

Section 1 - Glossary

1 Nature of Changes

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2 Acronyms

The abbreviations/acronyms below only refer to the data and text in this document. For command codes, refer to: http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/idrs_command_codes_job_aid.htm a current listing of other abbreviations/acronyms can now be found on the IT web site.

| Acronyms | Definition |
|---------------|---|
| 23C | Assessment Date; Master File Notice Date |
| A/R | Accounts Receivable |
| AAC | Automated Accounting System also AIMS Assignee Code |
| AAV | Accountability Acceptance Voucher |
| ABC | Alpha Block Control |
| ABIS | Audit Base Inventory System |
| ABS | Abstract (Number) |
| ACA | Affordable Care Act |
| ACD | Automated Call Distribution/Distributor (CADE) |
| ACI | Assistant Commissioner International |
| ACIS | AIMS Computer Information System |
| ACL | Access Control List (CADE) |
| ACS | Automated Collection System |
| ACTC | Advance Child Tax Credit |
| ACTRFR | GMF Account Transfers-In (BMF/IMF) |
| ADCS | Automated Document Control System |
| ADDAPT | Alternative DIF Delivery and Planning Tool |
| ADH | Automated Document Handling |
| ADJ | Adjustment |
| ADP | Automatic Data Processing |
| ADR | Advance Dated Remittances |
| ADSI | Action Delete Status Indicator |
| AEIC | Advanced Earned Income Credit |
| AES | Automated Examination System |
| AGI | Adjusted Gross Income |
| AICS | Automated Inventory Control System |
| AIIS | Automated Issues Identification System |
| AIMF | Audit Information Management File |
| AIMS | Audit Information Management System |
| AIR | ACA Information Return System |
| AIS | Automated Insolvency System |
| AM | Accounts Maintenance |
| AMA | Accounts Maintenance Automation |
| AMS | Audit Management System |
| AMIR | Audit Management Information Reports |

| Acronyms | Definition |
|-----------------|---|
| AMIS | Adjustment Management Information System |
| AMRH | Accounts Maintenance Research |
| ANMF | Automated Non-Master File |
| AO | Area Office |
| AOIC | Automated Offers in Compromise |
| AP | Adjustment Pending |
| APL | Authorized Preparer List |
| ARDI | Accounts Receivable Dollar Inventory |
| ARL | Adjustment Record List |
| ASED | Assessment Statute Expiration Date |
| ASFR | Automated Substitute for Return |
| ATAF | ACS Taxpayer Account File |
| ATAO | Application for Tax Assistance Order |
| ATIN | Adoption Taxpayer Identification Number |
| ATS | Abusive Tax Shelter |
| ATSDT | Abusive Tax Shelter Detection Team |
| AUR | Automated Underreporter Project |
| AUS | Automated Underreporter System |
| AWMS | Automated Workload Management System |
| B&F | Business & Farm |
| BBTS | Batch Block Tracking System |
| BCC | Business Operating Division Client Code |
| BCS | Block Count Sheet |
| BEITC | Business Energy Investment Tax Credit |
| BFS | Bureau of the Fiscal Service (formerly FMS) |
| BHR | Block Header Record |
| BLLC | Bankruptcy Litigation Location Code |
| BMF | Business Master File |
| BOB | Block Out of Balance |
| BOD | Business Operating Division |
| BPI | TOP Offset Bypass Indicator |
| BPL | Block Proof List |
| BPR | Block Proof Record |
| BPRL | Block Proof Record Listing |
| BRTF | Business Return Transaction File (CADE) |
| BRTFOL | Business Return Transaction File On-Line |
| BRTVU | Business Return Transaction Files On-Line |
| BS | Blocking Series |
| BTIF | Business Taxpayer Information File |
| BWH | Backup Withholding |
| CADE | Customer Account Data Engine |
| CAF | Centralized Authorization File |
| CAP | CAWR Automated Program Tier II System |
| CAPR | Computer Assisted Pipeline Review |
| CAPS | Corporate Accounts Processing System |
| CAR | Collection Activity Reports |
| CATS | Computer Assisted Training System |
| CAWR | Combined Annual Wage Reporting |
| CBAF | Commercial Bank Address File |
| CBRS | Currency and Banking Retrieval System |
| CC | Closing Code |
| CC | Command Code |
| CCA | Case Control Activity |
| CCA | Case Control Assignment |
| CCC | Computer Condition Code |
| CCU | Cycle Control Unit |
| CD | Certificate of Deposit |
| CDR | Control Data Recap |
| CEMIS | Coordinated Examination Management Information System for Large Cases |

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| Acronyms | Definition |
|-----------------|---|
| CERS | Collection/Exam Referral System |
| CES | Correspondence Expert System |
| CFOL | Corporate Files on Line |
| CIS | Correspondence Imaging System |
| CLC | Collection Location Code |
| CNC | Currently Not Collectable |
| COA | Change of Address |
| COAD | Coin Operated Amusement Device |
| COBRA | Consolidated Omnibus Reconciliation Act |
| COMPS | Composite Mail Processing System |
| CP | Computer Paragraph |
| CP2000 | Computer Paragraph 2000 or "Notice of Proposed Adjustment for Underpayment/Overpayment CP 2000" |
| CPL | Cycle Proof Listing |
| CPU | Central Processing Unit |
| CRIS | Compliance Research Information System |
| CRL | Control Record Listing |
| CRS | Communication Replacement System |
| CSC | Cincinnati Campus |
| CSED | Collection Statute Expiration Date |
| CSP | Centralized Scheduling Program |
| CSR | Customer Service Representative |
| CSS | Clerical Screening Subsystem |
| CUM | Cumulative |
| CUP | Corrected Unpostable |
| CVPN | Civil Penalty |
| CWA | Central Withholding Agreement |
| CY | Calendar Year |
| CYC | Cycle |
| CZ | Combat Zone |
| DAIP | Delinquent Account Inventory Profile |
| DAR | Delinquent Accounts and Returns |
| DATC | Deferred Adverse Tax Consequence |
| DBA | Data Base Administrator |
| DBPS | Daily Block Proof Summary |
| DC | Dishonored Check |
| DC | Document Code |
| DC | Disposal Code |
| DCC | Detroit Computing Center |
| DCF | Dishonored Check File |
| DCN | Document Control Number |
| DCPS | Data Communication Processing System |
| DDB | Dependent Database |
| DI | Desktop Integration |
| DIAL | Delinquent Investigation/Account Listing |
| DIF | Discriminant Index Function |
| DIN | Document Identification Number |
| DIRF | Delinquency Investigation Research File |
| DLN | Document Locator Number |
| DM-1 | Data Master 1 (SSA Tape) |
| DMF | Debtor Master File |
| DMFOL | Debtor Master File On Line |
| DMS | Database Management System |
| DO | District Office |
| DOAO | District and Area Office Location |
| DOB | Date of Birth |
| DOC | Document |
| DOD | Date of Death |
| DP | Data Processing |

