

APPENDIX 5: Glossary of Acronyms

Acronym	Definition
ABA	American Bar Association
AC	Action Code
ACA	Affordable Care Act
ACS	Automated Collection System
ACSI	American Customer Satisfaction Index
ACTC	Advanced Child Tax Credit
ALE	Allowable Living Expense
AM	Accounts Management
AO	Appeals Officer
ARC	Annual Report to Congress
ARDI	Accounts Receivable Dollar Inventory
ASFR	Automated Substitute for Return
ATE	Appeals Technical Employees
AUR	Automated Underreporter
BMF	Business Master File
BOD	Business Operating Division
BOE	Business Objects Environment
BPMS	Business Performance Measurement System
BPR	Business Performance Reviews
CA	Case Advocate
CAR	Collection Activity Report
CCA	Chief Counsel Advice
CDDM	Chief Counsel Directives Manual
CCI	Centralized Case Intake
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CNC	Currently Not Collectible
CP	Computer Paragraph
CRX	Correspondex
CSR	Customer Service Representative
CTC	Child Tax Credit
CX	Customer Experience
CY	Calendar Year
D.C.	District of Columbia
DDB	IRS Dependent Database
DOJ	Justice Department
ECM	Enterprise Case Management
EIC	Earned Income Credit
EITC	Earned Income Tax Credit
EO	Exempt Organizations

Acronym	Definition
ESAPR	Enterprise Self-Assistance Participation Rate
FAQ	Frequently Asked Question
FAST	Fixing America's Surface Transportation or Field Assistance Scheduling Tool
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts
FCR	First Contact Resolution
FDR	Fraud Detection Rates
FEVS	Federal Employee Viewpoint Survey
FICA	Federal Insurance Contributions Act
FOIA	Freedom of Information Act (FOIA)
FPLP	Federal Payment Levy Program
FPR	False Positive Rate
FS	Filing Season
FTA	First Time Abatement
FTE	Full-Time Equivalent
FTI	Federal Tax Information
FY	Fiscal Year
GAO	Government Accountability Office
HCO	Human Capital Office
HELOC	Home Equity Line of Credit
HHS	Health and Human Services
HR	Human Resource
IA	Intake Advocate or Installment Agreement
ID	Identity
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IGM	Interim Guidance Memoranda
IMD	Internal Management Document
IMF	Individual Master File
IMS	Integrated Master Schedule
IP	Internet Protocol
IP PIN	Identity Protection Personal Identification Number
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRS	Internal Revenue Service
IRTF	Individual Returns Transaction File
ISRP	Individual Shared Responsibility Payment

Acronym	Definition
IT	Information Technology
ITA	Interactive Tax Assistant
ITLA	Interactive Tax Law Assistant
ITIN	Individual Taxpayer Identification Number
IUP	Infrastructure Upgrade Project
IUP- ER	Upgrade Program-Endpoint Replacement
IVO	Integrity & Verification Operations
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business & International
LEP	Limited English Proficiency
LIF	Low Income Filer
LITC	Low Income Taxpayer Clinic
LOS	Level of Service
LT	Letter
LTA	Local Taxpayer Advocate
MEA	Math Error Authority
MEC	Minimum Essential Coverage
MISC	Miscellaneous Income
MSP	Most Serious Problem
N/A	Not Applicable
NCD	Negotiated Completion Date
NFTL	Notice of Federal Tax Lien
NIST	National Institute of Standards and Technology
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OCC	Office of Chief Counsel
OIC	Offer in Compromise
OTC	Office of Taxpayer Correspondence
OVD	Offshore Voluntary Disclosure
OVDP	Offshore Voluntary Disclosure Program
PATH	Protecting Americans from Tax Hikes
PCA	Private Collection Agency
PDC	Private Debt Collection
PDF	Portable Document File
PGLD	RS Office of Privacy, Governmental Liaison and Disclosure
PMTA	Program Manager Technical Advice
POA	Power of Attorney
PPG	Policy and Procedures Guide
PR	Puerto Rico
PRO	Problem Resolution Officers

Acronym	Definition
PSD	Problem Solving Day
PTC	Premium Tax Credit
QC	Qualifying Child
RAAS	Research Applied Analytics and Statistics
RCD	Requested Completion Date
RICS	Return Integrity and Correspondence Services
RIN	Regulation Identifier Number
RIO	Refund Integrity Operations
ROI	Return on Investment
RRA 98	IRS Restructuring and Reform Act of 1998
RRP	Return Review Program
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self-Employed Division
SFCP	Streamlined Filing Compliance Procedures (SFCP)
SFR	Substitute for Return
SNOD	Statutory Notice of Deficiency
SP	SharePoint or Submission Processing or Spanish
SPB	Strategic Business Plan
SPEC	Stakeholder Partnerships, Education, and Communication
SPOC	Single Point of Contact
SPP	Service Priority Project
SRP	Shared Responsibility Payment
SSA	Social Security Administration
SSDI	Social Security Disability Insurance
SSI	Supplemental Security Income
SSN	Social Security Number
TA	Tax Analyst
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAMRA	Technical and Miscellaneous Revenue Act of 1988
TAI	Taxpayer Anxiety Index
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR	Taxpayer Bill of Rights

Acronym	Definition
TC	Transaction Code
TCE	Taxpayer Counseling for the Elderly
TCJA	Tax Cuts and Jobs Act
TDC	Taxpayer Digital Communications
TES	Taxpayer Experience Survey
TE/GE	Tax Exempt and Government Entities division
TFA	Taxpayer First Act
TIGTA	Treasury Inspector General for Tax Administration

Acronym	Definition
TIN	Taxpayer Identification Number
TNT	Tax Notes Today
TPNC	Taxpayer Notice Codes
TPP	Taxpayer Protection Program
TY	Tax Year
U.S.	United States
VITA	Volunteer Income Tax Assistance
VDP	Voluntary Disclosure Practice
W&I	Wage & Investment