

Acronyms Used in Presentation

ACRONYM	MEANING	CONTEXT
ACS	Automated Collections System	Automated Collection System Support (ACSS) is a Compliance Operation, supporting ACS Call-Sites, resolving correspondence from taxpayers, their representatives, and/or third party contacts.
CIS	Collection Information Statement	Financial (aka Budget) taken by the IRS determine a taxpayer's ability to pay (can be verbal or on approved form). i.e. 433F, 433A, & 433B
CNC	Currently Non Collectible Status	\$0 month resolution offered by the IRS. Have to prove that income is exceeded by the reasonable & necessary living expenses of the taxpayer. NOT a forgiveness program, the taxpayer still owes the balance due.
CSED	Collection Statute Expiration Date	The IRS has a limited time to collect a tax debt, starting 10 years from the date of assessment (plus tolling events). The CSED is the date the debt is no longer legally enforceable.
IA	Installment Agreement	Monthly repayment plan to the IRS, may or may not have a set term.
IRM	Internal Revenue Manual	The IRM is the primary, official source of "instructions to staff" that relate to the administration and operation of the IRS. It details the policies, delegations of authorities, procedures, instructions and guidelines for daily operations for all IRS organizations
NFTL	Notice of Federal Tax Lien	IRS files a tax lien at the county clerk of office to serve as public notice of the tax debt. Carries Collection Due Process Appeal Rights
NSIA	Non Streamlined Installment Agreement	NSIA is considered when the taxpayer cannot qualify for a SIA. The agreement must be fully paid prior to the CSED. A Collection Information Statement is not required for Individual balances under \$250k assessed. A NFTL determination is required. See IRM 5.19.1.6.4(12)

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OIC	Offer in Compromise	OIC is the debt settlement program offered by the IRS. Acceptable amount is determined by the Reasonable Collections Potential (RCP), therefore each taxpayer will be unique.
OPA	Online Payment Agreement	Online IRS system which can be used to establish Short Term payment plans and Streamline Installment Agreements in some circumstances. https://www.irs.gov/payments/online-payment-agreement-application
POA	Power of Attorney	In order to represent a taxpayer before the IRS you must be eligible to do so and have a properly executed Power of Attorney (form 2848).
PPIA	Partial Pay Installment Agreement	Anyone who prepares or assists in preparing federal tax returns for compensation must have a valid 2021 PTIN before preparing returns. All enrolled agents must also have a valid PTIN
PPL/PPS	Practitioner Priority Line/Practitioner Priority Service	Phone line specifically for use by Tax Pros, can use to complete investigations on multiple taxpayer accounts or be directed to collections or exams.
RO	Revenue Officer	Collections officer who works out of local filed collections office (aka group office).
SIA	Streamlined Installment Agreement	Installment Agreement offered by the IRS for Individuals with assessed balances under \$50k which generally prevents filing of an NFTL. See IRM 5.14.5.2
TIA	Tax Information Authorization	Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information verbally or in writing for the type of tax and the years or periods you list on Form 8821.