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| Acronyms | Definition |
|--------------------|---|
| DPC | Designated Payment Code |
| DPR | Daily Production Report |
| DRU | Document Retention Unit |
| DTR | Daily Transaction Register |
| DV | Data Validation – (SCRIPS) area |
| DY | Last Year Delinquent Return Secured |
| EAC | ERS Action Codes |
| EACS | EP/EO Application Control System (IDRS) |
| EAM | Electronic Accounting Machine |
| EAN | Entity Account Number |
| EAX | System ID or Run Number for EACS |
| EC | Employment Code |
| ED | Establishment Date |
| EDP | Electronic Data Processing |
| EDS | EP/EO Determination System |
| EEIF | Enhanced Entity Index File |
| EFAST | ERISA Filing Acceptance System |
| EFDS | Electronic Fraud Detection System |
| EFT | Electronic Funds Transfer |
| EFTPS | Electronic Federal Tax Payment System |
| EFTU | Enterprise File Transfer Utility |
| EIC | Earned Income Credit |
| EIF | Entity Index File |
| EIN | Employer Identification Number |
| EKIF | EIN Key Index File |
| ELF | Electronic Filing System |
| EMFOL | Employee Plans Master File On Line |
| ENC | Extension Notice Code |
| EO | Exempt Organization |
| EOD | End-of-Day |
| EOM | End of Month |
| EOMF | Exempt Organizations Master File |
| EOps | Enterprise Operations |
| EOS | End-of-Shift |
| EP | Employee Plans |
| EPC | Exemption Processing Code |
| EPMF | Employee Plans Master File |
| ERA | EIN Research and Assignment |
| ERAS | EIN Research and Assignment System (IDRS) |
| ERCS | Examination Returns Control System |
| ERDF | Edited Research Data File |
| ERDS | Edited Research Display File (ACTRA only) |
| ERF | Employer Return File |
| ERIS | Employment Retirement Income Security |
| ERIS | Enforcement Revenue Information System |
| ERS | Error Resolution System |
| ES | Estimated Tax |
| ESOP | Employee Stock Ownership Plan |
| ETAP | Employment Tax Adjustment Program |
| ETE | Employment Tax Examination |
| FAISR | Files Archival Image Storage and Retrieval System |
| FARC | Federal Archives Record Center |
| FC | Field Collection |
| FE | Field Examination |
| FHWA | Federal Highway Administration |
| FICA | Federal Insurance Contribution Act |
| FIN | Fiduciary Identification Number |
| FINDE/FINDS | Command Codes |
| FIRPTA | Foreign Investment Real Property Tax Act |

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| Acronyms | Definition |
|-----------------|---|
| FLC | File Location Code |
| FM | Fiscal Month |
| FOD | Foreign Operations District |
| FOF | Fact of Filing |
| FOI | Freedom of Information |
| FP | Full Paid |
| FPAA | Final Partnership Administrative Adjustment |
| FPLP | Federal Payment Levy Program |
| FRB | Federal Reserve Bank |
| FR(C) | Filing Requirement (Code) |
| FRC | Federal Records Center |
| FS | Filing Season |
| FSAA | Final S-Corporation Administrative Adjustment |
| FSC | Filing Status (Code) (Form 1040 Series) |
| FSP | Functional Specification Package |
| FTD | Federal Tax Deposit |
| FTF | Failure to File |
| FTL | Federal Tax Lien |
| FTP | Failure to Pay |
| FTP | File Transfer Protocol |
| FTS 2000 | Federal Telecommunications System 2000 |
| FUTA | Federal Unemployment Tax Act |
| FY | Fiscal Year |
| FYE | Fiscal Year Ending |
| FYM | Fiscal Year Month |
| FRB | Federal Reserve Bank |
| FRC | Federal Records Center |
| FSAA | Final S-Corporation Administrative Adjustment |
| FSC | Filing Status (Code) (Form 1040 Series) |
| FSP | Functional Specification Package |
| GAME | State Lottery and Gambling Casino Winners |
| GEN | Group Exemption Number |
| GERL | Good/Error/Reject Block Proof Record List |
| GLF | General Ledger File |
| GMF | Generalized Mainline Framework |
| GOALS | Government On-Line Accounting Link System |
| GPP | General Purpose Program |
| GUF | Generalized Unpostable Framework |
| HC | Hold Code |
| HSTG | Hostage |
| HTF | Highway Trust Fund |
| HUR | High Underreporter |
| ICP | Integrated Case Processing |
| ICS | Inventory Control System |
| ICS | Integrated Collection System |
| ID | Identification |
| IDRS | Integrated Data Retrieval System |
| IDS | Inventory Delivery System |
| IDT | Identity Theft |
| IE | Itemized Deductions |
| IGP | Information Gathering Project |
| IMF | Individual Master File |
| IMPIS | Integrated Management Planning Information System |
| IMS | Integrated Management System |
| IP | Interactive Applications |
| IPM | Integrated Product Model |
| IPSU | Identity Protection Specialized Unit |
| IPR | Individual Performance Report |
| IRA | Individual Retirement Account |

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| Acronyms | Definition |
|-------------------|---|
| IRAF | Individual Retirement Account File – No longer used |
| IRC | Internal Revenue Code |
| IRM | Internal Revenue Manual |
| IRMF | Information Returns Master File |
| IRP | Information Return Program |
| IRSS | Information Return Master File Transcript |
| ISRP | Integrated Submission and Remittance Processing |
| ITAR | Identity Theft Assistance Request |
| ITIF | Individual Taxpayer Information File |
| ITIN | IRS Individual Taxpayer Identification Number |
| IVL | Individual Validation Listing |
| IVO | Integrity & Verification Operation |
| JOC | Joint Operation Command - Atlanta |
| KDO | Key District Office |
| KIF | Key Index File - No longer Used |
| KITA | Killed in Terrorist Action |
| KV | Key Verify |
| LADAR | Large Dollar Accounts Receivable |
| LEM | Law Enforcement Manual |
| LMSB | Large & Mid-Size Business |
| LOAF | Level One Archive File ACS |
| LPS | Last Period Satisfied |
| LRA | Last Return Amount |
| MACS | Midwest Automated Compliance System |
| MAR | Mid-Atlantic Region |
| MCC | Major City Code |
| MCC | Martinsburg Computing Center |
| MCR | Master Control Record |
| MDF | Master Directory File |
| ME | Math Error |
| MeF | Modernized e File |
| MED | Medicare |
| MER | Management Error Report |
| MF | Master File |
| MFA | Married Filing Alien |
| MFR | Mail File Requirement (Code) |
| MFT | Master File Transaction |
| MIR | Management Information Report |
| MIS | Management Information System |
| MOP | Military Operations |
| MPS | Master File Pipeline System |
| MRS | Microfilm Replacement System |
| NAI | National Accounts Index |
| NAICS | North American Industry Classification System |
| NAP | National Account Profile |
| NAMEB/NAMI | Command Code |
| NB | Non-Business |
| NBAP | Notice of Beginning of Administrative Procedures |
| NCC | National Computing Center |
| NECT | Non-Exempt Charitable Trust |
| NIF | Not In File |
| NMF | Non-Master File |
| NO | National Office |
| NPJ | Non Pre-Journalized |
| NR | No Remittance |
| NRA | Non Resident Alien |
| NRPS | Notice Review Processing System |
| NSF | Name Search Facility |
| NTRR | Net Tax Refund Report |

