

## **Glossary of Terms:**

ACS	Automated Collection Service
AIS	Automated Insolvency System
ALS	Automated Lien System
BMF	Business Master File
BSV	Billing Support Voucher
CAF	Centralized Authorization File
CAP	Collection Appeal Program
CDP	Collection Due Process
CFO	Chief Financial Officer
CIO	Centralized Insolvency Operation
CLO	Centralized Lien Operation
COIC	Centralized Offer in Compromise
CPS	Correspondence Production Services
CSED	Collection Statute Expiration Date
DDIA	Direct Debit Installment Agreement
DPC	Designated Payment Code
EFT	Electronic Fund Transfer
EIN	Employer Identification Number
FORT	Field Office Resource Team
GM	Group Manager
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IQA	ICS/Entity Quality Analyst
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
LFI	[Notice of] Lien Filed Indicator
LLC	Limited Liability Company
MCAR	Mutual Collection Assistance Request
MF	Master File
MFT	Master File Transaction
MOIC	Monitoring Offer in Compromise
NAOC	NFTL After Original CSED (fka Portland Lien)
NFOI	Non-Field Other Investigation
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NTBFL	Not To Be Filed [Notice of] Lien
OIC	Offer in Compromise
POA	Power of Attorney Form 2848 which allows a tax professional to speak on behalf of a taxpayer (must have a current license as a CPA, Attorney, Enrolled Agent, or specific matter exception). IRS Form 8821 is a Tax Authorization that allows a tax professional or business to obtain information on a taxpayer.
RO	Revenue Officer

SFR	Substitute for Return
SRP	Shared Responsibility Payment
SLID	Serial Lien Identification number
SMO	Single Member Owner
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TFRP	Trust Fund Recovery Penalty
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TM	Territory Manager
Treas	Treasury Regulation
Reg	
USDC	United States District Court
USPS	United States Postal Service