

Section 1 - Glossary

1 Nature of Changes

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2 Acronyms

The abbreviations/acronyms below only refer to the data and text in this document. For command codes, refer to: http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/idrs_command_codes_job_aid.htm a current listing of other abbreviations/acronyms can now be found on the IT web site.

Acronyms	Definition
23C	Assessment Date; Master File Notice Date
A/R	Accounts Receivable
AAC	Automated Accounting System also AIMS Assignee Code
AAV	Accountability Acceptance Voucher
ABC	Alpha Block Control
ABIS	Audit Base Inventory System
ABS	Abstract (Number)
ACA	Affordable Care Act
ACD	Automated Call Distribution/Distributor (CADE)
ACI	Assistant Commissioner International
ACIS	AIMS Computer Information System
ACL	Access Control List (CADE)
ACS	Automated Collection System
ACTC	Advance Child Tax Credit
ACTRFR	GMF Account Transfers-In (BMF/IMF)
ADCS	Automated Document Control System
ADDAPT	Alternative DIF Delivery and Planning Tool
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
AIR	ACA Information Return System
AIS	Automated Insolvency System
AM	Accounts Maintenance
AMA	Accounts Maintenance Automation
AMS	Audit Management System
AMIR	Audit Management Information Reports

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Acronyms	Definition
AMIS	Adjustment Management Information System
AMRH	Accounts Maintenance Research
ANMF	Automated Non-Master File
AO	Area Office
AOIC	Automated Offers in Compromise
AP	Adjustment Pending
APL	Authorized Preparer List
ARDI	Accounts Receivable Dollar Inventory
ARL	Adjustment Record List
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATAF	ACS Taxpayer Account File
ATAO	Application for Tax Assistance Order
ATIN	Adoption Taxpayer Identification Number
ATS	Abusive Tax Shelter
ATSDT	Abusive Tax Shelter Detection Team
AUR	Automated Underreporter Project
AUS	Automated Underreporter System
AWMS	Automated Workload Management System
B&F	Business & Farm
BBTS	Batch Block Tracking System
BCC	Business Operating Division Client Code
BCS	Block Count Sheet
BEITC	Business Energy Investment Tax Credit
BFS	Bureau of the Fiscal Service (formerly FMS)
BHR	Block Header Record
BLLC	Bankruptcy Litigation Location Code
BMF	Business Master File
BOB	Block Out of Balance
BOD	Business Operating Division
BPI	TOP Offset Bypass Indicator
BPL	Block Proof List
BPR	Block Proof Record
BPRL	Block Proof Record Listing
BRTF	Business Return Transaction File (CADE)
BRTFOL	Business Return Transaction File On-Line
BRTVU	Business Return Transaction Files On-Line
BS	Blocking Series
BTIF	Business Taxpayer Information File
BWH	Backup Withholding
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CAP	CAWR Automated Program Tier II System
CAPR	Computer Assisted Pipeline Review
CAPS	Corporate Accounts Processing System
CAR	Collection Activity Reports
CATS	Computer Assisted Training System
CAWR	Combined Annual Wage Reporting
CBAF	Commercial Bank Address File
CBRS	Currency and Banking Retrieval System
CC	Closing Code
CC	Command Code
CCA	Case Control Activity
CCA	Case Control Assignment
CCC	Computer Condition Code
CCU	Cycle Control Unit
CD	Certificate of Deposit
CDR	Control Data Recap
CEMIS	Coordinated Examination Management Information System for Large Cases

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Acronyms	Definition
CERS	Collection/Exam Referral System
CES	Correspondence Expert System
CFOL	Corporate Files on Line
CIS	Correspondence Imaging System
CLC	Collection Location Code
CNC	Currently Not Collectable
COA	Change of Address
COAD	Coin Operated Amusement Device
COBRA	Consolidated Omnibus Reconciliation Act
COMPS	Composite Mail Processing System
CP	Computer Paragraph
CP2000	Computer Paragraph 2000 or "Notice of Proposed Adjustment for Underpayment/Overpayment CP 2000"
CPL	Cycle Proof Listing
CPU	Central Processing Unit
CRIS	Compliance Research Information System
CRL	Control Record Listing
CRS	Communication Replacement System
CSC	Cincinnati Campus
CSED	Collection Statute Expiration Date
CSP	Centralized Scheduling Program
CSR	Customer Service Representative
CSS	Clerical Screening Subsystem
CUM	Cumulative
CUP	Corrected Unpostable
CVPN	Civil Penalty
CWA	Central Withholding Agreement
CY	Calendar Year
CYC	Cycle
CZ	Combat Zone
DAIP	Delinquent Account Inventory Profile
DAR	Delinquent Accounts and Returns
DATC	Deferred Adverse Tax Consequence
DBA	Data Base Administrator
DBPS	Daily Block Proof Summary
DC	Dishonored Check
DC	Document Code
DC	Disposal Code
DCC	Detroit Computing Center
DCF	Dishonored Check File
DCN	Document Control Number
DCPS	Data Communication Processing System
DDB	Dependent Database
DI	Desktop Integration
DIAL	Delinquent Investigation/Account Listing
DIF	Discriminant Index Function
DIN	Document Identification Number
DIRF	Delinquency Investigation Research File
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
DOB	Date of Birth
DOC	Document
DOD	Date of Death
DP	Data Processing