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| Acronyms | Definition |
|-----------------|--|
| NU | Nullified Unpostables |
| NUL | Nullified Unpostable Listing |
| OASI | Old Age Survivors Insurance |
| OBL | Outstanding Balance List |
| OCR | Optical Character Recognition |
| OE | Office Examination |
| OE | Original Entry (SCRIPS) |
| OFP | Organizations Functions and Programs |
| OG/OB | Office Group/Office Branch |
| OIC | Offer in Compromise |
| OLE | On Line Entity |
| OPAC | On-Line Payment and Collection System |
| OTA | On Line Tax Advisor |
| OTFP | Other Than Full Paid |
| OTN | TOP Offset Trace Number |
| PANF | Plan Account Number File |
| PAO | Penalty Appeals Officer |
| PBA | Principal Business Activity Code |
| PC | Process Code |
| PCA | Project literal for the Performance Evaluation Reporting Project |
| PCB | Project literal for the Service Center Workload Scheduling Project |
| PCD | Project literal for the Control Data Analysis Project |
| PCCF | Plan Case Control File |
| PCS | Partnership Control System |
| PCF | Plan Characteristics File |
| PDT | Potentially Dangerous Taxpayer |
| PE | Program Error |
| PE | Production Evaluation |
| PECF | Presidential Election Campaign Fund |
| PIA | Principal Industry Activity Code |
| PICF | Partnership Information Control File |
| PINEX | Penalty and Interest Explanations |
| PJ | Pre-Journalized |
| PLC | Primary Location Code |
| PLEC | Plan Level Entity Control |
| PMF | Payer Master File |
| POA | Power of Attorney |
| POD | Post of Duty |
| PPBS | Planning, Programming and Budgeting System |
| PRA | Pre-refund Audit |
| PRC | Penalty Reason Code |
| PRN | Penalty Reference Number |
| PRO | Problem Resolution Officer |
| PRP | Program Requirement Package (Information Technology Services) |
| PRP | Problem Resolution Program |
| PSP | Program and Special Project |
| PSSN | Primary Social Security Number |
| PTP | Publicly Traded Partnerships |
| PTIN | Preparer Tax Identification Number |
| PTP | Publicly Traded Partnership |
| PTPF | Payee TIN Perfection File |
| PY | Prior Year |
| PY | Processing Year |
| PYNC | Prior Year Notice Code |
| QRP | Questionable Refund Program |
| QRDT | Questionable Refund Detection Team |
| RA | Revenue Agent |
| RACS | Revenue Accounting Control System |
| RAF | Reporting Agent's File |

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| Acronyms | Definition |
|-----------------|---|
| RC | Reason Code |
| RCC | Return Condition Code |
| RCF | Recertification System (IDRS) |
| RDC | Regional Disbursing Center |
| RDD | Return Due Date |
| RDO | Regional Disbursing Office |
| REF | Refund Information File |
| RF | Retention File |
| RFC | Regional Finance Center |
| RICS | Return Integrity & Correspondence Service |
| RIS | Real-time Input System |
| RMF | Residual Master File |
| RO | Revenue Officer |
| ROFT | Record of Federal Tax |
| RPD | Remittance Processing Device |
| RPS | Remittance Processing System |
| RRCS | Revenue Receipt Control Sheet |
| RRPS | Residual Remittance Processing System |
| RRT | Railroad Retirement |
| RSED | Refund Statute Expiration Date |
| RTL | Renumbered Transaction List |
| RUC | Responsibility Unit Code |
| RWMS | Resource and Workload Management System |
| SB/SE | Small Business & Self-Employed |
| SC | Service Center |
| SCCA | Service Center Cost Accounting |
| SCCB | Service Center Collection Branch |
| SCCF | Service Center Control File |
| SCME | Service Center Math Error |
| 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) |
| SERFE | Selection of Exempt Returns for Examination |
| SFR | Substitute for Return |
| SIC | Schedule Indicator Code |
| SITLP | State Income Tax Levy Project |
| SKIF | SSN Key Index File |
| SNOD | Statutory Notice of Deficiency |
| SOI | Statistics of Income |
| SPC | Special Project Code |
| SPF | Special Procedures Function |
| SR | Settlement Register |
| SSA | Social Security Administration |
| SSA-CAWR | SSA referred CAWR cases with "missing" Forms W-2. Potential Civil penalty case. |
| SSN | Social Security Number |
| SSSN | Secondary Social Security Number/Spouse's SSN |
| SST | Social Security Tax |
| STEX | Statute Expired |
| SUPER | Study of the Utility of Processing Electronic Returns |
| SVC | Special Valuation Code |
| SWETRS | Service-Wide Employment Tax Research System |
| SWR | Southwest Region |
| TAS | Taxpayer Advocate Service |
| TC | Transaction Code |
| TCC | Tennessee Computing Center |
| TCC | Transmittal Control Code (Magnetic Media) |

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| Acronyms | Definition |
|-----------------|--|
| TCMP | Taxpayer Compliance Measurement Program |
| TDA | Taxpayer Delinquent Account (aka Bal Due) |
| TDI | Taxpayer Delinquency Investigation (aka Del Ret) |
| TEB | Tax Exempt Bonds |
| TEFRA | Tax Equity Fiscal Responsibility Act (1982) |
| TE/GE | Tax-Exempt & Government Entities |
| TEP | Tape Edit Processor |
| TREES | TE/GE Reporting & Electronic Examination System |
| TFRP | Trust Fund Recovery Penalty |
| TIF | Taxpayer Information File |
| TILT | Taxpayer Inquiry Lookup File |
| TIN | Taxpayer Identification Number |
| TOP | Treasury Offset Program |
| TP | Taxpayer |
| TPC | Third Party Contact |
| TPI | Total Positive Income |
| TPNC | Taxpayer Notice Code |
| TPS | Taxpayer Service |
| TR | Transaction |
| TRA | Tax Reform Act |
| TRIS | Telephone Routing Interactive System |
| TRS | Transcript Research System |
| TSN | Tape Sequence Number |
| TXI | Taxable Income |
| TY | Tax Year |
| UA | Unavailable (charged out) |
| ULC | Unit Ledger Card also Universal Location Code |
| UP | Unpostable |
| UPC | Unpostable Code |
| URC | Unpostable Resolution Code |
| URF | Unidentified Remittance File (IDRS) |
| URP | Underreporter Program |
| US | Unserviceable |
| UWR | Unified Work Request |
| VEBA | Voluntary Employees Benefit Association |
| VRU | Voice Response Unit |
| W | Waiver |
| WI | Wage & Investments |
| WIR | Wage Information Retrieval System |
| WP&C | Work Planning & Control |
| WPT | Windfall Profit Tax |
| WT | Withholding Tax |
| WTU | Weekly TIF Update |
| XSF | Excess Collection File |
| ZTIF | Miscellaneous Taxpayer Information File (IRA, EPMF, NMF) |

3 Definition of Terms

23C Date — The date an assessment is posted to the Master File. It is also the date the first master file notice is sent on a balance due account. Commonly referred to as the notice date or assessment date.

Account — A tax record on magnetic tape in the Martinsburg Computing Center in West Virginia. Taxpayer's tax data is identified by Social Security Number or by Employer Identification Number.

AIMS Serial Number — A computer generated nine-digit number assigned to each return as it is established on the AIMS system.

ATIN — Is assigned by the Austin Campus because of an accepted Form W-7A application. This is a 9-digit temporary number beginning with "9" and the fourth and fifth digits "93"

Automated Non-Master File (ANMF) - Accounts processed manually in the Accounting Branch.

Banc-Tech - A third party vendor supplying OCR equipment.

Block — Returns or documents grouped together for filing purposes. The ninth, tenth and eleventh digits of the DLN indicate the blocking series where the return is filed.

Business Masterfile Case Creation Notice Identification Process (BMF CCNIP) - application and database which has the ability to interactively identify, prioritize and select business Nonfiler tax delinquency cases using third party data secured.

Calendar Year Filer— Taxpayer whose fiscal or filing year coincides with the calendar year ending in December.

Case File — The examined return, related work papers, correspondence, etc.

