MANUAL TRANSMITTAL

4.19.8

Department of the Treasury
Internal Revenue Service

SEPTEMBER 25, 2020

EFFECTIVE DATE

(09-25-2020)

PURPOSE

(1) This transmits revised IRM 4.19.8, CAP (CAWR Automated Program) Technical System Procedures.

MATERIAL CHANGES

(1) IRM 4.19.8.5 Figures Figure 4.19.8-12 archive data added to query screen.

(2) IRM 4.19.8.7.3 Adjustment Screen Information added as new feature to track assessment and abatements.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 4.19.8 CAP (CAWR Automated Program) Technical System Procedures dated September 20, 2017.

AUDIENCE

CAWR tax examiners and management officials at Small Business/Self Employed sites.

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Director Exam Field and Campus Policy
Small Business/Self-Employed

4.19.8
CAP (CAWR Automated Program) Technical System Procedures

Table of Contents

4.19.8.1
(09-20-2017)
Program Scope and Objectives

(1) Purpose: This Internal Revenue Manual (IRM) provides instructions for using the CAWR Automated Program (CAP) system.

(2) Audience: Audience: The CAP system is used by SB/SE Document Matching Combined Annual Wage Reporting (CAWR) operation for the reconciliation of IRS-CAWR and SSA-CAWR tax cases. This IRM provides instructions to clerical and technical staff for using the CAP system which consists of various screens and windows.

(3) Policy Owner: Director, Exam Field and Campus Policy.

(4) Program Owner: Small Business/Self Employed (SB/SE) BMF Document Matching.

(5) Policy Owner: Examination Field and Campus Policy, Small Business/Self-Employed (SB/SE) Division.

(6) Program Owner: BMF Document Matching, under Exam Field and Campus Policy and is responsible for the content of this IRM and providing guidance.

4.19.8.1.1
(09-20-2017)
Background

(1) The purpose of the IRS-CAWR program is to ensure that employers paid and reported the proper amount of taxes and federal withholding. This is done by comparing the Forms W-3/W-2/W-3C/W-2C totals and the Form 1099-R and Form W-2G withholding amounts to the amounts reported on the Forms 94X (Forms 941, 943, 944, 945, Schedule H (Forms 1040/1041)) employment tax returns.

(2) The purpose of the Social Security Administration-CAWR (SSA-CAWR) program is:

1. To obtain Forms W-3/W-2 from the employer and forward them to SSA to ensure employees receive proper credit for their earnings.
2. To assess the employers applicable penalties for not following the established rules of filing Forms W-3/W-2.

(3) When referring to IRS-CAWR cases, the reference will be IRS-CAWR. When referring to Social Security Administration CAWR cases, the reference will be SSA-CAWR. When an instruction indicates CAWR, it is referring to all case types and SSA IND (Indicator) types.

(4) The CAP system is used for the reconciliation of IRS-CAWR and SSA-CAWR tax cases. This IRM provides instructions to clerical and technical staff for using the CAP system which consists of various screens and windows. Cases selected for the CAWR program are worked by tax examiners who perform an in-depth analysis of each case to resolve tax cases.

4.19.8.1.2
(09-20-2017)
Authority

(1) The authority for the CAWR Program originates from the Federal Insurance Contributions Act (FICA) which is Title 26, Subtitle C, Chapter 21 of the Internal Revenue Code (Section 3101 through Section 3128).

4.19.8.1.3 (09-20-2017) Roles and Responsibilities

(1) The Director, Small Business/Self-Employed (SB/SE), Exam Field and Campus Policy is responsible for the CAWR program.

(2) Management officials are responsible for:

- Providing internal controls relating to the program, process and activity.
- Ensuring the instructions are communicated to and carried out by the proper officers and employees.

4.19.8.1.4 (09-20-2017) Program Controls

(1) The CAWR program is monitored through the CAP (CAWR Automated Program) system. The CAP system generates several different system reports for tracking cases and inventory delivery.

4.19.8.1.5 (09-20-2017) Acronyms

(1) The following acronyms apply to this IRM:

Acronym	**Definition**
ADJ	Adjustment
AUR	Automated Under Reporter
BMF	Business Master File
CAP	CAWR Automated Program
CATRS	CAWR Annual Tax Reporting System
CAWR	Combined Annual Wage Reporting
CCA	Case Control Activity
DLN	Document Locator Number
DUP	Duplicate
EIN	Employer Identification Number
FUTA	Federal Unemployment Tax Act
IDRS	Integrated Data Retrieval System
MFT	Master File Transaction
PAL	Payer Agent List
RLN	Report Locator Number
SSN	Social Security Number
SB/SE	Small Business/Self Employed
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquent Investigation

4.19.8.1.6
(09-20-2017)
Related Resources

(1) This IRM is to be used by employees in the SB/SE Document Matching Combined Annual Wage Reporting (CAWR) operations in conjunction with the following IRMs:

- IRM 4.19.4, CAWR Reconciliation Balancing
- IRM 4.19.22, CAWR Control
- IRM 1.4.22 , CAWR Manager and Coordinator Guide

(2) Additional resources can be found on the CAWR/FUTA web site at *http://wc.web.irs.gov/CAWR-SSA/CAWR-SSA.htm* and the CAWR FUTA Research Portal found at *http://serp.enterprise.irs.gov/databases/portals.dr/compliance.dr/crc.dr/cawr_futa/cawr_futa_default.htm.*

4.19.8.2
(04-03-2013)
CAP (CAWR Automated Program) Technical System Procedures

(1) This section is designed to assist the employees in the SB/SE Document Matching CAWR Operations in accessing and navigating the CAWR Automated program (CAP).

4.19.8.2.1
(04-03-2013)
System Authorization and Security

(1) Access to the CAWR Automated Program (CAP) system is restricted to **authorized users**. The Combined Annual Wage Reporting (CAWR) Coordinator, appropriate management official and security personnel must authorize individual user access.

(2) A security profile is established and maintained for each user. User may choose their own password. Each password must consist of:

- Be at least eight characters.
- Contain a minimum of one alpha character upper and lower case, minimum of one numeric character, and one of the following characters # or - (underscore) with no spaces.
- Differ from the user’s login (including any reverse or circular shift of the login).
- Cannot be the same as previous password.
- Passwords are case sensitive.

(3) User profiles are established to allow access to the specific areas/functions of the system needed to perform your assigned duties. Inform your manager/coordinator if you are prohibited from accessing an area of the system needed to complete an assigned task.

(4) The system produces audit trail information on any updates/changes made to the system. Each user must ensure only authorized accesses are performed. Do not attempt unauthorized system queries.

(5) To ensure the security and integrity of the CAP system:

a. Protect your password. Do not reveal it to anyone.
b. Never allow anyone access to the system using your login and password.
c. If you have reason to believe that your password has been compromised alert your manager immediately.
d. Lock your workstation when it is not in use.
e. Log off the system at the end of your shift.

f. Never leave sensitive information on the screen and leave your workstation.
g. Do not eat or drink near computer hardware.
h. Use computers and software for official purposes only.
i. Do not copy licensed or copyrighted software for private use. It is a violation of federal law with civil and criminal penalties.
j. Retrieve your hard copy prints from the printer. Give prints, remaining near or on the printer for an extended period of time, to your manager for disposition.

4.19.8.3
(09-20-2017)
Accessing Windows/CAP

(1) Access to the CAP system requires a login and password for both Windows XP and the CAP system.

(2) To display the Windows XP logon window depress the **<CTRL><ALT><DEL>** keys simultaneously. When the logon screen appears you will be required to enter your SEID (standard employee identifier) (log in) and Password. The Domain field should already be filled in. Once you have entered the required information use your mouse and click on **"OK"**

(3) The first time you logon to the workstation you will use an assigned/temporary password. The system will prompt you to change your password. Change your password using the following steps.

Step	Action
1	Choose a new password following the guidelines provided in IRM 4.19.8.2.1(2), **System Authorization and Security** above.
2	Re-type your new password.
3	Click on the OK radio button.

(4) Once the required information is entered the workstation desktop applications will appear.

(5) From the desktop double click on the **" CATRS"** icon. The CAP system allows access to multiple tax years through the use of a single icon.

Note: The CATRS application will continue to run during your entire CAP session.

(6) The **"CATRS Launch Screen"** will appear. Figure 4.19.8-1

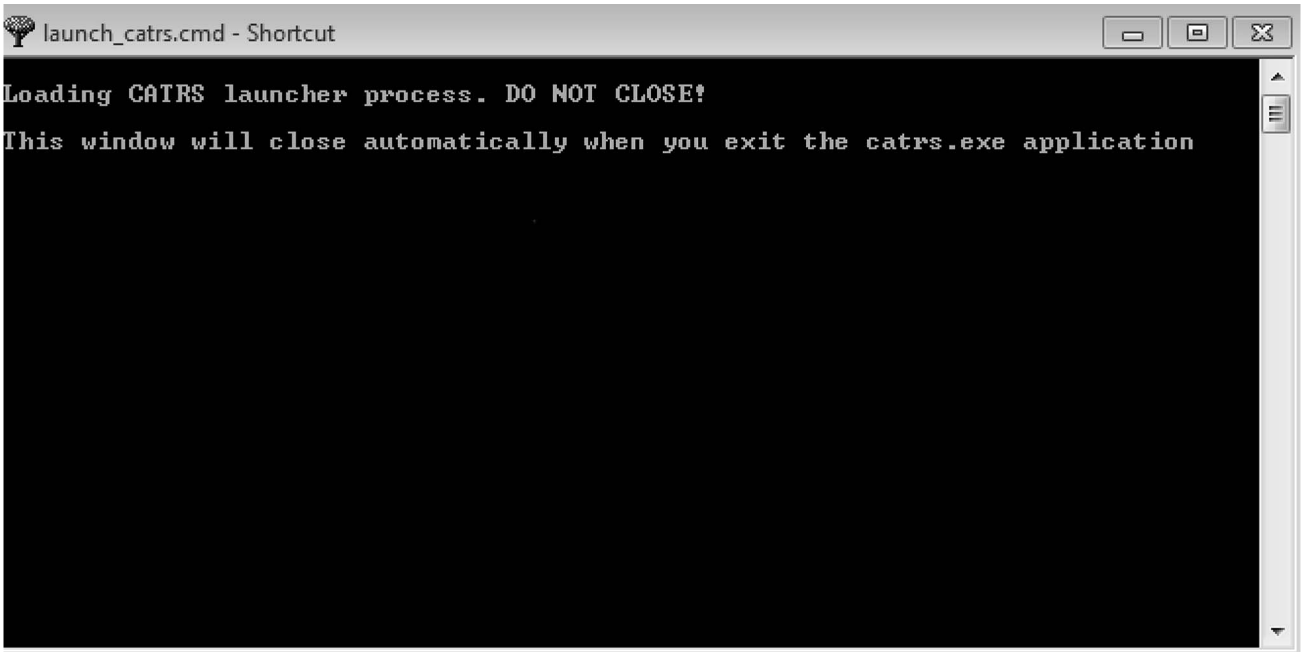


Figure 4.19.8-1

(7) The CATRS launch will automatically load the CAP system and warning banner. Figure 4.19.8-2

(8) A user has the option to agree and continue or exit the program from the warning banner.

(9) After agreeing to continue the CAP system logon screen will display. Figure 4.19.8-3

1. Enter your CAP username.
2. Enter your CAP password.
3. Click on **"Login"** to gain access to the system.

Various problems may occur while logging on. Correct mistakes made while entering your login and/or password by using the **<Backspace>** key. The **<Delete>** key will not work for logging on.

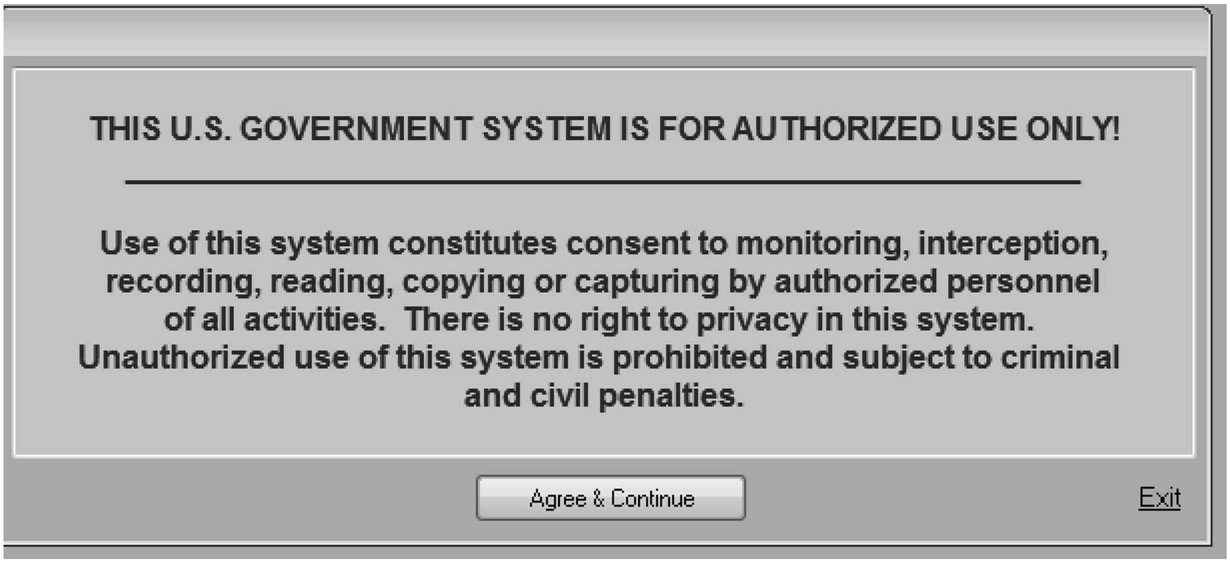


Figure 4.19.8-2

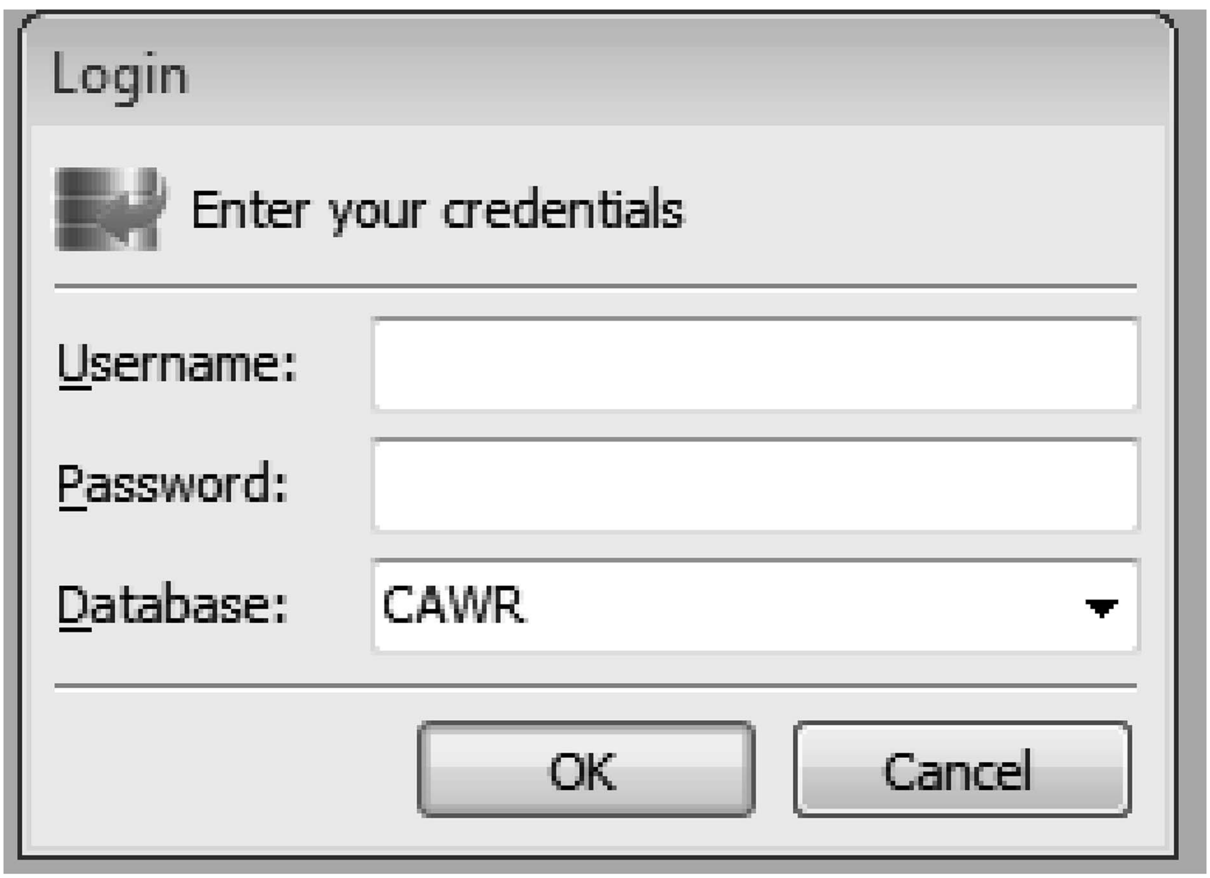


Figure 4.19.8-3

4.19.8.4
(09-20-2017)
CAP Navigation

(1) When you first login the following screen will be displayed. Any of the following can be executed by placing the curser over the button and clicking the left mouse button. Figure 4.19.8-4

1. “Program Option” drop down that allows a user to switch from CAWR program to SSA-CAWR program
2. “User Profile” this display is reading your profile based on your login information
3. “Case Query” button
4. **SB/SE Website** button
5. **Logout** button

   Note: When the Logout button is selected the user will be prompted to either logoff current user or exit program.