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Acronyms	Definition
DPC	Designated Payment Code
DPR	Daily Production Report
DRU	Document Retention Unit
DTR	Daily Transaction Register
DV	Data Validation – (SCRIPS) area
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
EAX	System ID or Run Number for EACS
EC	Employment Code
ED	Establishment Date
EDP	Electronic Data Processing
EDS	EP/EO Determination System
EEIF	Enhanced Entity Index File
EFAST	ERISA Filing Acceptance System
EFDS	Electronic Fraud Detection System
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EFTU	Enterprise File Transfer Utility
EIC	Earned Income Credit
EIF	Entity Index File
EIN	Employer Identification Number
EKIF	EIN Key Index File
ELF	Electronic Filing System
EMFOL	Employee Plans Master File On Line
ENC	Extension Notice Code
EO	Exempt Organization
EOD	End-of-Day
EOM	End of Month
EOMF	Exempt Organizations Master File
EOps	Enterprise Operations
EOS	End-of-Shift
EP	Employee Plans
EPC	Exemption Processing Code
EPMF	Employee Plans Master File
ERA	EIN Research and Assignment
ERAS	EIN Research and Assignment System (IDRS)
ERCS	Examination Returns Control System
ERDF	Edited Research Data File
ERDS	Edited Research Display File (ACTRA only)
ERF	Employer Return File
ERIS	Employment Retirement Income Security
ERIS	Enforcement Revenue Information System
ERS	Error Resolution System
ES	Estimated Tax
ESOP	Employee Stock Ownership Plan
ETAP	Employment Tax Adjustment Program
ETE	Employment Tax Examination
FAISR	Files Archival Image Storage and Retrieval System
FARC	Federal Archives Record Center
FC	Field Collection
FE	Field Examination
FHWA	Federal Highway Administration
FICA	Federal Insurance Contribution Act
FIN	Fiduciary Identification Number
FINDE/FINDS	Command Codes
FIRPTA	Foreign Investment Real Property Tax Act

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Acronyms	Definition
FLC	File Location Code
FM	Fiscal Month
FOD	Foreign Operations District
FOF	Fact of Filing
FOI	Freedom of Information
FP	Full Paid
FPAA	Final Partnership Administrative Adjustment
FPLP	Federal Payment Levy Program
FRB	Federal Reserve Bank
FR(C)	Filing Requirement (Code)
FRC	Federal Records Center
FS	Filing Season
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
FTL	Federal Tax Lien
FTP	Failure to Pay
FTP	File Transfer Protocol
FTS 2000	Federal Telecommunications System 2000
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
FYE	Fiscal Year Ending
FYM	Fiscal Year Month
FRB	Federal Reserve Bank
FRC	Federal Records Center
FSAA	Final S-Corporation Administrative Adjustment
FSC	Filing Status (Code) (Form 1040 Series)
FSP	Functional Specification Package
GAME	State Lottery and Gambling Casino Winners
GEN	Group Exemption Number
GERL	Good/Error/Reject Block Proof Record List
GLF	General Ledger File
GMF	Generalized Mainline Framework
GOALS	Government On-Line Accounting Link System
GPP	General Purpose Program
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
IDT	Identity Theft
IE	Itemized Deductions
IGP	Information Gathering Project
IMF	Individual Master File
IMPIS	Integrated Management Planning Information System
IMS	Integrated Management System
IP	Interactive Applications
IPM	Integrated Product Model
IPSU	Identity Protection Specialized Unit
IPR	Individual Performance Report
IRA	Individual Retirement Account

