

Glossary of Acronyms

ACRONYM	DEFINITION
ABA	American Bar Association
ACA	American Citizens Abroad
ACI	Appeals Coordinated Issue or Automated Collection System Conversational Interactive Voice Response
ACM	Appeals Case Memorandum
ACS	Automated Collection System
ACTC	Additional Child Tax Credit
ADA	Antideficiency Act
ADR	Alternative Dispute Resolution
AdvCTC	Advance Child Tax Credit
AFSP	Annual Filing Season Program
AGI	Adjusted Gross Income
AICPA	American Institute of Certified Public Accountants
AIMS	Audit Information Management System
ALE	Allowable Living Expense
AM	Accounts Management
AMIR	Accounts Management Inventory Report
AMT	Alternative Minimum Tax
AO	Appeals Officer
AOD	Action on Decision
AOTC	American Opportunity Tax Credit
APA	Administrative Procedures Act
ARC	Annual Report to Congress
ARPA	American Rescue Plan Act
ATIN	Adoption Taxpayer Identification Number
AUR	Automated Underreporter
BLS	Bureau of Labor Statistics
BMF	Business Master File
BNA	Bureau of National Affairs
BOD	Business Operating Division
BOLA	Business Online Account
BPR	Business Performance Review
BRTF	Business Return Transaction File
BSM	Business Systems Modernization
BTA	Business Tax Account
CA	Case Advocacy
CAA	Certified Acceptance Agent

ACRONYM	DEFINITION
CAF	Centralized Authorization File
CAP	Collection Appeals Program
CAR	Collection Activity Report
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CAS	Customer Account Services
CAV	Community Assistance Visit
CB	Cumulative Bulletin
CCDM	Chief Counsel Directives Manual
CCI	Centralized Case Intake
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CFR	Code of Federal Regulations
CI	Criminal Investigation Division
CIS	Correspondence Imaging System or Collection Information Statement
CLN	Certificate of Loss of Nationality
CLS	Classroom Learning Services
CNBC	Consumer News and Business Channel
CNC	Currently Not Collectible
CNN	Cable News Network
COGS	Cost of Goods Sold
COVID-19 or COVID	Coronavirus Disease 2019
CPA	Certified Public Accountant
CPI	Consumer Price Index
CPS	Centralized Print Site
CSP	Credential Service Provider
CSR	Customer Service Representative
CTAS	Comprehensive Taxpayer Attitude Survey
CTC	Child Tax Credit
CY	Calendar Year
DAWSON	Docket Access Within a Secure Online Network
DCIA	Debt Collection Improvement Act of 1996
DEG	District Economics Group
DHA	Direct Hire Authority
DO	Delegation Order
DOJ	Department of Justice

Appendix 3: Glossary of Acronyms

ACRONYM	DEFINITION
DUT	Document Upload Tool
EAP	Entry Application Programs
EFIN	Electronic Filing Information Number
EFTPS	Electronic Federal Tax Payment System
EIC	Earned Income Credit
EITC	Earned Income Tax Credit
ERBP	Employee Referral Bonus Program
ERC	Employee Retention Credit
ERIS	Enforcement Revenue Information System
ERS	Error Resolution System
ET	Eastern Time
ETARAS	Electronic Tax Administration Research and Analysis System
FAFSA	Free Application for Federal Student Aid
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts
FDR	False Detection Rate
FEPCA	Federal Employees Pay Comparability Act
FFCRA	Families First Coronavirus Response Act
FICA	Federal Insurance Contributions Act
FinCEN	Financial Crimes Enforcement Network
FPLP	Federal Payment Levy Program
FR	Federal Register
FRCP	Federal Rules of Civil Procedure
FS	Fact Sheet or Filing Season
FSC	Foreign Sales Corporation or Federal Salary Council
FTA	First-Time Abatement
FTC	Federal Trade Commission
FTE	Full-Time Equivalent
FTM	Fast Track Mediation
FTP	Failure to Pay
FTS	Fast Track Settlement
FY	Fiscal Year
GAO	Government Accountability Office
GS	General Schedule
HAB	Highest Aggregate Balance
HCO	Human Capital Office
IA	Installment Agreement
ID	Identification
IDT	Identity Theft

