



Acronyms Used in Presentation

ACRONYM	MEANING	CONTEXT
ASED	Assessment Statute Expiration Date	The IRS has a limited time to assess, via audit, additional tax debt. The ASED is the date after which additional assessment by the IRS are prohibited.
ASFR	Automated Substitute for Return (Unit)	Unit within the IRS responsible for Substitute For Returns (SFRs). Technically an exams unit, but with a specific purpose.
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.
FOIA	Freedom of Information Act	Enacted in 1966, the Freedom of Information Act, or FOIA, gives any person the right to access federal agency records or information. The FOIA is based on the presumption that the government and its information belong to the people.
IRP	Information Reporting Program	Any person engaged in a trade or business, including a corporation, partnership, individual, estate and trust, who makes reportable transactions during the calendar year, must file information returns to report those transactions to the IRS and furnish a copy of the information returns to recipients.
NOD	Notice of Deficiency	Generally, the final notice issued in the examinations process. Lists changes and/or amount of the deficiency (i.e. balance due). NOD letter also carries appeals and tax court rights. Time Sensitive! May also be referred to as a Statutory Notice of Deficiency (SNOD)
PPS	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.
SFR	Substitute for Returns	Shorthand to indicate that an IRS prepared return is on file. SFRs prepared under IRC 6020(b).