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Acronyms	Definition
IRAF	Individual Retirement Account File – No longer used
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRP	Information Return Program
IRSS	Information Return Master File Transcript
ISRP	Integrated Submission and Remittance Processing
ITAR	Identity Theft Assistance Request
ITIF	Individual Taxpayer Information File
ITIN	IRS Individual Taxpayer Identification Number
IVL	Individual Validation Listing
IVO	Integrity & Verification Operation
JOC	Joint Operation Command - Atlanta
KDO	Key District Office
KIF	Key Index File - No longer Used
KITA	Killed in Terrorist Action
KV	Key Verify
LADAR	Large Dollar Accounts Receivable
LEM	Law Enforcement Manual
LMSB	Large & Mid-Size Business
LOAF	Level One Archive File ACS
LPS	Last Period Satisfied
LRA	Last Return Amount
MACS	Midwest Automated Compliance System
MAR	Mid-Atlantic Region
MCC	Major City Code
MCC	Martinsburg Computing Center
MCR	Master Control Record
MDF	Master Directory File
ME	Math Error
MeF	Modernized e File
MED	Medicare
MER	Management Error Report
MF	Master File
MFA	Married Filing Alien
MFR	Mail File Requirement (Code)
MFT	Master File Transaction
MIR	Management Information Report
MIS	Management Information System
MOP	Military Operations
MPS	Master File Pipeline System
MRS	Microfilm Replacement System
NAI	National Accounts Index
NAICS	North American Industry Classification System
NAP	National Account Profile
NAMEB/NAMI	Command Code
NB	Non-Business
NBAP	Notice of Beginning of Administrative Procedures
NCC	National Computing Center
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
NSF	Name Search Facility
NTRR	Net Tax Refund Report

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Acronyms	Definition
NU	Nullified Unpostables
NUL	Nullified Unpostable Listing
OASI	Old Age Survivors Insurance
OBL	Outstanding Balance List
OCR	Optical Character Recognition
OE	Office Examination
OE	Original Entry (SCRIPS)
OFP	Organizations Functions and Programs
OG/OB	Office Group/Office Branch
OIC	Offer in Compromise
OLE	On Line Entity
OPAC	On-Line Payment and Collection System
OTA	On Line Tax Advisor
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
PCA	Project literal for the Performance Evaluation Reporting Project
PCB	Project literal for the Service Center Workload Scheduling Project
PCD	Project literal for the Control Data Analysis Project
PCCF	Plan Case Control File
PCS	Partnership Control System
PCF	Plan Characteristics File
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
PRC	Penalty Reason Code
PRN	Penalty Reference Number
PRO	Problem Resolution Officer
PRP	Program Requirement Package (Information Technology Services)
PRP	Problem Resolution Program
PSP	Program and Special Project
PSSN	Primary Social Security Number
PTP	Publicly Traded Partnerships
PTIN	Preparer Tax Identification Number
PTP	Publicly Traded Partnership
PTPF	Payee TIN Perfection File
PY	Prior Year
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

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Acronyms	Definition
RC	Reason Code
RCC	Return Condition Code
RCF	Recertification System (IDRS)
RDC	Regional Disbursing Center
RDD	Return Due Date
RDO	Regional Disbursing Office
REF	Refund Information File
RF	Retention File
RFC	Regional Finance Center
RICS	Return Integrity & Correspondence Service
RIS	Real-time Input System
RMF	Residual Master File
RO	Revenue Officer
ROFT	Record of Federal Tax
RPD	Remittance Processing Device
RPS	Remittance Processing System
RRCS	Revenue Receipt Control Sheet
RRPS	Residual Remittance Processing System
RRT	Railroad Retirement
RSED	Refund Statute Expiration Date
RTL	Renumbered Transaction List
RUC	Responsibility Unit Code
RWMS	Resource and Workload Management System
SB/SE	Small Business & Self-Employed
SC	Service Center
SCCA	Service Center Cost Accounting
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
SITLP	State Income Tax Levy Project
SKIF	SSN Key Index File
SNOD	Statutory Notice of Deficiency
SOI	Statistics of Income
SPC	Special Project Code
SPF	Special Procedures Function
SR	Settlement Register
SSA	Social Security Administration
SSA-CAWR	SSA referred CAWR cases with "missing" Forms W-2. Potential Civil penalty case.
SSN	Social Security Number
SSSN	Secondary Social Security Number/Spouse's SSN
SST	Social Security Tax
STEX	Statute Expired
SUPER	Study of the Utility of Processing Electronic Returns
SVC	Special Valuation Code
SWETRS	Service-Wide Employment Tax Research System
SWR	Southwest Region
TAS	Taxpayer Advocate Service
TC	Transaction Code
TCC	Tennessee Computing Center
TCC	Transmittal Control Code (Magnetic Media)

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Acronyms	Definition
TCMP	Taxpayer Compliance Measurement Program
TDA	Taxpayer Delinquent Account (aka Bal Due)
TDI	Taxpayer Delinquency Investigation (aka Del Ret)
TEB	Tax Exempt Bonds
TEFRA	Tax Equity Fiscal Responsibility Act (1982)
TE/GE	Tax-Exempt & Government Entities
TEP	Tape Edit Processor
TREES	TE/GE Reporting & Electronic Examination System
TFRP	Trust Fund Recovery Penalty
TIF	Taxpayer Information File
TILT	Taxpayer Inquiry Lookup File
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program
TP	Taxpayer
TPC	Third Party Contact
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
TSN	Tape Sequence Number
TXI	Taxable Income
TY	Tax Year
UA	Unavailable (charged out)
ULC	Unit Ledger Card also Universal Location Code
UP	Unpostable
UPC	Unpostable Code
URC	Unpostable Resolution Code
URF	Unidentified Remittance File (IDRS)
URP	Underreporter Program
US	Unserviceable
UWR	Unified Work Request
VEBA	Voluntary Employees Benefit Association
VRU	Voice Response Unit
W	Waiver
WI	Wage & Investments
WIR	Wage Information Retrieval System
WP&C	Work Planning & Control
WPT	Windfall Profit Tax
WT	Withholding Tax
WTU	Weekly TIF Update
XSF	Excess Collection File
ZTIF	Miscellaneous Taxpayer Information File (IRA, EPMF, NMF)

3 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. Taxpayer's tax data is identified by Social Security Number or by Employer Identification Number.

