

Glossary of Acronyms

ACRONYM	DEFINITION
AA	Acceptance Agent
ABA	American Bar Association
ACA	American Citizens Abroad
ACS	Automated Collection System
ACTC	Additional Child Tax Credit
ACM	Appeals Case Memorandum
AdvCTC	Advance Child Tax Credit
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AICPA	American Institute of Certified Public Accountants
AJAC	Appeals Judicial Approach and Culture
ALE	Allowable Living Expense
ALP	Automated Levy Program
AM	Accounts Management
AMS	Accounts Management System
AO	Appeals Officer
AOD	Action on Decision
AOTC	American Opportunity Tax Credit
APF	Appropriated Fund
APS	Account and Processing Support
APTC	Advance Premium Tax Credit
ARC	Annual Report to Congress
ARPA	American Rescue Plan Act
ASEC	Annual Social and Economic Supplement
ATCL	Appeals Team Case Leader
ATE	Appeals Technical Employee
ATIN	Adoption Taxpayer Identification Number
ATO	Australian Tax Office
AUR	Automated Underreporter
BLS	Bureau of Labor Statistics
BMF	Business Master File
BOD	Business Operating Division
BOLA	Business Online Account
BPA	Blanket Purchase Agreement
BPMS	Business Performance Management System
BPR	Business Performance Review
CA	Case Advocacy

ACRONYM	DEFINITION
CAA	Certified Acceptance Agent
CAF	Centralized Authorization File
CAP	Collection Appeals Program or Congressional Affairs Program
CAR	Collection Activity Report
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CAS	Customer Account Services
CAV	Community Assistance Visit
CCDM	Chief Counsel Directives Manual
CCH	Commerce Clearing House
CCI	Centralized Case Intake
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CET	Correspondence Examination Technician
CI	Criminal Investigation (Division)
CIS	Collection Information Statement
CNC	Currently Not Collectible
COGS	Cost of Goods Sold
COVID-19	Coronavirus Disease 2019
CPA	Certified Public Accountant
CPS	Current Population Survey
CSED	Collection Statute Expiration Date
CSP	Credential Service Provider
CSR	Customer Service Representative
CTAS	Comprehensive Taxpayer Attitude Survey
CTC	Child Tax Credit
CTCUP	Child Tax Credit Update Portal
CWA	Contemporaneous Written Acknowledgement
CY	Calendar Year
DAWSON	Docket Access Within a Secure Online Network
DCI	Data Collection Instrument
DCIA	Debt Collection Improvement Act of 1996
DDIA	Direct Debit Installment Agreement
DHA	Direct Hire Authority
DHS	Department of Homeland Security
DIF	Discriminant Index Function

Appendix 4: Glossary of Acronyms

ACRONYM	DEFINITION
DIIRSP	Delinquent International Information Return Submission Procedures
DMDC	Defense Manpower Data Center
DO	Delegation Order
DOJ	Department of Justice
DOR	Department of Revenue
DUT	Documentation Upload Tool
EA	Enrolled Agent
EB	Economic Burden
EC	Error Code
ECM	Enterprise Case Management
EFTPS	Electronic Federal Tax Payment System
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ERPA	Enrolled Retirement Plan Agents
ERS	Error Resolution System
ESL	English as a Second Language
ET	Eastern Time
ETA	Effective Tax Administration
ETAAC	Electronic Tax Administration Advisory Committee
ETARAS	Electronic Tax Administration Research and Analysis System
EV	Electric Vehicle
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
FFI	Free File Incorporated
FICA	Federal Insurance Contributions Act
FinCEN	Financial Crimes Enforcement Network
FIPS	Federal Information Processing Standard
FIRE	Filing Information Returns Electronically
FIRPTA	Foreign Investment in Real Property Tax Act
FISMA	Federal Information Security Management Act
FPLP	Federal Payment Levy Program
FRCP	Federal Rules of Civil Procedure
FS	Filing Status
FTE	Full-Time Equivalent

ACRONYM	DEFINITION
FTF	Failure-to-File
FTP	Failure-to-Pay
FY	Fiscal Year
GAO	Government Accountability Office
GDP	Gross Domestic Product
GILTI	Global Intangible Low-Taxed Income
GOP	Grand Old Party
GS	General Schedule
HAB	Highest Aggregate Balance
HCO	Human Capital Office
HoH	Head of Household
HR	Human Resources
IA	Installment Agreement
IAT	Integrated Automation Technology
IC	Income Category
ID	Identification
IDEA	Integrated Digital Experience Act
IDT	Identity Theft
IGM	Interim Guidance Memorandum
II	Immediate Intervention
IMD	Internal Management Document
IMF	Individual Master File
IP PIN	Identity Protection Personal Identification Number
IR	Information Return
IRA	Inflation Reduction Act
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IR Mod	Information Returns Modernization
IRS	Internal Revenue Service
IRSU	IRS University
IRTF	Individual Return Transaction File
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
ITS	International Treasury Service
IVES	Income Verification Express Service
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
KDA	Knowledge Development and Application