Check Digit — A check digit consists of two alphabetic characters. These characters are determined by the computer applying a mathematical formula to the Social Security Number or Employer Identification Number. Located above computer generated name line.

Claim—FORMAL — A request prepared by or for the taxpayer submitted on Form 1040X, 843, and 1120X to reduce liabilities previously assessed. It can also be an amended return. **INFORMAL** — A letter or other document, not on Form 843, but prepared and signed by the taxpayer, requesting changes to obtain correct and accurate reflection of his/her tax liability.

Collection Location Code (CLC) - The campus that will be responsible for the collection activities if needed.

Composite Mail Processing System (COMPS) - This system will allow both incoming and outgoing mail to be processed at an increased rate of speed. This system has features such as remittance detection and a tape drive so that we can interface with our mainframe systems to update taxpayers' accounts.

Control Date Recap (CDR) - A summary of DLN control date of pre-journalized money amount listed on the corresponding tape of Master Control Records, Good/Error/Reject Block Proof Records, or Nullified Unpostables.

Control DLN — The DLN under which a return is filed. May be the TC 150 DLN or a refile if subsequent adjustment has been made.

Controlling DLN - This document locator number (DLN) controls the location of a return in the files. It can be an original return DLN or a new DLN assigned to certain examination or collection adjustment documents (also known as Refile DLN).

Control Record Listing (CRL) - A consolidated listing of all records processed on the SCCF on a given day. This contains five major sub-sections:

- | | |
|--|-----------------------------------|
| 1. Master Control Record Listing | 4. Renumbered Transaction Listing |
| 2. Adjustment Control Listing | 5. Nullified Unpostable Listing. |
| 3. Good/Error/Reject Block Proof Listing | |

Customer Account Data Engine (CADE) — Modernized database that is incrementally replacing the Individual Master File (IMF).

Cycle — If the transaction **was posted by the new system called CADE**; the Cycle will be displayed as follows: 20050601 - This means it posted in the year 2005, the 6th cycle and posted on Monday
2005 = year
01-52 = cycle
01-07 = day of the week 01 = Monday, 02 = Tuesday, 03=Wednesday, etc.

Cycle — If the transaction **was not posted by CADE**, the Cycle will be displayed as follows: 20050608 - This means it posted in the year 2005, the 6th cycle and the day will always be 08
2005=year
01-52 = cycle

08 = day of the week is always 08 if not posted by CADE.

Cycle Proof Listing (CPL) - A listing of all blocks in which all documents have been sent to master file or rejected. This listing is used to shelve and associate all returns and documents in the files area.

Daily Block Proof Summary (DBPS) - A computer printout created daily as a management tool to monitor receipts, inventories, and processed volumes.

Daily Transaction Register (DTR) - Consists of information regarding the posting of payments, time of filing, and address information.

Data - Facts. For example, in processing individual income tax returns, that group of facts peculiar to a particular taxpayer.

Data Base - A data base is an organized grouping of data to fit the information needs of multiple functions of an organization. The data base can be manipulated through an on-line realtime system. A data base is accessed by using a command code.

Data Communication Processing System (DCPS) - The DCPS is also referred to as the "front-end" processor, the "Traffic Cop", or the Sperry 90/40 front-end processor. "Traffic Cop" is a good nickname, since the equipment directs your command code terminal entry to a file (data base) where you may research or make changes.

Deposit Ticket Tape - Deposit ticket tapes produce listings that are used by the reconciliation function in RPS for balancing purposes.

Designated Payment Code (DPC) — A payment designated by the taxpayer for a type of tax.

Discriminant Index Function (DIF) - At the ECCs, tax returns are given a computer-generated score called DIF score, which identifies those returns with tax change potential. This is most often associated with the examination function.

Disk or Diskette - Storage media for computer data. Disk refers to an individual platter constructed of a metal alloy which contains tracks cut into the platter so that a magnetic head can read or write on it. Diskettes are mainly constructed of a vinyl or plastic covered with a cardboard jacket. It also contains tracks. In both cases, the surfaces are magnetically coated. Information is recorded on circular tracks. Disks rotate like a phonograph record.

Disk Drive - Refers to the physical hardware that holds a diskette or cartridge. The disk itself may be physically or dynamically removable or non-removable depending on the design. The disk drive may take a floppy disk, disk cartridge, or it may contain fixed hard disks.

District Office (DO) – Now known as Area Offices - One of the major divisions of a region, usually a state.

Document - A tax form, voucher, or written evidence of a transaction.

Document Code (DOC Code) — The code which identifies the specific type of return or document that was filed or processed. The document code is the fourth and fifth digits of the DLN.

Downline Load - The transfer of a program or data file from a control computer (master node) to a remote computer.

Down Time - The period of time when the computer system is not operational.

Drain - Process used in ISRP and RPS to clear all nodes of data.

Dummy Module — A **TIF account tax** module that has not been fully updated from master file or is not at master file. It contains name control, TIN, MFT and tax period and will be replaced by the true tax module when the generated TC 902 finds a match on the Master File.

Employer Identification Number (EIN) - A nine-digit number, also referred to as the EI number, used to identify business taxpayers on the Business Master File. The first two digits represent the district office code.

Employee Plans Master File — The Employee Plans Master File (EPMF) is a master file maintained at MCC. This file consists of various types of tax sheltered Pension/Profit Sharing Plan. The plans are plans that are adopted by (a) employers, (b) sponsors (e.g. labor unions) and (3) self-employed individuals. This file is maintained in Employer Identification Number (EIN) sequence. The EPMF consists of three distinct sub-modules. These sub-modules are:

- (a) The Sponsor/Employer entity module.
- (b) The Plan Data module.
- (c) Returns module.

When making entity changes to plan data module, they must be input with doc. code 64.

Encoder - The hardware equipment that writes the magnetic information character recognition (MICR) on the bottom of incoming checks. It also prints identifying information on the back.

End-of-Day Processing (EOD) - Processing that occurs at the end of each day. This process uses the gendata records produced by Realtime and transactions from GMF to send transactions to Master File for posting.

Enforcement Revenue Information System (ERIS) — ERIS is a new tracking system which will extract information for reports from existing systems. When fully implemented, it will track an account from the beginning of an examination through the collection activity.

Enterprise Computing Center (ECC) — Located in Martinsburg, West Virginia, this center houses the master file records for the entire nation. Previously known as Martinsburg Computing Center (MCC).

Entity - The portion of the master file record which identifies the taxpayer. It contains the name, address and SSN or EIN.

Entity Index - An index of all entity modules at a given service center, used by ISRP when inputting returns. This is updated periodically by the centers.

Entity Module — Is that portion of the master file record which identifies the taxpayer. It contains his/her name, address, Social Security or Employer Identification number, employment code if applicable, name control, location codes, filing requirement codes, tax period, and date of establishment. In the case of IMF, it also includes filing status, spouse's name and social security number. This can also be a dummy module.