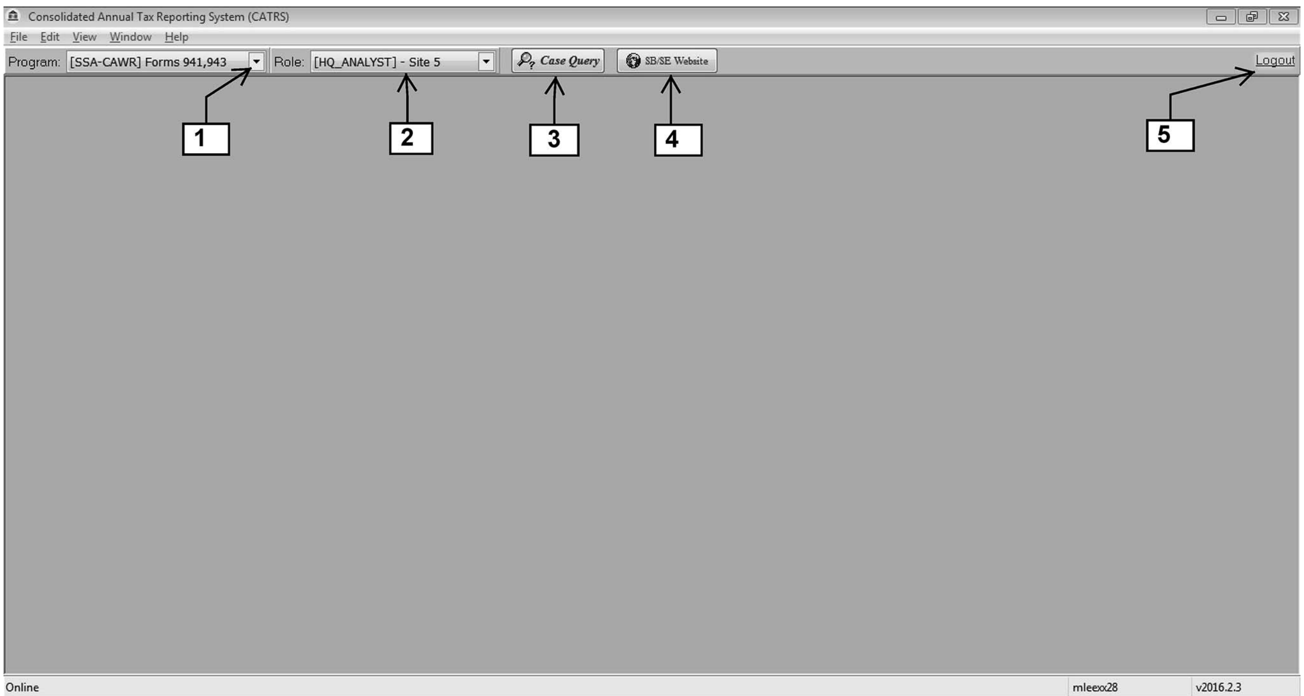


Figure 4.19.8-4

4.19.8.4.1
(09-20-2017)
File Options

(1) When you place the cursor over File option located in the upper left hand corner, left click the mouse button. A drop down will open up that will allow the following functions. These functions are activated by either scrolling over the listed item and clicking the left mouse button or by pressing the combination of keys on the keyboard simultaneously. Figure 4.19.8-5

1. New Query or **<Ctrl> + <Q>**
2. Print Screen or **<Ctrl> + <P>**
3. Logout or **<Ctrl> + <L>**
4. Exit or **<Ctrl> + <F4>**

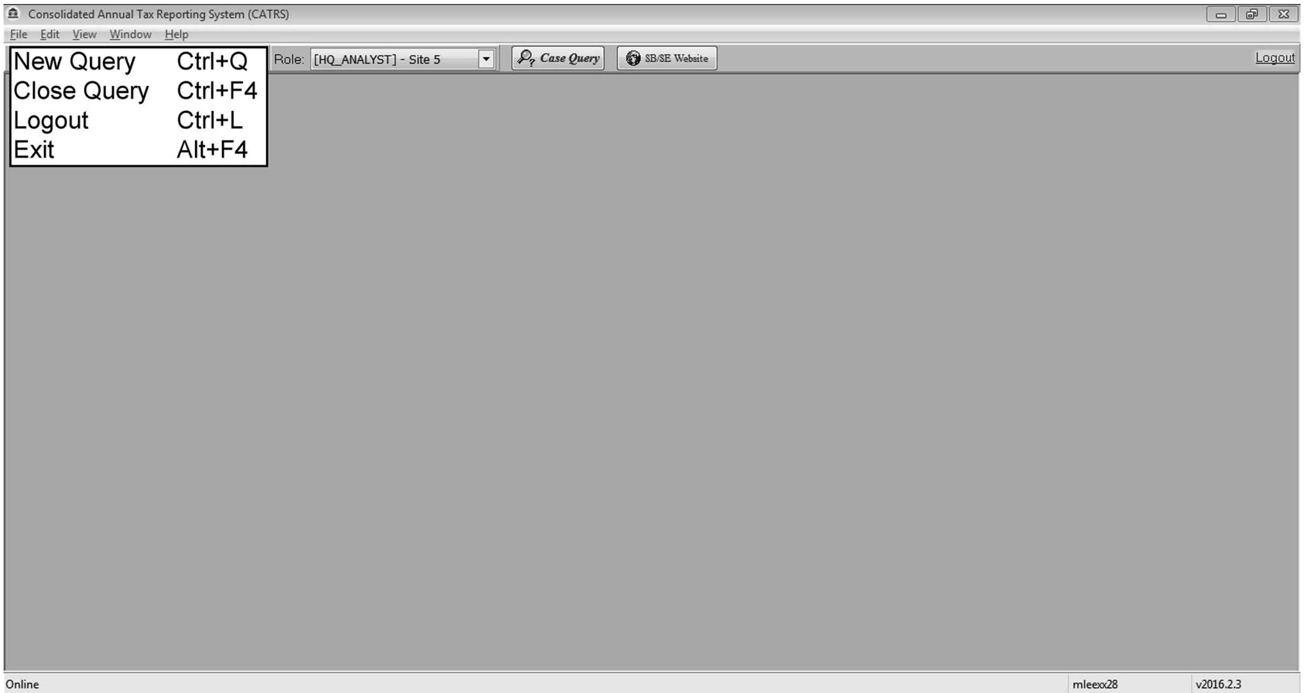


Figure 4.19.8-5

(2) The file drop down can be closed either by placing the cursor over the file option and left click the mouse or by placing the cursor else where in the CAP database and left clicking the mouse.

4.19.8.4.2 (09-20-2017) Edit Options

(1) When you place the cursor over Edit option and left click the mouse button, a drop down will open up that will allow the following functions. These functions are activated by scrolling over the listed item and clicking the left mouse button. Figure 4.19.8-6

1. User Profile: This function is used by the site coordinator to grant roles and permissions to the users.
2. Replies/Undeliverables Rcvd: This function is used by the clerical staff to input replies and undeliverable dates to specific cases within the CAP system.
3. TE Miscellaneous: This function allows access to Loose W2, Schedule D, Xref EIN and Disaster tables.
4. Coordinator: This function allows the site coordinator to assign batches, mass generate letters and access program settings.
5. Analyst: This function is used by headquarters staff only.

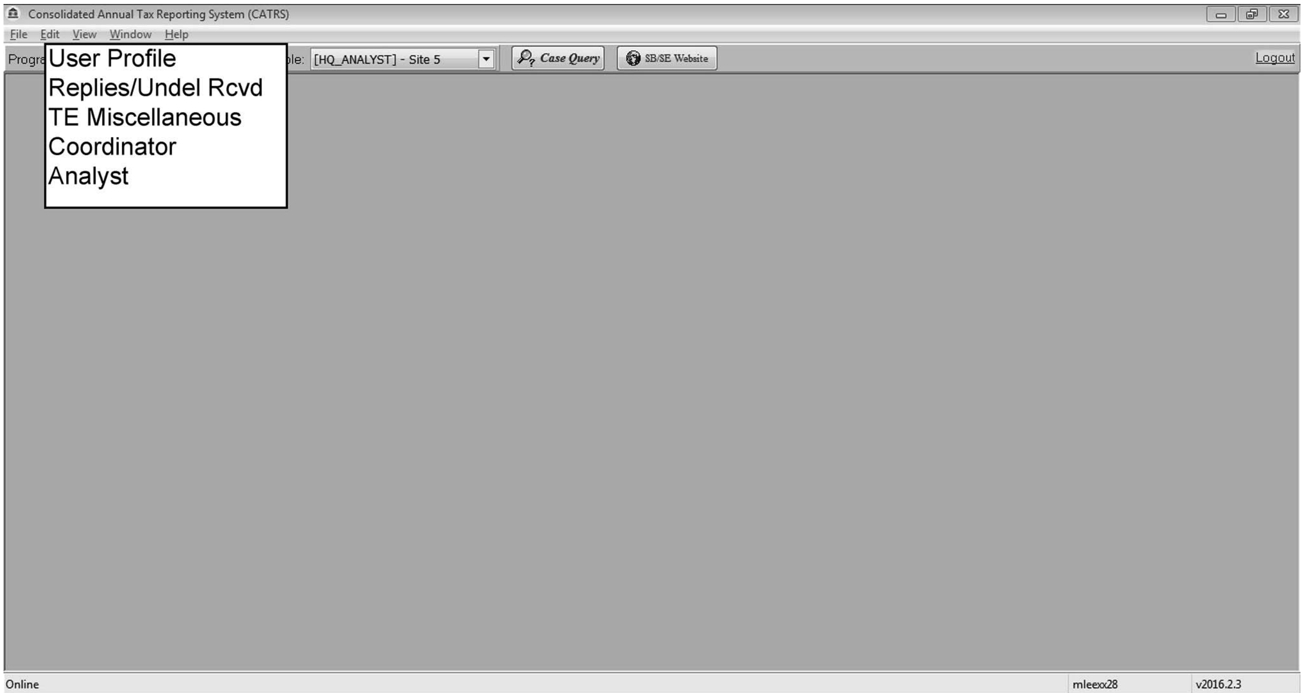


Figure 4.19.8-6

4.19.8.4.2.1
(04-07-2014)
Change Password

(1) User ID: Is your CAP username.

(2) New Password: See IRM 4.19.8.1.1.2 for requirements.

(3) Confirm Password: **"Has to match New Password Field."**

(4) Submit/Cancel: Submit will permanently change your CAP password. Cancel will void the request. Figure 4.19.8-7

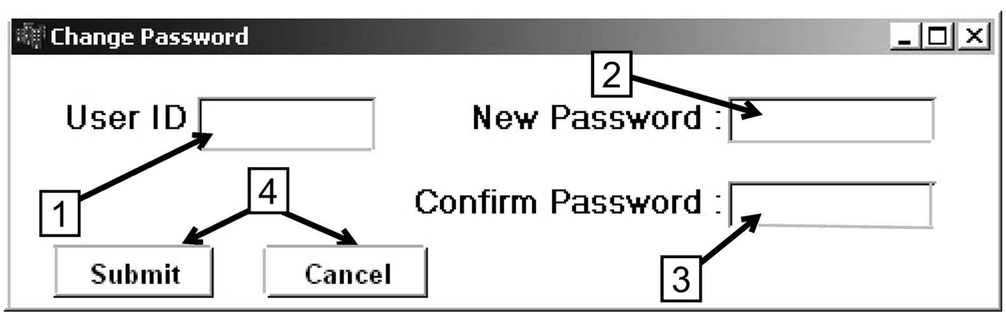


Figure 4.19.8-7

4.19.8.4.2.2
(09-20-2017)
CAWR Loose Forms W–2

(1) When Forms W-2 are received in the CAWR unit with no additional correspondence, the CAWR Automated Program (CAP) system must be immediately updated upon receipt to show the loose Forms W-2 are on file and need to be considered prior to any taxpayer correspondence. Figure 4.19.8-8

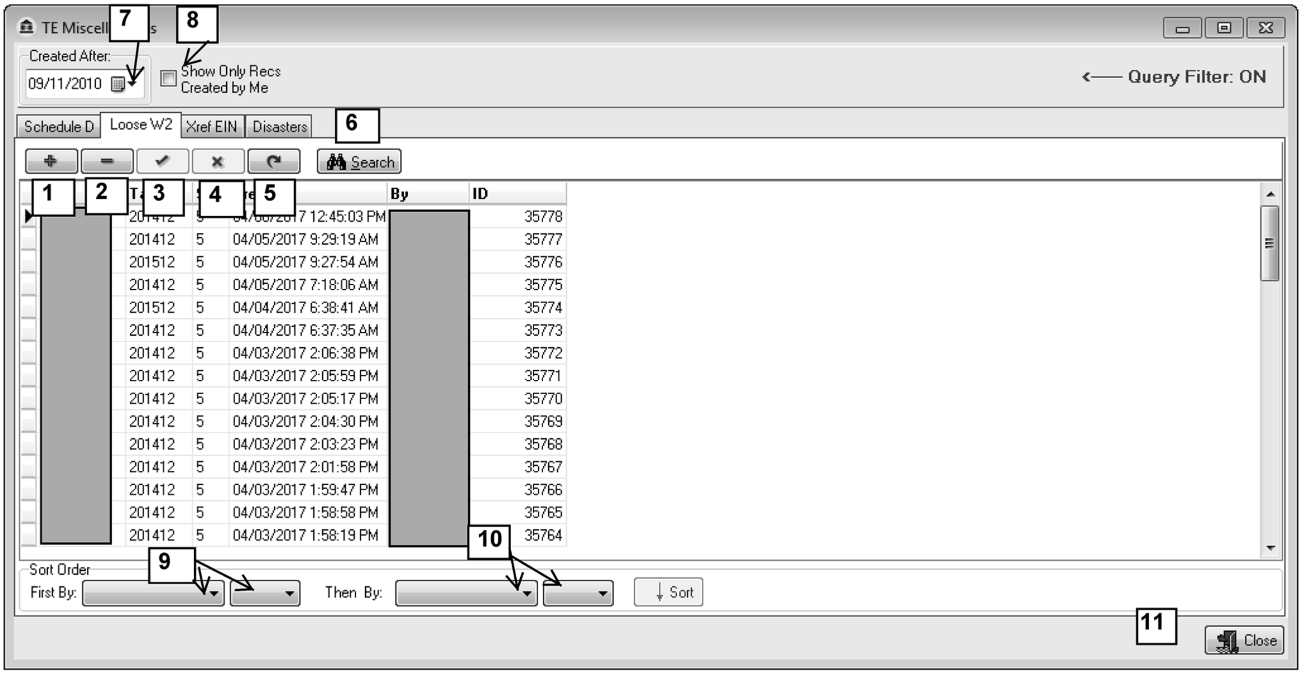


Figure 4.19.8-8

Selection Number	Results
1	Insert New Record
2	Delete Record
3	Post Edit
4	Cancel Edit
5	Refresh Data
6	Search Function
7	Date Search Function
8	Sort Self Inputs
9	First Sort Option
10	Second Sort Option
11	Close Exits the Loose W-2 Screen

4.19.8.4.2.3
(09-20-2017)
Search Loose Forms W–2

(1) The CAP system allows users to search for loose Forms W-2 by the following fields:

- Employer Identification Number (EIN)
- Tax period
- Site ID

- Created date
- Username
- ID

(2) To begin a search click on the “Search” button.

1. Select the specific criteria from the search field
2. Complete search string
3. Find button: After search field and search string are populated the find button will become available to begin the search of the Loose W-2 table
4. Close Button: Will close the process and return the user to the Loose Forms W-2 table

Note: Refer back to figure Figure 4.19.8-8 for button location.

4.19.8.4.2.4
(09-20-2017)
New Loose Forms W-2

(1) This responsibility may be assigned to specific users at each site. Check with your manager or lead before inputting any Loose Forms W-2.

(2) When adding a new loose Form W-2 record you will be required to complete the following:

1. EIN
2. Tax period
3. Serial #, Site, username and Created Date

   Note: These fields will auto populate based on your user profile.

4. Delete Record and Cancel Edit will cancel the request
5. Post Edit will save any new record added

Note: Figure 4.19.8-8 for above field locations.

(3) After inputting of a new record write the serial number on the front of the loose Forms W-2. No two serial numbers are the same. This number is used to file the documents in sequence order at each site.

(4) After a Loose Form W-2 record is input any subsequent cases that are loaded to the CAP database are cross checked with the Loose Forms W-2 table. Any case that matches a Loose Forms W-2 record will get a “**yellow bar across the screen of the case**” to notify the tax examiner that a Loose W-2 record exists.

Note: The yellow bar will also display when a case has a disaster present, third party sick pay present, AUR Payer Agent Listing present, Schedule D present or Xref EIN present.

(5) The yellow bar will display **“LOOSE W-2 ”** and the associated **“serial number ”**.

4.19.8.4.2.5
(09-20-2017)
CAWR Schedule D

(1) Schedule D is an attachment to the Form 941 the employer uses to report acquisitions, mergers and consolidations. When paper Schedule D's are received in the CAWR unit with no additional correspondence, the paper Schedule D must be immediately input to the CAWR Automated Program (CAP) system. This will cause any current or future CAWR case loaded to the CAP system to display the presence of the Schedule D. All Schedule D information needs to be considered prior to issuing taxpayer correspondence. Figure 4.19.8-9

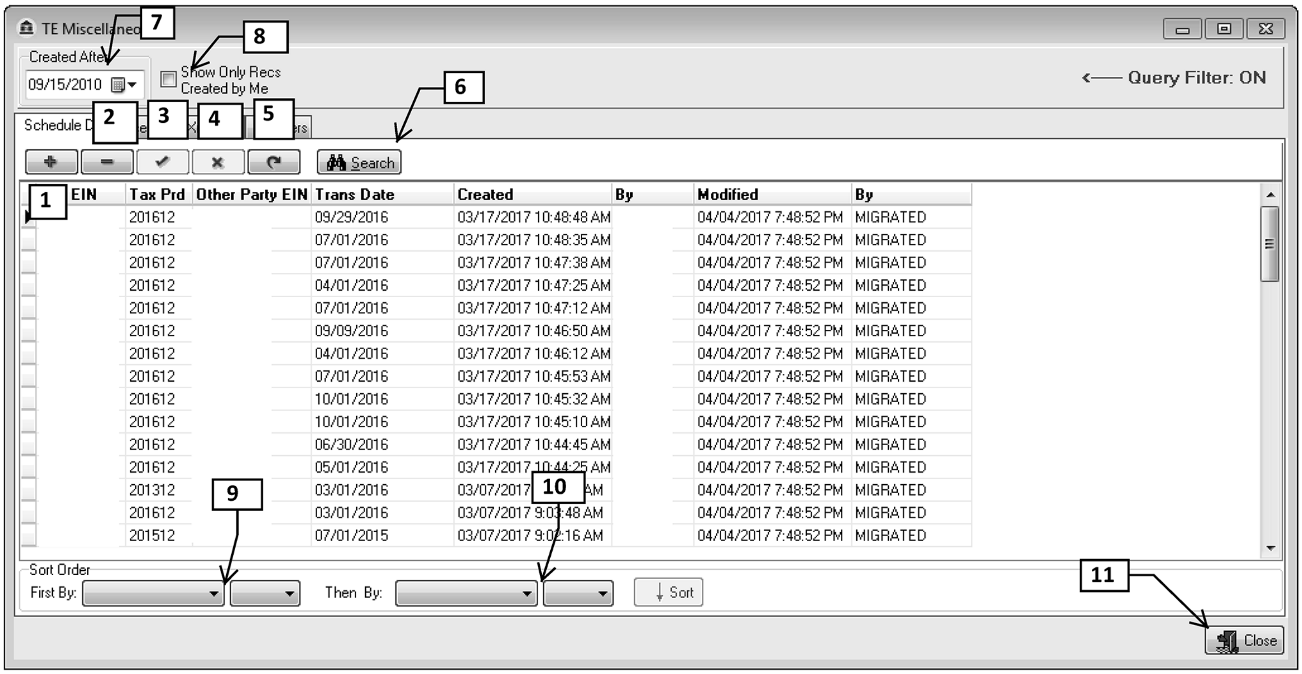


Figure 4.19.8-9

Selection Number	Results
1	Insert New Record
2	Delete Record
3	Post Edit
4	Cancel Edit
5	Refresh Data
6	Search Function
7	Date Search Function
8	Sort Self Inputs
9	First Sort Option
10	Second Sort Option
11	Close Exits the Sch D Screen

4.19.8.4.2.6
(09-20-2017)
Inputting Paper Schedule D

(1) This responsibility may be assigned to specific users at each site. Check with your manager or lead before inputting any paper Schedule D's to the CAP system.

