



EFFECTIVE DATE

(08-26-2024)

PURPOSE

- (1) This transmits revised IRM 5.4.13, Case Processing, General CCP and Clerical Procedures.

MATERIAL CHANGES

- (1) The following updates have been made to this IRM:

IRM	CHANGE
IRM 5.4.13	Changed IRM title to include Clerical Procedures.
IRM 5.4.13.1	Added new subsection on Program Scope and Objectives in compliance with IRM 1.11.2 standards. This change renumbers the rest of the IRM subsections
Throughout IRM 5.4.13	Editorial Changes have been made throughout this IRM to update terminology and references; to correct formatting, structural and grammatical issues, update website / Share-Point addresses, update to gender neutral pronouns, and to comply with current writing standards.
IRM 5.4.13.1.2	Added Authority subsection to include Taxpayer Bill of Rights (TBOR). Content added based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
IRM 5.4.13.1.2	Added Authority subsection to include The IRS Restructuring and Reform Act of 1998 (IRS RRA 98), Section 3705(a).

IRM	CHANGE
IRM 5.4.13.1.6	Added Terms/ Definitions/ Acronyms subsection to include a table that provides a list of common abbreviations, definitions and acronyms used throughout the IRM.
IRM 5.4.13.1.7	Related Resources added to include helpful IRM references.
IRM 5.4.13.2(1) NOTE	Updated link for Computer Security Incident Report form.
IRM 5.4.13.2(2)	Updated IAT Website to IAT SharePoint.
IRM 5.4.13.2.1(3)(d)	Corrected title of IRM 21.1.3.2.3.
IRM 5.4.13.3(3)(c)	Replaced Log Spreadsheet with Daily E-batching Log.
IRM 5.4.13.3.1(1)	Added procedures for batching and sorting to include EFax.
IRM 5.4.13.3.1(4)	Added a table for sorting work into specific categories.
IRM 5.4.13.3.2(1)	Added the IAT SBSE DM Batcher Tool to electronically assign and control CCP incoming inventories.
IRM 5.4.13.3.3	Updated "Completed Work" subsection to include electronic procedures for case routing.
IRM 5.4.13.3.4.1(1)	Removed the usage of Form 795B, this form is obsolete.
IRM 5.4.13.3.4.1(2)	Updated the building locator numbers for CCP.
IRM 5.4.13.3.4.1(2)	Added a building locator number for Standardized IDRS Access (SIA) completed Form 433-D.
IRM 5.4.13.3.4.1(5)	Updated "Processing White Mail" subsection to include electronic scanning of live work.
IRM 5.4.13.3.4.2(4)	Updated "Incoming Mail" subsection to include electronic routing procedures.
IRM 5.4.13.3.4.3(2)	Added Letter 2975 requirement.

IRM	CHANGE
IRM 5.4.13.3.4.4(2)	Updated internal mail process to include electronic routing procedures.
IRM 5.4.13.3.4.5	Updated procedures for defaulted case files and added an exception.
IRM 5.4.13.3.4.5(1)	Remove Manually Monitored Installment Agreement (MMIA) and Mandatory 53 from this subsection.
IRM 5.4.13.3.4.6(1)	Remove Manually Monitored Installment Agreement (MMIA) from this subsection.
IRM 5.4.13.4	This IRM subsection has been removed and is in IRM 5.4.12.
IRM 5.4.13.4.1	This IRM subsection has been removed and is in IRM 5.4.12.
IRM 5.4.13.4.1.1	This IRM subsection has been removed and is in IRM 5.4.12.
IRM 5.4.13.4.2	This IRM subsection has been removed and is in IRM 5.4.12.
IRM 5.4.13.4.3	This IRM subsection has been removed and is in IRM 5.4.12.
IRM 5.4.13.4.4	This IRM subsection has been removed and is in IRM 5.4.12.
IRM 5.4.13.5	Corrected outdated links/IRM references and added additional links for reference
IRM 5.4.13.8	Updated procedures for clarification.
IRM 5.4.13.9.1	Changed title to “Closed Case Misrouted Procedures”.
IRM 5.4.13.9.1	Added additional erroneously received closed case processing types and where to reroute them.
IRM 5.4.13.9.2	Added the link to the Disclosure and Privacy Knowledge Base for a list of servicing FRC locations.
IRM 5.4.13.9.2	Added a Note identifying the total number of FRC locations and the number currently being used.

IRM	CHANGE
IRM 5.4.13.9.2.1	Added additional required steps needed before and after inputting closed cases onto the Junior System.
IRM 5.4.13.9.3	Added the clerical manager's responsibilities when shipping cases to Federal Records Center.
IRM 5.4.13.9.3	Added additional required steps when shipping cases to Federal Records Center.
IRM 5.4.13.9.4	Updated Case Retrieval procedures and added a link for Form OF-11.
IRM 5.4.13.9.5	Updated NQRS procedures for pulling Field Collection closed cases virtually on a weekly basis off ICS.
IRM 5.4.13.10(1)	Updated SharePoint link to Integrated Automation Technologies (IAT).
IRM 5.4.13.10.1(1)(b)	Removed MMIA from this subsection.
IRM 5.4.13.10.1(1)(e)	Added Criminal Investigation Cases.
IRM 5.4.13.10(5)	Added a purpose definition for each mandatory IAT tool.
IRM 5.4.13.10(5)	Added new mandatory IAT tools and deleted obsolete tools.
IRM 5.4.13.10(6)	Added new suggested IAT tools and deleted obsolete tools.
IRM 5.4.13.10.2(2)(b)	Removed "three months" as the holding time for closed cases prior to going to Federal Records Center (FRC).
IRM 5.4.13.10.2(2)(d)	Removed the word "quarterly" for set intervals.
IRM 5.4.13.10.2.1	Added additional steps to "Input Into Junior System".
IRM 5.4.13.10.2.1(6)	Removed National Quality Review System (NQRS).
IRM 5.4.13.10.3(4)	Added clerical managers responsibilities.

IRM	CHANGE
IRM 5.4.13.10.3(6-10)	Added steps to the shipment of cases to Federal Records Center (FRC).
IRM 5.4.13.10.5	Removed the NQRS manual pull process for reviewing casework and added the virtual pull process.
IRM 5.4.13.11	Changed the dollar threshold for Express IA.
IRM 5.4.13.-1	Removed previous Exhibit and replaced with new Exhibit.
IRM 5.4.13.-2	Removed previous Exhibit and replaced with new Exhibit.

EFFECT ON OTHER DOCUMENTS

IRM 5.4.13 dated June 04, 2014 is superseded.

AUDIENCE

Tax examining clerks and tax examining technicians in Small Business Self Employed (SB/SE) Collection Centralized Case Processing at the Philadelphia Campus.

Rocco A. Steco
Director, Collection Policy
Small Business/Self-Employed

5.4.13

General CCP and Clerical Procedures

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- 5.4.13-1 Federal Records Center Locations
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5.4.13.1
(08-26-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides processing information and guidance for a variety of campus collection processing procedures and clerical procedures on cases originating with Field Collection.
- (2) **Objective:** The objective of General Case Processing (GCP) is to provide technical support to Field Collection (FC) and process requests from revenue officers for IDRS input. The objective of the Centralized Case Processing (CCP) clerical team(s) is to provide clerical support to tax examining technicians by sorting, batching, and forwarding of Collection Field function (CFf) incoming casework.
- (3) **Audience:** These procedures are intended for Centralized Case Processing (CCP) campus collection tax examining technicians and tax examining clerks in CCP.
- (4) **Policy Owner:** The Policy Owner of this IRM section is the Director, Collection Policy, SBSE.
- (5) **Program Owner:** SB/SE Collection Policy, Campus Policy is the program owner of this IRM.
- (6) **Primary Stakeholders:** Campus Collection Centralized Case Processing employees, Field Collection employees.
- (7) **Program Goals:** This guidance is provided to describe a variety of miscellaneous campus collection procedures performed by both tax examining technicians and tax examining clerks. By following the procedures in this IRM, users will be able to appropriately address these issues.

