

The IRS Abbreviations, Terms, and Acronyms List

ACA	Affordable Care Act	
ACS	Automated Collection System	
AMS	Account Management Services	
APR	Apology rendered or Applicable Rate	
ASED	Assessment Statute Expiration Date	3 years, 6 years (25%), unlimited (fraud)
AUR	Automated Under-Reporter	
BFS	Bureau of Fiscal Service (formerly FMS)	
BMF	Business Master File	
Bus. Days	Workdays (does not include weekends or holidays)	
CAF	Centralized Authorization File	
CAP	Collection Appeals Program	9423
CCA	Chief Counsel Advice	
CDP	Collection Due Process Hearing (Appeals)	12153
CEP	Coordinated Examination Program	
CFO	Chief FOIA Officer	
CFR	Code of Federal Regulations	
CI	Criminal Investigation	
CNC	Currently Non-Collectible	
CSED	Collection Statute Expiration Date	10 years
CRU	Centralized Reconsideration Unit	
DATC	Doubt as to Collectibility	oic (646L)
DATL	Doubt as to Liability	oic (646)
DCSC	Doubt as to Collectibility with Special Circumstances	
DOJ	Department of Justice	
DV	Disclosure of taxpayer verified- Taxpayer Authenticated	
ETA	Effective Tax Administration	oic (646)
FMS	Financial Management Services (now known as BFS)	
FOIA	Freedom of Information Act	
FPLP	Federal Payment Levy Program	

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FUD	Follow up Date
GAO	Government Accountability Office
GM	Group Manager
IA	Installment Agreement
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IPSU	Identity protection Specialized Unit
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master file
LTA	Local Taxpayer Advocate
MF	Master File
NCD	Next Contact Date
NDA	No data available
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NOD	Notice of Deficiency
NSIA	Non-Streamlined Installment Agreement
OE	Offer Examiner
OS	Offer Specialist
OIC	Offer in Compromise
PA	Penalty Abatement
PII	Personally Identifiable Information
PFANG	Phone, fax, address, name given
PLR	Private Letter Ruling
POA	Power of Attorney
PPIA	Partial Payment Installment Agreement
PTIN	Preparer Tax Identification Number
P & I	Penalties and Interest
RA	Revenue Agent

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RAR	Revenue Agent Report	
RCP	Reasonable Collection Potential	
RRA 98	IRS Restructuring and Reform Act of 1998	
RO	Revenue Officer	
RSED	Refund Statute Expiration Date	3 years (from file), 2 years (from paid)
SA	Special Agent	
SB/SE	Small Business/Self-Employed	
SFR	Substitute for Return	
SIA	Streamlined Installment Agreement	
SOL	Statute of Limitations	
SSN	Social Security Number	
TA	Taxpayer Advocate	
TAM	Technical Advice Memoranda	
TAO	Taxpayer Assistance Order	
TAP	Taxpayer Advocacy Panel	
TCO	Tax Compliance Officer	
TFRP	Trust Fund Recovery Penalty	
TIGTA	Treasury Inspector General for Tax Administration	
TIN	Taxpayer Identification Number	
TOP	Treasury Offset Program	