ERISA Filing Acceptance System (EFAST) - EFAST is a system, built and operated by NCS Pearson in Lawrence, Kansas, under contract to the Department of Labor, to process Form 5500 series returns. EFAST replaced IRS pipeline processing of the 1999 plan year returns in July 2000 and all plan year returns in July 2001. EFAST-processed returns **posted** to the EPMF and can be identified by DLN File Location Codes 56, 62, 72, 84, 86, 91, 92 and 93. Effective January 2010, the Employee Retirement Security Act of 1973 (ERISA) Filing Acceptance System II (EFAST2), an all-electronic system, **began receiving and displaying** Forms 5500 and 5500-SF Annual Returns/Reports. The Form 5500-SF (Short Form) can be used by small plans (generally fewer than 100 participants) that meet certain other conditions, **or may be filed in lieu of a Form 5500-EZ**. All Plan Year 2009 and later Form 5500 and Form 5500-SF Annual Return/Reports, as well as late and amended Annual Return/Reports for Plan years before 2008, must be submitted electronically through EFAST 2. All filings that are received by the EFAST2 electronic filing system will be posted on the Department of Labor's web site within 90 days of receipt to satisfy the Pension Protection Act requirement that the Department of Labor display certain information, including actuarial information (Schedule(s) MB or SB), contained in the plan's annual report.

Error Resolution System (ERS) – Is a virtual environment real-time error correction system where information is immediately corrected and updated on the Service Center Control File (SCCF). The information within a block must be corrected sequentially. This is a quality control feature that forces all errors within a block to be corrected.

Extension Notice Code — A two-digit code assigned to Forms 2688/4868 identifying if the applications for extension of time to file returns were fully approved, granted 10–day approvals or denied, and the reason for the action taken.

Federal Tax Deposit (FTD) - until December 31, 2010 under the Federal Tax Deposit System, a taxpayer did not make payments to the Internal Revenue Service. Instead, taxpayers would deposit payments with a Federal Reserve Bank (FRB) or an authorized commercial bank. The taxpayer used an FTD form supplied by IRS in a coupon booklet format. The coupons were forwarded to IRS through the FRB.

File - A file is a collection of related records. However, unlike a data base, the file does not have to be organized. Normally files are not accessible unless you use a realtime program to organize the data for you.

File Source — A one digit code which follows the Taxpayer Identification Number (TIN) The common values are:

Blank: valid SSN or EIN V: valid SSN on BMF D: Temporary TIN P: valid EPMF EIN N: NMF

*: invalid SSN on IMF W: invalid SSN on BMF

File Year — The 14th digit of the DLN will show the calendar year the document was numbered.

Fiscal Year Filer — Taxpayer whose fiscal or filing year ends in a month other than December.

Fiscal Year — A twelve-month accounting period.

Freeze Code — This could be on Master File or on AIMS

(a)AIMS—The code indicating that certain types of updates and closing actions will be prevented until the restriction (freeze code) is removed. Refer to Section 12

(b)Master File—A freeze places a taxpayer's account in a condition which requires additional action before the account can be settled.

Front-End Processor - The Front-End Processor is also referred to as the Data Communication Processing System (DCPS) or the "Traffic Cop". The equipment directs your command code terminal entry to a file (data base) where you may research or make changes.

FTD Serial Number — This is a 12-digit number during SCRIPS processing. (ended Jan 2011)

Gendata - Records that are generated for every type of transaction input through realtime processing that affect information on one or more of the data bases. These records are used for control and balancing.

General Ledger File - A file within RACS which posts journal entries to specific accounts and keeps balances of those accounts by month or fiscal year.

Generalized Mainline Framework (GMF) - The software program that provides for the processing of tax forms and tax related data on the Unisys system.

GMF String - Another name for GMF runs or the sequence of individual tasks that comprise the job stream, such as GMF01, 03, 04, 05, etc.

Historic Transcript - A computer generated listing of DLNs being removed from the SCCF (Service Center Control File) with closed balances. This transcript should be produced at least once a month and is used for research purposes.

Housekeeping - Basic system operations that ensure consistent data processing. This can involve printing reports and generating and verifying system information.

Individual Master File (IMF) - A file containing information about taxpayers who file individual income tax returns (1040 series) and related documents.

Individual Validation Listing (IVL) - A listing of cases in AIMS inventory grouped by source codes.

Input Document - Those documents which contain information to be fed into the computer, such as tax returns and posting vouchers.

Installment Agreement Record — A record in IDRS containing installment agreement information.

Integrated Data Retrieval System (IDRS) - A computer system with the capability to instantaneously retrieve or update stored information. IDRS works in harmony with the master file of taxpayer accounts. This system is aimed at quick resolution of problems and queries concerning current taxpayer accounts.

Invalid Number — Taxpayer's name and Social Security Number do not agree with the SSN furnished or do not match Social Security records. On MCC or IDRS transcripts, an asterisk (*) follows the invalid number.

Invalid Segment — That part of the Individual Master File that contains Social Security Numbers or names that do not match with Social Security records.

Inventory Validation List (IVL) — A list of accounts currently on the AIMS data base. The purpose of validating inventory is to maintain the integrity and accuracy of AIMS by comparing the physical inventory with the AIMS inventory.

IRS Number — Classification number given to various classes of excise or special tax liability. (Lubricating oil, IRS 63;

Retail Liquor Dealer, IRS 06)

ITIN — Is assigned by Austin Campus because of an accepted Form W-7/W-7SP application. This is a 9-digit valid permanent number beginning with "9" and fourth and fifth digits being "70"-80". Appears on MCC or IDRS transcripts with an asterisk (*) **and** pound sign (#) differentiating it from Temporary SSN which are invalid.

Job - A collection of specific tasks constituting a unit of work for a computer.

Julian Date — The numeric day of the year that the return or document was numbered for processing. (For example: January 15 +MC 015). The sixth, seventh and eighth digits of the DLN represent the Julian Date. Note: If the DLN is IDRS generated, this date will be incremented by 400 so January 15 would be shown as 415.

Key Verification (KV) - The process of verifying original entry (OE) data on a terminal.

Labels — AIMS provides three types of labels: audit (status), file, and address labels. Audit labels are used on AIMS forms for requisitions, updates, closings and corrections. The file labels are used to identify returns in various files and for group control cards. The address labels are used on correspondence with the taxpayer.

Long Closing — The AIMS closing of examined returns and surveyed claims. A long closing uses Form 5344 (Exam), Form 5599 (EO), and Form 5650 (EP).

Machine language - The language at its lowest level in binary form (001111100), into which data and programs must ultimately be translated before the machine can use it and execute any instructions.

Magnetic Tape (Mag Tape) - Magnetic tapes are made of flexible plastic with only one side coated with a magnetic recording material. Tapes come in reels, cartridges, or cassettes of all sizes -- just like audio tapes. Information is usually recorded on tape in parallel tracks that run the entire length of the tape. Tapes are often used when large amounts of information must be physically transported between computers at different locations.

Mainframe - Mainframe means large computer. Mainframes have faster processing speeds than smaller systems. The mainframe also houses the CPU.

Master Control Record (MCR) - This is basically the DLN and ABC identifier along with other block header information of a given block. This data is gathered through input from ISRP, SCRIPS, RPS and IDRS to create the block on the SCCF. This allows for identification of a block of work from its inception. If the block is lost, the SCCF will possess the original DLN as an audit trail.

Master File (MF) - A magnetic tape record containing all information regarding the taxpayer's filing of returns and related documents.

Master File Tax Code (MFT) — The MFT reduces the numerous types of tax to a two-digit code.

Microfilm Replacement System (MRS) - The Microfilm Replacement System (MRS) is a realtime mode that supports a myriad of functions. It is accessed through, and provides direct retrieval of master file data, via IDRS real-time and ISRP or Zilog input. This automated system replaced most microfilm research of tax data in the service center district office. This system is also referred to as Transcript Research System (TRS).

Modem - A device for converting signals to be transferred over telephone lines.

Name Control — The first 4 letters of the taxpayer's last name (in the case of individuals) and the first 4 letters of the business name (in the case of partnership, corporations etc.). The name control is used to check master file and assure that the TIN corresponds with the proper taxpayer.

