

Glossary of Acronyms

Acronym	Definition
AA	Acceptance Agent
ACM	Appeals Case Memorandum
ACS	Automated Collection System
ACTC	Additional Child Tax Credit
AGI	Adjusted Gross Income
AM	Accounts Management
AO	Appeals Officer
AOTC	American Opportunity Tax Credit
ARC	Annual Report to Congress
ARPA	American Rescue Plan Act
ASA	Average Speed of Answer
BOD	Business Operating Division
BOLA	Business Online Account
BPR	Business Performance Review
BSM	Business Systems Modernization
CAA	Certifying Acceptance Agent
CDW	Compliance Data Warehouse
COVID-19	Coronavirus Disease of 2019
CSR	Customer Service Representative
CTC	Child Tax Credit
CY	Calendar Year
DHA	Direct-Hire Authority
DUT	Documentation Upload Tool
EIC	Earned Income Credit
EITC	Earned Income Tax Credit
ELS	Executive Level Summary
EOY	End of Year
ERC	Employee Retention Credit
ETAAC	Electronic Tax Administration Advisory Committee
FAQ	Frequently Asked Questions
FDR	False Detection Rate
FS	Filing Season
FTA	First Time Abatement
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
GAO	Government Accountability Office
IDT	Identity Theft

Acronym	Definition
IGM	Interim Guidance Memorandum
IIR	International Information Return
IRA	Inflation Reduction Act
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Return Processing
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRSU	IRS University
IRTF	Individual Returns Transaction File
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operations
JCS	Joint Chiefs of Staff
JOC	Joint Operations Center
LITC	Low Income Taxpayer Clinic
LOS	Level of Service
LTA	Local Taxpayer Advocate
MSP	Most Serious Problem
NFTL	Notice of Federal Tax Lien
PMPA	Program Management Process Assurance
PRO	Problem Resolution Officer
PRWVH	Pre-Refund Wage Verification Hold
PY	Processing Year
RRA 98	IRS Restructuring and Reform Act of 1998
SAO	Systemic Advocacy Objective
SB/SE	Small Business/Self-Employed (Operating Division)
SERP	Servicewide Electronic Research Program
SLA	Service Level Agreement
SOP	Standard Operating Procedure or Strategic Operating Plan
SP	Submission Processing
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMRA	Technical and Miscellaneous Revenue Act
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel

Appendix 4: Glossary of Acronyms

Acronym	Definition
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TCE	Tax Counseling for the Elderly
TFA	Taxpayer First Act
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TPP	Taxpayer Protection Program
TY	Tax Year
UPS	United Parcel Service
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
WebABIS	Web Automated Background Investigation System
WebSD	Web Service Delivery
W&I	Wage and Investment (Operating Division)