

Section 1. GLOSSARY

1 *Abbreviations*

Refer to Document 7931, Acronyms and Terms, for a more complete listing of abbreviations. Refer to the index for command code abbreviations.

Abbr.	Definition
23C	Assessment Date; Master File Notice Date
A/R	Accounts Receivable
AAC	Automated Accounting System
AAV	Accountability Acceptance Voucher
ABC	Alpha Block Control
ABIS	Audit Base Inventory System
ABS	Abstract (Number)
ACI	Assistant Commissioner International
ACS	Automated Collection System
ADCS	Automated Document Control System
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
AIS	Automated Insolvency System
AM	Accounts Maintenance
AMA	Accounts Maintenance Automation
AMIR	Audit Management Information Reports
AMIS	Adjustment Management Information System
AMRH	Accounts Maintenance Research
ANMF	Automated Non-Master File
AO	Area Office
AP	Adjustment Pending
ARDI	Accounts Receivable Dollar Inventory
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATAF	ACS Taxpayer Account File

Abbr.	Definition
ATAO	Application for Tax Assistance Order
ATS	Abusive Tax Shelter
ATSDT	Abusive Tax Shelter Detection Team
AUR	Automated Underreporter Project
AWMS	Automated Workload Management System
BCS	Block Count Sheet
BEITC	Business Energy Investment Tax Credit
B&F	Business & Farm
BHR	Block Header Record
BLLC	Bankruptcy Litigation Location Code
BMF	Business Master File
BOB	Block Out of Balance
BPI	TOP Offset 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
CAPR	Computer Assisted Pipeline Review
CAPS	Corporate Accounts Processing System
CAR	Collection Activity Reports
CATS	Computer Assisted Training System
CAWR	Combined Annual Wage Reporting
CBRS	Currency and Banking Retrieval System
CC	Closing Code
CC	Command Code
CCA	Case Control Activity
CCC	Computer Condition Code
CCU	Cycle Control Unit
CERS	Collection/Exam Referral System
CES	Correspondence Expert System
CFF	Collection Function-field
CFOL	Corporate Files on Line
CNC	Currently Not Collectable
COA	Change of Address
COAD	Coin Operated Amusement Device
COBRA	Consolidated Omnibus Reconciliation Act
CP	Computer Paragraph
CPL	Cycle Proof Listing
CPU	Central Processing Unit
CR	Central Region
CRL	Control Record Listing

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Abbr.	Definition
CRS	Communication Replacement System
CSC	Cincinnati Service Center
CSED	Collection Statute Expiration Date
CSP	Centralized Files and Scheduling Project
CSR	Customer Service Representative
CSS	Clerical Screening Subsystem
CUM	Cumulative
CUP	Corrected Unpostable
CVPN	Civil Penalty
CY	Calendar Year
CZ	Combat Zone
DAIP	Delinquent Account Inventory Profile
DATC	Deferred Adverse Tax Consequence
DC	Dishonored Check
DC	Document Code
DC	Disposal Code
DCC	Detroit Computing Center
DCF	Dishonored Check File
DCN	Document Control Number
DIAL	Delinquent Investigation/Account Listing
DIF	Discriminant Index Function
DIN	Document Identification Number
DIRF	Delinquency Investigation Research File
DIS	Distributed Input System
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
DOC	Document
DOD	Date of Death
DP	Data Processing
DPC	Designated Payment Code
DRU	Document Retention Unit
DTR	Daily Transaction Register
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
EC	Employment Code

Abbr.	Definition
ED	Establishment Date
EDP	Electronic Data Processing
EDS	EP/EO Determination System
EFT	Electronic Funds Transfer
EFTPS	Electronic Funds Transfer Program System
EIC	Earned Income Credit
EIF	Entity Index File
EIN	Employer Identification Number
ELF	Electronic Filing System
EMFOL	Employee Plans Master File On Line
ENC	Extension Notice Code
EO	Exempt Organization
EOM	End of Month
EOMF	Exempt Organizations Master File
EP	Employee Plans
EPC	Exemption Processing Code
EPMF	Employee Plans Master File
ERAS	EIN Research and Assignment System (IDRS)
ERDF	Edited Research Data File
ERIS	Enforcement Revenue Information System
ERF	Employer Return File
ERISA	Employment Retirement Income Security Act
ERS	Error Resolution System
ES	Estimated Tax
ESOP	Employee Stock Ownership Plan
ETAP	Employment Tax Adjustment Program
ETE	Employment Tax Examination
FARC	Federal Archives Record Center
FE	Field Examination
FHWA	Federal Highway Administration
FICA	Federal Insurance Contribution Act
FIN	Fiduciary Identification Number
FIRPTA	Foreign Investment Real Property Tax Act
FLC	File Location Code
FM	Fiscal Month
FMS	Financial Management Service
FOD	Foreign Operations District
FOF	Fact of Filing
FOI	Freedom of Information
FP	Full Paid
FPA	Final Partnership Administrative Adjustment
FR(C)	Filing Requirement (Code)
FRB	Federal Reserve Bank

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Abbr.	Definition
FRC	Federal Records Center
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
FTP	Failure to Pay
FTS 2000	Federal Telecommunications System 2000
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
FYE	Fiscal Year Ending
FYM	Fiscal Year Month
GAME	State Lottery and Gambling Casino Winners
GEN	Group Exemption Number
GMF	Generalized Mainline Framework
GOALS	Government On-Line Accounting Link System
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
IE	Itemized Deductions
IGP	Information Gathering Project
IMF	Individual Master File
IMPIS	Integrated Management Planning Information System
<i>IP</i>	Interactive Applications
IRA	Individual Retirement Account
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Returns Processing
IRSS	Information Return Master File Transcript
ITIF	Individual Taxpayer Information File
KDO	Key District Office
KIF	Key Index File
KITA	Killed in Terrorist Action