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ACRONYM	DEFINITION
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
MeF	Modernized e-File
MFA	Multifactor Authentication
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSP	Most Serious Problem
NASE	National Association for the Self-Employed
NDS	Notice Delivery System
NEC	Nonemployee Compensation
NFTL	Notice of Federal Tax Lien
NIST	National Institute of Standards and Technology
NMP	Net Misreporting Percentage
NPWE	Non-Paid Work Experience
NR	Non-Resident
NRP	National Research Program
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OCC	Office of the Comptroller of the Currency
OCR	Optical Character Recognition
OD	Operating Division
ODC	Credit for Other Dependents
OECD	Organisation for Economic Co-operation and Development
OIC	Offer in Compromise
OLS	Online Services
OMB	Office of Management and Budget
OPA	Online Payment Agreement
OPM	Office of Personnel Management
OPR	Office of Professional Responsibility
OSP	Office of Servicewide Penalties
OVDP	Offshore Voluntary Disclosure Program
PACER	Public Access to Court Electronic Records
PATH	Protecting Americans from Tax Hikes

ACRONYM	DEFINITION
PAYE	Pay as You Earn
PCA	Private Collection Agency
PDC	Private Debt Collection
PDF	Portable Document Format
PFIC	Passive Foreign Investment Company
PGP	Priority Guidance Plan
PIN	Personal Identification Number
PLR	Private Letter Ruling
PMPA	Program Management/Process Assurance
PMTA	Program Manager Technical Advice
POA	Power of Attorney
PPS	Practitioner Priority Service
PR	Puerto Rico
PRWVH	Pre-Refund Wage Verification Hold
PTA	Parent Teacher Association
PTC	Premium Tax Credit
PTIN	Preparer Tax Identification Number
PY	Processing Year
Q&A	Question and Answer
QBI	Qualified Business Income
QC	Qualifying Children
QRP	Quality Review Program
RAAS	Research, Applied Analytics, and Statistics
RAD	Research Analysis and Data
RCP	Reasonable Collection Potential
RIVO	Return Integrity Verification Operation
RO	Revenue Officer
RPO	Return Preparer Office
RPP	Return Review Program
RRA 98	IRS Restructuring and Reform Act of 1998
RRC	Recovery Rebate Credit
SA	Systemic Advocacy
SADI	Secure Access Digital Identity
SAIN	Standard Audit Index Number
SAMS	Systemic Advocacy Management System
SAO	Systemic Advocacy Objective
SB/SE	Small Business/Self-Employed Operating Division
SBA	Small Business Administration
SECA	Self-Employment Contributions Act
SERP	Servicewide Electronic Research Program

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ACRONYM	DEFINITION
SITLP	State Income Tax Levy Program
SLA	Service Level Agreement
SME	Subject Matter Expert
SMS	Short Message Service
SND	Statutory Notice of Deficiency
SPOC	Single Point of Contact
SSA	Social Security Administration
SSDI	Social Security Disability Income
SSI	Supplemental Security Income
SSN	Social Security Number
STARS	Strategic Talent Analytics and Recruitment Solutions
SWPS	Servicewide Preparer Strategy
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
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights
TCC	Transmitter Control Code
TCE	Tax Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TCMP	Tax Compliance Measurement Program
TDC	Taxpayer Digital Communication
TDS	Transcript Delivery System
TEFRA	Tax Equity and Fiscal Responsibility Act
TFA	Taxpayer First Act
TIA	Tax Information Access
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TPC	Third-Party Contact
TPI	Total Positive income
TPP	Taxpayer Protection Program
TTS	Text-to-Speech
TXO	Taxpayer Experience Office
TY	Tax Year
UC	Unemployment Compensation

ACRONYM	DEFINITION
UCE	Unemployment Compensation Exclusion
UK	United Kingdom
UWR	Unified Work Request
VDP	Voluntary Disclosure Program
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
W&I	Wage and Investment Operating Division
WebSD	Web Service Delivery
WMAR	Where's My Amended Return
WMR	Where's My Refund