(2) This table is designed to allow one Schedule D record to exist for a specific Form 941 EIN, tax year and Other Party EIN. However, if tax year or other party EIN is different from the Form 941 EIN multiple records can exist.

(3) When inputting a paper Schedule D record you will be required to complete the following: Figure 4.19.8-10

1. Select Insert Record
2. Input Fields
3. Required: Form 941 EIN (Employer Identification Number)
4. Required: Schedule D Tax Year
5. Required: Trans action date: This is the effective date of the acquisition/ merger or consolidation located in part 1 question number 2 of paper Schedule D
6. Required: Other Party EIN
7. Creation date will auto populate based on date the record was created
8. Username will auto populate based on users profile creating the record
9. Modified and Username is stored anytime a change is made to the original input record

Note: If the username is "CAWR" the record was added in an e-file tape transfer to the CAP system.

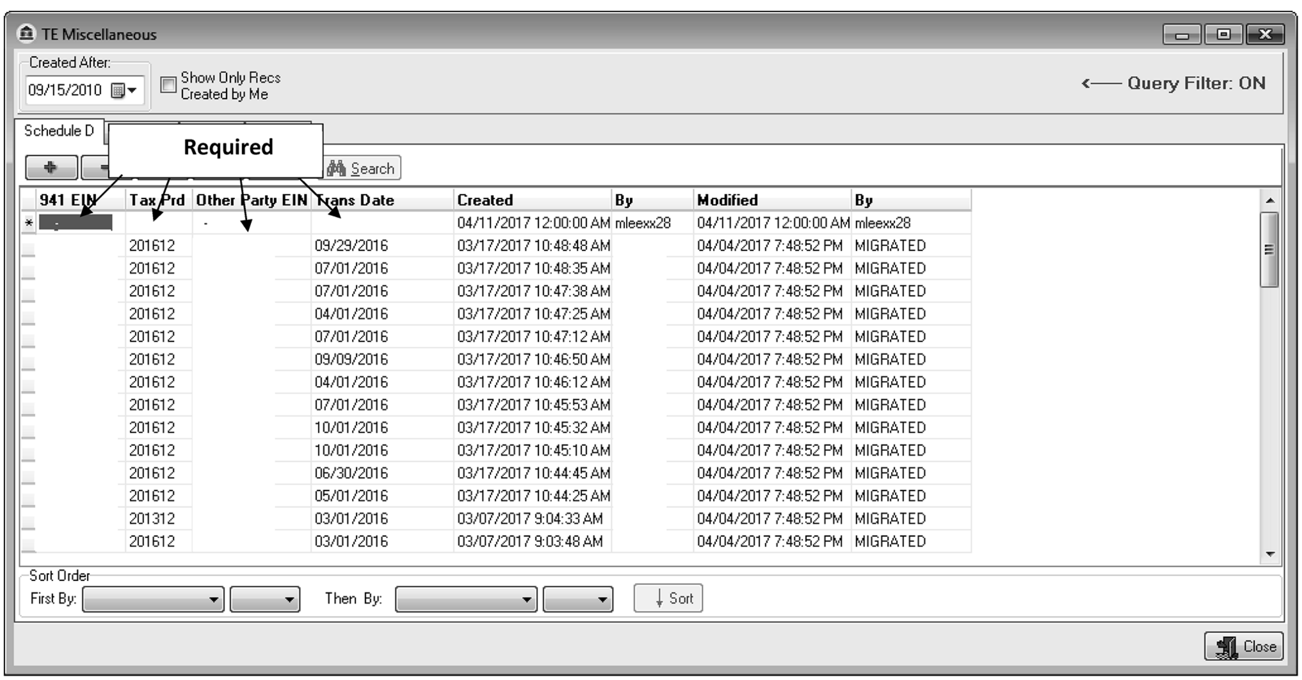


Figure 4.19.8-10

4.19.8.4.2.7 (09-20-2017) Schedule D Display

(1) The Schedule D information is compared to any case that is loaded to the CAP database. If a Schedule D record is present the case will display the literals “Sch D and the x-reference EIN and Schedule D count” in the yellow bar located in the header section of the case.

(2) If the count is greater than “1” the user will need to access the Schedule D table to view all possible Schedule D’s on file.

4.19.8.4.3 (09-20-2017) Help Option

(1) When the cursor is placed over the “Help Option” and clicked with the left mouse button you will see a drop down that lists the CAWR/FUTA website. The website can be accessed through CAP during your login session. The site can also be accessed via the internet explorer icon located on your workstations desktop at *http://wc.web.irs.gov/*

1. Left mouse click “Help Option”
2. Scroll down to CAWR & FUTA web page, left mouse click and website will open and run as wallpaper in the CAP database
3. Close website option
4. The arrow button serve the function of forward and backward while using the website
5. This button will refresh the current web page
6. This button will return you to the CAWR & FUTA home page Figure 4.19.8-11
7. The user can also access the SB/SE Website by selecting this button

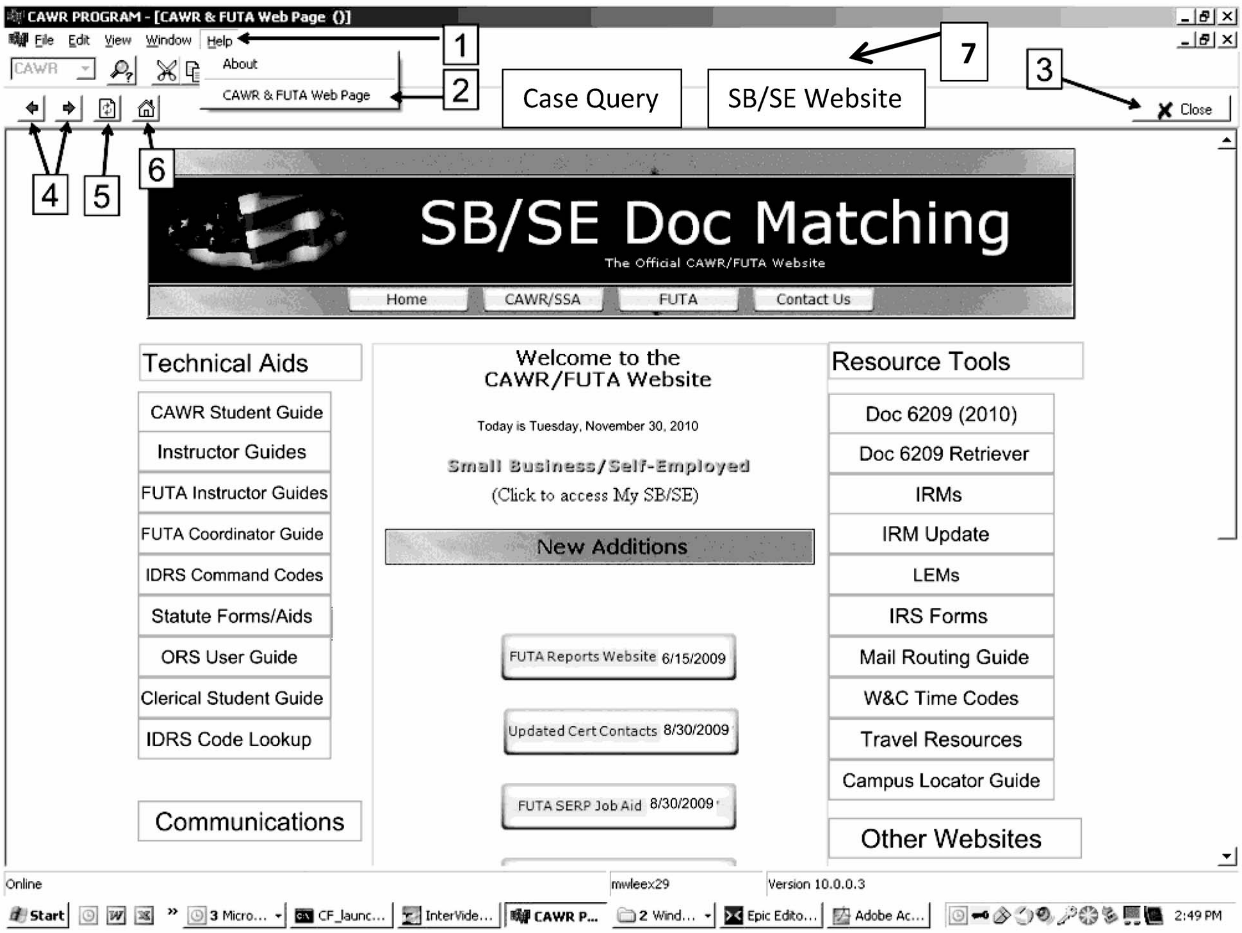


Figure 4.19.8-11

4.19.8.5 (09-25-2020)
CAWR Query Screen

(1) How and when to use the CAWR Query screen depends on what phase of the program you are working. You will need to access either your assigned batches or individual case files. There are two parts on the CAWR Query screen. They are “Query by” and “Case fields”. To access the CAWR Query screen left mouse click on the Query button

(2) The CAWR Query screen has five main functions that are accessed by the selection of the radio buttons in the “Query by” area of the CAWR query screen.

1. Individual Case Query: This is used mainly after the initial screening phase.
2. View Assigned Batches Query: This is mainly used during the screening phase when cases are assigned in batches.
3. Case # Query: This is used to query by control number.
4. SSN (Sched H) Query: This query is used when only the SSN is available.
5. Archive Query. This query option is used to access late reply case that no longer exist in CAP.

Note: When filled to capacity this query option will contain seven years of archived case information. The first year to be archived is the 2014 program year. Only cases that were started in the program will be archived. Below is a list of the case information available.

- General Case Information
- Original Business Address
- Misc Indicators
- Money Screen Information
- Adjustment Screen Information
- Letter Screen Information
- Form 6209 Screen Information
- W-3 Screen Information
- MFT Adj Screen Information
- TE Remarks field
- History Screen Information

1. To perform an individual case query:

- Release
- EIN
- Tax Period
- Search button executes the query function. Figure 4.19.8-12

  Note: The Release can be set to all and CAP will query all records pertaining to the queried EIN.

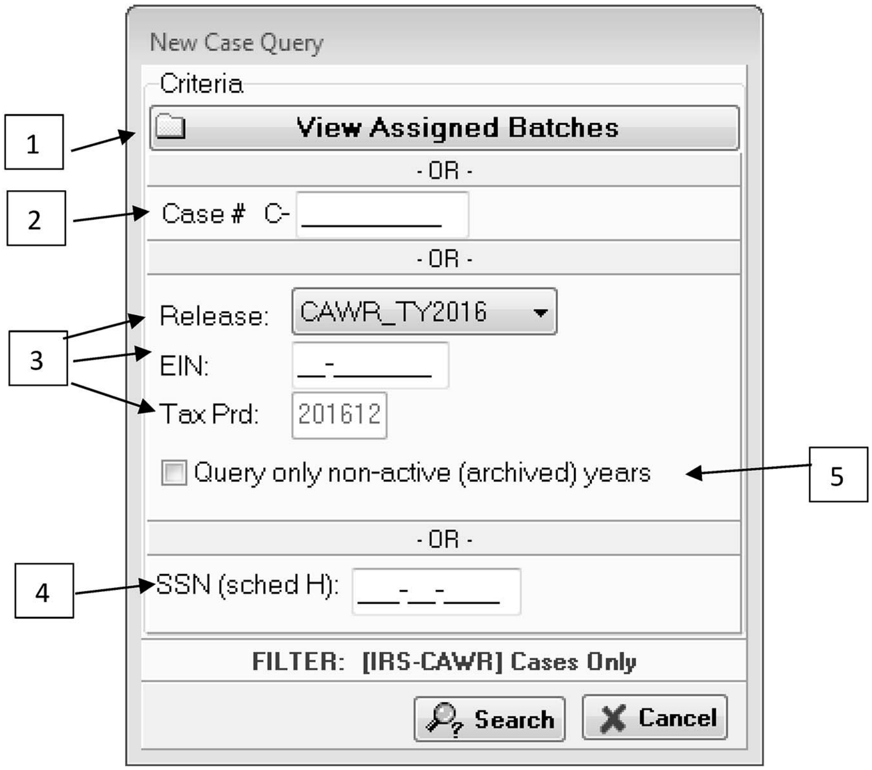


Figure 4.19.8-12

(3) To access assigned batches: select "View Assigned Batches", This will automatically access the "Select Batch User Inventory Screen ". Batches are assigned to a user by either a manager or coordinator. To open an assigned batch scroll over the batch you want to open and left mouse click and the batch. Figure 4.19.8-13

(4) The Select Batch Inventory Screen displays the following information:

1. Username and total batches assigned.
2. Case types assigned, by left mouse clicking on the case type this will expand to show the batches assigned, click it again and it will hide the associated batches.
3. Batch number and volume of cases within each batch.
4. Program Year for cases within the batch and Site ID.

Note: A batch can contain 1 to 26 cases. Figure 4.19.8-13

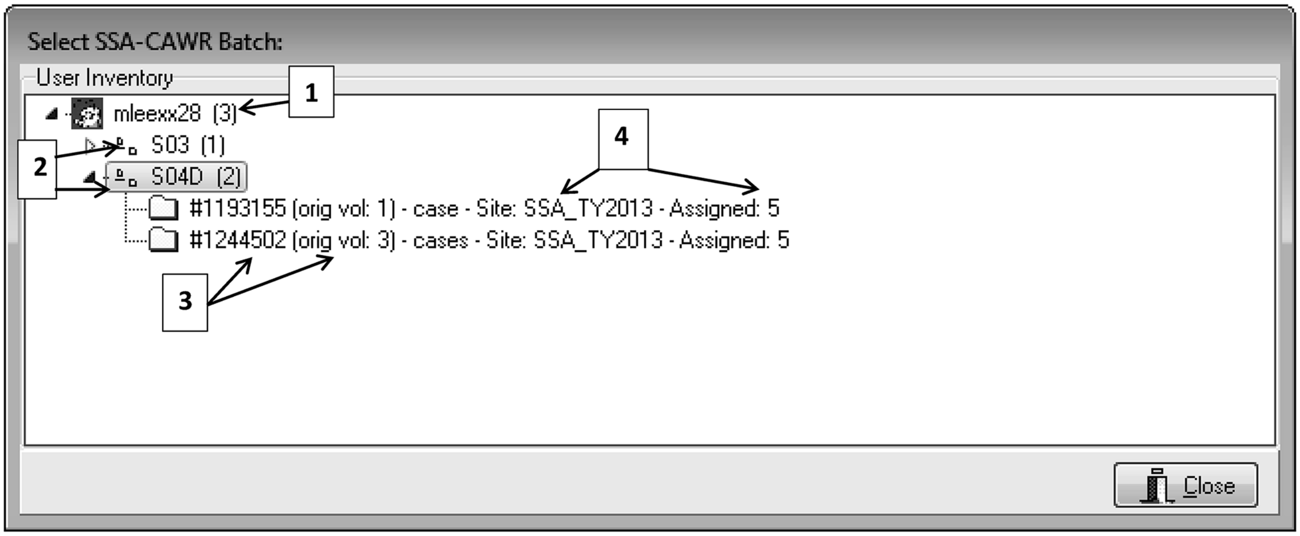


Figure 4.19.8-13

4.19.8.6
(09-20-2017)
Detail Screen Header Section

(1) After you select a batch or perform a single case query, CAP will access the information associated to the requested record(s). When a record(s) is accessed it will automatically default to display the detail screen. Figure 4.19.8-14

Note: The Header Section of a case is viewable in all screens.