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

ATIN — Is assigned by the Austin Campus as a result of an accepted Form W-7A application. This is a 9 digit temporary number beginning with "9" and the fourth and fifth digits "93"

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Automated Non-Master File (ANMF) - Accounts processed manually in the Accounting Branch.

Banc-Tech - A third party vendor supplying OCR equipment.

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.

Business Masterfile Case Creation Notice Identification Process (BMF CCNIP) - application and database which has the ability to interactively identify, prioritize and select business Nonfiler tax delinquency cases using third party data secured.

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

Case File — The examined return, related work papers, 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.

Collection Location Code (CLC) - The campus that will be responsible for the collection activities if needed.

Composite Mail Processing System (COMPS) - This system will allow both incoming and outgoing mail to be processed at an increased rate of speed. This system has features such as remittance detection and a tape drive so that we can interface with our mainframe systems to update taxpayers' accounts.

Control Date Recap (CDR) - A summary of DLN control date of pre-journalized money amount listed on the corresponding tape of Master Control Records, Good/Error/Reject Block Proof Records, or Nullified Unpostables.

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.

Controlling DLN - This document locator number (DLN) controls the location of a return in the files. It can be an original return DLN or a new DLN assigned to certain examination or collection adjustment documents (also known as Refile DLN).

Control Record Listing (CRL) - A consolidated listing of all records processed on the SCCF on a given day. This contains five major sub-sections:

- | | |
|--|-----------------------------------|
| 1. Master Control Record Listing | 4. Renumbered Transaction Listing |
| 2. Adjustment Control Listing | 5. Nullified Unpostable Listing. |
| 3. Good/Error/Reject Block Proof Listing | |

Customer Account Data Engine (CADE) — Modernized database that is incrementally replacing the Individual Master File (IMF).

Cycle — If the transaction **was posted by the new system called CADE**; the Cycle will be displayed as follows: 20050601 - This means it posted in the year 2005, the 6th cycle and posted on Monday
 2005 = year
 01-52 = cycle
 01-07 = day of the week 01 = Monday, 02 = Tuesday, 03=Wednesday, etc.

Cycle — If the transaction **was not posted by CADE**, the Cycle will be displayed as follows: 20050608 - This means it posted in the year 2005, the 6th cycle and the day will always be 08
 2005=year
 01-52 = cycle

08 = day of the week is always 08 if not posted by CADE.

Cycle Proof Listing (CPL) - A listing of all blocks in which all documents have been sent to master file or rejected. This listing is used to shelve and associate all returns and documents in the files area.

Daily Block Proof Summary (DBPS) - A computer printout created daily as a management tool to monitor receipts, inventories, and processed volumes.

Daily Transaction Register (DTR) - Consists of information regarding the posting of payments, time of filing, and address information.

Data - Facts. For example, in processing individual income tax returns, that group of facts peculiar to a particular taxpayer.

Data Base - A data base is an organized grouping of data to fit the information needs of multiple functions of an organization. The data base can be manipulated through an on-line realtime system. A data base is accessed by using a command code.

Data Communication Processing System (DCPS) - The DCPS is also referred to as the "front-end" processor, the "Traffic Cop", or the Sperry 90/40 front-end processor. "Traffic Cop" is a good nickname, since the equipment directs your command code terminal entry to a file (data base) where you may research or make changes.

Deposit Ticket Tape - Deposit ticket tapes produce listings that are used by the reconciliation function in RPS for balancing purposes.

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

Discriminant Index Function (DIF) - At the ECCs, tax returns are given a computer-generated score called DIF score, which identifies those returns with tax change potential. This is most often associated with the examination function.

Disk or Diskette - Storage media for computer data. Disk refers to an individual platter constructed of a metal alloy which contains tracks cut into the platter so that a magnetic head can read or write on it. Diskettes are mainly constructed of a vinyl or plastic covered with a cardboard jacket. It also contains tracks. In both cases, the surfaces are magnetically coated. Information is recorded on circular tracks. Disks rotate like a phonograph record.

Disk Drive - Refers to the physical hardware that holds a diskette or cartridge. The disk itself may be physically or dynamically removable or non-removable depending on the design. The disk drive may take a floppy disk, disk cartridge, or it may contain fixed hard disks.