Abbr.	Definition
LADAR	Large Dollar Accounts Receivable
LEM	Law Enforcement Manual
LOAF	Level One Archive File ACS
LPS	Last Period Satisfied
LRA	Last Return Amount
LTEX	Lifetime Exclusion
MAR	Mid-Atlantic Region
MCC	Major City Code
MCC	Martinsburg Computing Center
MCR	Master Control Record
MDF	Master Directory File
ME	Math Error
MED	Medicare
MF	Master File
MFA	Married Filing Alien
MFR	Mail File Requirement (Code)
MFT	Master File Tax (Code)
MIR	Management Information Report
MIS	Management Information System
MOP	Military Operations
MPS	Master File Pipeline System
NAI	National Accounts Index
NAICS	North American Industry Classification System
NAP	National Account Profile
NB	Non-Business
NBAP	Notice of Beginning of Administrative Procedures
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
NU	Nullified Unpostables
OASI	Old Age Survivors Insurance
OBL	Outstanding Balance List
OCR	Optical Character Recognition
OE	Office Examination
OFF	Organizations Functions and Programs
OG/OB	Office Group/Office Branch
OIC	Offer in Compromise
OLE	On Line Entity

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Abbr.	Definition
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
PCCF	Plan Case Control File
PCS	Partnership Control System
PCF	Plan Characteristics File
PTP	Publicly Traded Partnerships
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
PRO	Problem Resolution Officer
PRP(D)	Program Requirement Package (Data Services)
PRP(S)	Problem Resolution Program
PSP	Program and Special Project
PSSN	Primary Social Security Number
PTP	Publicly Traded Partnership
PTPF	Payee TIN Perfection File
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
RC	Reason Code
RCC	Return Condition Code
RCF	Recertification System (IDRS)
RDD	Return Due Date

Abbr.	Definition
REF	Refund Information File
RF	Retention File
RICS	Return Inventory Classification System
RMF	Residual Master File
RO	Revenue Officer
ROFT	Record of Federal Tax
RPC	Return Processing Code
RPS	Remittance Processing Systems
RRPS	Residual Remittance Processing System
RRT	Railroad Retirement
RSED	Refund Statute Expiration Date
RUC	Responsibility Unit Code
RWMS	Resource and Workload Management System
SC	Service Center
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
SOI	Statistics of Income
SPC	Special Project Code
SPF	Special Procedures Function
SR	Settlement Register
SSA	Social Security Administration
SSN	Social Security Number
SSSN	Secondary Social Security Number/Spouse's SSN
SST	Social Security Tax
STEX	Statute Expired
SVC	Special Valuation Code
SWR	Southwest Region
TC	Transaction Code
TCC	Tennessee Computing Center
TCC	Transmittal Control Code (Magnetic Media)
TCMP	Taxpayer Compliance Measurement Program
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation

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Abbr.	Definition
TEFRA	Tax Equity Fiscal Responsibility Act (1982)
TEP	Tape Edit Processor
TFRP	Trust Fund Recovery Penalty
TIF	Taxpayer Information File
TILT	Taxpayer Inquiry Lookup File
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program
TP	Taxpayer
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
TXI	Taxable Income
TY	Tax Year
UA	Unavailable (charged out)
ULC	Unit Ledger Card
UPC	Unpostable Code
URC	Unpostable Resolution Code
URF	Unidentified Remittance File (IDRS)
URP	Underreporter Program
US	Unserviceable
VEBA	Voluntary Employees Benefit Association
VRU	Voice Response Unit
W	Waiver
WIR	Wage Information Retrieval System
WPT	Windfall Profit Tax
WT	Withholding Tax
XSF	Excess Collection File
ZTIF	Miscellaneous Taxpayer Information File (IRA, EPMF, NMF)

2 ***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. Taxpayers tax data is identified by Social Security Number or by Employer Identification Number.

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

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.

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

Case File — The examined return, related workpapers, 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.

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.

Cycle — One week's processing at the Service Center and Martinsburg Computing Center. The cycle is expressed by a 6 digit code; the first four digits, the processing year and the second two digits, the processing week in that year.

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

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.

Dummy Module — A module created on IDRS in order to record case control information when the tax module is not present. 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.

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.

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. Note: This file should not be confused with the Individual Retirement Account File (IRAF). The IRAF is related to the IMF and is maintained in Social Security Number (SSN) 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.

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 applica-

ble, 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.

Entry Code — A two character code assigned each day to authorized terminal operators and is required entry for all command codes.

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.

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

Blank—valid SSN or EIN	P—valid IRA SSN
*—invalid SSN on IMF	X—invalid IRA SSN
V—valid SSN on BMF	P—valid EPMF EIN
W—invalid SSN on BMF	X—invalid EPMF EIN
D—Temporary TIN	N—NMF

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.

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

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)

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.

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).

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

Microfilm Serial Number — This is a 10–digit number assigned to FTDs during the OCR scanning process. This has increased to a 12 digit number during SCRIPS processing.

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.

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.

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.

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

Refile DLN — DLN assigned to a return or other document after an audit of Service Center 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 Service Center has processed the case.

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.

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 trans-

action (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.

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.

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.

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

Substitute For Return — A procedure by which examination is able to establish an account and examine the records of a taxpayer 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.

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).

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