(2) The "Header Section" contains the following information:

1. Shows the EIN of the record you are viewing and the amount of records contained within the batch
2. Displays the case EIN
3. Tax Period
4. MFT
5. Name Control
6. Case ID, Site ID, Program and Case Type
7. Batch Number, User Assigned and Date Assigned
8. Disaster Bar, there are several data base conditions that will cause this to exist. Some Examples are Schedule D present, Loose W-2 present, Disaster or Xref EIN present
9. **X button**: By selecting this button you can close a query or remove a case from the assigned batch
10. **Close query** button: By selecting this button you will close the current case or batch
11. **Case cycling** buttons. These allow a user to cycle from one case to another forwards, backwards and post changes within an assigned batch

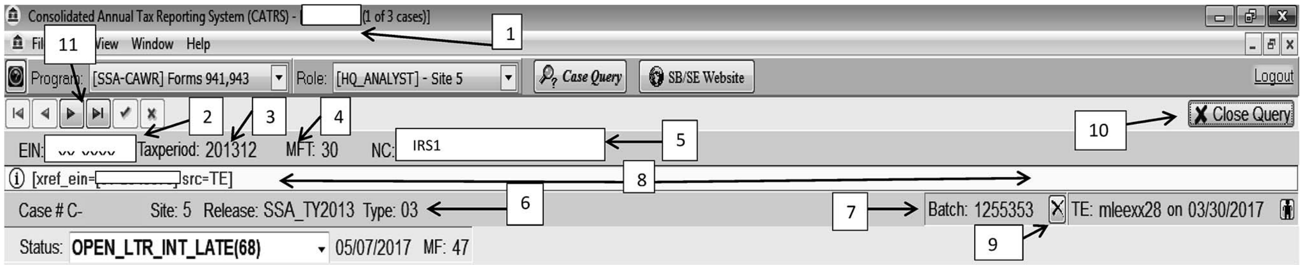


Figure 4.19.8-14

4.19.8.6.1
(09-20-2017)
Case Information Section

(1) The Case Information section contains both information input by the user and information compiled by (IDRS) "Integrated Data Retrieval System." The information provided in this section of the Detail screen has to always be considered in the processing of a case. Below is a list of the information available: Figure 4.19.8-15

1. Adjustment amount, PRN 549 and PR 550: These fields are only completed in the reply, no reply and undeliverable phases of the program
2. X-Ref EIN field: This field is completed when a cross reference EIN is found by the user or provided by the taxpayer that is pertinent in resolving the case
3. X-Ref Social Security Number (SSN) field: This fields applies only to Schedule H filers. The function is the same as the x-ref EIN function. The only difference is you complete this field when a cross reference SSN is found by the user or provided by the taxpayer that is pertinent in resolving the case
4. Tracking field: This field can contain up to 10 characters and is used by HQ staff to track certain types of case conditions
5. TP Contact Info Fields: These fields are used when correspondence other than the letters available through the CAP database are issued to the taxpayer

   Note: Any changes to the above fields will result in the post edit button in the header section of the case becoming available. If the user doesn't select the post edit function all updated information would be deleted upon exiting the case.

6. TC 520 Indicator:

0 - Not Significant
1 - Litigation Instituted
3 - Both Unpostable 941 (UPC 322) and Litigation Instituted

Note: If 1 or 3, you should check IDRS for a -V Freeze. If a -V Freeze and a TC 520 are still present, the employer has filed bankruptcy.

7. TC 530 Indicator:

Blank - No TC 530
1 or 2 - TC 530 Present

8. Collection Indicator:

0 - No Collection Issues Pending
1 -Taxpayer Delinquency Investigation (TDI) in Progress
2 - The Collection Function established a Taxpayer Delinquency Account (TDA) for a Tax Module and does not want the case
3 - Both TDI and TDA Are Present

9. Criminal Investigation Indicator:

0 - No Pending CI Issues
1 - CI Issue Is Pending

10. Exam Indicator:

0 - No Examination Issues Pending
1 - Examination Issue Is Pending

11. Merge Indicator:

0 - No Merge Has Taken Place
1 - Successful Merge Occurred This Cycle
2 - Partial Merge Occurred This Cycle
3 - Successful Merge Occurred Prior Cycle
4 - Partial Merge Occurred Prior Cycle
5 - Complete Merge This Cycle (The “From” Module was active and the “To” Module was inactive)

Note: Entity research is necessary to obtain data on any X-Ref EINs involved in the merge.

12. Consolidation Indicator:

0 - No Consolidation
1 - Pre-consolidated Record (It is an incomplete case, as all transactions have not yet posted)
2 - Consolidation Complete (This is a valid case)

13. BMF Employment Code Indicator:

Blank - Normal Business Employer
I - Indian Tribal Government or Subsidiary
S - Foreign Subsidiary
M - Maritime Industry Entities
F - Federal Employer
G - State or Local Governmental Agency
W - Section 501(c)(3) of the IRC Non-profit Organization Not Subject to FUTA Tax, but Subject to Social Security Tax
T - State or Local Government Agency Covered under a Section 218 Agreement
C - Church or Church Controlled Organization Filing Form 8274 (not subject to FICA (Social Security) or FUTA)
N - Non-profit Organization Subject to FICA (Social Security)

14. BOD Code Indicator: Value can be SB, LM or TE

SB - (Small Business/Self Employed)
LM - (Large and International Business)
TE - (Tax Exempt Government Entities)

15. SSA Indicator:

Blank - (No SSA Issues)
1 - (SSA Issue Pending)
2 - (SSA Referral Case)

Note: If SSA indicator is equal to 1 or 2 the release name will contain the literals "**SSA** " at the end and will display in the header section of the case.

16. Freeze Codes: See Document 6209 for list and definitions of possible Freeze Codes
17. Offer In Compromise Indicator:

0 - No Offer In Compromise
1 - Offer in Compromise Pending or Accepted

18. 6020b Indicator:

0 - No 6020b Present
1 - 6020b Present

Note: All indicator are uploaded to CAP from IDRS.

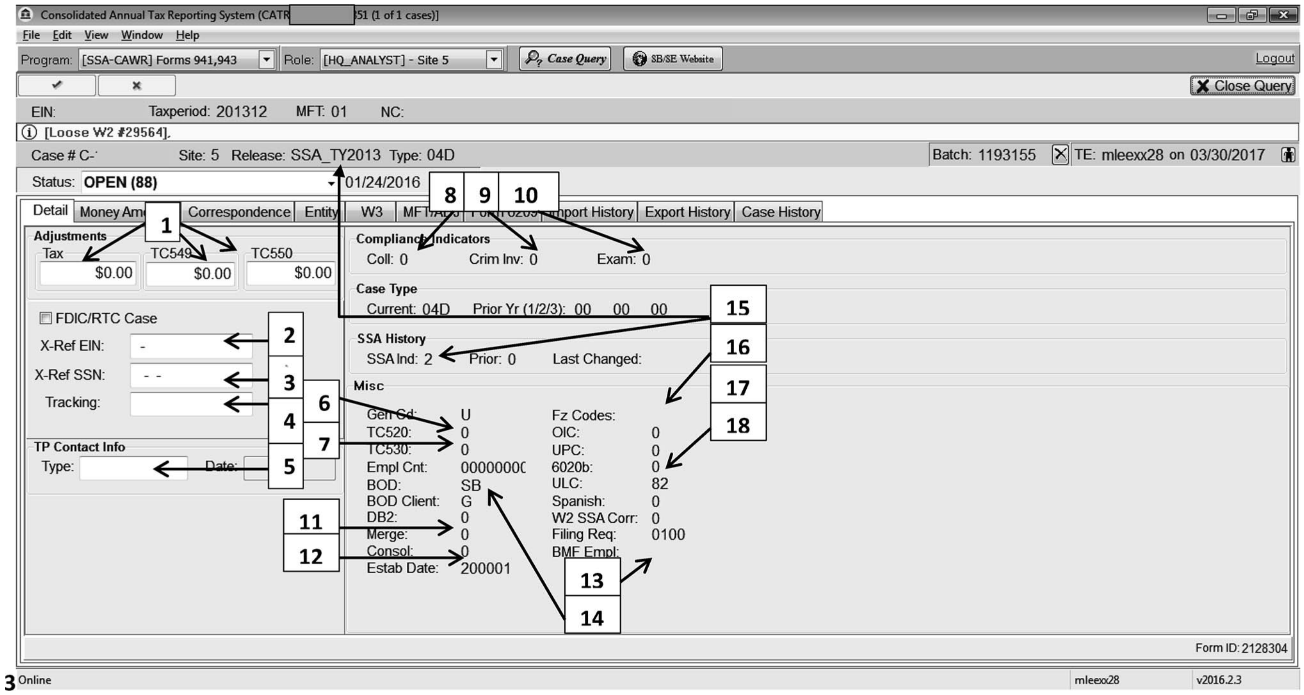


Figure 4.19.8-15

4.19.8.6.2
(04-01-2012)
Open/Closing Status Codes

(1) Open status codes are accessed by clicking the left mouse button while your cursor is placed over the case status drop down located in the header section of the case. Each code has a separate meaning in the processing of a case. Certain codes will update automatically based on the action taken on the case. The table below lists all the possible open status codes and their definitions. Figure 4.19.8-16

Note: The status of a case cannot be modified unless the case is assigned to your user profile.

Open Status Codes	Definitions
08	Assigned SSA IND 1
09	Reserved
10	Research/Suspense Status
16, 28, 90	Correspondence Issued
21	Corr issued/Federal Entity
24, 93	Undeliverable
25, 27, 29	Compliance Referral
26	SC 91 without SSA Ind 2
37	CAWR No Reply

Open Status Codes	Definitions
42	2057C Letter Issued
44, 92	Reply Received
45	Re-analysis Request
55	1534C Letter Issued
67	Reply Interim Issued
68	Late Reply Interim Issued
69	98C Letter Issued
87	SSA Ind 2 in Balance
88	Out of Balance
47	Late Reply

(2) Closing status codes are accessed by clicking the left mouse button while your cursor is placed over the case status drop down located in the header section of the case. The closing status code is used to update the closing of a specific case. Each code has a separate meaning in the processing of a case. The table below lists all the possible closing status codes and their definitions. Figure 4.19.8-16

Closing Status Code	Definitions
11	BMF Delete
36, 98, 99	Closed in Screening
31	Closed to Collections
32	Closed to Exam
33	Closed to CI
38	BMF Merge
91	SSA No Reply
94	SSA No Reply
95	SSA Reply Resolved
96	SSA Reply Unresolved
40	SSA Adj (PRN 549)
41	SSA Adj Bank/Defunct
39, 46	Undeliverable
34	CAWR TP/Reply Resolves
35	CAWR TP/Reply Un-resolved

Closing Status Code	Definitions
30	CAWR No Reply
43	Closed/Worked Late Reply
48	IRS CAWR Agreed Assessment
49	IRS CAWR Return Secured
89	SSA 550 Penalty Assessed

Note: Closing codes **"11, 38, 91, 94, 40 and 41"** are updated automatically by CAP and should never be input manually.

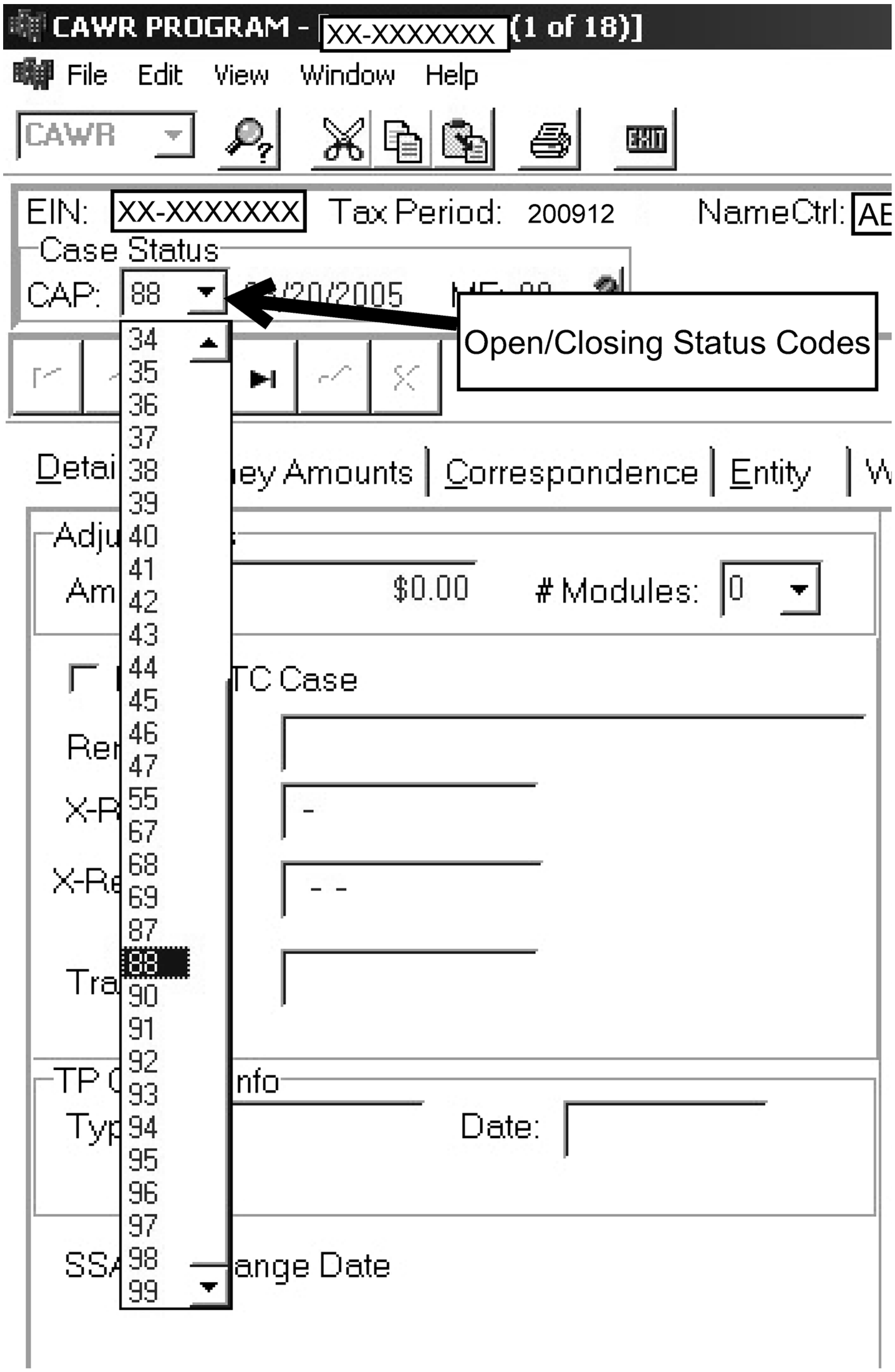


Figure 4.19.8-16

4.19.8.7
(09-20-2017)
CAP Screens

(1) A normal case can contain ten separate screens of information. This can expand to eleven screens if Automated Under Reporter has provided AUR PAL information. There are two ways to access a screen. First by clicking the left mouse button on a screen tab and second by using the shift key and the underlined character listed on the screen tab. Below is a list of the screens and their related underlined characters. Figure 4.19.8-17

1. Detail Screen
2. Money Amounts Screen
3. Correspondence Screen
4. Entity Screen
5. W3 Screen
6. MFT & ADJ Screen
7. Form 6209 Screen
8. Import History Screen
9. Export History Screen
10. History Screen **<Shift> <H>**
11. PAL (Payer Agent Listing) Screen

Note: The PAL screen will only display if there is a record for the case.

Note: Both Import and Export screen is used only for identifying system issues and has no value in working a case.

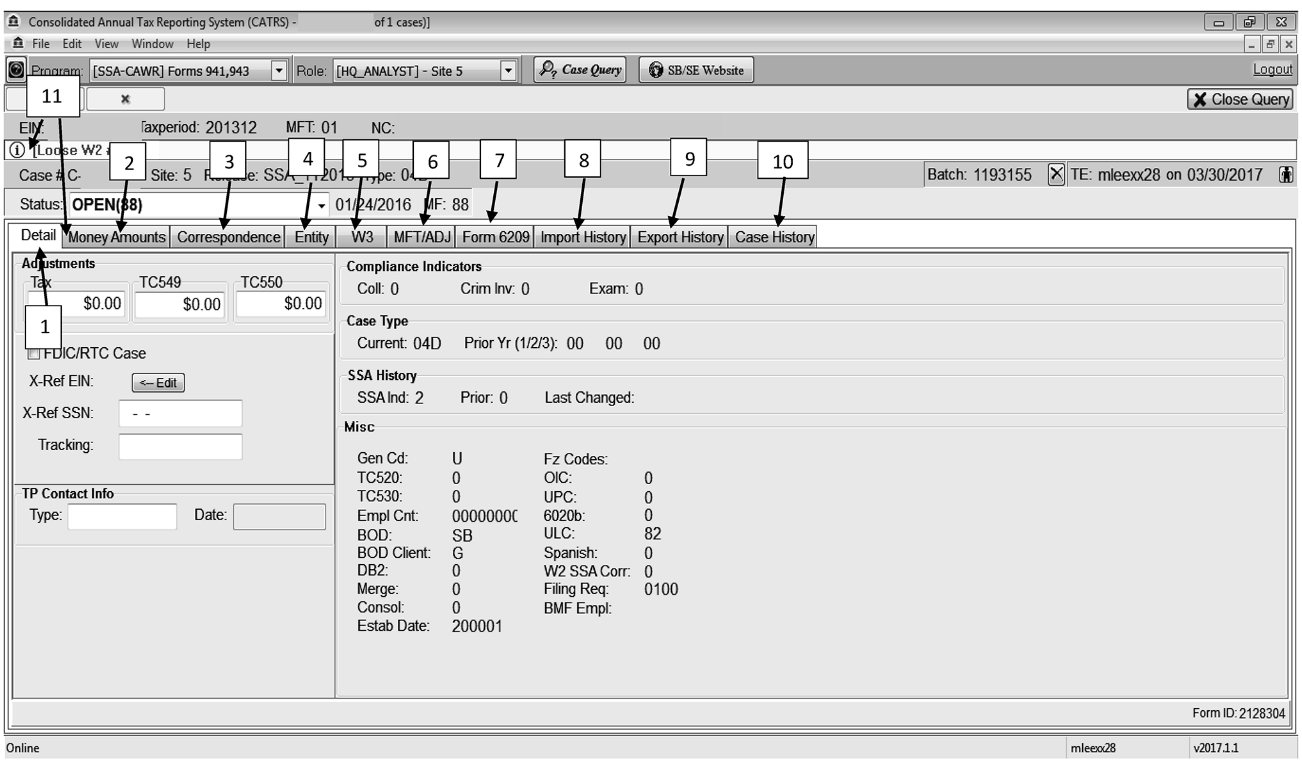


Figure 4.19.8-17

4.19.8.7.1
(04-01-2011)
AUR PAL Screen

(1) The AUR PAL screen will only be displayed when you are working on a case that has been put on the Payer Agent List by AUR program. A Payer Agent is one who incorrectly reports data to the IRS or SSA. This may be because of duplicate reporting, overstating or understating income, or some other error. Below is a list of the information displayed on the AUR PAL screen. Figure 4.19.8-18

1. EIN: This should always match the case EIN.
2. Tax Period: This should always match the year of the case being worked.
3. Document Code: An AUR Code that identifies the type of document being processed (Form W-2, 1099) or the Source Document which caused a transaction to be generated.
4. Source Code: An AUR source of payer information, i.e. P - Paper Document T - Magnetic Media.
5. Error Code: An AUR Code that identifies a type of AUR Payer L - Local AUR Payer.
6. Originator Site: Site that identified a payer as a AUR Payer.
7. Transmitter Control Code: Assigned by the ECC-MTB Magnetic Media, which identifies the organization that transmitted information returns on Magnetic Media.
8. AUR Recd Date: Date documents are received in AUR.
9. Entry Date: Date Payer Agent was added to list.
10. Error Description Line: Text that gives instructions to TEs for handling payer information.