5.4.13.1.1
(08-26-2024)
Background

- (1) IRM 5.4.13, Case Processing, General CCP Procedures, contains procedures, guidance, and information for campus collection operations tax examining technicians. The content includes procedures for taxpayer authenticity, inputting miscellaneous transaction codes, entity changes, and provides the necessary steps tax examining clerks must take to ensure all CCP incoming mail and pull requests are completed correctly and forwarded to the correct function for processing.

5.4.13.1.2
(08-26-2024)
Authority

- (1) IRM 1.2.1.6.1, Policy Statement 5-1, Enforcement is a necessary component of a voluntary assessment system
- (2) IRM 1.2.1.6.2, Policy Statement 5-2, Collecting Principles
- (3) IRC 6159, Agreements for Payment of Tax Liability In Installments
- (4) IRC 6103, Confidentiality and Disclosure of Returns and Return Information
- (5) The IRS Restructuring and Reform Act of 1998 (IRS RRA 98), Section 3705(a), provides identification requirements for all IRS employees working tax related matters
- (6) Taxpayer Bill of Rights, IRC 7803 (a)(3)

5.4.13.1.3
(08-26-2024)
Responsibilities

- (1) The Director, Collection Policy, is the executive responsible for the policies and procedures in this IRM.

- (2) The operations manager is responsible for managing campus collection activities including telephone, correspondence and systemic transactions, following the procedures in this IRM. They oversee department, team and employee responses to revenue officer requests, inquiries and responses concerning balances due.
- (3) The department manager is responsible for overseeing team and employee responses to revenue officer requests for processing and inquiries, along with responses concerning systemic transactions, following the procedures in this IRM. They oversee team and employee actions to resolve balance due accounts owed by taxpayers.
- (4) The team manager is responsible for overseeing employee responses to revenue officer requests for processing and inquires, along with responses concerning systemic transactions, following the procedures in this IRM. They oversee team and employee actions to resolve balance due accounts owed by taxpayers and clerical staff to sort, batch, ship, and retire case files to the appropriate function.

5.4.13.1.4
(08-26-2024)

Program Management and Review

- (1) **Program Reports:** The following daily and weekly reports are generated by management, and can assist with evaluating the performance of the balance due program:
 - Embedded Quality Review System (EQRS) Reports
 - National Quality Review Systems (NQRS) reports
 - Week at a Glance Reports (WAAG)
 - Monthly Monitoring Report (MMR)
 - Work Planning & Control (WP&C) Reports
 - Case Control Activity System (CCA) Reports
 - Accounts Management System (AMS)
 - Integrated Collection System (ICS)
 - Overage Report Compiler and Sorter (ORCAS)
 - CCP Mistle Report
- (2) **Program Effectiveness:** The program results are housed on the Collection Program and Campus Reports SharePoint site in the Monthly Monitoring Report (MMR). The MMR captures NQRS results to show monthly and cumulative stats. Evaluative (EQRS) and national (NQRS) Quality reviews and consistency reviews are routinely conducted, along with Headquarters reviews to ensure case actions are timely and in accordance with the procedures in this IRM.

5.4.13.1.5
(08-26-2024)

Program Controls

- (1) Managers are required to follow program management procedures and controls addressed in:
 - IRM 1.4.1, Management Roles and Responsibilities
 - IRM 1.4.2, Monitoring and Improving Internal Controls
 - IRM 1.4.55, SBSE Campus Collection Support Manager's Guide
- (2) Managers conduct workload reviews to ensure compliance with this IRM.
- (3) The department and operations managers perform operational reviews annually to evaluate program delivery, conformance to administrative requirements and ensure compliance with this IRM.

- (4) Headquarters Collection, Collection Policy, Campus Policy and Collection Campus Operations conduct program reviews as necessary to verify compliance with IRM requirements, address TIGTA/GAO findings, and address any trends that appear.
- (5) ENTITY is the Workload Management System (WMS) used by Collection managers to extract and organize information about case activity and casework quality from ICS.
- (6) Integrated Data Retrieval System (IDRS) programming ensures that all revenue officer requests for terminal input are consistent with current account balances and status indicators.

5.4.13.1.6
(08-26-2024)
**Terms/ Definitions/
Acronyms**

- (1) For a comprehensive listing of IRS acronyms, please refer to the Acronym database found at <https://rnet.web.irs.gov/Resources/Acronymbd.aspx>
- (2) Below is a list of commonly used acronyms and definitions found in this IRM.

ABBREVIATION	DEFINITION
BMF	Business Master File
CAF	Centralized Authorization File
CCP	Centralized Case Processing (Field Collection)
CFf	Collection Field function
CNC	Currently Not Collectible
CW	Classified Waste
CWL	Continuous Wage Levy
DBA	Doing Business As
DOJ	Department of Justice
FC	Field Collection
FMSS	Facilities Management and Security Services
FOIA	Freedom of Information Act
FORT	Field Office Resource Team
FRC	Federal Records Center
GAO	Government Accountability Office
GCP	General Case Processing
IAT	Integrated Automation Tool
IBTF	In-Business Trust Fund
ICS	Integrated Collection System
IMF	Individual Master File

ABBREVIATION	DEFINITION
MMIA	Manually Monitored Installment Agreement
NQRS	National Quality Review System
PAS	Program Analysis System
PGLD	Privacy, Governmental Liaison & Disclosure
POA	Power of Attorney
RO	Revenue officer
SBSE	Small Business/Self Employed
SD	Source Document
SIA	Standardized IDRS Access
TC	Transaction Code
TIA	Tax Information Authorization
TIF	Taxpayer Information File
TFRP	Trust Fund Recovery Penalty

5.4.13.1.7
(08-26-2024)

Related Resources

- (1) Here is a listing of some helpful IRM resources:

IRM	TITLE
IRM 2.3	IDRS Terminal Responses
IRM 2.4	IDRS Terminal Input
IRM 3.8.46.1	Discovered Remittances
IRM 3.13.62.8.1	Form 3210 Document Transmittal
IRM 5.4.10	Case Processing, General Case Processing
IRM 5.4.10.3.4	Types of Requests Requiring Referral
IRM 10.5.4	Privacy and Information Protection, Incident Management Program
IRM 21.1.3.2	General Disclosure Guidelines
IRM 21.5.1.4.2.4	Received Date-Determination
IRM 21.5.2.4.24	Shipment of Source Documents

IRM	TITLE
IRM 21.7.7.6.27	Discovered Remittance Guidelines

5.4.13.2
(08-26-2024)
Taxpayer Authenticity

- (1) In order to identify and to prevent unauthorized disclosures of personally identifiable information (PII) you must know with whom you are speaking and the purpose of the call/contact. It may be necessary to ask the caller if they are an individual (Individual Master File - IMF) taxpayer (primary, or secondary), a business (Business Master File - BMF) taxpayer (sole proprietor, partner, or corporate officer), or an authorized third party (Power of Attorney (POA)/Tax Information Authorization (TIA)/Estate Tax Return-F706).

Caution: Inadequate authentication of the identity of a caller could result in an **unauthorized disclosure** of return information. If an IRS employee makes a knowing or negligent unauthorized disclosure see IRM 21.1.3.2, General Disclosure Guidelines, the United States may be liable for damages in a civil cause of action. If an IRS employee makes a voluntary, intentional disclosure, the employee may be subject to criminal penalties including a fine, imprisonment, and loss of employment. See IRC 7213, IRC 7213A, and IRC 7431. Inadvertent unauthorized disclosures, while still unauthorized, are those disclosures where no willfulness of intent is involved. Unlike willful unauthorized disclosures, which must be reported to TIGTA, inadvertent unauthorized disclosures must be reported immediately upon discovery to your manager and the Office of Privacy, Governmental Liaison and Disclosure Incident Management Office using the PII Breach Reporting Form at: *PII Breach Reporting Form*.