District Office (DO) – Now known as Area Offices - One of the major divisions of a region, usually a state.

Document - A tax form, voucher, or written evidence of a transaction.

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.

Downline Load - The transfer of a program or data file from a control computer (master node) to a remote computer.

Down Time - The period of time when the computer system is not operational.

Drain - Process used in ISRP and RPS to clear all nodes of data.

Dummy Module — A TIF account tax module that has not been fully updated from master file or is not at master file. 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.

Employer Identification Number (EIN) - A nine-digit number, also referred to as the EI number, used to identify business taxpayers on the Business Master File. The first two digits represent the district office code.

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. 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.

Encoder - The hardware equipment that writes the magnetic information character recognition (MICR) on the bottom of incoming checks. It also prints identifying information on the back.

End-of-Day Processing (EOD) - Processing that occurs at the end of each day. This process uses the gendata records produced by Realtime and transactions from GMF to send transactions to Master File for posting.

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.

Enterprise Computing Center (ECC) — Located in Martinsburg, West Virginia, this center houses the master file records for the entire nation. Previously known as Martinsburg Computing Center (MCC).

Entity - The portion of the master file record which identifies the taxpayer. It contains the name, address and SSN or EIN.

Entity Index - An index of all entity modules at a given service center, used by ISRP when inputting returns. This is updated periodically by the centers.

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 applicable, 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.

ERISA Filing Acceptance System (EFAST) - EFAST is a system, built and operated by NCS Pearson in Lawrence, Kansas, under contract to the Department of Labor, to process Form 5500 series returns. EFAST replaced IRS pipeline processing of the 1999 plan year returns in July 2000 and all plan year returns in July 2001. EFAST-processed returns **posted** to the EPMF and can be identified by DLN File Location Codes 56, 62, 72, 84, 86, 91, 92 and 93. Effective January 2010, the Employee Retirement Security Act of 1973 (ERISA) Filing Acceptance System II (EFAST2), an all-electronic system, **began receiving and displaying** Forms 5500 and 5500-SF Annual Returns/Reports. The Form 5500-SF (Short Form) can be used by small plans (generally fewer than 100 participants) that meet certain other conditions, **or may be filed in lieu of a Form 5500-EZ**. All Plan Year 2009 and later Form 5500 and Form 5500-SF Annual Return/Reports, as well as late and amended Annual Return/Reports for Plan years before 2008, must be submitted electronically through EFAST 2. All filings that are received by the EFAST2 electronic filing system will be posted on the Department of Labor's web site within 90 days of receipt to satisfy the Pension Protection Act requirement that the Department of Labor display certain information, including actuarial information (Schedule(s) MB or SB), contained in the plan's annual report.

Error Resolution System (ERS) – Is a virtual environment real-time error correction system where information is immediately corrected and updated on the Service Center Control File (SCCF). The information within a block must be corrected sequentially. This is a quality control feature that forces all errors within a block to be corrected.

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.

Federal Tax Deposit (FTD) - until December 31, 2010 under the Federal Tax Deposit System, a taxpayer did not make payments to the Internal Revenue Service. Instead, taxpayers would deposit payments with a Federal Reserve Bank (FRB) or an authorized commercial bank. The taxpayer used an FTD form supplied by IRS in a coupon booklet format. The coupons were forwarded to IRS through the FRB.

File - A file is a collection of related records. However, unlike a data base, the file does not have to be organized. Normally files are not accessible unless you use a realtime program to organize the data for you.

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

Blank: valid SSN or EIN V: valid SSN on BMF D: Temporary TIN P: valid EPMF EIN N: NMF

*: invalid SSN on IMF W: invalid SSN on BMF

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.

Front-End Processor - The Front-End Processor is also referred to as the Data Communication Processing System (DCPS) or the "Traffic Cop". The equipment directs your command code terminal entry to a file (data base) where you may research or make changes.

FTD Serial Number — This is a 12 digit number during SCRIPS processing.(ended Jan, 2011)

Gendata - Records that are generated for every type of transaction input through realtime processing that affect information on one or more of the data bases. These records are used for control and balancing.

General Ledger File - A file within RACS which posts journal entries to specific accounts and keeps balances of those accounts by month or fiscal year.

Generalized Mainline Framework (GMF) - The software program that provides for the processing of tax forms and tax related data on the Unisys system.

GMF String - Another name for GMF runs or the sequence of individual tasks that comprise the job stream, such as GMF01, 03, 04, 05, etc.

Historic Transcript - A computer generated listing of DLNs being removed from the SCCF (Service Center Control File) with closed balances. This transcript should be produced at least once a month and is used for research purposes.

Housekeeping - Basic system operations that ensure consistent data processing. This can involve printing reports and generating and verifying system information.

