

IRM PROCEDURAL UPDATE

DATE: 05/22/2024

NUMBER: ts-03-0524-0669

SUBJECT: Taxpayer Services Update

AFFECTED IRM(s)/SUBSECTION(s): 3.12.38

CHANGE(s):

Exhibit 3.12.38-36 - Added Taxpayer Services (TS) and a Note about Wage and Investment (W&I) changing to Taxpayer Services. Removed Wage and Investment information.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
AAC	Agricultural Activity Code (See NAICS)
ABS	Abstract Number (Excise Tax)
AC	Action Codes
ACA	Affordable Care Act
ACI	Automated Criminal Investigation
ACS	Automated Collection System
ADCS	Automated Document Control System
ADH	Automated Document Handling
ADJ	Adjustment
ADM	Administrator
ADP	Automatic Data Processing
ADSI	Automated Delete Status Indicator
AES	Automated Examination System
AGI	Adjusted Gross Income
AI	Annualized Income
AIL	Additional Information Line
AIMF	Automated Information Management File
AIMS	Automated Information Management System
AKA	Also Known As
AM	Accounts Management
AMT	Alternative Minimum Tax
ANMF	Automated Non Master File
AO	Area Office
AP	Adjustment Pending
APFD	Alaska Permanent Fund Dividend
APO	Army Post Office

ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATS	Abusive Tax Shelter
AUR	Automated Under-reporter
AUSC	Austin Submission Processing Center
BCC	Business Operating Division Client Code
BCS	Block Count Sheet
BEITC	Business Energy Investment Tax Credit
B&F	Business & Farm
BFS	Bureau of Fiscal Services (formerly Financial Management Services (FMS))
BHR	Block Header Record
BMF	Business Master File
BOB	Block Out of Balance
BOD	Business Operating Division
BPD	Branded Prescription Drugs
BPI	Bypass Indicator
BPL	Block Proof List
BPR	Block Proof Record
BS	Blocking Series
BTIF	Business Taxpayer Information File
BWH	Backup Withholding
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CAS	Customer Account Services
CAWR	Combined Annual Wage Reporting
CC	Closing Code
CC	Command Code
CCA	Case Control Activity
CCC	Computer Condition Code
CCU	Cycle Control Unit
C&E	Code and Edit
CCC	Computer Condition Code
CDP	Collection Due Process
CFOL	Corporate Files Online
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
C/O	Care of
COA	Change of Address
CONS	Conservator
CP	Computer Paragraph
CPA	Certified Public Accountant
CRD	Correspondence Received Date
CRN	Credit Reference Number
DC	Dishonored Check
DC	Document Code

DCC	Detroit Computing Center
DCF	Dishonored Check File
DD	Direct Deposit
DECD	Deceased
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPO	Document Perfection Operation
DLN	Document Locator Number
DOD	Date of Death
DPO	Diplomatic Post Office
DP	Data Processing
DPC	Designated Payment Code
DTR	Daily Transaction Register
EAN	Entity Account Number
EC	Employment Code
ED	Establishment Date
EEFax	Enterprise Electronic Fax
E-File	Electronically File
e.g.	For Example
EFDS	Electronic Fraud Detection System
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EIC	Earned Income Credit
EIF	Entity Index File
EIN	Employer Identification Number
ELF	Electronic Filing System
EMFOL	Employee Plans Master File Online
EO	Exempt Organization
EOMF	Exempt Organization Master File
EOCU	EO Compliance Unit
EPMF	Employee Plans Master File
ERAS	EIN Research and Assignment System (IDRS)
ERF	Employer Return File
ERS	Error Resolution System
ES	Estimated Tax (Forms 1120 and 1041)
ESPI	Estimated Tax Penalty Indicator
ESBT	Electing Small Business Tax
etc.	Et Cetera
ETEC	Excise Tax e-filing and Compliance
EXEC	Executor/Executrix
EUP	Electronic User Portal
Exam	Examination
FAX	Facsimile
FDB	Fraud Detection Branch
FF	Frivolous Filer
FICA	Federal Insurance Contribution Act

FIN	Fiduciary Identification Number
FLC	File Location Code
FM	Fiscal Month
FMV	Fair Market Value
FOF	Fact of Filing
FOI	Freedom of Information
FP	Full Paid
FPO	Fleet Post Office (Foreign Post Office)
FRB	Federal Reserve Bank
FRC	Federal Records Center
FRP	Frivolous Return Program
FTF	Failure To File
FTP	Failure to Pay
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
FYE	Fiscal Year Ending
FYM	Fiscal Year Month
GMF	Generalized Mainline Framework
GPP	General Purpose Programming
GUF	Generalized Unpostable Framework
HC	Hold Code
HQ	Headquarters
HSH	Household Employee
HTF	Highway Trust Fund Form 2290
IAT	Integrated Automation Technologies
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRA	Individual Retirement Account
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing
ITIF	Individual Taxpayer Information File
ITIN	Individual Taxpayer Identification Number
KCSPC	Kansas City Submission Processing Center
KIF	Key Index File
KITA	Killed in Terrorist Action
LB&I	Large Business and International
MeF	Modernized Electronic Filing
LEM	Law Enforcement Manual (Office Use Only IRM)
MCC	Major City Code
MCC	Martinsburg Computing Center
ME	Math Error
MeF	Modernized E-File

