

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 is prohibited.
AUR	Automated Underreporting	Unit within the IRS responsible for exam related to the under reporting of income. Uses computer to compare income reported by other sources to income self reported on returns.
CAF	Centralized Authorization File	The CAF unit is responsible for processing all authorizations and records of authorizations. A CAF number is a unique nine-digit identification number and is assigned the first time you file a third party authorization with IRS.
CDP	Collection Due Process	IRS must provide taxpayers an opportunity to dispute the debt prior to enforcement action commencing. A timely filed CDP hearing preserve rights to bring the dispute before the Tax Court. Time Sensitive!
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	The Freedom of Information Act (FOIA) gives any person the right to request access to records of the Executive Branch of the United States Government. The records requested must be disclosed unless they are protected by one or more of the exempt categories of information found in the FOIA. Visit foia.gov for additional information.
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)

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OIC	Offer in Compromise	OIC is the debt settlement program offered by the IRS. Acceptable amount is determined by the RCP, therefore each taxpayer will be unique.
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.
RA	Revenue Agent	Employee of the IRS whose function is to exam returns.
RO	Revenue Officer	Collections officer who works out of local filed collections office (aka group office).
SFR	Substitute for Returns	Shorthand to indicate that an IRS prepared return is on file. SFRs prepared under IRC 6020(b).
TFRP	Trust Fund Recovery Penalty	Portion of payroll tax debt, for which LLC and Corporate employees, officers, and/or members can be personally liable.