Individual Master File (IMF) - A file containing information about taxpayers who file individual income tax returns (1040 series) and related documents.

Individual Validation Listing (IVL) - A listing of cases in AIMS inventory grouped by source codes.

Input Document - Those documents which contain information to be fed into the computer, such as tax returns and posting vouchers.

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

Integrated Data Retrieval System (IDRS) - A computer system with the capability to instantaneously retrieve or update stored information. IDRS works in harmony with the master file of taxpayer accounts. This system is aimed at quick resolution of problems and queries concerning current taxpayer accounts.

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)

ITIN — Is assigned by Austin Campus as a result of an accepted Form W-7/W-7SP application. This is a 9 digit valid permanent number beginning with "9" and fourth and fifth digits being "70"-80". Appears on MCC or IDRS transcripts with an asterisk (*) **and** pound sign (#) differentiating it from Temporary SSN which are invalid.

Job - A collection of specific tasks constituting a unit of work for a computer.

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.

Key Verification (KV) - The process of verifying original entry (OE) data on a terminal.

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).

Machine language - The language at its lowest level in binary form (001111100), into which data and programs must ultimately be translated before the machine can use it and execute any instructions.

Magnetic Tape (Mag Tape) - Magnetic tapes are made of flexible plastic with only one side coated with a magnetic recording material. Tapes come in reels, cartridges, or cassettes of all sizes -- just like audio tapes. Information is usually recorded on tape in parallel tracks that run the entire length of the tape. Tapes are often used when large amounts of information must be physically transported between computers at different locations.

Mainframe - Mainframe means large computer. Mainframes have faster processing speeds than smaller systems. The mainframe also houses the CPU.

Master Control Record (MCR) - This is basically the DLN and ABC identifier along with other block header information of a given block. This data is gathered through input from ISRP, SCRIPS, RPS and IDRS to create the block on the SCCF. This allows for identification of a block of work from its inception. If the block is lost, the SCCF will possess the original DLN as an audit trail.

Master File (MF) - A magnetic tape record containing all information regarding the taxpayer's filing of returns and related documents.

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

Microfilm Replacement System (MRS) - The Microfilm Replacement System (MRS) is a realtime mode that supports a myriad of functions. It is accessed through, and provides direct retrieval of master file data, via IDRS realtime and ISRP or Zilog input. This automated system replaced most microfilm research of tax data in the service center district office. This system is also referred to as Transcript Research System (TRS).

Modem - A device for converting signals to be transferred over telephone lines.

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.

Net Tax Refund Report (NTRR) - A report generated at each service center stating the net tax refund amounts.

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.

Non-Prejournalized (NPJ) Batch Recap - A list of all non-remittance blocks established on the SCCF from Form 2345.

Notices - Computer-generated messages resulting from an analysis of the taxpayer's account on the master file. The types of notices and their purposes are:

1. Settlement Notice - Notices of assessments of tax due, payments, adjustments, balance due, or overpayment which are sent to taxpayers.
2. Taxpayer Inquiry Letter - Requests to the taxpayer for additional information or documents needed to process the taxpayer's return correctly.
3. Service Center Notices - Issued to request information and alert service centers to certain conditions necessary to correct or update taxpayer's account.

Nullified Unpostable (NU) - An unpostable item that cannot be corrected by normal GUF correction procedures. It is removed from the unpostable file and established on the SCCF.

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.

Off-Site - Equipment located other than locally.

On-Line - Terminal and data bases that are interconnected through the computer system.

On-Site - Equipment located locally.

Optical Character Recognition (OCR) - A type of equipment that can scan (read) hardcopy information and translate it into machine readable language.

Original Entry (OE) - Term used in ISRP for the first entry of data through a terminal or term used in SCRIPS when 100% data entry is required from scanned image.

Orphan Blocks - Data blocks that have not been completely processed for one or more reasons. These blocks may also be called overage.

Overage - Returns that files cannot shelve because they are not on the cycle proof listing.

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

Perfection - The process of correcting or perfecting a record of segment of data.

Piecemeal Realtime - Each IDRS file may have its own realtime availability hours to allow for batch processing of the file. Also, if problems exist with one or more files, certain command codes may not be available while others are.

Pipeline - The standard flow of processing for all tax returns and related documents through the automated processing systems at the service centers for posting to a master file at NCC.

Posting Table - A sophisticated RACS computer application program which receives the screen input data and directs it to the correct General Ledger File account and subsidiary files.

Pre-Batch - Manual processing function that blocks and assigns DLN's to incoming paper documents for processing.

Pre-Journalized (PJ) - A computer generated printout of the prejournalized balances on the SCCF. It consists of a control date recap, a summary of the in-process amounts, and a future DLN Listing.

Processable - A processable return is one that meets all the requirements for acceptance to a specified program.

Profile - A file containing the authorized command codes for each terminal operator.