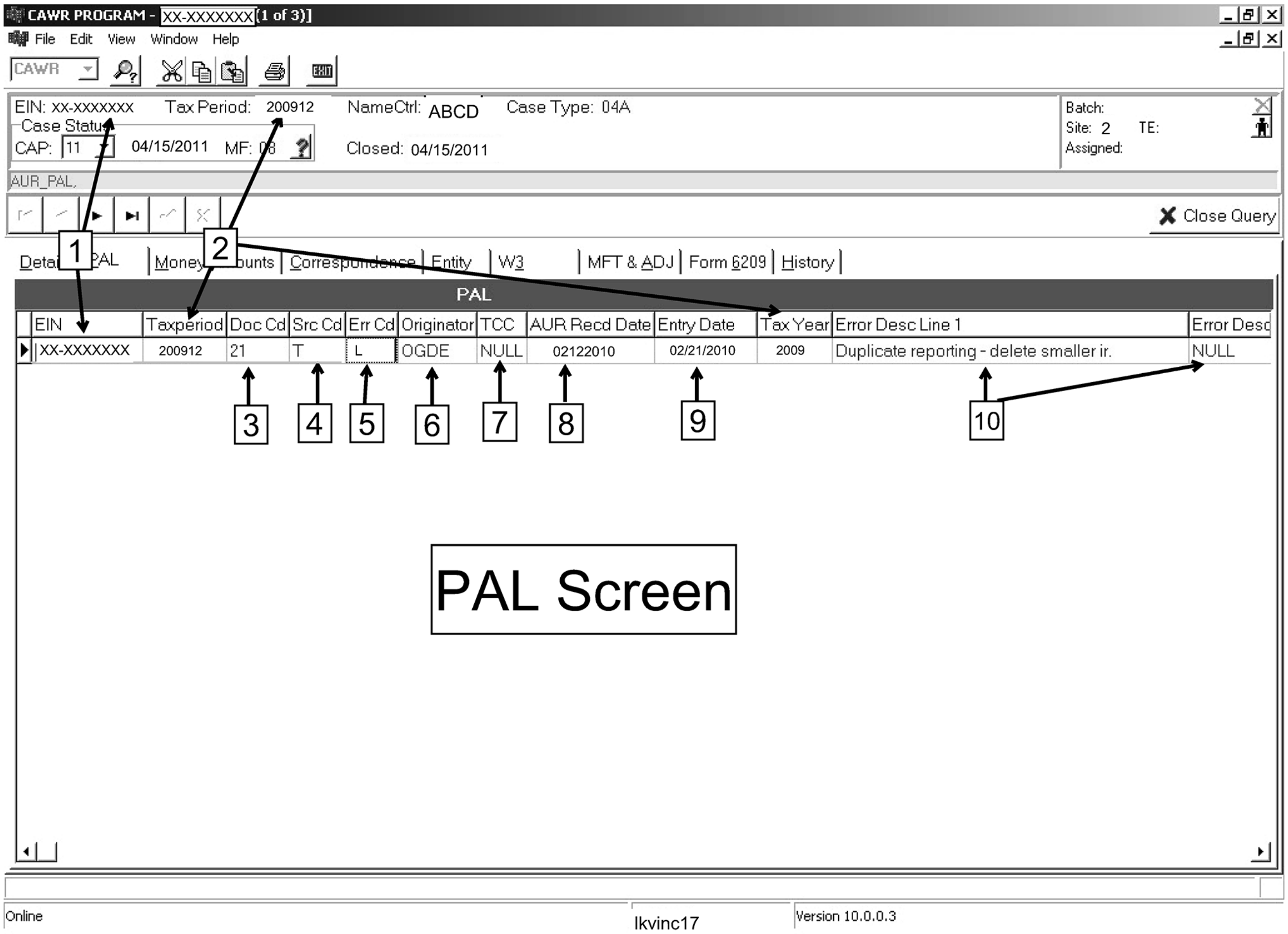


Figure 4.19.8-18

4.19.8.7.2
(09-20-2017)
Money Amount Screen

(1) This screen provides wage information reported on Forms Form 941 ,Form 943 , Form 944 , Form 945 and/or Form Schedule H . In addition the wages/ tax that was processed by SSA via Form W-2, Form 1099R, and Form W-2G processed by the Internal Revenue Service. The CAWR program compares four main wage/tax fields. They are:

- Social Security Wages
- Social Security Tips
- Medicare Wages
- Federal Income Tax Withheld

Below is a listing of the fields contained on the Money Amount Screen. Figure 4.19.8-19

1. Original Amount Button: This button will allow a user to view the original amounts reported even after updates or changes have occurred.
2. Form 94X Column: This Column is a cumulation of wages/taxes reported and processed on Forms 941, 943, 944, 945 and or 1040/1041 Schedule H. The fields social security wages, social security tips, medicare wages, and federal income tax can be updated in this column.
3. Form W-3 Column: This column is used as a tool to help identify possible processing errors within the Forms W-2.

4. Form W-2 Column: This column is compared to the Form 94X column to calculate wage/tax differences.
5. Difference Column: This column calculates the difference in “wages” between social security wages, social security tips and medicare wages reported in the Form 94X column compared to the Form W-2 column.
6. Tax Column: This column calculates the “taxes” based on the differences reported between the Form 94X column and the Form W-2 column.

(2) Below are the tax rates CAP uses to calculate the tax displayed in the tax column.

- Social Security Wages @ 12.4%
- Social Security Tips @ 12.4%
- Medicare Wages @ 2.9%
- Federal Income Tax @ 100%

Note: Form W-3 and Form W-2 column will also include Federal Income Tax reported on Forms 1099R and/or Forms W-2G if present on the case.

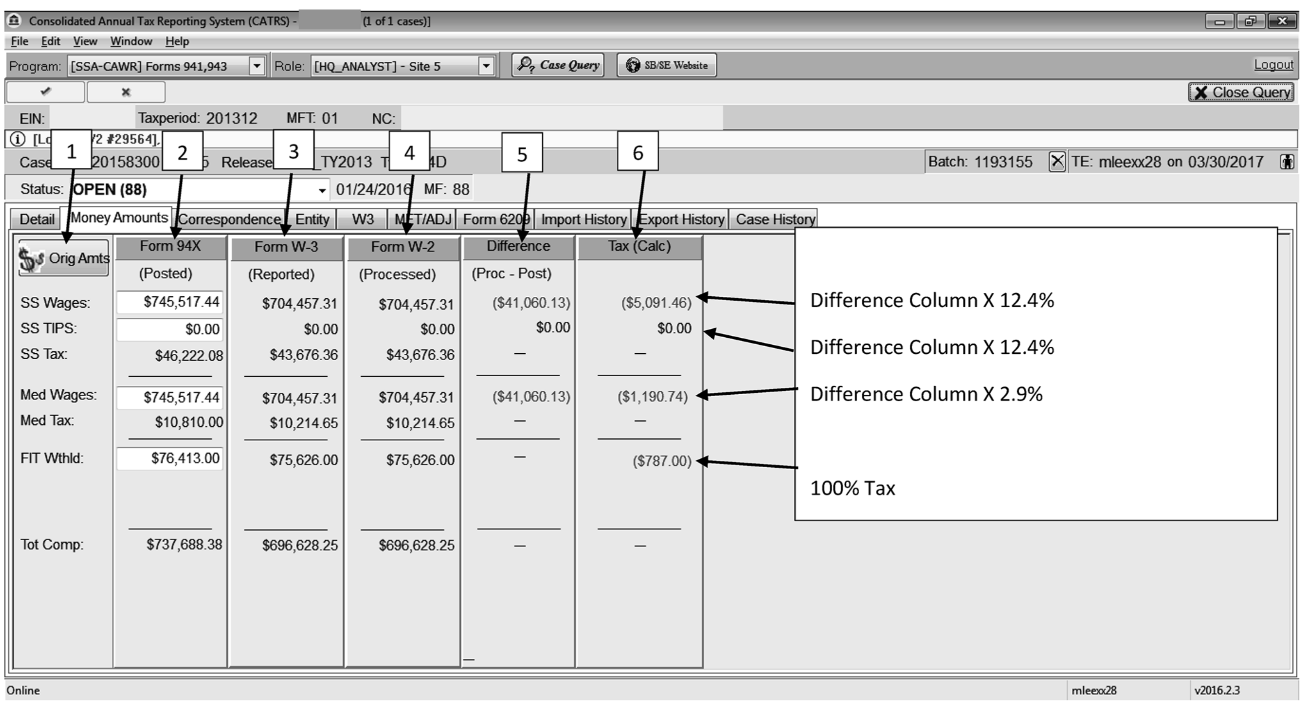


Figure 4.19.8-19

4.19.8.7.3 (09-25-2020) Adjustment Screen

(1) The Adjustment Screen is used to track revenue produced by the CAWR and SSA programs. Values input to this screen will create an output to the revenue tracking report.

(2) Any changes or updates to this screen are initiated by using one of the six the functions buttons. Below is a list of the six button functions.

1. Cancel Changes
2. Refresh
3. Edit Record

4. Post Edit
5. Cancel Edit
6. Refresh Data

(3) When a user selects “Edit Record” the Edit Case Adjustment History Screen will open. In this screen the user will be able to complete revenue values from their case in this screen.

1. Expected Close Status “Required”
2. Masterfile Posting Module, defaults to case information but can me modified by the user if needed.
3. TC29X, TC18X, TC16X, these fields are used to designate the type of assessment/abatement and applicable penalties. “Required”
4. Amount field is the dollar amount of the assessment/abatement and applicable penalties “Required” and/or TC150 (Return Secured) tax value.

Note: Negative values are input with a hyphen in front of the numbers.

5. Remarks “Optional”
6. OK button “Required” to post any changes.

Note: Values recorded in this screen output to the **Revenue Tracking Report**. This report provides valuable information for program effectiveness.

4.19.8.7.4
(09-20-2017)
Correspondence Screen

(1) The Correspondence Screen is used for sending appropriate type of letter from the CAP system (Letter 86C, Letter 98C , Letter 99C , and Letter 2057C). You will need to choose the appropriate letter using the drop down arrow at the bottom left hand side of the screen. Figure 4.19.8-20

(2) The Correspondence Screen contains the following information:

1. Letter type issued.
2. Date letter was issued.
3. Suspense date: This is the time frame allotted for the taxpayer to respond to the letter.
4. No reply date: This date is automatically populated if the suspense date expires without receiving a reply from the taxpayer.
5. Reply date: This date is populated when the letter is received back with a response from the taxpayer.
6. Undeliverable date: This date is populated when the original letter is received back undeliverable.

   Note: Both the undeliverable and reply dates are populated through the clerical function.

7. IDRS Ref ID: ID assigned to a letter generation.
8. **Delete button**: This button will allow a user to delete the letter type and issue date.
9. This is the letter drop down selection tool that allows a user to select which letter to create.

   Note: The Delete button will only delete the letter history in CAP. If the actual letter needs to be deleted from IDRS use the appropriate IDRS command code.

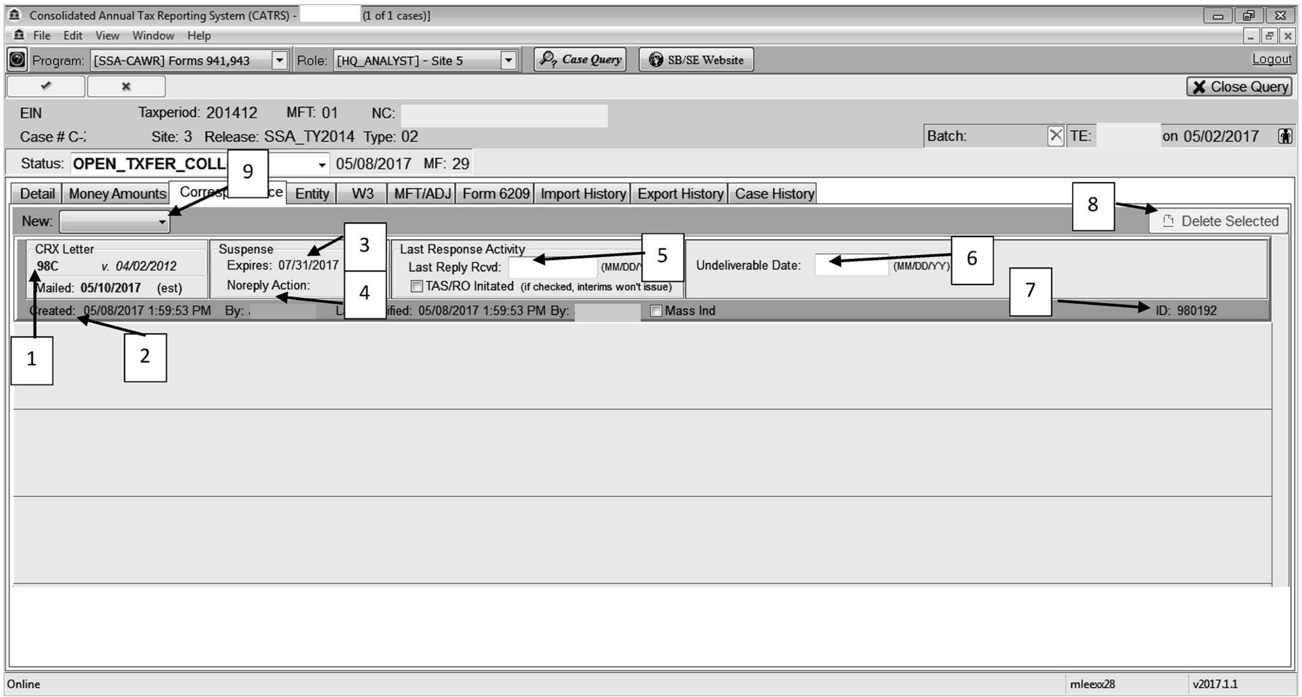


Figure 4.19.8-20

4.19.8.7.4.1
(09-20-2017)
Issuing Correspondence

(1) The 99CCAWR and 98CSSA are auto generated letters. Both of these letters are used in the screening phase of the program. When 99CCAWR or 98CSSA is selected from the correspondence screen CAP will update the case status code to “16” for 99CCAWR and status code “90” for 98CSSA requests. Once a week CAP will process all cases in status codes “16” and “90” and create the letters automatically. The amounts reported in the money amount screen and address information contained in the entity screen will be used to create the letter information.

(2) The other type of correspondence that can be requested is called “C” letters. These letters are IDRS formatted letters and require the user to be connected to an open IDRS session for CAP to create the letter. The Letter 98C and Letter 99C letter is used in the screening phase when case conditions will not allow the generation of a 99CCAWR or 98CSSA. The Letter 2057C letter is used in the reply and late reply phase of the program.

(3) Prior to issuing any type of correspondence CAP will give the user the following prompts:

1. This prompt defaults to “No - Issue Correspondence ”
2. If the user determines the Form W-2 information needs to be modified prior to issuing the letter then select “Yes - Use 6209”. This will load the automated Form 6209 process.
3. If the user determines the Form 94X amounts need to be modified prior to issuing the letter then select “Yes - 94X Screen”. This will automatically place the users cursor in the 94X column located on the money amount screen. Figure 4.19.8-21

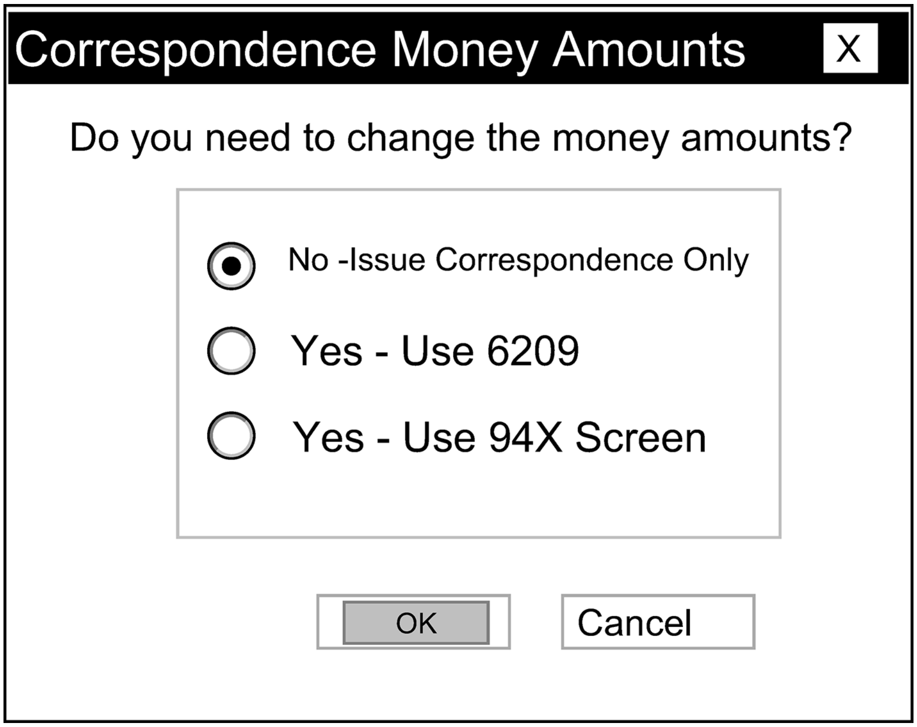


Figure 4.19.8-21

(4) When a “C” letter is requested CAP will load the letter input screen. Portions of the letter input screen will auto populate from the information contained within the case. Figure 4.19.8-22

(5) The letter input screen displays the following information:

1. Salutation
2. Return Address Code: Two digit code that tells IDRS the return address
3. Signature Code: Two digit code that has been established to print the signature
4. “Cancel” button will exit letter input screen; “Submit” button processes the letter to IDRS; “Preview ”button will allow the user to view the letter content. Clicking the left mouse button on the letter next to the selective paragraph will allow the user to preview the paragraph content in the bottom preview window
5. Selective Paragraphs
6. Selective Enclosures
7. Selective Fill-ins: This section displays the “Selected Paragraphs”, “Fill-in numbers”, “Type”. (This is the character requirements for the fill-in), “Description” of the fill-in
8. Type in Fill-in: This field is where the user inputs the fill-in requirements to the selected paragraphs

Note: The Letter 99C letter will auto populate the amounts contained within the money amount screen.

