



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 23, 2024

Control No. AP-08-0924-0019
Expiration Date: 09/23/2026
Affected IRMs: see below

MEMORANDUM FOR APPEALS EMPLOYEES

FROM: Patrick E. McGuire /s/ *Patrick E. McGuire*
Acting Director, Case and Operations Support

SUBJECT: Updated interim guidance on Appeals Reporting Data Needs
(ARDN)

This memorandum supersedes interim guidance AP-08-0922-0015, Appeals Reporting Data Needs (ARDN) Discontinuing the Requirement to Enter Certain Codes into Appeals Centralized Database System (ACDS) and Form 5402, Appeals Transmittal and Case Memo, serving as guidance to discontinue the requirement for Appeals Technical Employees (ATEs) and Account and Processing Support (APS) personnel to input certain data-capturing codes and information to ACDS and/or to Form 5402. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: The purpose of this memorandum is to discontinue the process of inputting the codes and information listed below to ACDS and to Form 5402 that are no longer useful to Appeals or its stakeholders.

Background/Source(s) of Authority: Current procedures require APS/ATEs to enter data to ACDS and/or to Form 5402 for Accounts Receivable Dollar Inventory (ARDI) codes, and Tax Period Indicator N. A review of the current procedures indicates that Appeals and other functions are no longer tracking this data or using the codes to make business decisions. The Appeals Governance Board (AGB) approved recommendations from the ARDN team who reviewed information/codes that are no longer tracked or useful to Appeals.

Procedural Change: The following codes and data fields are no longer required to be captured by Appeals employees:

1. ARDI codes may be required to generate certain customized Forms 5402. Once Form 5402 is updated, the ATE will no longer be required to enter ARDI codes on Form 5402.
2. Uniform Issue List (UIL) codes are no longer required on Form 5402. Current procedures require the ATE to identify the most significant UIL code on the Form 5402 generated at case closing.
3. Tax Period Indicator/Modifier (N): Currently, APS adds an "N" to the tax period(s) when a case is carded in to indicate there is no original return in the case file. The tax period indicator/modifier (N) is no longer required to be entered to ACDS.

Affected IRMs: 8.11.1, 8.11.6, 8.20.3, 8.20.5, 8.20.6 and 8.20.7

Effect on Other Documents: This guidance may be incorporated into the associated IRM sections within two years from the date of this memorandum.

Effective Date: This guidance is effective as of the date of this memorandum.

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on How to Contact an Analyst.

Distribution:

cc: www.irs.gov