PTIN — Is assigned by the Philadelphia Campus as a result of an accepted Form W-7P application. This is a 9 digit valid permanent number beginning with the alpha "P" followed by 8 numerics.

Queue - A sequential waiting pattern for information to be processed by the computer. normally used to refer to batch jobs waiting to be processed (French for "line").

Raw Data - Data before it has been processed, which may not be in a form comprehensible to the machine.

Realtime - Realtime computer systems are designed to respond to user transactions instantly. Most of IRS employs batch systems that consolidate transactions to process at a later time. Realtime would mean transactions would post immediately upon entry. Realtime generally refers to the time a system is available for use.

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

Reinput - A document that has not posted to the master file, which is usually sent back through ISRP for input a second time.

Reject - A numbered return or document that is removed from pipeline processing because of an unprocessable condition.

Remittance Processing Device (RPD) - A multifunctional work station used in RPS for processing documents.

Remittance Processing System (RPS) - A computer controlled system that allows payments and documents to be processed at a multifunctional work station.

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.

Reprocessable - A document that has posted to the master file with erroneous data. It is reestablished on the SCCF and processed with the correct data and the same DLN. These records will contain an "R" source code on the SCCF.

Resequence — 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 transaction (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.

Revenue Accounting Control System (RACS) - A mini-computer system designed to replace the manual accounting and control processing.

Revenue Receipts Control Sheet (RRCS) - A breakout by tax class for the prejournalized, other prejournalized and future amounts being transferred to NCC on the transaction tape.

Run - Term used to identify a job or a portion of a job. Also used to explain that the job string needs to be processed. (Example: GMF needs to be run.)

Scanning Device - Part of the OCR equipment that can read/scan hardcopy information.

SCCF Aged Transcript - A computerized listing of all DLN's with open balances on the SCCF and no activity for six cycles (three cycles for BOB).

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.

Security File - The IDRS file that contains, for security purposes, significant data concerning each user and each terminal in the system.

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.

Service Center Control File (SCCF) - The Service Center Control File is a block control of all numbered documents that are processed in the service center.

Service Center Delete - An accounting block to be removed from the service center transaction tape before release to MCC. The blocks are deleted by the tape processor.

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

STAUP - Command code used to delay issuance of service center notices.

Status Codes - The two-digit alpha-numeric indicators that show the current status of a case.

String of Runs - A series of tasks that comprise a project. For example, GMF01, 03, 04, 05, 07, etc., is a string of GMF runs.

Subsidiary Files - Collected reporting data used to provide various reports and perform various balancing functions with NCC.

Substitute For Return (SFR) — A procedure by which the service is able to establish an account 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.

Suspense - The process of placing one document on hold status for a variety of reasons. This will allow the other documents within the block to be processed.

System - A set of related components and events that interact with each other to accomplish a task.

Tape Drives - The hardware device that holds, reads, and writes to the magnetic tapes.

Tape Edit Program (TEP) - This is the computer application program GMF-15, which is the last step in transaction processing before the tapes are released to NCC. The TEP deletes any record that fails certain validity checks or that is identified for deletion by the Block Delete Card generated out of the SCCF.

Tape Module - The segments of the master file that contain information on tax processing. This will contain the DLN and status of each tax document processed. There can be more than one of these modules for each taxpayer.

Tape Sequence Number (TSN) - The sequential number assigned to each block on the transaction tape when it is prepared for release to MCC. Each Good Block Proof Record on the CRL will identify the TSN. All service center and MCC deletes will use the number to locate records to be deleted from the transaction tape.

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).

Taxpayer Delinquent Account (TDA) - A computer generated printout indicating that the taxpayer's account has reached a delinquent status. TDAs are sent to the respective districts for collection action (aka Bal Due).

Taxpayer Delinquent Investigation (TDI) - A computer generated printout indicating that a taxpayer is delinquent filing a return. TDIs are sent to the District Offices for collection (aka Del Ret).

Taxpayer Identification Number (TIN) - Every taxpayer on the master file has a permanent number for identification of the tax account. The employer identification number (EIN) is used to identify a taxpayer's business account. The social security number (SSN) is used as the account number of an individual taxpayer.

Taxpayer Information File (TIF) - A file containing entity and tax data processed at a given service center for all TIN's.

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

Transcript Research System (TRS) - The Transcript Research System (TRS) is a realtime mode that supports a myriad of functions. It is accessed through, and provides direct retrieval of, mater file data via IDRS realtime. This automated system replaced most microfilm research of tax data in the service center and district office. This system was previously referred to as the Microfilm Replacement System (MRS).

Unpostables (UP) - Data that cannot be posted (updated) to a master file due to an unprocessable condition such as an incorrect TIN, date or transaction code.

Users - Employees, who use terminals to update, change, correct or add data to various computer systems.

Universal Location Code (ULC) - The processing campus associated with where the taxpayer resides.