9. Notes: This field gives guidance for valid fill-ins. This field also is used when an open paragraph is selected
10. Preview Window

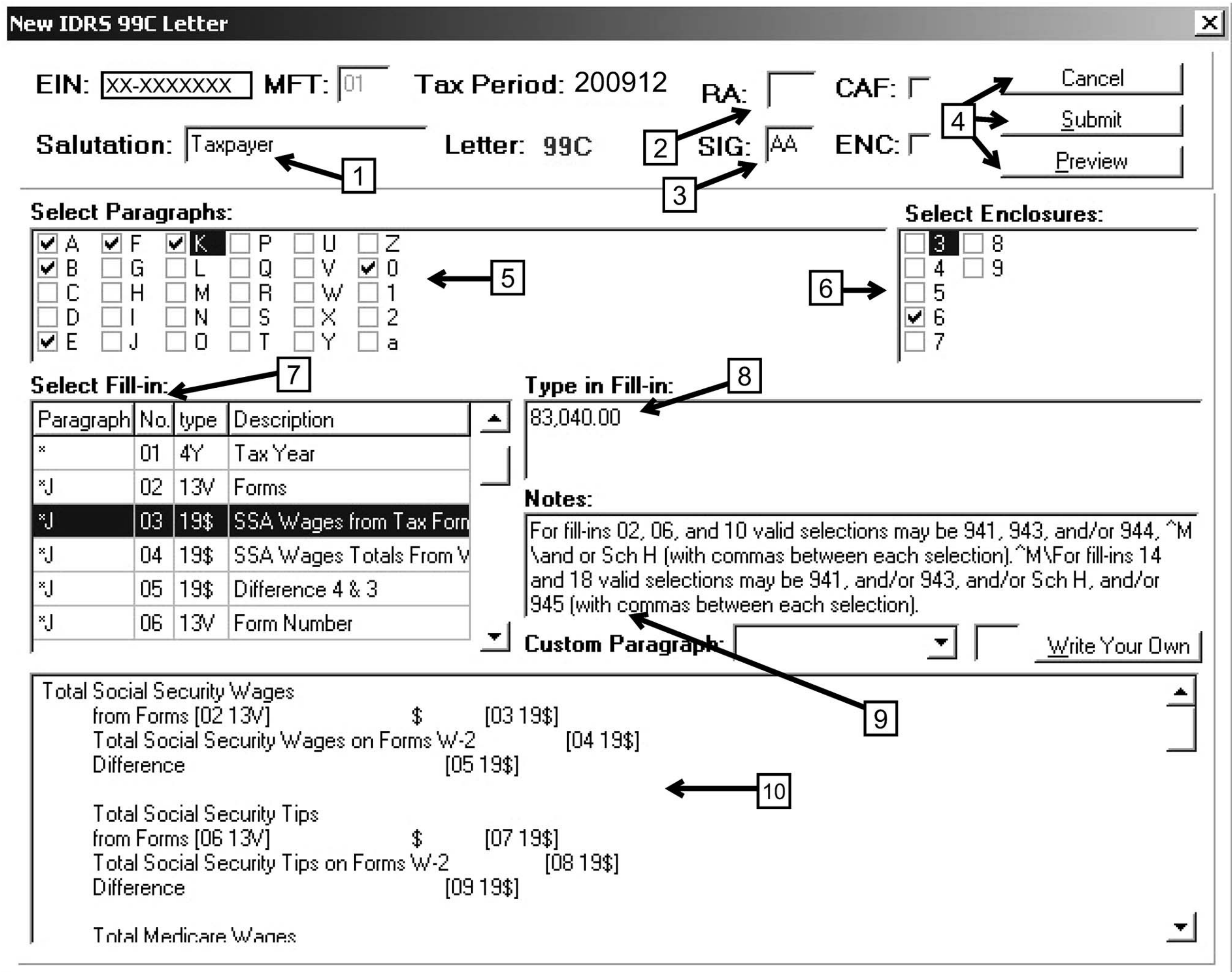


Figure 4.19.8-22

4.19.8.7.5
(09-20-2017)
Entity Screen

(1) The Entity screen stores the business name and address information. This information is downloaded from IDRS when the case is created. If necessary, you may update the “address” and “Care of Name” fields only. Figure 4.19.8-23

Note: Updating the address should only be done based on taxpayer correspondence or the letter was returned undeliverable and a better address was located.

(2) When the Entity screen tab is selected you will find the screen elements listed below:

1. Last Updated: This field will populate when a change has been made to the address information either by the user or systemically.
2. First Name Line: This is the name of the business when it was established.

Note: The first four characters of the first name line create the name control in the detail header section.

3. Sort Name Line
4. Care of Name Line
5. Foreign Street Line

Note: This line can only be updated if the user selects from the state drop down field the period as the two digit state code. When the period is selected as the state code, CAP will allow a foreign street address and after address will also rename the street address line as foreign city and city line as foreign country.

6. Street Address Line
7. City Field
8. State Field
9. Zip Code Field
10. Post Edit and Delete Edit

Note: Any changes made to the care of name and/or address information will require the user to post the edit to store the update in CAP.

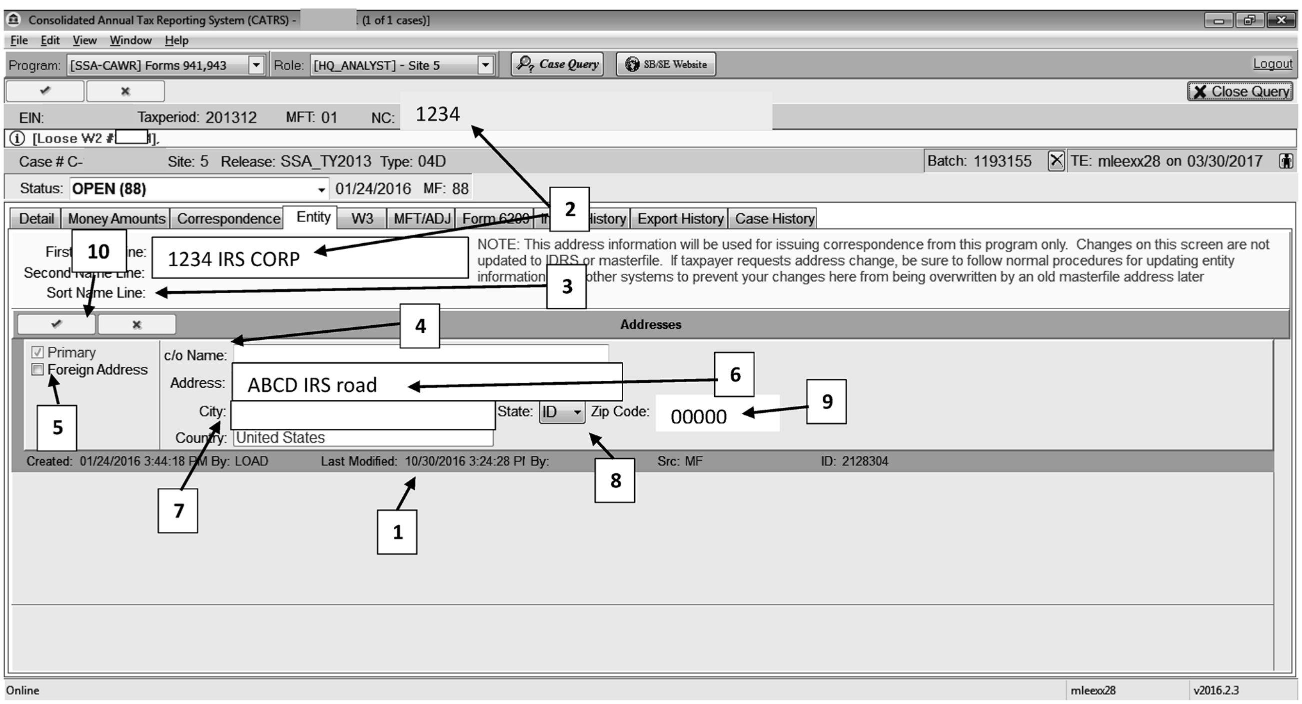


Figure 4.19.8-23

4.19.8.7.6
(09-20-2017)
W3 Screen

(1) This screen provides W3/W2 information that was reported and processed by SSA. This screen will also display Forms 1099R and Forms W-2G processed by the IRS. W3/W-2 data can be ordered via the Online Retrieval System (ORS). Figure 4.19.8-24

(2) You will find the screen elements listed below.

1. Report Locator Number “RLN: ”The RLN is used as the filing number for the set of Form W3/W2 information on microfilm.

2. W-3 Money Detail Display: If you click a RLN the amounts reported on that set of Form W3/W2 will display in the window.
3. Forms W-2 Report: This is the amount of Forms W-2/W-2G/1099R's reported by taxpayer.
4. Forms W-2 Processed: This is the actual amount of Forms W-2 processed by SSA or the actual amount of Forms W-2G/1099R processed by the IRS.
5. Document Code: Each type of information return document has its own document code.

   Note: To view actual W3/W2 information, the user needs to access the Online Retrieval System (ORS). Document Code Type 32 and 98 are W2G and 1099R type information returns and do not exist in the ORS system.

6. Employment type: See following table for Employment Type Definitions.
7. Correction Indicator: This field will show a " **C**" if the information returns are corrected.
8. Problem Indicator: See following table for Problem Indicator Definitions.
9. W-3 Indicator: See the following table for W-3 Indicator Definitions.
10. X-ref EIN field: This field will populate when a cross reference EIN is provided in box "H" of the Form W-3 processed by SSA.
11. 3rdPrtySick Ind: This will only contain a value if the W-3 record contained an amount claimed as Sickpay Federal Withholding.

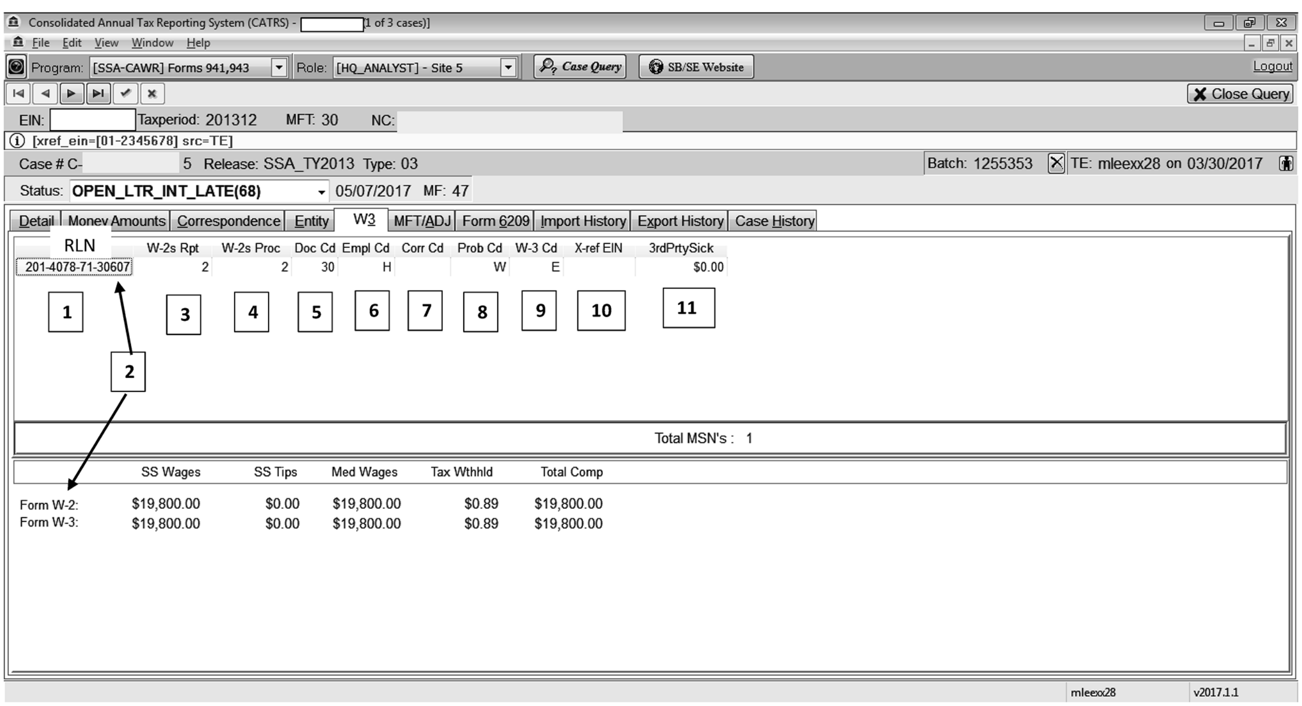


Figure 4.19.8-24

Document Code Type	Definition
30	Form W-3 with Forms W-2
32	Form 1096 with Forms W-2G
33	Form W-3SS with Forms W-2GU
34	Form W-3SS with Forms W-2AS
35	Form W-3SS with Forms W-2VI
36	Form W-3PR with Forms 499 R-2/W-2PR
98	Form 1096 with Forms 1099-R

Employment Type	Definitions
M	Military
H	Household
A	Agriculture
R	Railroad
S	State/Local Government
Q	State/Local Gov Medicare Only
L	Limited Liability (State/Local Government)
W	All Others

Problem Indicator	Definitions
Blank	No Errors
A	Medicare Wages Altered Based on (Social Security) FICA Total Compensation
D	Duplicate Forms Deleted
F	Family Employment Items Deleted
G	Generated (Social Security) FICA Wages or Tips – (The employer did not enter (Social Security) FICA Wages or Tips. The SSA used the (Social Security) FICA Tax Amounts to calculate and to generate the (Social Security) FICA Wage Amount shown on Form W-3.)

Problem Indicator	Definitions
H	More than One Code Applies (A, G, or U)
K	Process Apparent Dup Report (Deemed Non-dup)
L	Apparently Missing Forms
M	Social Security Wages Over Maximum
O	Establishment Optional Method
P	Illegible Forms
Q	Form W-3 Record but No Form W-2 Record
S	Split Report
U	Medicare Wages/Tips Generated
V	J.V. W-3 Record
W	Non-earned Household Earnings
X	SSA Corrected Name

W-3 Indicator	Definitions
D	Dummy Form W-3 (Original Form W-3 prepared by the SSA or Original Form 1096 prepared by the IRS.)
E	Original Form W-3 or 1096 Employer Filed (Form W-3 totals present; Forms W-2 totals may be present.)
H	SSA Employer Reconciliation
J	Dummy Reconciliation
N	Stand-Alone Form W-3
Q	Late Filed Returns with Substitute Forms W-3 Prepared by the SSA.
R	Late Filed Original Form W-3 Prepared by the Employer
S	“Split” - Dummy Form W-3 with Unique RLNs (The microfilm of this shipment of Forms W-2 is split between two or more reels of microfilm.)

W-3 Indicator	Definitions
U	Unallocated Tips and Wages

4.19.8.7.7
(09-20-2017)
MFT & ADJ Screen

(1) This screen displays the tax returns filed that create the 94X column display in the money amount screen. This screen cannot be updated by the user. The MFT field shows the type of tax return filed. The table below shows the definitions of each MFT.

MFT	Definitions
01	941
05	1041 (Schedule H)
11	943
14	944
16	945
30	1040 (Schedule H)

1. MFT
2. Tax Periods filed
3. Tax Periods filed
4. Line Adjustment
5. Social Security Wages Reported
6. Social Security Tips Reported
7. Federal Income Tax Withheld Reported
8. Medicare Wages Reported
9. DLN (Document Locator Number)
10. Primary SSN

    Note: Primary SSN only applies to MFT 30.

11. Expansion Bar

Note: The expansion bar indicates to the user that more information is viewable outside of the current window display. Clicking on the arrows located at the end of the screen will expand the view. Figure 4.19.8-25

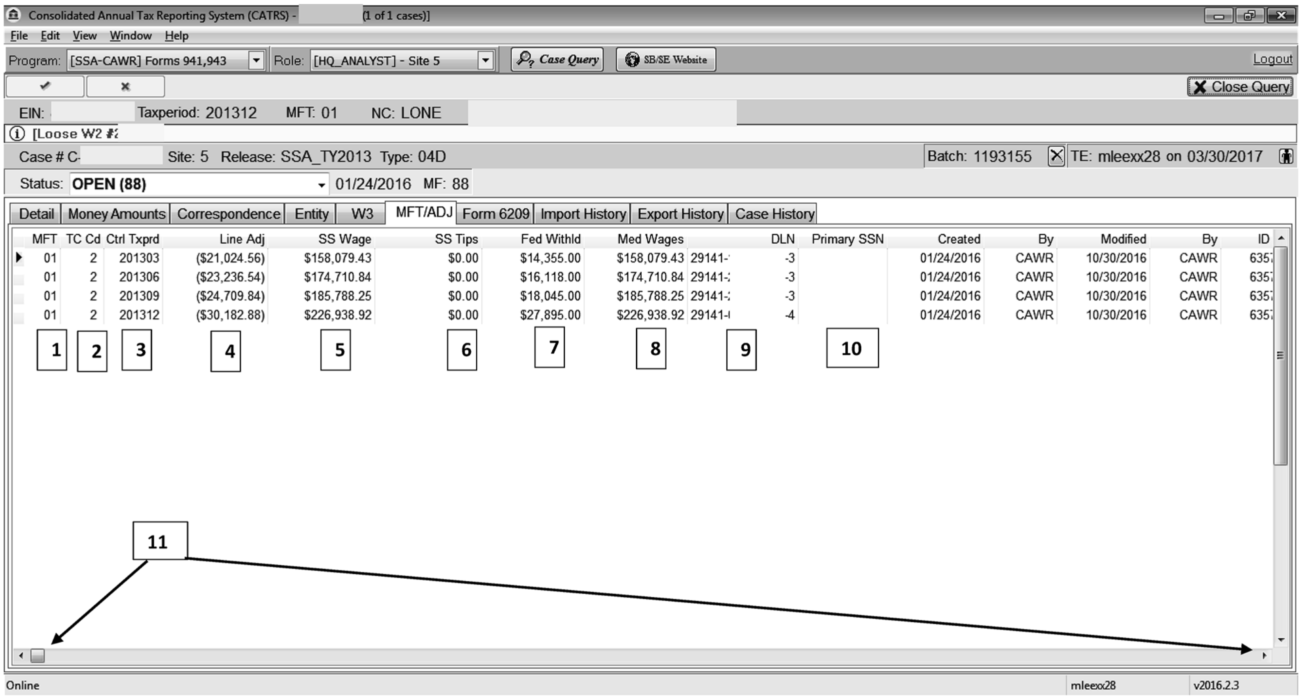


Figure 4.19.8-25

4.19.8.7.8
(09-20-2017)
Form 6209 Screen

(1) The Form 6209 is used to correct the amounts reported and processed on the Forms W-2 displayed in the money amount screen. This screen is comprised of the main screen and a secondary input screen. The main screen displays any previous Form 6209 input by a tax examiners and the adjustments and their comments as to why the adjustment(s) were done. The secondary screen is used to adjust W-2 information and is accessed by the pressing the “New” button at the bottom of the main screen. You will find the screen elements listed below each of the screens. Figure 4.19.8-26

Note: When a Form 6209 is processed in CAP the form is electronically forwarded to IDRS to update the Form W-2 amounts reported on CC BMFOLU.