Net Tax Refund Report (NTRR) - A report generated at each service center stating the net tax refund amounts.

Non-computed — Taxpayer files an incomplete tax return. He signs the return and attaches Forms W-2. The computer will calculate the tax and issue a notice. The notice will advise the taxpayer whether he owes tax or will receive a refund. If the return appears on the error register, a non-compute code of "2" will be displayed.

Non-Examined — Accepting a tax return as filed during the initial screening or classification or by survey (other than the survey of a claim). A non-examined case is given a "short closing" to close the return off the AIMS system.

Non-Prejournalized (NPJ) Batch Recap - A list of all non-remittance blocks established on the SCCF from Form 2345.

Notices - Computer-generated messages resulting from an analysis of the taxpayer's account on the master file. The types of notices and their purposes are:

1. Settlement Notice - Notices of assessments of tax due, payments, adjustments, balance due, or overpayment which are sent to taxpayers.
2. Taxpayer Inquiry Letter - Requests to the taxpayer for additional information or documents needed to process the taxpayer's return correctly.
3. Service Center Notices - Issued to request information and alert service centers to certain conditions necessary to correct or update taxpayer's account.

Nullified Unpostable (NU) - An unpostable item that cannot be corrected by normal GUF correction procedures. It is removed from the unpostable file and established on the SCCF.

Offsetting In or Out — Computer action taken when a taxpayer has overpaid one module and underpaid another. By offsetting in and out the overpayment is applied to the underpaid module and refund or bill issued as applicable.

Off-Site - Equipment located other than locally.

On-Line - Terminal and data bases that are interconnected through the computer system.

On-Site - Equipment located locally.

Optical Character Recognition (OCR) - A type of equipment that can scan (read) hardcopy information and translate it into machine readable language.

Original Entry (OE) - Term used in ISRP for the first entry of data through a terminal or term used in SCRIPS when 100% data entry is required from scanned image.

Orphan Blocks - Data blocks that have not been completely processed for one or more reasons. These blocks may also be called overage.

Overage - Returns that files cannot shelve because they are not on the cycle proof listing.

Pending Transaction — A transaction input to IDRS but not yet effective at the Master File account. See Section 13 for Identification Codes.

Perfection - The process of correcting or perfecting a record of segment of data.

Piecemeal Realtime - Each IDRS file may have its own realtime availability hours to allow for batch processing of the file. Also, if problems exist with one or more files, certain command codes may not be available while others are.

Pipeline - The standard flow of processing for all tax returns and related documents through the automated processing systems at the service centers for posting to a master file at NCC.

Posting Table - A sophisticated RACS computer application program which receives the screen input data and directs it to the correct General Ledger File account and subsidiary files.

Pre-Batch - Manual processing function that blocks and assigns DLN's to incoming paper documents for processing.

Pre-Journalized (PJ) - A computer generated printout of the prejournalized balances on the SCCF. It consists of a control date recap, a summary of the in-process amounts, and a future DLN Listing.

Processable - A processable return is one that meets all the requirements for acceptance to a specified program.

Profile - A file containing the authorized command codes for each terminal operator.

PTIN — Is assigned by the Philadelphia Campus as a result of an accepted Form W-7P application. This is a 9-digit valid permanent number beginning with the alpha "P" followed by 8 numerics.

Queue - A sequential waiting pattern for information to be processed by the computer. normally used to refer to batch jobs waiting to be processed (French for "line").

Raw Data - Data before it has been processed, which may not be in a form comprehensible to the machine.

Realtime - Realtime computer systems are designed to respond to user transactions instantly. Most of IRS employs batch systems that consolidate transactions to process at a later time. Realtime would mean transactions would post immediately upon entry. Realtime generally refers to the time a system is available for use.

Refile DLN — DLN assigned to a return or other document after an audit of Campus adjustment has been completed. The tax return and related documents are filed under this refile DLN rather than the original DLN. Refile DLNs can be identified by the 4th and 5th digits of the DLN. A 47-document code means Examination has handled the return. A 54-document code means the Campus has processed the case.

Reinput - A document that has not posted to the master file, which is usually sent back through ISRP for input a second time.

Reject - A numbered return or document that is removed from pipeline processing because of an unprocessable condition.

Remittance Processing Device (RPD) - A multifunctional work station used in RPS for processing documents.

Remittance Processing System (RPS) - A computer controlled system that allows payments and documents to be processed at a multifunctional work station.

Reprocess — Documents that previously posted to an incorrect TIN or tax period must be reprocessed to the correct TIN or tax period that does not contain a TC 150. Document should not be reprocessed to a module containing a TC 150, or if the statute for assessment has expired for the tax period involved.

Reprocessable - A document that has posted to the master file with erroneous data. It is reestablished on the SCCF and processed with the correct data and the same DLN. These records will contain an "R" source code on the SCCF.

Resequencing — Occurs when transaction cannot be posted or processed until the following week or cycle at the Martinsburg Computing Center. For example: Tax data on an invalid SSN are moved by the computer to a valid SSN as a result of the validation of SSNs from Social Security records with our records.

Retention Register — Contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are: (1) the assessed module balance is zero and the last transaction (including the return) has been posted 51 or more months; (2) the assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months.

Revenue Accounting Control System (RACS) - A mini-computer system designed to replace the manual accounting and control processing.

Revenue Receipts Control Sheet (RRCS) - A breakout by tax class for the prejournalized, other prejournalized and future amounts being transferred to NCC on the transaction tape.

Run - Term used to identify a job or a portion of a job. Also used to explain that the job string needs to be processed. (Example: GMF needs to be run.)

Scanning Device - Part of the OCR equipment that can read/scan hardcopy information.

SCCF Aged Transcript - A computerized listing of all DLN's with open balances on the SCCF and no activity for six cycles (three cycles for BOB).

Scrambled SSN — Two taxpayers with the same SSN and name control on the Master File. Temporary SSNs are assigned to both taxpayers until problem is resolved.

Security File - The IDRS file that contains, for security purposes, significant data concerning each user and each terminal in the system.

Sequence Number — (a) The sequential number assigned by a tax examiner to each ADJ54 adjustment input each day. (b) The last three digits of the Terminal Payment Number, which identifies a specific remittance input through a terminal.

Service Center Control File (SCCF) - The Service Center Control File is a block control of all numbered documents that are processed in the service center.

Service Center Delete - An accounting block to be removed from the service center transaction tape before release to MCC. The blocks are deleted by the tape processor.

Short Closings — An AIMS closing of a non-examined return (other than a survey of a claim).

STAUP - Command code used to delay issuance of service center notices.

Status Codes - The two-digit alpha-numeric indicators that show the current status of a case.

String of Runs - A series of tasks that comprise a project. For example, GMF01, 03, 04, 05, 07, etc., is a string of GMF runs.

Subsidiary Files - Collected reporting data used to provide various reports and perform various balancing functions with NCC.

Substitute For Return (SFR) — A procedure by which the service is able to establish an account when the taxpayer refuses or is unable to file and information received indicates that a return should be filed.

Suspended Status — Module in IDRS status 41, 42, 43, 44, 46, 47, 48, 71, 72, or 91; and or IDRS 914 or 47X Hold is in effect.

Suspense - The process of placing one document on hold status for a variety of reasons. This will allow the other documents within the block to be processed.

System - A set of related components and events that interact with each other to accomplish a task.

Tape Drives - The hardware device that holds, reads, and writes to the magnetic tapes.