4. State/U.S. Possession Abbreviations

State Abbreviations					
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
Arizona	AZ	Maine	ME	Oregon	OR
Arkansas	AR	Maryland	MD	Pennsylvania	PA
California	CA	Massachusetts	MA	Rhode Island	RI
Canal Zone	CZ	Michigan	MI	South Carolina	SC
Colorado	CO	Minnesota	MN	South Dakota	SD
Connecticut	CT	Mississippi	MS	Tennessee	TN
Delaware	DE	Missouri	MO	Texas	TX
District of Columbia	DC	Montana	MT	Utah	UT
Florida	FL	Nebraska	NE	Vermont	VT
Georgia	GA	Nevada	NV	Virginia	VA
Hawaii	HI	New Hampshire	NH	Washington	WA
Idaho	ID	New Jersey	NJ	West Virginia	WV
Illinois	IL	New Mexico	NM	Wisconsin	WI
Indiana	IN	New York	NY	Wyoming	WY
Iowa	IA	North Carolina	NC		
Kansas	KS	North Dakota	ND		
US Possessions			APO/FPO		
Guam	GU		AA	APO/FPO Americas	
Puerto Rico	PR		AE	APO/FPO Europe	
Virgin Islands	VI		AP	APO/FPO Pacific	
Palau	PW				
American Samoa	AS				
Northern Mariana Islands	MP				
Federated States Micronesia	FM				
Marshall Islands	MH				

5. Country Codes

Countries, Independent States and Territories	
Country	Country Code
Abu Dubai	AE
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Aland Island	XI
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands	FS
Antarctica	AY
Antigua	AC
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension	XA
Ashmore Island	AT
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	XZ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Balearic Islands	SP
Bangladesh	BG
Barbados	BB
Barbuda	AC
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bonaire, Sint Eustatius and Saba	BQ
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Caicos Islands	TK
Cambodia	CB
Cameroon	CM

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Countries, Independent States and Territories	
Country	Country Code
Canada	CA
Canary Islands	XY
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Channel Islands	XC
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP
Cocos (Keeling) Island	CK
Colombia	CO
Comoros	CN
Congo, Republic of (Brazzaville)	CF
Congo, Democratic Republic of (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire	IV
Croatia	HR
Cuba	CU
Curacao	NT
Cyprus	CY
Czech Republic	EZ
Democratic People's Republic of Korea (North)	KN
Democratic Republic of Congo (Kinshasa)	CG
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Dubai	AE
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Eleuthera Island	BF
England	XE
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern & Antarctic Lands	FS
French Southern Territories	TF
Futuna	WF

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Countries, Independent States and Territories	
Country	Country Code
Gabon	GB
Gambia	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Great Britain	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guadeloupe	GP
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Holy See (Vatican City State)	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea (North)	KN
Korea (South)	KS
Kosovo	KV
Kurile Islands	RS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG

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Countries, Independent States and Territories	
Country	Country Code
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macao	MO
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Martinique	MB
Mauritania	MR
Mauritus	MP
Mayotte	MF
McDonald Island	HM
Mexico	MX
Midway Islands	MQ
Miquelon	SB
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Myanmar	XM
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN
Northern Ireland	XN
Norway	NO
Oman	MU
Other (country not identified elsewhere)	XX
Pakistan	PK
Palestinian Territory, Occupied	PS
Palmyra Atoll	LQ
Panama	PM

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Countries, Independent States and Territories	
Country	Country Code
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Principe	TP
Qatar	QA
Redonda	VI
Republic of Korea (South)	KS
Republic of Singapore	SN
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
Ryukyu Islands	JA
S Georgia Island	SX
S Georgia Island & S Sandwich Island	SX
S Sandwich Island	SX
Samoa	SM
San Marino	SM
Sao Tome and Principe	TP
Sarawak	MY
Saudi Arabia	SA
Scotland	XS
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovak Republic	XR
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island	SX
South Georgia Island & South Sandwich Island	SX
South Korea	KS
South Sandwich Island	SX
South Sudan	SS
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Barthelemy	TB
St. Helena, Ascension and Tristan Da Cunha	SH
St. Kitts & Nevis	SC
St. Lucia	ST
St. Maarten (Dutch Part)	SX
St. Martin (French Part)	RN
St. Miquelon	SB
St. Pierre	SB
St. Pierre & Miquelon	SB

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Countries, Independent States and Territories	
Country	Country Code
St. Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard and Jan Mayen	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL
Timor-Leste	TT
Togo	TO
Tokelau	TL
Tonga	TN
Tortola	VI
Trinidad and Tobago	TD
Tristan Da Cunha	XT
Tromelin Island	TE
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Wake Island	WQ
Wales	XW
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Western Samoa	WS
Windward Island	VC
Yemen	YM
Yugoslavia	YI
Zaire	CG
Zambia	ZA
Zimbabwe	ZI

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