- (2) CCP employees who have access to the Integrate Automation Technology (IAT) Disclosure tool are required to use the tool when performing disclosure verification. For additional IAT information, refer to the IAT website *IAT SharePoint*. This tool provides the user with general information to begin disclosure verification and track covered steps necessary for disclosure verification process.
- (3) If you can assist the caller/taxpayer/revenue officer and the IAT tool is unavailable, follow the authentication probes shown as per caller below: If the caller is an authorized third party, go to IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication.

Note: Do not proceed with authentication probes if the caller is an unauthorized third party. If the caller has information to provide on the taxpayer's behalf, accept the information according to IRM 21.1.3.4, Other Third Party Inquiries.

- (4) If taxpayer requests tax account information to be mailed to them at the address of record and no account information is provided verbally, required taxpayer authentication is still necessary. See also IRM 21.1.3.9, Mailing and Faxing Tax Account Information.

5.4.13.2.1
(08-26-2024)

Authentication Probes

- (1) The IAT Disclosure Tool assists the user in verifying the identity of a caller and determining if the caller is authorized to receive confidential tax information or represent the taxpayer. The Disclosure Tool is accessed from the IAT Task Manager (ITM) toolbar.
- (2) If the caller is a revenue officer (RO) - Request RO's name and ID number. Request the following from the revenue officer about the taxpayer:
 - a. Tax Identification Number (TIN) --- (Social Security Number (SSN), Individual Tax Identification Number (ITIN), or Employer Identification Number (EIN).
 - b. Name – as it appears on the tax return for the tax period(s) in question.
- (3) If the caller is a taxpayer – Repeat Callers for Manually Monitor Installment Agreement (MMIA)/In-Business Trust Fund (IBTF)/Part Pay Installment Agreement (PPIA) (Non-Mandatory 2-year follow-up review) – IMF, request the following information:
 - a. TIN - SSN, ITIN, or EIN – If the taxpayer is inquiring about an IMF jointly filed return, only one TIN is necessary, preferably the primary number.
 - b. Secondary TIN may be required if the primary is unavailable, or for use as an additional authentication check.
 - c. Name as it appears on the tax return for the tax period(s) in question, including spouse's name for joint IMF, or Doing Business As (DBA) for BMF Sole Proprietor/Partnership.

Note: If the caller is unable to provide “a” or “b”, and “c” above, advise the caller that we are unable to disclose the information and terminate the call.
 - d. Current Address including zip code – If taxpayer fails to provide the correct address of record, but correctly responds to all of the other items (IMF – name, SSN), you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4, Additional Taxpayer Authentication. If you are unable to verify address on IDRS, request address as it appears on the last tax return or as modified by IRS records.

Note: If you are in doubt of the validity of the caller, conduct full disclosure; refer to IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication.
- (4) If the taxpayer calls for PPIA (Mandatory 2-year follow-up review), request the following:
 - a. TIN - SSN, ITIN, or EIN – If the taxpayer is inquiring about an IMF jointly filed return, only one TIN is necessary, preferably the primary number.
 - b. Secondary TIN may be required is the primary is unavailable, or for use as an additional authentication check.
 - c. Name – as it appears on the tax return for the tax period(s) in question, including spouse's name for joint IMF, or Doing Business As (DBA) for BMF Sole Proprietor/Partnership.

Note: If the caller is unable to provide “a” or “b”, and “c” above, advise the caller that we are unable to disclose the information and terminate the call.
 - d. Current Address including zip code – If taxpayer fails to provide the correct address of record, but correctly responds to all of the other items

(IMF – name, SSN, filing status and date of birth), you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4 , Additional Taxpayer Authentication.

- e. Date of Birth (DOB) of primary or secondary taxpayer (IMF)—If the taxpayer fails the DOB probe, but correctly responds to all other items above (name, SSN, address and filing status), you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4, Additional Taxpayer Authentication.

Note: If there is a discrepancy with the DOB on IRS records (CC INOLE) but you are confident (taxpayer has passed authentication requirements) you are speaking with the taxpayer, advise the taxpayer to contact the Social Security Administration (SSA) at 1-800-772-1213 to correct the error.

- (5) The IRS may work directly with a taxpayer with a POA to resolve an issue on the taxpayer's account. If the taxpayer initiates the contact expressing a specific desire to resolve the issue without the involvement of the power of attorney, advise the taxpayer of the current representations. The taxpayer's decision not use their representative (per Centralized Authorization File (CAF) for that tax period and form) to resolve the issue must be properly documented on AMS.

- Third party designees (check box authority) and unauthorized third parties do not have the authority to enter the taxpayer into an extension or a formal installment agreement.
- Always check the authority level of a valid Power of Attorney, per CC RFINK and CFINQ, before granting an extension or an installment agreement.

- (6) For required BMF Taxpayer Authentication, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and obtain the following information:

- a. TIN - EIN, SSN, ITIN

Note: If the customer is unable to provide the TIN but correctly responds to the name probe, request additional authentication. See IRM 21.1.3.2.4 , Additional Taxpayer Authentication . For example, a previously issued EIN that has not been recently used or an EIN that was recently assigned.

- b. Name of Company – Full Name on Return (including DBA or Limited Liability Corporation (LLC). See IRM 11.3.2.4 , Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e).

Caution: If the caller is inquiring about multiple tax periods and MFT's you must be certain that the individual is authorized to receive information on each tax period and MFT.

- c. Current address including Zip Code - If taxpayer fails to provide the correct address of record, you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4, Additional Taxpayer Authentication.
- d. The caller's position with Company.

Note: For further BMF Taxpayer Authentication probes use the Technical Communication Document (TCD) 0143 in SERP. This shows you the authorization to disclose information to different entities e.g. Sole proprietor, Partnership, Corporations / S Corporations, etc.

- e. Are you legally binding, for the Company? Are you able to sign the return?

Note: TP must respond “yes” to both questions. If TP is unable to respond “yes” then let them know, you are unable to disclose information to them.

5.4.13.2.2
(08-26-2024)

Third Party Authentication Probes

- (1) When responding to a third party (anyone other than the taxpayer), who indicates they have a third party authorization on file, complete the appropriate search. For POA and TIA, research the Centralized Authorization File (CAF) using CC CFINK before providing any tax account information. See IRM 21.1.3.3 , Third Party (POA/TIA/F706) Authentication - and IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821).

Caution: If the third party caller or your research indicates that the taxpayer is deceased, the third party authorizations (POAs, TIAs) are nullified. If the caller was previously authorized before the taxpayer’s date of death, do not disclose the information. However, determine if the caller is authorized to receive information after the taxpayer’s date of death. See IRM 11.3.2.4.11, Deceased Individuals, for more information.

Note: You can accept a completed **unprocessed** paper or **faxed** copy of a third party authorization as valid and provide immediate assistance. However, you will perform the same caller authentication for a faxed authorization as you would for an authorization already recorded on the CAF. Forward the original unprocessed paper or faxed copy of the Form 2848 or Form 8821 to the appropriate *CAF Unit* for processing. As of March 2, 2012, the CAF function will not process Form 2848 submitted using a version older than the October 2011 revision. See IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication. Also refer to IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821, or the essential elements needed on the form(s). When Part II of the Form 2848, contains a Level **H** or Level **I** designation, see IRM 21.3.7.5.6, Unenrolled Return Preparer (Level H) Representative Research, Rejections and Processing, and Level I Registered Tax Return Preparer designation for research requirements.