Tape Edit Program (TEP) - This is the computer application program GMF-15, which is the last step in transaction processing before the tapes are released to NCC. The TEP deletes any record that fails certain validity checks or that is identified for deletion by the Block Delete Card generated out of the SCCF.

Tape Module - The segments of the master file that contain information on tax processing. This will contain the DLN and status of each tax document processed. There can be more than one of these modules for each taxpayer.

Tape Sequence Number (TSN) - The sequential number assigned to each block on the transaction tape when it is prepared for release to MCC. Each Good Block Proof Record on the CRL will identify the TSN. All service center and MCC deletes will use the number to locate records to be deleted from the transaction tape.

Tax Module — Part of a taxpayer's account which reflects tax data for one tax class (MFT) and one tax period. For example:

- (1) Taxpayer has filed 3 Forms 1120, 12 Forms 941 and 3 Forms 940 within a three-year period. He has only one account on the Master File but 18 tax modules.
- (2) Taxpayer filed 3 Forms 1040. There is only one account but 3 tax modules.

Tax Period — The period of time for which a return is filed. The Service uses a six-digit code to indicate the end of the tax period for a given return. (The first four digits represent the year and the next two digits represent the month).

Taxpayer Delinquent Account (TDA) - A computer generated printout indicating that the taxpayer's account has reached a delinquent status. TDAs are sent to the respective districts for collection action (aka Bal Due).

Taxpayer Delinquent Investigation (TDI) - A computer generated printout indicating that a taxpayer is delinquent filing a return. TDIs are sent to the District Offices for collection (aka Del Ret).

Taxpayer Identification Number (TIN) - Every taxpayer on the master file has a permanent number for identification of the tax account. The employer identification number (EIN) is used to identify a taxpayer's business account. The social security number (SSN) is used as the account number of an individual taxpayer.

Taxpayer Information File (TIF) - A file containing entity and tax data processed at a given service center for all TIN's.

Temporary SSN — Is assigned by the Campus. On MCC or IDRS transcripts an asterisk (*) appears following the invalid number. The fourth and fifth digit is the Campus number.

Terminal Payment Number — A 13-digit number established each day for each terminal from which remittance will be input. The last three digits are the sequence number of the payments input.

Transaction Code — A three-digit code used to identify actions being taken to a taxpayer's account. See Section 8.

Transcript Research System (TRS) - The Transcript Research System (TRS) is a realtime mode that supports a myriad of functions. It is accessed through, and provides direct retrieval of, mater file data via IDRS realtime. This automated system replaced most microfilm research of tax data in the service center and district office. This system was previously referred to as the Microfilm Replacement System (MRS).

Unpostables (UP) - Data that cannot be posted (updated) to a master file due to an unprocessable condition such as an incorrect TIN, date or transaction code.

Users - Employees, who use terminals to update, change, correct or add data to various computer systems.

Universal Location Code (ULC) - The processing campus associated with where the taxpayer resides.

4. State/U.S. Possession Abbreviations

| State Abbreviations | | | | | |
|-----------------------------|----|----------------|---------|------------------|----|
| Alabama | AL | Kentucky | KY | Ohio | OH |
| Alaska | AK | Louisiana | LA | Oklahoma | OK |
| Arizona | AZ | Maine | ME | Oregon | OR |
| Arkansas | AR | Maryland | MD | Pennsylvania | PA |
| California | CA | Massachusetts | MA | Rhode Island | RI |
| Canal Zone | CZ | Michigan | MI | South Carolina | SC |
| Colorado | CO | Minnesota | MN | South Dakota | SD |
| Connecticut | CT | Mississippi | MS | Tennessee | TN |
| Delaware | DE | Missouri | MO | Texas | TX |
| District of Columbia | DC | Montana | MT | Utah | UT |
| Florida | FL | Nebraska | NE | Vermont | VT |
| Georgia | GA | Nevada | NV | Virginia | VA |
| Hawaii | HI | New Hampshire | NH | Washington | WA |
| Idaho | ID | New Jersey | NJ | West Virginia | WV |
| Illinois | IL | New Mexico | NM | Wisconsin | WI |
| Indiana | IN | New York | NY | Wyoming | WY |
| Iowa | IA | North Carolina | NC | | |
| Kansas | KS | North Dakota | ND | | |
| US Possessions | | | APO/FPO | | |
| Guam | GU | | AA | APO/FPO Americas | |
| Puerto Rico | PR | | AE | APO/FPO Europe | |
| Virgin Islands | VI | | AP | APO/FPO Pacific | |
| Palau | PW | | | | |
| American Samoa | AS | | | | |
| Northern Mariana Islands | MP | | | | |
| Federated States Micronesia | FM | | | | |
| Marshall Islands | MH | | | | |

5. Country Codes

| Countries, Independent States and Territories | |
|---|--------------|
| Country | Country Code |
| Abu Dubai | AE |
| Afghanistan | AF |
| Akrotiri Sovereign Base Area | AX |
| Aland Island | XI |
| Albania | AL |
| Algeria | AG |
| Andorra | AN |
| Angola | AO |
| Anguilla | AV |
| Antarctic Lands | FS |
| Antarctica | AY |
| Antigua | AC |
| Antigua & Barbuda | AC |
| Argentina | AR |
| Armenia | AM |
| Aruba | AA |
| Ascension | XA |
| Ashmore Island | AT |
| Ashmore & Cartier Islands | AT |
| Australia | AS |
| Austria | AU |
| Azerbaijan | AJ |
| Azores | XZ |
| Bahamas | BF |
| Bahrain | BA |
| Baker Island | FQ |
| Balearic Islands | SP |
| Bangladesh | BG |
| Barbados | BB |
| Barbuda | AC |
| Bassas da India | BS |
| Belarus | BO |
| Belgium | BE |
| Belize | BH |
| Benin | BN |
| Bermuda | BD |
| Bhutan | BT |
| Bolivia | BL |
| Bonaire, Sint Eustatius and Saba | BQ |
| Bosnia-Herzegovina | BK |
| Botswana | BC |
| Bouvet Island | BV |
| Brazil | BR |
| British Indian Ocean Territory | IO |
| British Virgin Islands | VI |
| Brunei | BX |
| Bulgaria | BU |
| Burkina Faso | UV |
| Burma | BM |
| Burundi | BY |
| Caicos Islands | TK |
| Cambodia | CB |
| Cameroon | CM |

Any line marked with # is for official use only

| Countries, Independent States and Territories | |
|---|--------------|
| Country | Country Code |
| Canada | CA |
| Canary Islands | XY |
| Cape Verde | CV |
| Cartier Island | AT |
| Cayman Islands | CJ |
| Central African Republic | CT |
| Chad | CD |
| Channel Islands | XC |
| Chile | CI |
| China | CH |
| Christmas Island | KT |
| Clipperton Islands | IP |
| Cocos (Keeling) Island | CK |
| Colombia | CO |
| Comoros | CN |
| Congo, Republic of (Brazzaville) | CF |
| Congo, Democratic Republic of (Kinshasa) | CG |
| Cook Islands | CW |
| Coral Sea Islands Territory | CR |
| Costa Rica | CS |
| Cote d'Ivoire | IV |
| Croatia | HR |
| Cuba | CU |
| Curacao | NT |
| Cyprus | CY |
| Czech Republic | EZ |
| Democratic People's Republic of Korea (North) | KN |
| Democratic Republic of Congo (Kinshasa) | CG |
| Denmark | DA |
| Dhekelia Sovereign Base Area | DX |
| Djibouti | DJ |
| Dominica | DO |
| Dominican Republic | DR |
| Dubai | AE |
| East Timor | TT |
| Ecuador | EC |
| Egypt | EG |
| El Salvador | ES |
| Eleuthera Island | BF |
| England | XE |
| Equatorial Guinea | EK |
| Eritrea | ER |
| Estonia | EN |
| Ethiopia | ET |
| Europa Island | EU |
| Falkland Islands | FK |
| Faroe Islands | FO |
| Fiji | FJ |
| Finland | FI |
| France | FR |
| French Guiana | FG |
| French Polynesia | FP |
| French Southern & Antarctic Lands | FS |
| French Southern Territories | TF |
| Futuna | WF |

