

## Glossary of Acronyms

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

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

### Appendix 3: Glossary of Acronyms

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

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

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

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

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

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

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

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