- (2) To verify that the caller is an authorized third party of the taxpayer, research the CAF. In order to research the CAF, you need the following information:
- a. Taxpayer’s Name
 - b. Taxpayer’s TIN
 - c. Third Party’s Name
 - d. Third Party’s Number (also known as: Rep number, CAF number)
 - e. Tax Period(s) in Question
 - f. Tax Form(s) in Question
- (3) If the caller does not have their CAF number available, request their name and address and use this information to verify that the caller is CAF authorized to receive the requested information.
- (4) Do not provide the CAF number shown on RPINK or CFINK to the caller if you are unable to authenticate the caller. Advise them that you will mail the CAF number to the POA address of record. Use the IAT Letter tool to send Letter 1727-C, “ Power of Attorney Representative Number”.

- (5) If the caller states that their CAF number is lost, advise them that you will mail the CAF number to the third party address of record.
- (6) See IRM 21.3.7.6.1, Form 706 Screening, Coding and Editing, and IRM 21.3.7.6.2, Processing of Form 706 for Form 706 and IRM 21.3.7.5.2, Form 2848 and form 8821 Screening, Coding and Editing, and IRM 21.3.7.5.3, Form 2848 and Form 8821 Research and Processing for Form(s) 2848 and 8821., to research:
 - a. CAF
 - b. Form 2848 - Power of Attorney and Declaration of Representative (POA)
 - c. Form 8821 - Tax Information Authorization (TIA)
 - d. Oral Form 8821- (Oral TIA)
 - e. Form 706 - Estate Tax Return (Processed as POA)
 - f. Limited or one time authority POA (Specific Use Authorization)
 - g. Civil Penalty authorizations see paragraph (7) below.
- (7) Civil Penalty and Trust Fund Recovery Penalty (TFRP) authorizations are posted into the CAF and can be researched as follows:
 - a. IMF -- Master File Transaction - MFT 55
 - b. BMF -- MFT 13
 - c. NMF -- MFT 51
 - d. TFRP -- MFT 55
- (8) For additional CAF authentication information on Civil Penalties (Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties), and TFRP (Form 2749, Request for Trust Fund Recovery Penalty Assessment(s)), see IRM 21.3.7.8.2, Civil Penalty Authorizations.
- (9) For additional authentication information on Form 8821, see IRM 11.3.3, *Disclosure to Designees and Practitioners*.
- (10) For authenticating an Oral Disclosure Consent (ODC) designee, research TXMOD history items. You need to know the form and tax period in question, along with the following:
 - a. Taxpayer's name
 - b. Taxpayer's TIN
 - c. Third party name
 - d. Third party phone number

5.4.13.3
(08-26-2024)
Clerical Procedures

- (1) Work is received from Field Collection (FC) by e-fax, e-mail, and ground mail. The clerical function classifies and sorts incoming work for Centralized Case Processing (CCP) using electronic and paper procedures.
- (2) The paper procedures for incoming work requests are as follows:
 - a. Determine the appropriate area responsible for working the case.
 - b. Classify and sort receipts into appropriate programs.
 - c. Determine if the receipt was mis-routed and reroute to the appropriate functions. See IRM 5.4.10.2.1 Identification of Misrouted Cases, and IRM 5.4.10.3.4 Types of Requests Requiring Referral.
 - d. Batch receipts into work batches.
 - e. Maintain receive date integrity.
 - f. Control and deliver work batches to the appropriate team.

- g. Identify problems or issues that may arise from incoming work.
- (3) The electronic procedures for incoming work requests are as follows:
- a. Determine the appropriate team responsible for working the case.
 - b. Classify and sort receipts into appropriate programs.
 - c. Assign electronic batch numbers using the Daily E-batching Log.
 - d. Control and forward work batches to the appropriate team's electronic folder.
 - e. Identify problems or issues that may arise from incoming work and alert the team manager.

5.4.13.3.1
(08-26-2024)
Batching and Sorting

- (1) Stamp incoming paper receipts with the date received. A Form 3210 (Document Transmittal) must be attached to the new receipts. Stamp the transmittal with the received date, verify and sign that the work was received on the Form 3210. Return a signed acknowledgement copy of the transmittal, within 7 business days, to the originator via EFax or scan/email. In the rare circumstance electronic routing is unavailable (e.g. no fax number provided by originator), mail the **Acknowledgement Copy** to the originator in a double-stuffed envelope in the event the first envelope gets damaged.
- (2) Maintain copy of Form 3210, Refer to Document 12990, IRS Records Control Schedules (RCS) 28, Item 26 for the National Archives and Records Administration (NARA) approved Form 3210, Document Transmittal retention and disposition requirement.
- (3) Follow procedures in IRM 21.7.7.6.27, Discovered Remittance Guidelines, and IRM 3.8.46.1, Discovered Remittances, for any discovered remittance.
- (4) Sort work into the following categories:

If Request Type/Form Type is	If Inbox, move to Subfolder	Batch as Category
Priority Requests, Form 4844: TC 971 AC 043/063, TC 971 AC 330, TC 520/521/522, TC 971 AC 275/276/278/279/630	Priorities	SPC3
Credit Transfer: Form 2424, Form 3809, Form 4446	2424	195E
IRC 6020(b) Form 5604	5604	SIXD
Miscellaneous Actions: Form 4844, Form 53, Form 3177, Form 2363	4844 Note: Form 3177 go into 3177 sub folders.	IRRQ

If Request Type/Form Type is	If Inbox, move to Subfolder	Batch as Category
IMF Adjustment Requests: Form 3870 accompanied by Form 1040X or amended Form 1040	1040X (no statute issue) / 1040X Statutes (statute issue)	XRET
6020(b) Adjustments: Form 3870 accompanied by an amended 94X form	OTHE (no statute issue) / OTHE (statute issue)	OTHE
All other BMF Adjustment Requests: Form 3870	3870	IRRQ
Insolvency (bankruptcy) requests	N/A	SPC1
Form 2424, Form 4844, F3870	Note: If erroneously received in area mailboxes, forward to the insolvency mailbox.	N/A
Installment Agreements: Form 433-D, Form 2159, Form 4844	433D	ASIA

- (5) Utilize the IAT SBSE DM Batcher Tool for batching all CCP case work. Manual batching should only be done when the tool is not available/functional. For additional information, see **IAT Job Aids** <https://irsgov.sharepoint.com/sites/IAT>.

5.4.13.3.2
(08-26-2024)
**Assigning
Inventory/Controlling**

- (1) When assigning inventory and controlling all CCP case work utilize the IAT SBSE DM Batcher Tool. Manual controlling should only be done when the tool is not available/functional. For additional information, see **IAT Job Aids** <https://irsgov.sharepoint.com/sites/IAT>.
- (2) To control cases on a specific account using CC ACTON, you must determine:
 - a. Status Code, for example, “A”, “C”, “M” . See Document 6209, Sec. 14-8, Case History Status Codes.
 - b. Control Category Codes, for example, IRRQ, SPC1, OTHE, SIXD, SPC3, and 195E. See Document 6209, Sec. 14-9, Category Codes.
 - c. Unit profile number.
- (3) Control each case to the assigned unit profile number on IDRS using ACTON. See IRM 2.3.12.3, Case Control Using Command Code ACTON.

- (4) Enter the correct IRS Receive Date when controlling the case. See IRM 21.5.1.4.2.4, Received Date - Determination.
- (5) Case assignment is usually on specific TXMODs. However, the following Forms must be controlled on ENMOD:
 - a. Installment Agreements - Form 433-D, Form 2159, or Form 4844, if request is for IA revision or Continuous Wage Levy (CWL).
 - b. TC 130 requests
 - c. Address changes -Form 2363 or Form 3177.
 - d. Name changes - Form 2363 or Form 3177.

Note: If the tax period identified is not on SUMRY control the case on ENMOD. Control one tax period per form. If there is no data on SUMRY or ENMOD, notate "No Data".

5.4.13.3.3
(08-26-2024)
Completed Work

- (1) Completed electronic case work will be forwarded via email, to Program Analysis System (PAS) Quality. CCP employees are responsible for updating the subject line, to properly identify the contents as classified waste (CW) or source document (SD).