Any line marked with # is for official use only

| Countries, Independent States and Territories | |
|---|--------------|
| Country | Country Code |
| Gabon | GB |
| Gambia | GA |
| Gaza Strip | GZ |
| Georgia | GG |
| Germany | GM |
| Ghana | GH |
| Gibraltar | GI |
| Glorioso Islands | GO |
| Great Britain | UK |
| Greece | GR |
| Greenland | GL |
| Grenada | GJ |
| Grenadines | VC |
| Guadeloupe | GP |
| Guatemala | GT |
| Guernsey | GK |
| Guinea | GV |
| Guinea-Bissau | PU |
| Guyana | GY |
| Haiti | HA |
| Heard Island & McDonald Island | HM |
| Holy See (Vatican City State) | VT |
| Honduras | HO |
| Hong Kong | HK |
| Howland Island | HQ |
| Hungary | HU |
| Iceland | IC |
| India | IN |
| Indonesia | ID |
| Iran | IR |
| Iraq | IZ |
| Ireland | EI |
| Isle of Man | IM |
| Israel | IS |
| Italy | IT |
| Jamaica | JM |
| Jan Mayen | JN |
| Japan | JA |
| Jarvis Island | DQ |
| Jersey | JE |
| Johnston Atoll | JQ |
| Jordan | JO |
| Juan de Nova Island | JU |
| Kazakhstan | KZ |
| Kenya | KE |
| Kingman Reef | KQ |
| Kiribati | KR |
| Korea (North) | KN |
| Korea (South) | KS |
| Kosovo | KV |
| Kurile Islands | RS |
| Kuwait | KU |
| Kyrgyzstan | KG |
| Laos | LA |
| Latvia | LG |

Any line marked with # is for official use only

| Countries, Independent States and Territories | |
|---|--------------|
| Country | Country Code |
| Lebanon | LE |
| Lesotho | LT |
| Liberia | LI |
| Libya | LY |
| Liechtenstein | LS |
| Lithuania | LH |
| Luxembourg | LU |
| Macao | MO |
| Macau | MC |
| Macedonia | MK |
| Madagascar | MA |
| Malawi | MI |
| Malaysia | MY |
| Maldives | MV |
| Mali | ML |
| Malta | MT |
| Martinique | MB |
| Mauritania | MR |
| Mauritus | MP |
| Mayotte | MF |
| McDonald Island | HM |
| Mexico | MX |
| Midway Islands | MQ |
| Miquelon | SB |
| Moldova | MD |
| Monaco | MN |
| Mongolia | MG |
| Montenegro | MJ |
| Montserrat | MH |
| Morocco | MO |
| Mozambique | MZ |
| Myanmar | XM |
| Namibia | WA |
| Nauru | NR |
| Navassa Island | BQ |
| Nepal | NP |
| Netherlands | NL |
| Netherlands Antilles | NT |
| Nevis | SC |
| New Caledonia | NC |
| New Zealand | NZ |
| Nicaragua | NU |
| Niger | NG |
| Nigeria | NI |
| Niue | NE |
| Norfolk Island | NF |
| North Korea | KN |
| Northern Ireland | XN |
| Norway | NO |
| Oman | MU |
| Other (country not identified elsewhere) | XX |
| Pakistan | PK |
| Palestinian Territory, Occupied | PS |
| Palmyra Atoll | LQ |
| Panama | PM |

Any line marked with # is for official use only

| Countries, Independent States and Territories | |
|---|--------------|
| Country | Country Code |
| Papua New Guinea | PP |
| Paracel Islands | PF |
| Paraguay | PA |
| Peru | PE |
| Philippines | RP |
| Pitcairn Islands | PC |
| Poland | PL |
| Portugal | PO |
| Principe | TP |
| Qatar | QA |
| Redonda | VI |
| Republic of Korea (South) | KS |
| Republic of Singapore | SN |
| Reunion | RE |
| Romania | RO |
| Russia | RS |
| Rwanda | RW |
| Ryukyu Islands | JA |
| S Georgia Island | SX |
| S Georgia Island & S Sandwich Island | SX |
| S Sandwich Island | SX |
| Samoa | SM |
| San Marino | SM |
| Sao Tome and Principe | TP |
| Sarawak | MY |
| Saudi Arabia | SA |
| Scotland | XS |
| Senegal | SG |
| Serbia | RI |
| Seychelles | SE |
| Sierra Leone | SL |
| Singapore | SN |
| Slovak Republic | XR |
| Slovakia | LO |
| Slovenia | SI |
| Solomon Islands | BP |
| Somalia | SO |
| South Africa | SF |
| South Georgia Island | SX |
| South Georgia Island & South Sandwich Island | SX |
| South Korea | KS |
| South Sandwich Island | SX |
| South Sudan | SS |
| Spain | SP |
| Spratly Islands | PG |
| Sri Lanka | CE |
| St. Barthelemy | TB |
| St. Helena, Ascension and Tristan Da Cunha | SH |
| St. Kitts & Nevis | SC |
| St. Lucia | ST |
| St. Maarten (Dutch Part) | SX |
| St. Martin (French Part) | RN |
| St. Miquelon | SB |
| St. Pierre | SB |
| St. Pierre & Miquelon | SB |

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| Countries, Independent States and Territories | |
|---|--------------|
| Country | Country Code |
| St. Vincent & Grenadines | VC |
| Sudan | SU |
| Suriname | NS |
| Svalbard and Jan Mayen | SV |
| Swaziland | WZ |
| Sweden | SW |
| Switzerland | SZ |
| Syria | SY |
| Taiwan | TW |
| Tajikistan | TI |
| Tanzania | TZ |
| Thailand | TH |
| The Bahamas | BF |
| The Gambia | GA |
| The Netherlands | NL |
| Timor-Leste | TT |
| Togo | TO |
| Tokelau | TL |
| Tonga | TN |
| Tortola | VI |
| Trinidad and Tobago | TD |
| Tristan Da Cunha | XT |
| Tromelin Island | TE |
| Tunisia | TS |
| Turkey | TU |
| Turkmenistan | TX |
| Turks & Caicos Islands | TK |
| Tuvalu | TV |
| Uganda | UG |
| Ukraine | UP |
| United Arab Emirates | AE |
| United Kingdom | UK |
| Uruguay | UY |
| Uzbekistan | UZ |
| Vanuatu | NH |
| Vatican City | VT |
| Venezuela | VE |
| Vietnam | VM |
| Wake Island | WQ |
| Wales | XW |
| Wallis and Futuna | WF |
| West Bank | WE |
| Western Sahara | WI |
| Western Samoa | WS |
| Windward Island | VC |
| Yemen | YM |
| Yugoslavia | YI |
| Zaire | CG |
| Zambia | ZA |
| Zimbabwe | ZI |

User Notes

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