

## Top 25 Case Advocacy Issues in Fiscal Year 2020 by Taxpayer Advocate Management Information System Receipts

Rank	Issue Code	Description	FY 2020 Case Receipts
1	045	Pre-Refund Wage Verification Hold	68,499
2	315	Unpostable and Reject	15,784
3	63x - 640	Earned Income Tax Credit (EITC)	12,176
4	310	Processing Original Return	8,509
5	920	Health Insurance Premium Tax Credit for Individuals Under IRC § 36B	8,287
6	090	Other Refund Inquiries and Issues	8,187
7	330	Processing Amended Return	7,676
8	318	Taxpayer Protection Program Unpostables	7,098
9	425	Identity Theft	5,900
10	340	Injured Spouse Claim	3,668
11	040	Returned and Stopped Refunds	3,450
12	610	Open Audit, Not EITC	3,450
13	71x	Levies	3,007
14	065	Refund Hold (Delinquent Return Refund Hold Program)	2,766
15	75x	Installment Agreements	2,618
16	060	IRS Offset	2,516
17	620	Reconsideration of Audits and Substitute for Return Under IRC § 6020(b)	2,381
18	670	Closed Automated Underreporter	2,306
19	010	Lost and Stolen Refunds	2,023
20	520	Failure to File (FTF) Penalty and Failure to Pay (FTP) Penalty	1,990
21	72x	Liens	1,954
22	790	Other Collection Issues	1,880
23	151	Transcript Requests	1,723
24	210	Missing and Incorrect Payments	1,720
25	390	Other Document Processing Issues	1,664
<b>Total Top 25 Receipts</b>			<b>181,232</b>
<b>Total TAS Receipts</b>			<b>206,772</b>

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## 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



### Appendix 3: Glossary of Acronyms

ACRONYM	DEFINITION
<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

### Appendix 3: Glossary of Acronyms

ACRONYM	DEFINITION
<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

### Appendix 3: Glossary of Acronyms

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