Note: Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments, for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records.

- (2) CCP employees will follow local procedures for electronic routing of source documents to the CCP clerical function. Clerks will print SDs from the applicable mailbox, and route them to campus files within five (5) workdays of input. See IRM 21.5.2.4.24, Shipment of Source Documents.
- (3) Re-routes are considered completed work for CCP clerical function. CCP employees must follow local procedures for electronic routing of specific cases. Case work that cannot be routed electronically, must be physically re-routed by the clerical function. Re-routes are not to be forwarded to PAS for quality sampling. See IRM 21.10.1.3.3.1, Selecting the Quality Sample.
- (4) CCP technical teams must follow interim procedures for electronic routing of statute cases to the designated point of contacts within Accounts Management Statute function, for review.
- (5) Form 3210 and a Form 9814 must be utilized when routing paper cases outside the Campus. All interoffice paper case re-routes should be distributed using a local routing slip.

Note: The CCP tax examiners are responsible for completing both Form 3210 and Form 9814. If the Form 9814 does not have the shipping information, and Form 3210 is already enclosed in the sealed envelope, the request will be rejected back to the tax examiner for completion of Form 9814.

- (6) Monitor suspense files to ensure acknowledgement is received per IRM 3.13.62.8.2, Suspense Copies, Form 3210. If no reply is received within 20 workdays contact the receiving office and notate the follow-up on the form. Additional information in preparing the form can be found in IRM 3.13.62.8.1, Form 3210 Document Transmittal.

5.4.13.3.4
(08-26-2024)
**Clerical Mail and Case
File Processing**

- (1) The following guidance addresses various clerical procedures related to CCP mail and case file research and processing.

5.4.13.3.4.1
(08-26-2024)
Processing White Mail

- (1) Case files arrive each morning in boxes on mail cages. The case files have a Form 3210, Document Transmittal attached, which indicates where the file should be routed.

- (2) The general building locator numbers (BLN's) for CCP are:

- Closed Cases 5-E04.115
- CCP Clerical 5-E04.114
- MMIA 5-E04.115
- IBTF 5-E04.117
- FORT 5-E04.116
- Standardized IDRS Access (SIA) completed Form 433-D 5-E04.118

- (3) White mail will be sorted daily and placed in the designated mail bins during the sorting process. Mail not belonging to CCP will be rejected back to the originator.

Note: Do not reject mail belonging to CCP, if the sender used the wrong CCP mailstop.

- (4) Any mail addressed to CCP Clerical must be placed in the applicable mail bin (e.g. Closed Case, MMIA, FORT, etc.), stamped with the received date, and delivered to the applicable CCP area daily.

- (5) When scanning is available, live work, in need of processing (e.g. Form 3870, Form 4844, etc.) will be scanned, converting paper requests, into electronic. Scanned live work, must be sorted, batched, and controlled in the same manner as mailbox work, to be assigned and processed. Scanned documents must be held on the designated suspense wall for a period of 60-days after the request is processed before it can be purged and destroyed. Requests containing original signatures, will be returned to the originator immediately following the requested case action.

- (6) The table by the freight elevators has mail on it to be sent out. The outgoing/mis-routed mail must be taken down to Campus Support in the morning.

- (7) Re-routes are to be picked up from the units daily and must have signed Form 9814 , Request for Mail/Shipping Service attached with the correct address on the front of the forms.

1. Remove the Form 9814 and put the mail in confidential double grey bags. ADDRESS the outside grey bag and tape the Form 9814 to the front.
2. Gather all of the envelopes and place in a US Mail bin on the table by the freight elevator to be taken down to Campus Support

5.4.13.3.4.2
(08-26-2024)
Incoming Mail

- (1) All incoming and Inter-Office mail must be date stamped with current date.
- (2) Check IDRS/ICS to determine case assignment number and label the case with the tax examiner's name and team number. Give the case to the team lead or place on the work table.

- (3) If Integrated Collection System (ICS) is accessed, leave a brief history. For example, "Case accessed to determine assignment number".
- (4) Date stamp and sign the Form 3210, Document Transmittal. Retain the "Recipient Copy". Return a signed acknowledgement copy of the transmittal to the originator via EFax or scan/email. If electronic routing is unavailable (e.g. no fax number provided by originator), mail the "Acknowledgement Copy" to the originator in a double-stuffed envelope in the event the first envelope gets damaged.

5.4.13.3.4.3
(08-26-2024)
Outgoing Mail

- (1) Most correspondence and letters to taxpayers should be mailed as regular mail.
- (2) Letter 2975 must be sent via certified mail.
- (3) Re-routes with the Philadelphia Campus and 600 Arch Street, Philadelphia must be placed in inter-office envelopes with drop points notated.

Note: A carrier will pick up mail for 600 Arch Street each day.

- (4) Mail to other campuses should be sent via Form 9814 , Request for Mail/ Shipping Service.

5.4.13.3.4.4
(08-26-2024)
CCP Internal Mail

- (1) MMIA employees will electronically route FORT referrals to *MMIA FORT referrals*. GCP employees will route FORT referrals to *GCP FORT referrals*.

Note: FORT referrals will be rejected if they do not meet the criteria outlined in IRM 5.4.12 and if the required managerial signature is missing.

- (2) Sort, research and distribute all inter-office mail received to the appropriate team.
- (3) Give all unidentified mail to the lead for further research or place in the designated bin.

5.4.13.3.4.5
(08-26-2024)
Defaulted Case Files

- (1) Forward In-Business Trust Fund (IBTF) case files to the CCP Closed Case Unit.

Note: Exception: If the revenue officer requests the case file returned upon default, return the requested case file to the RO. If the RO's contact information is unknown, utilize the ICS parameter tables to locate that information.

- (2) When returning defaulted case files to the RO and/or field compliance manager (FCM), formerly territory manager (TM), double wrap the package. Complete and attach Form 9814, Request for Mail/Shipping Service, and Form 3210, Document Transmittal to the package.
- (3) Make a copy of Form 9814 and attach one part to Form 3210 which is retained in CCP. Notate the ICS history with the date the case file was mailed and to whom the file was sent. Also notate if the case has a Trust Fund Recovery Penalty (TFRP) file attached. If there is a TFRP file with the case, it must be annotated in the ICS closing history or near the closing remarks.

- (4) File the Form 3210 in the Document Transmittal Book. To review the applicable retention and disposition of Form 3210 see IRM 5.4.13.3.3.
- (5) Print the next-day email receipt from UPS and attach it to the Form 9814, and Form 3210.

5.4.13.3.4.6
(08-26-2024)
CCP Monitored Files

- (1) After the tax examiners complete the analysis and review of an IBTF case, place the file in the white boxes for open case filing and when the box is filled, the cases are input into the "Lightening" data base. Lightening is the database used to store the open case files within CCP.
- (2) Put the cases into the boxes according to the area from which they originated. Compile a list as the cases are put into each box. The list must remain in the corresponding box. The assigned clerical staff will number the boxes and file by area.
- (3) When a tax examiner requests a case, access the Lightening data base to determine the location of the file. When the case is pulled, input the date and the requestor's name and/or employee number into the Lightening system.
- (4) If the case is not located in the Lightening data base, try to locate the file using the Junior data base system. IRM 5.4.13.9.4, Case Retrieval, below. Save a copy of the results and email to the requestor.

5.4.13.4
(06-03-2014)
**ASGNI/ASGNB (Formerly
TSIGN) of Bal Due/Del
Ret**

- (1) A Form 4844 may be received through the electronic mailbox, **SBSE CCS PHILLY GCP TSIGN*, requesting to change an assignment number within or between revenue officer groups. The mailbox is monitored and processed by the Field Office Resource Team (FORT).
- (2) Input the assignment number change on account using command code ASGNI for IMF requests, or command code ASGNB for BMF requests. Input the change within five workdays after receipt of the request in Centralized Case Processing (CCP). BAL DUEs/DEL RETs will be physically transferred on the same day that ASIGN occurs.

