

Glossary of Acronyms

ACRONYM	DEFINITION
ABA	American Bar Association
AGI	Adjusted Gross Income
AI	Artificial Intelligence
AICPA	American Institute of Certified Public Accountants
AM	Accounts Management
APA	Administrative Procedure Act
AQC	Automated Questionable Credit
ARC	Annual Report to Congress
BFS	Bureau of the Fiscal Service
BMF	Business Master File
BOD	Business Operating Division
BPR	Business Performance Review
BSM	Business Systems Modernization
CA	Case Advocacy
CAA	Certifying Acceptance Agent
CAP	Collection Appeals Program
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CAS	Customer Account Services
CAV	Community Assistance Visits
CBO	Congressional Budget Office
CDP	Collection Due Process
CDTFA	California Department of Tax and Fee Administration
CDW	Compliance Data Warehouse
CFR	Code of Federal Regulations
CI	Criminal Investigation Division
CIS	Correspondence Imaging System
COVID-19 or COVID	Coronavirus Disease of 2019
CPA	Certified Public Accountant
CSR	Customer Service Representative
CTC	Child Tax Credit
CY	Calendar Year
DAWSON	Docket Access Within a Secure Online Network
DHA	Direct Hire Authority
DM-1	Data Master - 1

ACRONYM	DEFINITION
DOJ	Department of Justice
DOR	Department of Revenue
DUT	Document Upload Tool
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
ERC	Employee Retention Credit
ESL	English as a Second Language
FBAR	Report of Foreign Bank and Financial Accounts
FBI	Federal Bureau of Investigation
FCR	First Contact Resolution
FDR	False Detection Rate
FEIE	Foreign Earned Income Exclusion
FICA	Federal Insurance Contributions Act
FLEC	Financial Literacy and Education Commission
FTC	Federal Trade Commission
FTS	Fast Track Settlement
FY	Fiscal Year
GAO	Government Accountability Office
GS	General Schedule
HCO	Human Capital Office
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IIR	International Information Returns
IMD	Internal Management Document
IMF	Individual Master File
IMPACT	Improved Penalty Administration and Compliance Tax Act
IOLA	Individual Online Account
IP PIN	Identity Protection Personal Identification Number
IRA	Inflation Reduction Act
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRSU	IRS University
IRTF	Individual Return Transaction File
ISAC	Information Sharing and Analysis Center

Appendix 3: Glossary of Acronyms

ACRONYM	DEFINITION
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
JOC	Joint Operations Center
LB&I	Large Business and International Division
LEAP	Leadership Engagement Plan
LITC	Low Income Taxpayer Clinic
LOS	Level of Service
MLI	Most Litigated Issue
MSP	Most Serious Problem
MRT	Mandatory Repatriation Tax
NCAA	National Collegiate Athletic Association
NFIB	National Federation of Independent Businesses
NFTL	Notice of Federal Tax Lien
NOD	Notice of Determination
NR	Non-Resident
NRP	National Research Program
NTA	National Taxpayer Advocate
NTEU	National Treasury Employees Union
OAR	Operations Assistance Request
OCC	Office of the Comptroller of the Currency
OIC	Offer in Compromise
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OVDP	Offshore Voluntary Disclosure Program
PATH	Protecting Americans From Tax Hikes
PCD	Program Completion Date
PGLD	Privacy, Governmental Liaison, and Disclosure
PIN	Personal Identification Number
PMTT	Performance Measure Tiger Team
PPP	Paycheck Protection Program
PTIN	Preparer Tax Identification Number
PY	Processing Year
QAR	Qualified Amended Return
RAD	Research Analysis and Data
RAL	Refund Anticipation Loan
RICS	Return Integrity and Compliance Services
RRA 98	IRS Restructuring and Reform Act of 1998
RRTA	Railroad Retirement Tax Act
SAIN	Standard Audit Index Number
SAMS	Systemic Advocacy Management System

ACRONYM	DEFINITION
SB/SE	Small Business/Self-Employed Division
SBA	Small Business Administration
SCRIPS	Service Center Recognition/Image Processing System
SOP	Strategic Operating Plan
SSN	Social Security Number
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
TCE	Tax Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TF&P	Tax Forms and Publications
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TPC	Third-Party Contact
TPP	Taxpayer Protection Program
TSA	Transportation Security Administration
TXO	Taxpayer Experience Office
TY	Tax Year
VA	Veterans Affairs
VDP	Voluntary Disclosure Practice or Voluntary Disclosure Program
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
WISP	Written Information Security Plan
WebSD	Web Service Delivery