

Glossary of Acronyms

ACRONYM	DEFINITION
AAR	Administrative Adjustment Request
ABA	American Bar Association
ACA	Affordable Care Act
ACS	Automated Collection System
ACSI	American Customer Satisfaction Index
ACTC	Additional Child Tax Credit
ACUS	Administrative Conference of the United States
ADVCTC	Advance Child Tax Credit
AGI	Adjusted Gross Income
AI	Artificial Intelligence
AIA	Anti-Injunction Act
AIMS	Audit Information Management System
ALE	Allowable Living Expense
AM	Accounts Management
AMS	Accounts Management System
AO	Appeals Officer
AOC	American Opportunity Credit
AOD	Action on Decision
AOTC	American Opportunity Tax Credit
APTC	Advance Premium Tax Credit
ARC	Annual Report to Congress
ARPA	American Rescue Plan Act
ATE	Appeals Technical Employee
ATIN	Adoption Taxpayer Identification Number
AUR	Automated Underreporter
BBB	Build Back Better
BMF	Business Master File
BOD	Business Operating Division
BOE	Business Objects Enterprise
BOLA	Business Online Account
BPMS	Business Performance Management System
BPR	Business Performance Review
BSM	Business Systems Modernization
CADE	Customer Account Data Engine

ACRONYM	DEFINITION
CAF	Centralized Authorization File
CAP	Collection Appeals Program
CAR	Collection Activity Report
CARES	Coronavirus Aid, Relief, and Economic Security Act
CBO	Congressional Budget Office
CCB	Customer Callback
CCDM	Chief Counsel Directives Manual
CCI	Centralized Case Intake
CDC	Centers for Disease Control and Prevention
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CEN	Crimes Enforcement Network
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CI	Criminal Investigation (Division)
CIS	Collection Information Statement
CNC	Currently Not Collectible
CNMI	Commonwealth of the Northern Mariana Islands
COVID-19	Coronavirus Disease 2019
CP	Computer Paragraph
CPA	Certified Public Accountant
CSP	Credential Service Provider
CSR	Customer Service Representative
CTAS	Comprehensive Taxpayer Attitude Survey
CTC	Child Tax Credit
CTCUP	Child Tax Credit Update Portal
CY	Calendar Year
DAWSON	Docket Access Within a Secure Online Network
DDIA	Direct Debit Installment Agreement
DO	Delegation Order
DOJ	Department of Justice
DSP	Disability Severance Pay
DUT	Documentation Upload Tool

Appendix #4: Glossary of Acronyms

ACRONYM	DEFINITION
EA	Enrolled Agent
EB	Economic Burden
ECM	Enterprise Case Management
EDCMO	Enterprise Digitization and Case Management Office
EDL	Electronic Docket Listing
EFTPS	Electronic Federal Tax Payment System
EIC	Earned Income Credit
EIN	Employer Identification Number
EIP	Economic Impact Payment
EITC	Earned Income Tax Credit
EPST	Enterprise Planning Scenario Tool
ERS	Error Resolution System
ESL	English as a Second Language
ETAAC	Electronic Tax Administration Advisory Committee
ETARAS	Electronic Tax Administration Research and Analysis System
FAFSA	Free Application for Federal Student Aid
FAQ	Frequently Asked Question
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts
FDIC	Federal Deposit Insurance Corporation
FEVS	Federal Employee Viewpoint Survey
FFI	Foreign Financial Institution
FICA	Federal Insurance Contributions Act
FPLP	Federal Payment Levy Program
FRCP	Federal Rules of Civil Procedure
FS	Filing Season
FTD	Failure to Deposit
FTE	Full-Time Equivalent or Failure to Pay Estimated Tax
FTF	Failure-to-File
FTP	Failure-to-Pay
FY	Fiscal Year
GAO	Government Accountability Office
GDP	Gross Domestic Product
GS	General Schedule