5.4.13.5
(08-26-2024)
Input of Entity Changes

- (1) Entity changes can be performed on all accounts established on the Taxpayer Information File (TIF). If the ENMOD is not active on IDRS, establish the module before doing the correction.
- (2) The types of changes that can be input by Centralized Case Processing (CCP):
 - a. Change or correction of address (including ZIP code). When making an address change and the new address is outside the area office jurisdiction, make the address change on IDRS using command code ENREQ and also change the area office and input Document Code 50. This will update the location code for subsequent IDRS output. However, requests for address changes for cases on ICS must be input to ICS by the originating revenue officer and such requests must be given to the lead tax examiner.

Caution: Address changes for ICS cases that are input on IDRS may cause systemic errors.

- b. Requests for name changes to IMF accounts can not be made unless it is to correct a misspelling error. See IRM 3.13.5.9, Cases Received in IMF Entity.
 - c. Change in filing status or requirements.
- (3) If a request is received to change the filing requirement from a Form 944 to a Form 941, or vice versa, filer after the year in question, reject the request back to the originator. Requests to change the filing requirements from Form 944 to Form 941, or vice versa, can only be processed beginning **January 1** and ending **April 1**. See IRM 5.4.10.3, Adjustments, IRM 21.7.2.4.9.2, Form 944 Program - Opt-In and Opt-Out Inquiries, and IRM 21.7.2.4.9.3, Form 944 - CP Notices and Letters.
 - (4) BMF changes in filing status between Form 1120, U.S. Corporation Income Tax Return, and Form 1120S, U.S. Income Tax Return for an S Corporation, and changes in filing status on Employee Plans/Exempt Organization returns must be sent to the Entity function for input; only deletes on these specific forms can be input locally.
 - (5) BMF filing requirements other than in (3) above can be added or deleted for all organizations with CC BNCHG. See IRM 2.4.9, IDRS Terminal Input Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG.
 - a. Correction, addition or deletion of filing requirement codes.
 - b. Miscellaneous changes which do not significantly alter the basic character of the entity, including input via CC BNCHG of a proprietor's Social Security Number under the corresponding Employer Identification Number on BMF.
 - (6) SSN's and EIN's may be added as secondary or cross reference TINs. They may also be removed if previous input was erroneous.
 - (7) Civil penalty name lines may be added, but the entity cannot be modified in any other way. Ensure any other changes are done prior to the civil penalty name line.

5.4.13.6
(06-03-2014)

ASED/CSED Indicator

- (1) A request for the input of CC ASED and Indicator 0, 1, 2, 3, 4, or 5 will be made via the "REMARKS" section on the Form 4844 or other documents.
- (2) The command code ASED and special numerical indicator will be used to systemically prevent the issuance of ASED (CP527) Notices on cases for which Trust Fund Recover Penalty (TFRP) determinations have been made. Input of CC ASED and the appropriate penalty determination indicators will be requested only when specific conditions exist.
- (3) Determination indicators, when applicable, must be input for each module involved. When CC ASED is input and has a valid response, a history item will be generated for the ACTION-HIST Record. The penalty determination indicators and respective designations are as follows:

Indicator	Designation
1	TFRP Assessed and the corporate account is not being closed;

Indicator	Designation
2	Unable to locate any responsible person;
3	No collection potential exists for any responsible person;
4	All trust fund amounts paid;
5	TFRP is not applicable;
0	Penalty determination has not been made.

Note: If there is difficulty with the input of ASEDR on a module where CC MFREQ was input, suspend the case for 2 cycles. See IRM 2.4.39-6, CC ASEDR.

- (4) CSEDR—This command code is used to set an indicator within a tax module to note that the CSEDs have been reviewed and are satisfied or protected. CC TXMOD must precede this request in order to reference the CSEDs to verify that the earliest module CSED has not been changed since the request. If it has been updated there is no need for CC CSEDR to be used.
- (5) CC CSEDR uses TIN and FILE SOURCE, MFT, TAX PERIOD, and NAME CONTROL information from CC TXMOD. Attempts to change these fields on CC CSEDR will be ignored. CSED and a CSED revenue officer review indicators are input to complete a request. (CSED revenue officer review is an optional indicator; if left blank, the indicator will be set to mark the CSEDs as reviewed). When a request results in a valid response, CC CSEDR has updated the Basic Entity record to denote activity, set the CSED Review indicator on the requested tax module, and generated a history item for the Action History record.
- (6) Whenever CC CSEDR is input and has a valid response, a history item will be generated for the ACTION-HIST record. This item will consist of an action date, employee number, source code denoting this command code(s) and a literal determined by the action taken (CSEDREVIEW CSCEDRERROR).

5.4.13.7
(06-03-2014)
Inputting Transaction Codes

- (1) When inputting transaction codes (TC) and closing codes (CC) on delinquent return (del ret) modules from a field request, reject to the originator using procedures in IRM 5.4.10.2.2, CCP Rejection Procedures, if a credit balance is on the module that has not been resolved.
- (2) If the system will not accept the input requested.
- (3) If there are no delinquent modules on IDRS, check TXMOD to verify that the requested TC and CC was previously input for this MFT and tax period. If so, no input required; complete the balance of the request.

5.4.13.8
(08-26-2024)
Processing Forms 668-H and 668-J

- (1) If Form 668-H, Notice of Federal Tax Lien Under Internal Revenue Code Section 6324B, and Form 668-J, Notice of Federal Estate Tax Lien Under Internal Revenue Code Section 6324A, or Form 4844, Request for Terminal Action, are received in CCP for the input of TC 582 along with a 2032A election indicator, reject request back to the originator per IRM 5.4.10.2.1,

Identification of Misrouted Cases. This action must be input by the Centralized Case Processing Lien Operation (CLO). See IRM 5.5.8.4.1, Processing IRC 6324B Lien - Form 668-H.

5.4.13.9
(08-26-2024)

Closed Case Processing

- (1) Centralized Case Processing (CCP) receives Closed Case files from Field Collection (FC) with a Form 3210. Stamp the transmittal with the received date, verify and sign that the work was received on the Form 3210 and mail the acknowledgment copy back to the originator within 7 business days. Maintain receipt copies for a period of one year. To review the applicable retention and disposition of Form 3210 see IRM 5.4.13.3.3.
- (2) Date stamp and prepare a file folder for each case. The label for each folder must contain:
 - a. Tax Identification Number (TIN)
 - b. Name Control
 - c. Type of Closure

Note: Research IDRS for missing information if the information is unavailable on the case summary sheet or ICS summary sheet.

- (3) File folders are stored in Federal Records Center (FRC) boxes by type of closure. CNC closures are boxed separate from other types of closures. Boxes containing IA, TDI/Delinquent Return (Del Ret) and TDA/Balance Due (Bal Due) cases are referred to as "Mixed". Boxes are uniquely numbered and maintained in the CCP housing area prior to sending to FRC or as space permits.

5.4.13.9.1
(08-26-2024)

Closed Case Misrouted Procedures

- (1) If the following cases are erroneously received for closed case processing, reroute them to the appropriate function as follows:
 - a. TFRP Cases – Return to the originator. See IRM 5.7.10.2, Automated Trust Fund Recovery.
 - b. IBTF Cases – Route cases not marked "Closed" or "Completed" to the CCP MMIA function.
 - c. CWL (Continuous Wage Levy), DDIA (Direct Debit Installment Agreements) or Pre-Assessed IA – Route cases not marked "Closed" or "Completed" to the CCP MMIA function.
 - d. TC 914 (Criminal Investigation Cases), Route cases not marked "Closed" or "Completed" to CCP FORT function.

Note: If any Form indicates for "Input" route to the appropriate function for input.

