

IRM PROCEDURAL UPDATE

DATE: 04/24/2024

NUMBER: ts-03-0424-0562

SUBJECT: Taxpayer Services Updates

AFFECTED IRM(s)/SUBSECTION(s): 3.11.180

CHANGE(s):

Exhibit 3.11.180-6 - Terms/Definitions/Acronyms Table - Added Taxpayer Services (TS) and a Note about Wage and Investment (W&I) changing to Taxpayer Services. Removed Wage and Investment information.

The table lists commonly used acronyms, abbreviations and their definitions.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
ACPL	Automated Cycle Proof List
AM	Accounts Management
AMT	Amount
ATM	Allocated Tips MagTape
BBTS	Batch Block Tracking System
BMF	Business Master File
c/o	Care of
C&E	Code and Edit
CAS	Correspondence Action Sheet
CCCO	Campus Compliance Collection Operation
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CP	Computer Paragraph
CPEO	Certified Professional Employer Organization
CPL	Cycle Proof List
CSCO	Compliance Services Collection Operations
CTDWA	Control-D WebAccess
DBA	Doing Business As
DL	Determination Letter
DLN	Document Locator Number
DPO	Document Perfection Operation
EEFax	Enterprise Electronic Fax
E-File	Electronically File

Acronyms and Abbreviations	Definition
e.g.	For example
EIN	Employer Identification Number
EMF	Employee Master File
EN	Establishment Number
EQSP	Embedded Quality Submission Processing
EPSS	Electronic Products and Services Support
ERC	Error Reason Code
ERS	Error Resolution System
etc.	Et Cetera
Exam	Examination
Fax	Facsimile
FedEx	Federal Express Corporation
FTF	Failure To File
GFA	Good Faith Agreement
GITCA	Gaming Industry Tip Compliance Agreement
http	HyperText Transfer (or Transport) Protocol
IAT	Integrated Automation Technologies
ICT	Image Control Team
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
IMF	Individual Master File
IPU	IRM Procedural Update
IRC	Internal Revenue Code
IRS	Internal Revenue Service
IT	Information Technology
ITG	Indian Tribal Government
LB&I	Large Business and International
MFT	Master File Tax
MMDDYYYY	Month, Day, Year
N/A	Not Applicable
NTRCP	National Tip Reporting Compliance Program
OSPC	Ogden Submission Processing Center or Ogden Submission Processing Campus
P&A	Planning & Analysis
P.O.	Post Office
PDS	Private Delivery Service
PL	Public Law
Pub	Publication
R&C	Receipt and Control
Rec'd	Received
Rev. Proc.	Revenue Procedure
RO	Revenue Officer
RRA98	Restructuring and Reform Act of 1998

Acronyms and Abbreviations	Definition
SBSE	Small Business Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SD	Source Document
SERP	Servicewide Electronic Research Program
SLA	Service Level Agreement
SME	Subject Matter Expert
SP	Submission Processing
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCC	Transmitter Control Code
TE	Tax Examiner
TEGE	Tax Exempt and Government Entities
TIPA	Tax Increase Prevention Act
TIN	Taxpayer Identification Number
TPEA	Trade Preferences Extension Act
TRAC	Tip Reporting Alternative Commitment
TRDA	Tip Rate Determination Agreement
TS	Taxpayer Services Note: April 2024, Wage and Investment (W&I) changed to Taxpayer Services.
TSO	Technical Services Operation
TY	Tax Year
U.S.	United States
UCC	Uniform Commercial Code
UPS	United Parcel Service
USC	United States Code
USPS	United States Postal Service
YYYY	Year
ZIP	Zoning Improvement Plan

Note: The above list may not be all-inclusive.

IRM 3.11.180 revised throughout to update organizational title Wage and Investment (W&I) to Taxpayer Services (TS).