1. New Button: This button opens the Form 6209.
2. Delete Button: This button will delete the entire Form 6209 record.

   Note: If the Form 6209 has already been uploaded to IDRS the record can not be deleted. If a previous uploaded Form 6209 needs to be modified a new Form 6209 will need to be completed to correct the values.

3. Edit Record Button: This will open a Form 6209 for edit.
4. Refresh Button: Refreshes the current window.

   Note: Double clicking the left mouse on any field will open the Form 6209 to view or edit.

5. Expansion Bar: This will allow a user to see the **Created Date and Upload Date**. These are the dates the record was input and the date CAP processed the Form 6209 to IDRS.

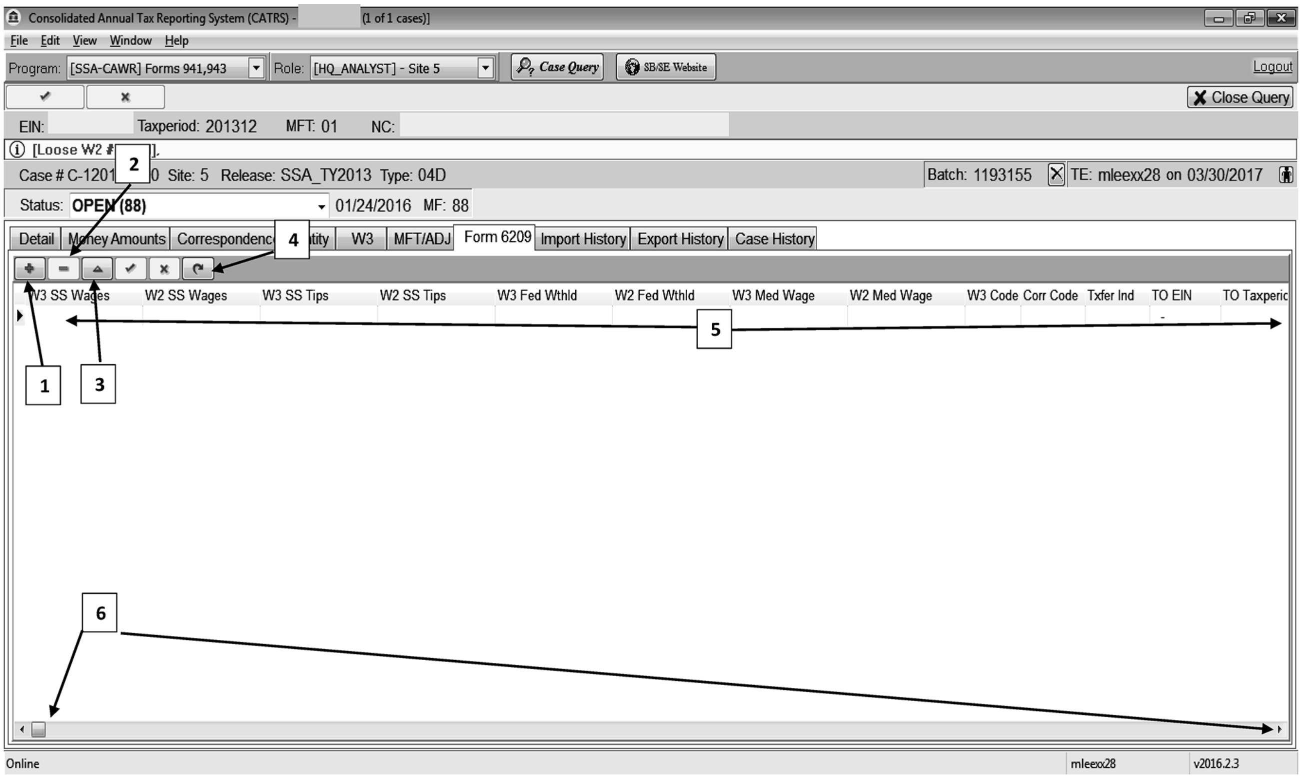


Figure 4.19.8-26

(2) When you select the “new” button CAP will bring up the following screen. CAP will auto populate the EIN, Tax Period and Name Control from the case information. All other fields of the Form 6209 require the user to supply the information to be adjusted. Figure 4.19.8-27

1. Transfer Forms W-3/W-2 Option: Selecting the transfer option will expand the Form 6209. The expanded fields will require the x-reference EIN, tax period and name control. Figure 4.19.8-27

   Note: Use transfer Form W-3/W-2 option only when an **entire set** of W-3/W-2 need to be transferred to a different EIN.

2. Form W-2 Wage/Tax Fields: Increases to the fields are typed in as whole numbers. Always use a decimal point to the Wage/Tax being adjusted. If the wage/tax amount needs to be decreased input a hyphen in front of the whole number.

   Note: The comma is not required to represent thousands. CAP will automatically place the comma.

3. Remarks Drop Down: This is a required field. This field gives the reason for the adjustments made with the Form 6209.
4. “Cancel” button: This button will exit the Form 6209.
5. “Ok” button: This button submits the Form 6209.
6. Money Amount: This button will display the amounts reported in the Money Amount Screen.

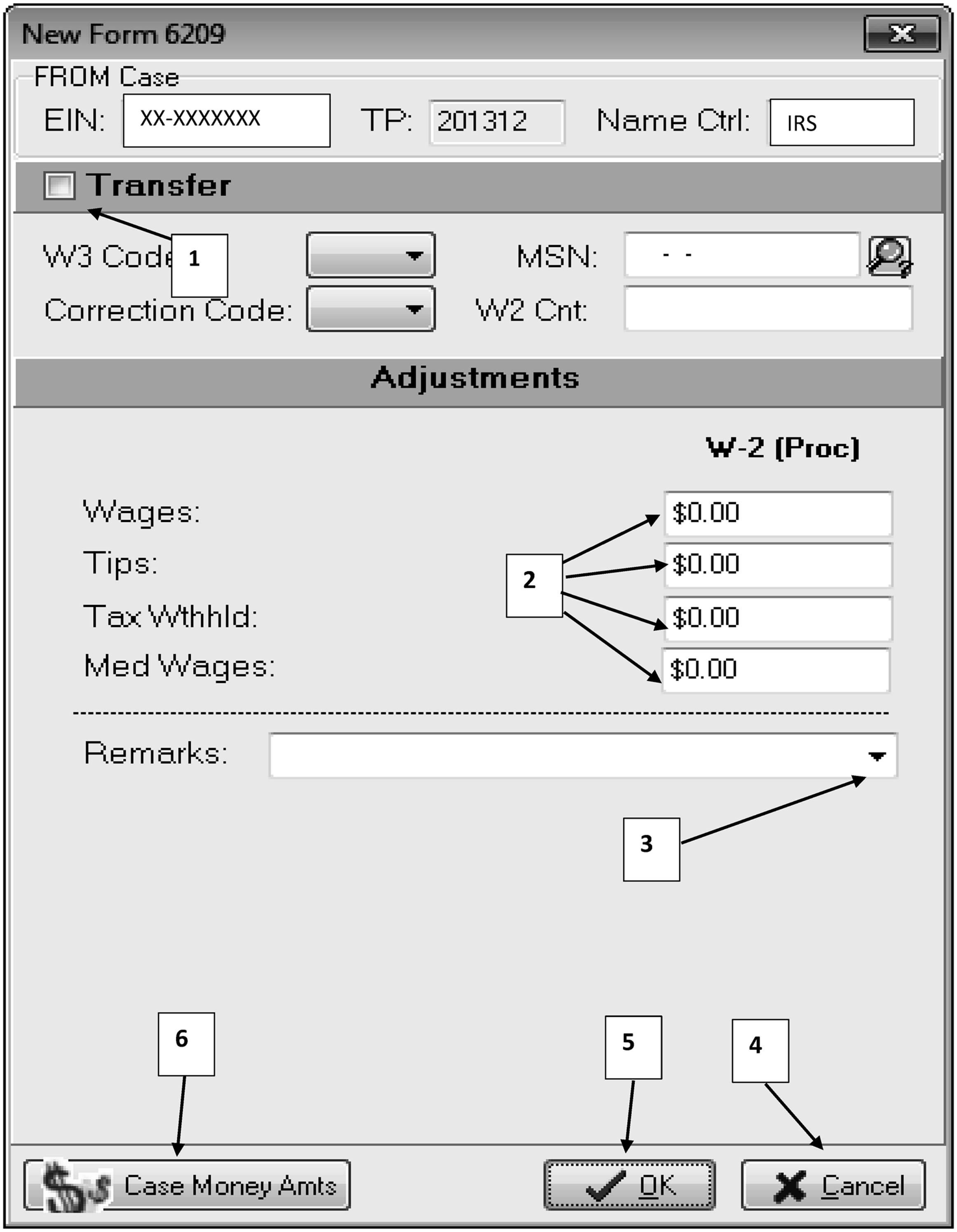


Figure 4.19.8-27

(3) The below screen shows a Form 6209 adjusting the Social Security Wages, Federal Income Tax and Medicare Wages. The remarks drop down will allow one the following reasons for the adjustments. Figure 4.19.8-28

- Wages Over Max
- Adjustments per corrected Forms W-2
- Transfer-Forms W-2 posted to wrong EIN
- To post original Forms W-2 sent by employer
- SSA balancing error
- Family Employment
- Minister Wages
- DUP W-2
- Transfer to correct tax period
- FICA tips included in FICA wages
- Other

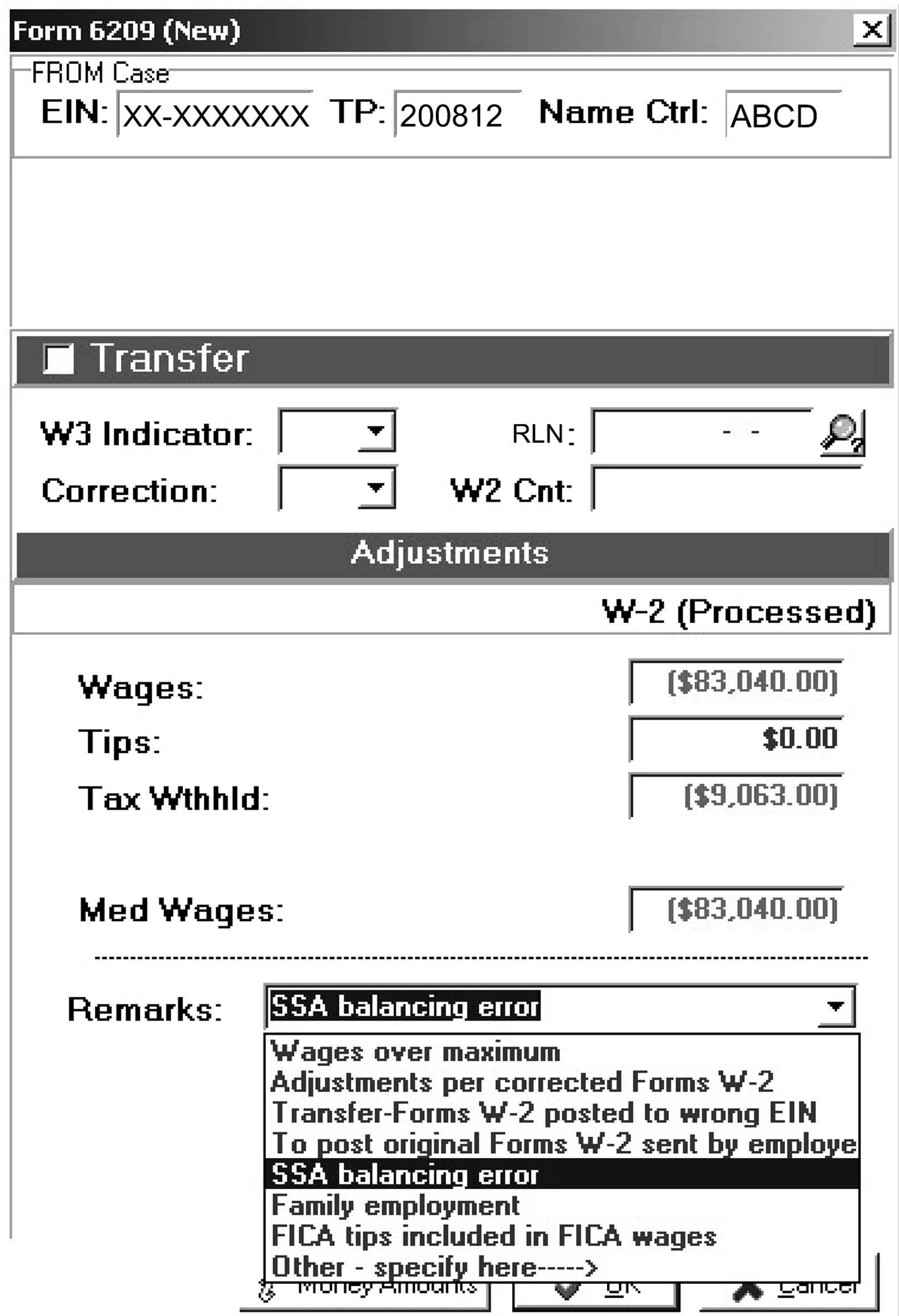


Figure 4.19.8-28

(4) After the creation of the Form 6209 it will leave a history of the Form 6209 screen and will display the adjustments in the money amount screen. CAP will

include the adjustments made on the Form 6209 in the Form W-2 figures processed and recalculate the wages and tax using the adjustments.

Note: Once the Form 6209 posts to IDRS the pending Form 6209 will be removed from the money amount screen and will permanently update the Form W-2 information. Figure 4.19.8-29

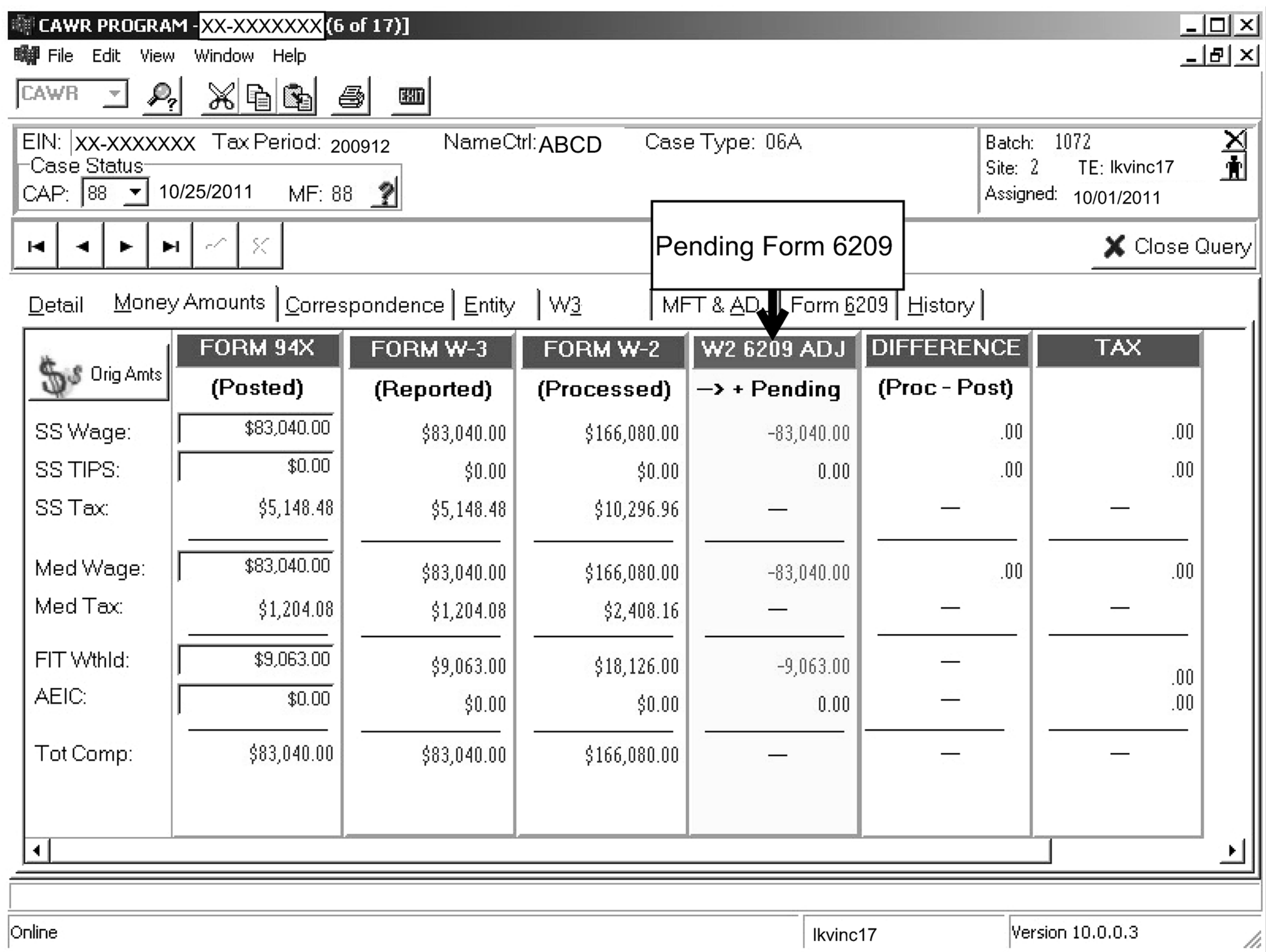


Figure 4.19.8-29

4.19.8.7.8.1
(04-01-2011)
Form 6209 Transfer

(1) When transferring a set of Form W-3/W-2 to a cross reference number select the “Transfer” radio button. When the “Transfer” radio button is selected the Form 6209 expands for the user to input the x-reference EIN, Tax Period and Name Control. There are three main differences between a Form 6209 adjustment and a Form 6209 Form W-3/W-2 transfer. Figure 4.19.8-30