5.4.13.9.2
(08-26-2024)

Junior System

- (1) The Junior program is an inventory system designed to track closed case files for Case Processing. This database allows user to know at a glance the location and status of a closed case file, whether it is sitting in a box in CCP's designated housing area in Philadelphia, or in a box in one of the 14 Federal Record Centers (FRC), Exhibit 5.4.13-1, or in the hands of another agency such as Government Accountability Office (GAO).

Note: There are a total of 18 FRC's, only 14 are currently being used. For a list of servicing FRC locations refer to the Disclosure and Privacy Knowledge Base site, *Servicing FRC Locations*.

- (2) A closed case in Junior has basically five stages during its life in the system:
- a. **NEW:** When a closed case file comes to Philadelphia that has never been input into JUNIOR, this case is considered to be a NEW case to JUNIOR. The clerk has two options. First, if no customer [e.g., GAO] has requested the closed case file, then the case is input into JUNIOR and placed into a designated cardboard box (BOXED). Second, if a customer has requested the case, then it is shipped out without first going into a box (SHIPPED).
 - b. **BOXED:** When a closed case is sitting in a box in Philadelphia, its fate is twofold. First, it may be requested by a customer (e.g., an RO), and shipped out (SHIPPED). Second, the box in which the case is sitting is sealed and shipped to Philadelphia's FRC (STORED).
 - c. **SHIPPED:** When a closed case file has been sent to a customer, it remains with the customer until they decide to return it to Philadelphia. Upon arriving in Philadelphia, it is returned to a new cardboard box (BOXED).
 - d. **STORED:** At set intervals, a predetermined set of boxes are sealed and shipped to the FRC in Philadelphia for storage. The boxes, containing closed cases, remain at the FRC until a particular closed case is needed. At that time, the FRC ships out a closed case to Philadelphia, who in turn ships it out to the customer that requested it in the first place. The closed case then goes from STORED status to SHIPPED status. If the closed case sits in the FRC beyond the destroy date (usually 3 years from date of storage), then the physical case is destroyed.
 - e. **ARCHIVED:** Once a closed case in the database, no matter its state, has exceeded four (4) years in age (from the creation date), the record data is moved to an archive table and can no longer be viewed by the user.

5.4.13.9.2.1
(08-26-2024)
Input to Junior System

- (1) The Junior System tracks Closed Case files for three years from the date of input.
- (2) Prior to inputting closed case files into the Junior System, retrieve the next available box number from the designated Junior Box Log Book and initial each box number you use to maintain a proper and accurate numbering system for each box of closed case files. Exhibit 5.4.13-2.
- (3) Enter new closed cases into the Junior System with the "Input Menu".
- (4) Closed Cases are entered into the Junior System and boxed into two categories, Currently Not Collectable (CNC) or Mixed. Mixed includes all other type of cases, Installment Agreements, TDI/Del Ret, and TDA/Bal Due.
- (5) Upon completion of closed case file inputs, print the Box Report. Ensure that the report data matches the box contents. Place the Box Report into the associated box of closed case files.
- (6) Closed Cases removed from the box for the customer's (e.g. GAO, FOIA, DOJ, RO, etc.) request, must be updated on the Junior System. Records are held in an amended state until they are returned to the box and the Junior System is updated indicating the case was returned.

5.4.13.9.3
(08-26-2024)

**Shipment of Cases to
Federal Records Center
(FRC)**

- (1) Cases are shipped to the Federal Records Center once preparation has been completed.
- (2) CNC and Mixed boxes are shipped separately.
- (3) Request accession numbers for each box type through Facilities using a SF 135 (Standard Form). This form can be found on the Disclosure and Privacy Knowledge Base site, *SF 135*.
- (4) The clerical manager is responsible for the following:
 - Requesting approval from Privacy, Governmental Liaison & Disclosure (PGLD) for a new shipment
 - Providing the accessioning information to the designated clerks, needed for packaging
 - Contacting PGLD when the shipment is ready for pick-up
 - Ensuring the request to move boxes, through Logistics Services Contract (LSC), is established and processed
 - Communicating the ticket information to all required parties including CCP management staff, PGLD Records and Information Management (RIM), and your local Records Specialist.

Note: For a listing of local Records Specialist refer to the Disclosure and Privacy Knowledge Base site, *Records Specialist*. Also, refer to IRM 1.15.4, Retiring and Requesting Records, and the PGLD Records and Information Management (RIM) SharePoint for guidance at *PGLD Records and Information Management (RIM)*.

- (5) Enter accession numbers on each box (e.g. 1 of 10) then place **box reports** in each individual box.
- (6) Boxes are folded closed and placed in box number order on pallets with 50 boxes on each.
- (7) Boxes are transported to the FRC through Facilities using “pallets”.
- (8) Accession number sheets are taped on the four corners of the outside of each pallet.
- (9) FRC will return the SF 135 through Facilities with location numbers after they have completed the accessioning process, via email.
- (10) Update the Junior System using the “Global Update Menu” with the FRC information.

5.4.13.9.4
(08-26-2024)

Case Retrieval

- (1) Request for retrieval of closed cases from the FRC should be sent through secured e-mail or fax using a Form OF-11, “Request for Closed Case Form”, <https://www.archives.gov/frc/forms>.
- (2) Cases closed subsequent to May 2010 that are maintained in the Junior System. Research the case on the Junior System using the Search Menu. See (5) and (6) below.
- (3) If the case is still being stored at the Philadelphia Campus, pull the case, update the “Box Report” and the Junior System; using the Input Menu, indicating where the case was sent. See (5) and (6) below.

- (4) Research the appropriate database to locate the requested case. Exhibit 5.4.13-1, for a listing of available databases and where the closed case records are serviced.
- (5) To retrieve cases from a Federal Records Center (FRC), prepare a Form OF-11, <https://www.archives.gov/frc/forms> (Optional Form) and send the request to the designated Records Specialist in PGLD. Do not contact the FRC directly or Facilities Management and Security Services (FMSS). The FRC will send the requested case to the individual requesting the case within 10 business days.
- (6) E-mail the status of the request to the originator using secured E-mail.

Note: Use a Form 3210, Document Transmittal, and ship cases using Ground UPS, Next day or Second Day mail. **DO NOT SEND THROUGH REGULAR MAIL.**

5.4.13.9.5
(08-26-2024)
National Quality Review System (NQRS)

- (1) NQRS replaces the Collection Quality Management System (CQMS).
- (2) Per IRM 5.13.1.9.1 Collection Quality staff pulls Field Collection closed cases virtually on a weekly basis off ICS. Randomly selected closed cases will be placed on a sample template.

5.4.13.10
(08-26-2024)
Mandated Use of Integrated Automation Technologies (IAT)

- (1) Employees must use the Integrated Automation Technologies (IAT) tools shown below whenever possible. The use of the tools is Mandatory when applicable for use. The IAT tools simplify processing by assisting the user with IDRS research and input. The tools reduce the chance of errors and improve productivity. They are desktop productivity enhancing tools. The IAT SharePoint should be checked periodically for new tools that may assist in processing cases. Descriptions of each tool as well as job aids for each tool can be found on the IAT SharePoint: <https://irs.gov.sharepoint.com/sites/IAT>.
- (2) If a mandated tool is not used because it was determined not to be appropriate due to specific situation, those circumstances must be documented in the case file.
- (3) If an IAT tool is not available, or an employee has a problem with the IAT Task Manager, the case should be processed through IDRS following established procedures. Make a note in the case file if an IAT tool is not used.
- (4) IAT tool users can visit the IAT SharePoint, where you can sign up to become a subscriber to the IAT newsletter. The iNews details all ongoing IAT activity with tool requirements and rollouts.
- (5) The following tables contain IAT tools that must be used by CCP employees when appropriate:

Name	Purpose
Compliance Suite	Allows users to research for account balances, payment information, installment agreement eligibility and account condition information needed to determine compliance.