ACRONYM	DEFINITION
IDTVA	Identity Theft Victim Assistance
IG	Interim Guidance
IGM	Interim Guidance Memorandum
IIR	International Information Return
IITA	International Individual Taxpayer Assistance
IMD	Internal Management Document
IMF	Individual Master File
IOLA	Individual Online Account
IP PIN	Identity Protection Personal Identification Number
IPSO	Identity Protection Strategy and Oversight
IRA	Inflation Reduction Act
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRTF	Individual Return Transaction File
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
ITS	International Treasury Service
IVO	Integrity and Verification Operation
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business and International Division
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LOS	Level of Service
LOS(A)	Level of Service (Automation)
MeF	Modernized e-File
MLI	Most Litigated Issue
MSP	Most Serious Problem
NCAA	National Collegiate Athletic Association
NFTL	Notice of Federal Tax Lien
NIL	Name, Image, Likeness
NOD	Notice of Determination
NR	Non-Resident
NRP	National Research Program
NTA	National Taxpayer Advocate
NTEU	National Treasury Employees Union
OAR	Operations Assistance Request
OBR	Offset Bypass Refund

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ACRONYM	DEFINITION
OCC	Office of the Comptroller of the Currency
ODC	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
OTC	Office of Taxpayer Correspondence
PACER	Public Access to Court Electronic Records
PAM	Post-Appeals Mediation
PCA	Private Collection Agency
PDF	Portable Document Format
PIN	Personal Identification Number
PLR	Private Letter Ruling
PMTA	Program Manager Technical Advice
POA	Power of Attorney
PPS	Practitioner Priority Service
PRWVH	Pre-Refund Wage Verification Hold
PTA	Parent Teacher Association
PTC	Premium Tax Credit
PTIN	Preparer Tax Identification Number
Q&A	Question and Answer
QBI	Qualified Business Income
RA	Reporting Agent or Reasonable Accommodation
RAAS	Research, Applied Analytics, and Statistics
RAD	Research Analysis and Data
RAF	Reporting Agent File
RAH	Ready Agent Hours
RBA	Restitution-Based Assessment
RICS	Return Integrity and Compliance Services
RO	Revenue Officer
RPP	Return Preparers and Providers
RRA 98	IRS Restructuring and Reform Act of 1998
RRC	Recovery Rebate Credit
RSED	Refund Statute Expiration Date
RTS	Real-Time System
SADI	Secure Access Digital Identity
SAIN	Standard Audit Index Number

ACRONYM	DEFINITION
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self-Employed Division
SBA	Small Business Administration
SE	Self-Employment
SECA	Self-Employment Contributions Act
SERP	Servicewide Electronic Research Program
SIGPR	Special Inspector General for Pandemic Recovery
SIGTARP	Special Inspector General for the Troubled Asset Relief Program
SITLP	State Income Tax Levy Program
SME	Subject Matter Expert
SND	Statutory Notice of Deficiency
SOP	Strategic Operating Plan
SPD	Standard Position Description
SPOC	Single Point of Contact
SSA	Social Security Administration
SSN	Social Security Number
STARS	Strategic Talent Acquisition and Recruiting Solutions
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
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
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 Division
TEFRA	Tax Equity and Fiscal Responsibility Act
TFA	Taxpayer First Act
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TPC	Third-Party Contact
TPP	Taxpayer Protection Program

ACRONYM	DEFINITION
TPSO	Third-Party Payment Settlement Organizations
TWE	Tax Withholding Estimator
TXO	Taxpayer Experience Office
TY	Tax Year
UC	Unemployment Compensation
USAS	USA Staffing
USTCP	United States Tax Court Practitioners
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
W&I or WI	Wage and Investment Division
WebSD	Web Service Delivery
WO	Whistleblower Office