MFR	Master File Requirements
MFT	Master File Transaction
MIR	Management Information Report
MMDDYY	Month Month Day Day Year Year
NAI	National Account Index
NAICS	North American Industry Classification System
N/A	Not Applicable
NARA	National Archives and Records Administration
NDC	National Distribution Center
NAP	National Account Profile
NECT	Non-Exempt Charitable Trust
NIF	Not in File
NIIT	Net Investment Income Tax
NOL	Net Operating Loss
NQ	Non-Qualifying
NR	No Remittance
NRPS	Notice Review Processing System
NR	No Record
NU	Nullified Unpostables
OBL	Outstanding Balance List
OC	Other Country
OFP	Organization Functions and Programs
OIC	Offer in Compromise
OID	Original Issue Discount
OLE	Online Entity
OSPC	Ogden Submission Processing Center
PANF	Plan Account Number File
PAO	Penalty Appeals Officer
PBA	Principal Business Activity
PC	Process Code
PCCF	Plan Case Control File
PCD	Program Completion Date
PCS	Partnership Control System
PDS	Private Delivery Service
PDT	Potentially Dangerous Taxpayer
PER REP	Personal Representative
PE	Program Error
PE	Production Evaluation (Now Quality Alert)
PINEX	Penalty and Interest Explanations
PMF	Payer Master File
P.O.	Post Office
POA	Power of Attorney
PTIN	Preparer Tax Identification Number
PTP	Publicly Traded Partnerships
PY	Prior Year
PY	Processing Year

RA	Revenue Agent
QDT	Qualified Disability Trust
QFT	Qualified Funeral Trust
QSSS	Qualified Subchapter S Subsidiary
R&C	Receipt and Control
RAF	Reporting Agents File (Employment and Unemployment)
RC	Reason Code
RCC	Return Condition Code
RCS	Records Control Schedules, Document 12990, IRS Records Control Schedules.
RDD	Return Due Date
REC	Residential Energy Credit
Rec'd	Received
REF	Refund Information File
REMIC	Real Estate Mortgage Investments Conduits
Rev. Proc.	Revenue Procedure
RF	Retention File
RICS	Returns Inventory and Classification System
RO	Revenue Officer
ROFT	Record of Federal Tax
RPC	Return Processing Code
RPD	Return Processing Date
RPS	Remittance Processing System
RRA98	Restructuring and Reform Act of 1998
RRB	Railroad Retirement Benefits
RRPS	Residual Remittance Processing System
RRTA	Railroad Retirement Benefits Tax Act
RSED	Refund Statute Expiration Date
SB/SE	Small Business & Self-Employed
SC	Service Center (now Campus)
SCAMPS	Service Center Automated Mail Processing System
SCCF	Service Center Control File
SCME	Service Center Math Error
SCR	Service Center Rejects
SCRS	Service Center Replacement System
SCTN	Service Center Taxpayer Notice
SCUP	Service Center Unpostable
SCRIPS	Service Center Recognition/Image Processing System
SD	Source Document
SDF	Source Document Folders (IDRS)
SE	Self-Employment
SERP	Servicewide Electronic Research Program (SERP)
SFR	Substitute for Return
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing

SPC	Submission Processing Campus
SSI	Supplemental Security Income
SSN	Social Security Number
SST	Social Security Tax
STEX	Statute Expired
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TC	Tax Class
TCC	Tennessee Computer Center
TCC	Transmittal Control Code
TDA	Taxpayer Delinquency Account
TDI	Taxpayer Delinquency Investigation
TE	Tax Examiner
TE/GE	Tax Exempt & Government Entities
TEI	Tax Exempt Interest
TEP	Tape Edit Process
TETR	Telephone Excise Tax Refund
TIA	Taxpayer Information Authorization
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program
TP or T/P	Taxpayer
TPC	Third Party Contact
TPE	Tax Period Ending
TPC	Third Party Contact
TPI	Total Positive Income
TPNC	Taxpayer Notice Code
TR	Trustee
TS	Taxpayer Services Note: April 2024, Wage and Investment (W&I) changed to Taxpayer Services.
TXI	Taxable Income
TY	Tax Year
UA	Unavailable
UCC	Uniform Commercial Code
UP	Unpostables
UPC	Unpostable Code
URC	Unpostable Resolution Code
URF	Unidentified Remittance File (IDRS)
URP	Under-reported Program
U.S.	United States
USPS	United States Postal Service
W	Waiver
WIR	Wage Information Retrieval System
WPT	Windfall Profit Tax

WT	Withholding Tax
XSF	Excess Collection File
ZIP	Zone Improvement Plan
ZTIF	Miscellaneous Taxpayer Information File (IRA, EPMF, ANMF)

IRM 3.12.38 revised throughout to update organizational title from Wage and Investment (W&I) to Taxpayer Services (TS).