Name	Purpose
Credit Transfer	<ul style="list-style-type: none"> • automates the transfer of credits from one module to another • provides a list of transferable credits • ensures appropriate use of codes, amount and dates • process single and multiple payment transfers, lump sum transfers, credit elect transfers, refund transfers, and transfers on CIS cases • allows input of Credit Freezes/Releases (using IDRS CC REQ77 when applicable), input Posting Delays, Designated Payment Codes
Disclosure	Assist users during the process of authenticating individuals, contacting the IRS, to help prevent the release of sensitive information to unauthorized parties.
eClerical	Perform IDRS research on an account selected by the user to identify Document Locator Numbers which may be used to request a document. The eClerical tool will provide the user the ability to input an order request action on IDRS using CC ESTAB.
Fill Forms	Automates and assists with generating and completing various IRS Adobe PDF forms.
In-Business Trust Fund 2.0	Monitors payments and compliance as well as account status on a list of IBTF (In-Business Trust Fund) cases as a batch process on IDRS.
MMIA Batch	Runs the MMIA batch process to monitor monthly Installment Agreement payments on IDRS.

Name	Purpose
REQ54	Allows for accurate input of adjustments to tax, penalty, and interest; conducts IDRS account research obtaining current amounts and allowing the user to input adjustment amounts.
SBSE DM Batcher Tool	Batches Centralized Case Processing (CCP) case work. The tool batches cases for assignment to tax examiners, closes and inputs controls, and leaves history items via CC ACTON.
TC Search	Conducts IDRS account research to locate transaction codes, filtering the results to reflect only the desired transaction code(s), requested by the user.
TFRP Suite	Allows the user to research each linked Trust Fund module, view payment sorters, process payments, update 971 x-ref data, create AMS history data and update controls.
xMend	Assists in research and input any necessary adjustments to work a Form 1040 series return or Form 1040X.

(6) Below is a list of suggested IAT tools to be used by CCP:

- Address
- Letters
- REQ77
- ACT ON

5.4.13.11
(08-26-2024)
**CCP Federal Tax Deposit
(FTD) Soft Notice
Response Procedures**

- (1) The taxpayers that are sent FTD Soft Letter Notices are identified by Masterfile as taxpayers who have stopped making deposits or have significantly reduced their quarterly deposits in the current quarter. The letters are sent to inform the taxpayers that a decrease in deposits have been identified. The letter requests the taxpayer to call CCP or return Form 14143, Reason for Change to Federal Tax Deposit, correspondence to resolve the issue.
- (2) Proposal to change FTD requirements may result from letters or phone contact from the taxpayer.
- (3) Follow disclosure procedures in IRM 5.4.13.2, Taxpayer Authenticity. If person responding cannot bind company, do not make any IDRS changes.

- (4) Utilize the Federal Tax Deposit (FTD) Alert Data Collection Instrument (DCI) to determine the potential reasons for change in deposits. Attach IDRS prints to the DCI for all changes made.
- (5) Update AMS with histories on all actions taken and a summary of the taxpayer response.
- (6) Use the “If and Then” chart below to determine action needed based on the FTD responses.

If	Then
Employer Out of Business	<ul style="list-style-type: none"> • Date required: Month/Year: Update CC ENMOD with date business closed • When was the last quarter the Form 941 filed? (Input TC 591 cc 50 on the subsequent module.) • If the TC 150 is not present on CC TXMOD, update entity with TC 591 cc 50 Note: If deposits are on module do not update with TC 591 cc 50. • Check Out of Business box on DCI only.
Employer In Business- but has no employees or wages paid	<ul style="list-style-type: none"> • Update Entity with TC 590 cc 50 for the appropriate quarters Note: Business required to file Form 941 even if spouse or family member is being paid Note: If deposits are on module do not update with TC 590 cc 50.

If	Then
Payroll Decreased due to	<p>Check reason for decrease on DCI:</p> <ul style="list-style-type: none"> • Reduction in salary/wages • Fewer employees - input the number of employees decreased from previous quarter to current quarter • Independent contractors- ask if all employees converted <p>Note: Include additional information on the AMS and DCI and if the taxpayer has both employees and independent contractors.</p> <ul style="list-style-type: none"> • Employee leasing <ul style="list-style-type: none"> • Name of leasing company • EIN of leasing company
Business is Seasonal	<p>Questions to ask:</p> <ul style="list-style-type: none"> • During what months of the year does the company have the most employees? • Does the business operate all year or does the business close during part of the year? Update AMS and DCI with response. • Update ENTITY with TC 136 • Update AMS and DCI if the business slows significantly in some parts of the year
Disposition Type on DCI	<p>Check one of the following dispositions:</p> <ul style="list-style-type: none"> • Not Required to Deposit • Seasonal • Sporadic • TP in Compliance • TDA/TDI present on IDRS or FTD's are insufficient • TP brought into Compliance (Gets current with FTDs, CNC, Express IA, or Full Pay) • Return Secured (input TC 599 cc 69)

If	Then
If entity has balance due on account	Ask if able to full pay and set deadline within 14 days. If balance > \$10,000.00, refer taxpayer to Customer Service.
Currently Not Collectible (CNC)	<p>Does it meet CNC <= \$25,000.00?</p> <ul style="list-style-type: none"> • Out of Business, input TC 530 cc 10 • No Trust Fund Recovery Penalty (TFRP) • Sole Proprietors/ Partnerships, input TC 530 cc 24. Ensure TC 130 input on IDRS for both IMF and BMF entities. • Requires managerial approval
Express IA	<p>Does it meet Express IA <= \$25,000.00 including accruals</p> <ul style="list-style-type: none"> • Must full pay within 24 months • Originator Code 80 • ALN: Regular 0109 • ALN: DDIA 0315- route to CSCO (cases not in status 26) • Remind TP of user fee. • When IA is input, complete Letter 2850 input "N" and manually send IA letters out using ICS templates
Other business reasons	Record other reasons not listed on DCI

- (7) Once the tax examiner has completed their call with the taxpayer or processed correspondence Form 14143, they will follow local procedures to house Form 14143 for the required retention period per CCP management guidance.

Exhibit 5.4.13-1 (08-26-2024)
Federal Records Center Locations

FRC	Services Territory
Atlanta	Atlanta Territory
Atlanta and Fort Worth	Memphis Territory
Atlanta	New Carrollton Territory and other states as needed
Boston	Andover Territory and other states as needed
Chicago	Detroit Territory and other states as needed
Dayton	Brookhaven Territory and other states as needed
Dayton & Kingsridge	Covington Territory, Ogden Campus, and other states as needed
Denver	Ogden Territory and other states as needed
Fort Worth	Texas Territory and other states as needed
Kansas City, Lenaxa, and Lee's Summit	Kansas City Territory and other states as needed
Philadelphia	Philadelphia Territory and other states as needed
San Bruno	California, Hawaii, Arizona, Nevada, and other states as needed
Seattle	Fresno Territory and other states as needed
Washington National Records Center	Washington DC Territory

Exhibit 5.4.13-2 (08-26-2024)
Junior Box Log Book

BOX NUMBER	INITIALS	BOX NUMBER	INITIALS	BOX NUMBER	INITIALS
101	MIL	116	QSQ	131	YYK
102	MIL	117	QSQ	132	YYK
103	MIL	118	QSQ	133	YYK
104	MIL	119	QSQ	134	YYK
105	MIL	120	QSQ	135	YYK
106	MIL	121	QSQ	136	YYK
107	ETS	122	QSQ	137	YYK
108	ETS	123	QSQ	138	YYK
109	ETS	124	QSQ	139	YYK
110	ETS	125	TTF	140	ZZA
111	ETS	126	TTF	141	ZZA
112	ETS	127	TTF	142	ZZA
113	ETS	128	TTF	143	ZZA
114	ETS	129	TTF	144	ZZA
115	ETS	130	TTF	145	ZZA