Memoranda
IMD	Internal Management Document
IMF	Individual Master File
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRTF	Individual Return Transaction File
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
IVO	Integrity & Verification Operations
J	
JCT	Joint Committee on Taxation
JOC	Joint Operations Center

Acronym	Definition
L	
LB&I	Large Business & International
LEP	Limited English Proficiency
LITC	Low Income Taxpayer Clinic
LOS	Level of Service
LSEAC	Language Services Executive Advisory Council
LT	Letter
LTA	Local Taxpayer Advocate
M	
M&P	Media and Publications
MeF	Modernized e-File
MFJ	Married Filing Joint
MFS	Married Filing Separate
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSP	Most Serious Problem
N	
NAICS	North American Industry Classification System
NDC	National Distribution Center
NFTL	Notice of Federal Tax Lien
NIST	National Institute of Standards and Technology
NOL	Net Operating Loss
NTA	National Taxpayer Advocate
NTATF	National Taxpayer Advocate Toll-Free
O	
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OIC	Offer in Compromise
OLS	Online Services
OPA	Online Payment Agreement
OPR	Office of Professional Responsibility
OVD	Offshore Voluntary Disclosure
P	
PCA	Private Collection Agency
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PMTA	Program Manager Technical Assistance
PPIA	Partial Pay Installment Agreement

Acronym	Definition
PPP	Paycheck Protection Program
PPS	Practitioner Priority Service
PRO	Problem Resolution Officers
PRVWH	Pre-Refund Wage Verification Hold Program
PSD	Problem-Solving Day
PTIN	Preparer Tax Identification Number
PY	Processing Year
Q	
QAR	Qualified Amended Return
QRP	Questionable Return Program
R	
RAAS	Research Applied Analytics and Statistics
RAC	Refund Anticipation Check
RAL	Refund Anticipation Loan
RCEO	Refundable Credit Examination Operations
RCP	Reasonable Collection Potential
RICS	Return Integrity and Correspondence Services or Return Integrity and Compliance Services
RIVO	Return Integrity Verification Operations
RO	Revenue Officer
RRA 98	IRS Restructuring and Reform Act of 1998
RRTA	Railroad Retirement Tax Act
S	
SA	Systemic Advocacy
SADI	Secure Access Digital Identity
SAMS	Systemic Advocacy Management System
SBA	Small Business Administration
SB/SE	Small Business/Self-Employed
SDWG	Software Developers Working Group
SERP	Servicewide Electronic Research Program
SLA	Service Level Agreement
SNOD	Statutory Notice of Deficiency
SPOC	Single Point of Contact
SRLY	Separate Return Limitation Year
SSA	Social Security Administration
SSDI	Social Security Disability Insurance
SSI	Supplemental Security Income
SSN	Social Security Number
SWPS	Servicewide Preparer Strategy

Acronym	Definition
T	
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TBD	To Be Determined
TBOR	Taxpayer Bill of Rights
TCE	Tax Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TDA	Taxpayer Delinquency Account
TDS	Transcript Delivery System
TFA	Taxpayer First Act
TFAO	Taxpayer First Act Office
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TP	Taxpayer
TPP	Taxpayer Protection Program
TY	Tax Year
U	
USPS	United States Postal Service
V	
VA	Veterans Administration
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
W	
W&I	Wage & Investment
WebSD	Web Service Delivery
Y	
YTD	Year to Date

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