(2) The differences are:

1. The To Case Information Section
2. The Magnifying Glass button: This button makes transferring sets of Forms W-3/W-2 very simple. By clicking on this button CAP will display all the RLN’s available to transfer. Using the left mouse button select the RLN to transfer. After selecting the RLN, CAP will prompt the user “The inverse of the RLN will be copied (i.e., O minus msn_amt)” and auto

populated into the W-3 reported and W-2 processed fields. Figure 4.19.8-31 CAP will auto populate the W-3 reported and W-2 processed fields; the W-3 indicator; Correction Indicator; and the Form W–2 count. Figure 4.19.8-32

3. W-3 Reported fields

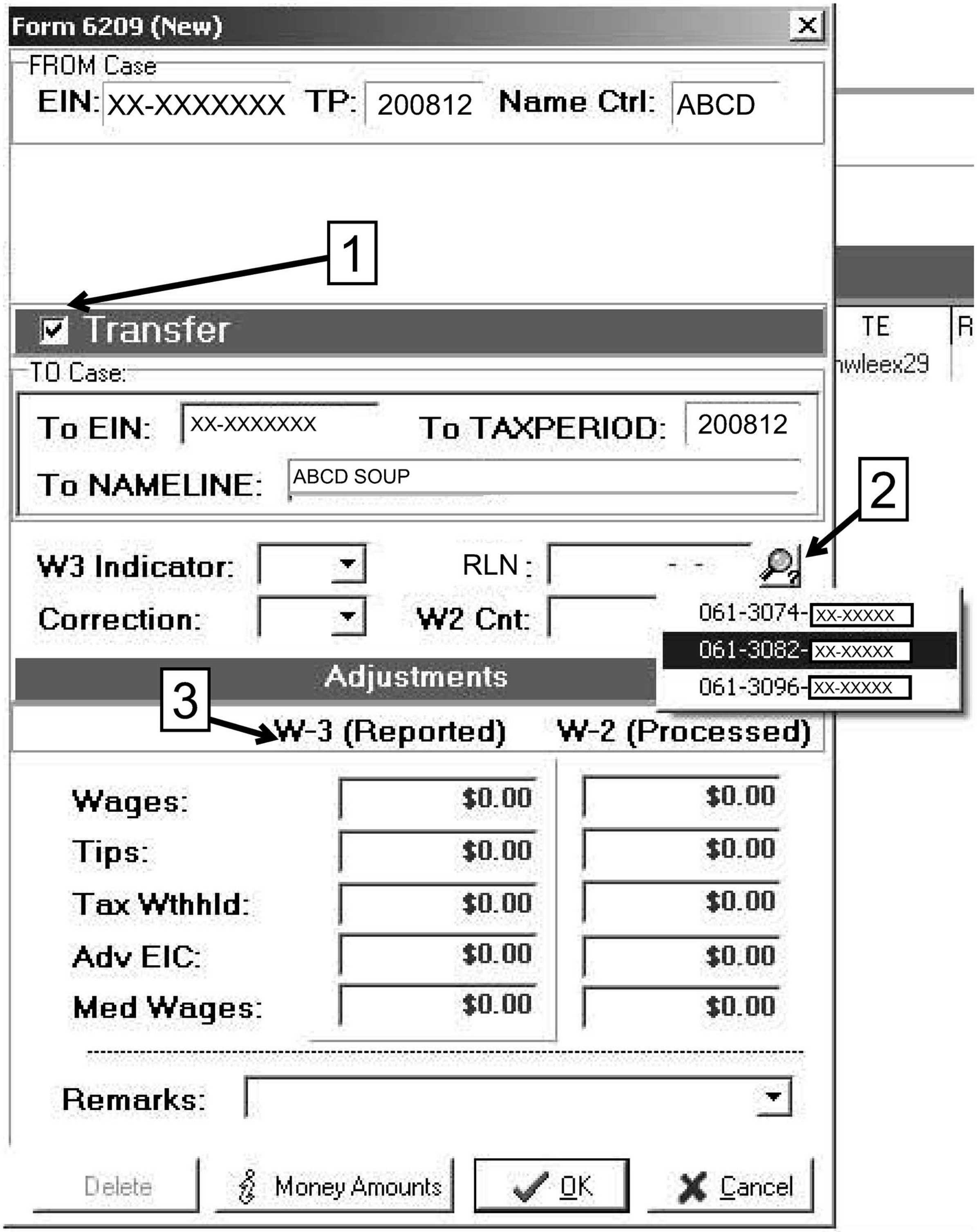


Figure 4.19.8-30

Figure 4.19.8-31

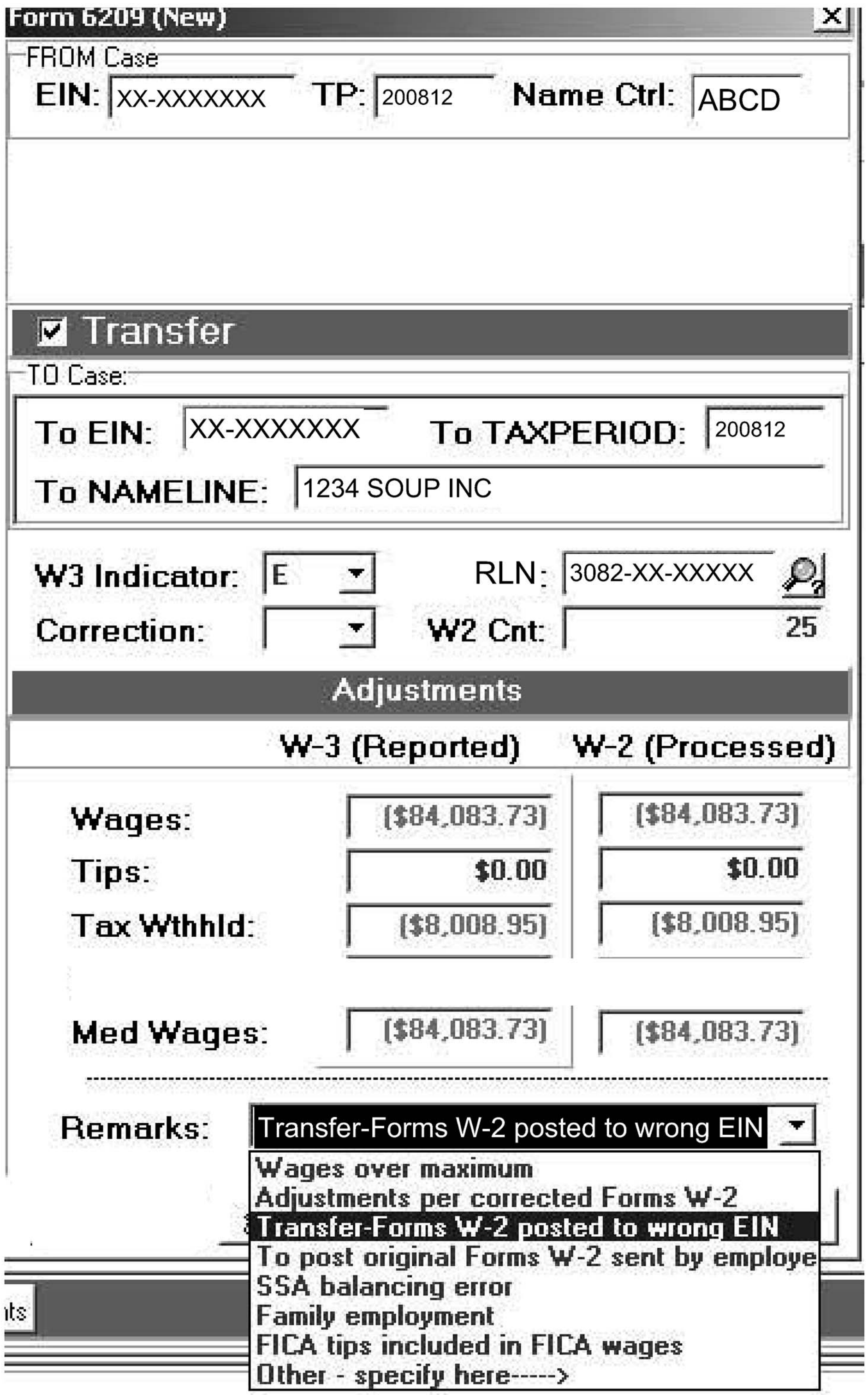
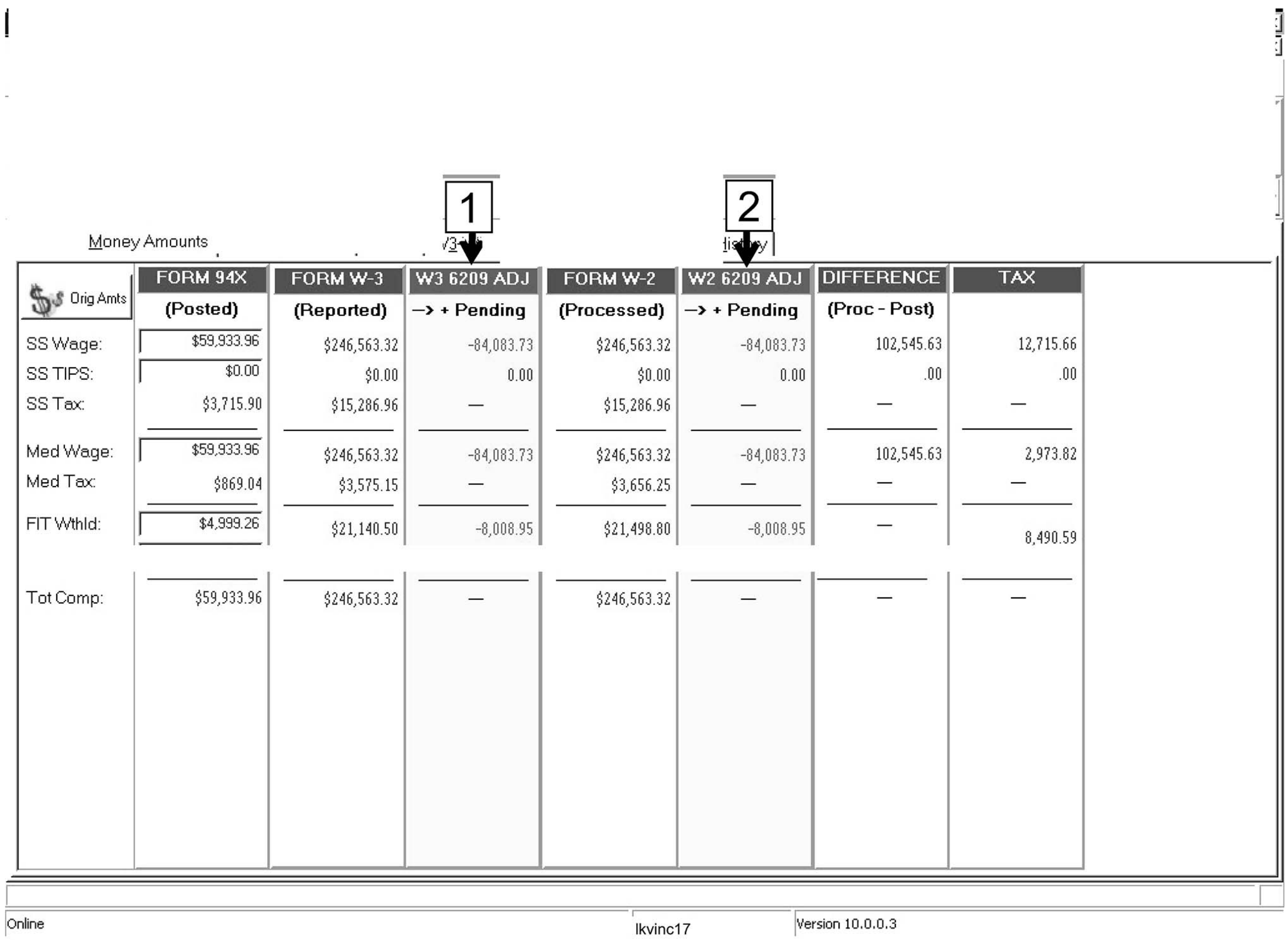


Figure 4.19.8-32

(3) After the creation of the Form 6209 transfer it will leave a history. CAP will include the adjustments made on the Form 6209 in the Form W-3 reported and Form W-2 figures processed and recalculate the wages and tax using the transfer information. Figure 4.19.8-33

Note: Any correspondence generated using CAP will use the updated information. Once the Form 6209 posts to IDRS the pending Form 6209 will be removed from the money amount screen and will permanently update the Form W-3/ W-2 information.



Orig Amts	FORM 94X (Posted)	FORM W-3 (Reported)	W3 6209 ADJ –> + Pending	FORM W-2 (Processed)	W2 6209 ADJ –> + Pending	DIFFERENCE (Proc - Post)	TAX
SS Wage:	$59,933.96	$246,563.32	-84,083.73	$246,563.32	-84,083.73	102,545.63	12,715.66
SS TIPS:	$0.00	$0.00	0.00	$0.00	0.00	.00	.00
SS Tax:	$3,715.90	$15,286.96	—	$15,286.96	—	—	—
Med Wage:	$59,933.96	$246,563.32	-84,083.73	$246,563.32	-84,083.73	102,545.63	2,973.82
Med Tax:	$869.04	$3,575.15	—	$3,656.25	—	—	—
FIT Wthld:	$4,999.26	$21,140.50	-8,008.95	$21,498.80	-8,008.95	—	8,490.59
Tot Comp:	$59,933.96	$246,563.32	—	$246,563.32	—	—	—

Figure 4.19.8-33

4.19.8.7.9
(09-20-2017)
Import and Export History

(1) Both Import and Export History contains no information towards working a case. These two case tabs are used to store a history of Import and Export actions to help identify system issues. Some examples of Import/Export History:

1. CCA
2. Status Codes
3. Form 6209 uploads

4. Delete Record
5. SSA Ind changes

4.19.8.7.10
(09-20-2017)
History Screen

(1) The history screen gives a line by line account of all actions taken by current and previous user to a specific case. Figure 4.19.8-34

1. Description: This is a brief description of the action taken.
2. Case Status: This is the status code of the case when the action was taken.
3. Created: This is the date the action was taken.
4. By: This is the user that took the action.
5. Case Note: This field allows a user to store a detailed case note of action taken on a case that can be viewed by other users.

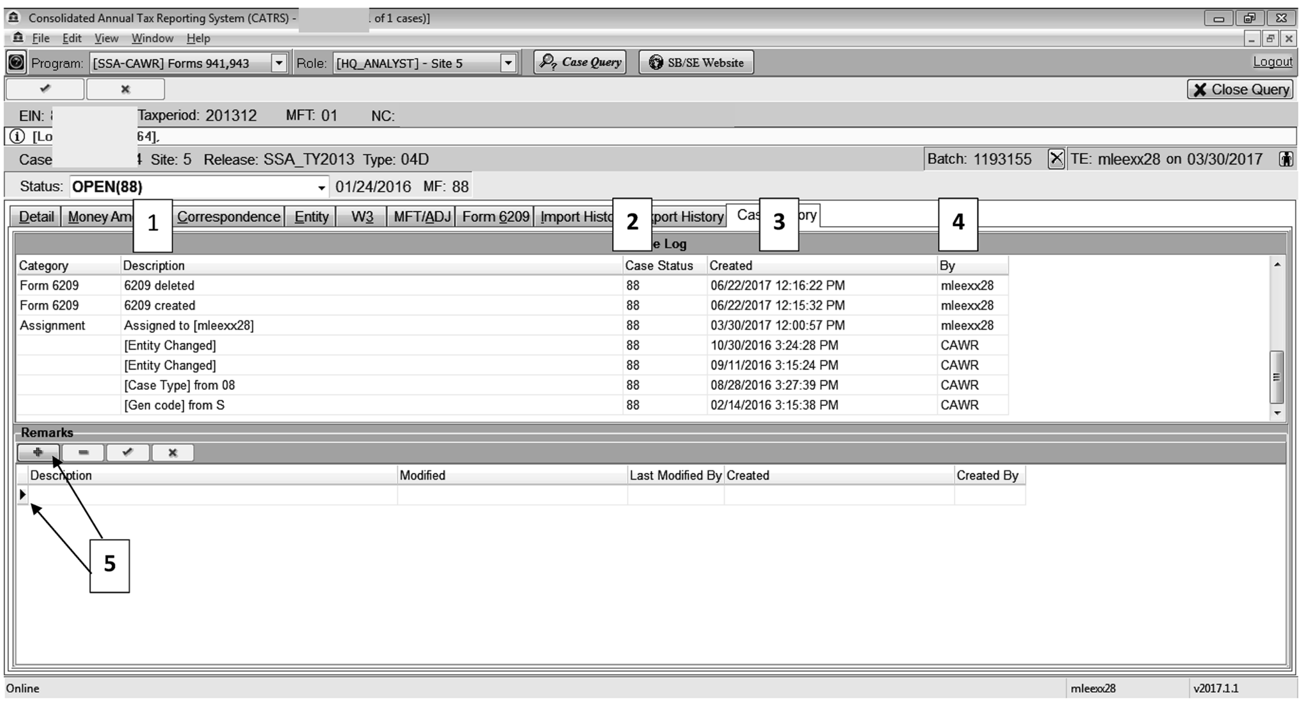


Figure 4.19.8-34