ACRONYM	DEFINITION
HAB	Highest Aggregate Balance
HCO	Human Capital Office
HOH	Head of Household
HR	Human Resources
IA	Installment Agreement
ICAM	Identity, Credential, and Access Management
ID	Identification
IDEA	Integrated Digital Experience Act
IGM	Interim Guidance Memorandum
IMD	Internal Management Document
IMF	Individual Master File
IP PIN	Identity Protection Personal Identification Number
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRSU	IRS University
IRTF	Individual Return Transaction File
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LII	Low Income Indicator
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LOS	Level of Service
LR	Legislative Recommendation
LTA	Local Taxpayer Advocate
MAGI	Modified Adjusted Gross Income
MEF	Modernized e-File
MFS	Married Filing Separately
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSP	Most Serious Problem

Appendix #4: Glossary of Acronyms

ACRONYM	DEFINITION
NFTL	Notice of Federal Tax Lien
NIST	National Institute of Standards and Technology
NMP	Net Misreporting Percentage
NOL	Net Operating Loss
NR	Non-Resident
NRP	National Research Program
NTA	National Taxpayer Advocate
NTEU	National Treasury Employees Union
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OCC	Office of the Comptroller of the Currency or Office of Chief Counsel
OCR	Optical Character Recognition
ODC	Other Dependent Credit or Credit for Other Dependents
OIC	Offer in Compromise
OJT	On-the-Job Training
OLS	Online Services
OMB	Office of Management and Budget
OPA	Online Payment Agreement
OPM	Office of Personnel Management
OPR	Office of Professional Responsibility
PCA	Private Collection Agency
PDF	Portable Document Format
PGLD	Privacy, Governmental Liaison and Disclosure
PIAA	Program Integrity Allocation Adjustment
PIN	Personal Identification Number
PLR	Private Letter Ruling
PMTA	Program Manager Technical Advice
POA	Power of Attorney
PP	Pay Period
PPS	Practitioner Priority Service
PR	Partnership Representative
PTC	Premium Tax Credit
PTIN	Preparer Tax Identification Number
PY	Processing Year
PYEI	Prior Year Earned Income

ACRONYM	DEFINITION
Q&A	Question and Answer
QBI	Qualified Business Income
QR	Quick Response
QRP	Quality Review Program
RAAS	Research, Applied Analytics, and Statistics
RAD	Research Analysis and Data
RAR	Revenue Agent Report
RCP	Reasonable Collection Potential
REIT	Real Estate Investment Trust
RIC	Regulated Investment Company
RICS	Return Integrity and Compliance Services or Return Information Control System
RIVO	Return Integrity Verification Operation
ROI	Return on Investment
RPA	Robotics Process Automation
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998
RRB	Railroad Retirement Board
RRC	Recovery Rebate Credit
SA	Systemic Advocacy
SADI	Secure Access Digital Identity
SAMS	Systemic Advocacy Management System
SARS	Severe Acute Respiratory Syndrome
SB/SE	Small Business/Self-Employed Operating Division
SBA	Small Business Administration
SCRIPS	Service Center Recognition/Image Processing System
SECA	Self-Employment Contributions Act
SERP	Servicewide Electronic Research Program
SES	Senior Executive Service
SFS	Secure File Sharing
SIGTARP	Special Inspector General for the Troubled Asset Relief Program
SM	Secure Messaging
SND	Statutory Notice of Deficiency
SPEC	Stakeholder Partnerships, Education and Communication
SPOC	Single Point of Contact

Appendix #4: Glossary of Acronyms

ACRONYM	DEFINITION
SSA	Social Security Administration
SSN	Social Security Number
STARS	Strategic Talent Analytics & Recruitment Solutions
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights
TCE	Tax Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TCMP	Tax Compliance Measurement Program
TDC	Taxpayer Digital Communication
TE/GE	Tax Exempt and Government Entities Operating Division
TFA	Taxpayer First Act
TFRP	Trust Fund Recovery Penalty
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TL	Tax Litigation
TPC	Third Party Contact
TPI	Total Positive Income
TPP	Taxpayer Protection Program
TXO	Taxpayer Experience Office
TY	Tax Year
UC	Unemployment Compensation
UF	User Fee
USAS	USA Staffing
USC	United States Code
USTC	United States Tax Court
VA	Veterans Administration
VITA	Volunteer Income Tax Assistance

ACRONYM	DEFINITION
VSD	Virtual Service Delivery
W&I	Wage and Investment Operating Division
WEBSD	Web Service Delivery
WL	Westlaw
WMR	Where's My Refund