



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.9.12

JANUARY 6, 2022

EFFECTIVE DATE

(01-06-2022)

PURPOSE

- (1) This transmits a revision of IRM 5.9.12, Bankruptcy and Other Insolvencies, Insolvency Automated Processes

MATERIAL CHANGES

- (1) IRM 5.9.12.1(1) - Rephrases the purpose for clarity.
- (2) IRM 5.9.12.1(2) - Rephrases the audience for clarity.
- (3) IRM 5.9.12.1(5) - Rephrases the primary stakeholders for clarity.
- (4) IRM 5.9.12.1.1(1) - Replaces “bankruptcy” with “insolvency.”
- (5) IRM 5.9.12.1.2(1) - Rephrases the authority for clarity.
- (6) IRM 5.9.12.1.6(1) - Replaces Insolvency with Specialty Collection Insolvency.
- (7) IRM 5.9.12.1.6(3) - Places the acronym examples in alphabetical order.
- (8) IRM 5.9.12.1.7(2) - Replaces The US Bankruptcy Code and Rules with Bankruptcy Code and the Federal Rules of Bankruptcy Procedure.
- (9) IRM 5.9.12.1.7(4) - Adds Document 11834, Insolvency Interface Program (IIP) User Guide.
- (10) IRM 5.9.12.1.7(6) - Adds IRS Source, Specialty Collection Insolvency web page.
- (11) IRM 5.9.12.2(1) - Replaces Insolvency with SCI.
- (12) IRM 5.9.12.2(2) - Updates Field Insolvency (FI) with Field Insolvency (FI) Territories in assignment of reports.
- (13) IRM 5.9.12.2(3) - Updates Field Insolvency Territory Reports for clarity.
- (14) IRM 5.9.12.3(3) - Updated actions to take when correcting a case number.
- (15) IRM 5.9.12.3(4) - Rephrases the “Mining the Courts’ Electronic Files” instructions and adds note for FI to mine the bankruptcy courts electronic filing system to identify new Chapter 11 filings.
- (16) IRM 5.9.12.4(3) - Updates “caseworker” to “CIO caseworker” working the notice must advise the FI caseworker assigned the case of the filing.
- (17) IRM 5.9.12.4(4) - Updates in the Note: *CIO caseworkers cannot pre-screen ENS 341 notices.
- (18) IRM 5.9.12.5(3) - Changes title from “Printing Reports” to “Reviewing Reports.” Removes the step list for printing reports. Changes header from “Printed for” to “Worked by.” Updates the Note to virtual reports.
- (19) IRM 5.9.12.5(5) - Updates local management to FI Group Managers will establish procedures for printing and distributing IIP reports to FI bankruptcy specialists.

- (20) IRM 5.9.12.5.1(8) - Adds Letter 3929, Stat 60 Letter, that may be generated from AIS and issued advising the debtors to cease the IA payments during the pendency of the bankruptcy.
- (21) IRM 5.9.12.5.1(8) - Updates from Exhibit 5.19.1.6 to Exhibit 5.19.1-6 and from Exhibit 5.19.1.7 to Exhibit 5.19.1-7 in the Note.
- (22) IRM 5.9.12.5.2(6) - Adds Letter 6141, Request for TIN, to be issued or similar letter if no valid TIN and/or name was found and if there is no response from the debtor's attorney after 3 days in a Chapter 7N case. Split the PIT Table to add clarity to associate contents and separated Step Actions to present the information in step order.
- (23) IRM 5.9.12.5.3 - Separates step actions to present the information in step order when requesting mirror modules with joint liabilities.
- (24) IRM 5.9.12.6(6) - Removes "Printing ADS Reports" since CIO is now viewing these reports virtually.
- (25) IRM 5.9.12.6(7) - Updates "Distribution" - ADS Reports are distributed virtually by the CIO Systems Analyst.
- (26) IRM 5.9.12.7.2 - Adds procedures throughout the charts to add a case when not on AIS, adds edit to mail procedures to include employee initials, updates BNC procedures for accuracy, and spells out FI to Field Insolvency.
- (27) IRM 5.9.12.7.2(1) - Updates Friday to Saturday when Notices are received electronically from the Bankruptcy Noticing Center (BNC).
- (28) IRM 5.9.12.7.2(8) - Replaces 'print document' to "SAVE document to folder following virtual procedures."
- (29) IRM 5.9.12.7.2(11) - Adds Note if the case is a Chapter 7A or 13 and the meeting date is within 15 business days to advise Field Insolvency by email following time-sensitive procedures.
- (30) IRM 5.9.12.7.2(12) - Updates to a current date in the example.
- (31) IRM 5.9.12.7.2(13) - Replaces "print notice and batch with like documents' with "follow virtual procedures."
- (32) IRM 5.9.12.7.2(15) - Adds "Management" will notify BNC.
- (33) Exhibit 5.9.12-2 - Updates the notice to sent from CIO working the Potential Invalid TIN (PIT) Report to FI for additional research so that IIP processing can resume.
- (34) Editorial changes were made throughout this section to add clarity.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.9.12 dated April 13, 2020.

AUDIENCE

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5.9.12

Insolvency Automated Processes

Table of Contents

5.9.12.1 Program Scope and Objectives

5.9.12.1.1 Background

5.9.12.1.2 Authority

5.9.12.1.3 Responsibilities

5.9.12.1.4 Program Management and Review

5.9.12.1.5 Program Controls

5.9.12.1.6 Terms/Definitions/Acronyms

5.9.12.1.7 Related Resources

5.9.12.2 Reports

5.9.12.3 Paper Petitions

5.9.12.4 Bankruptcies Filed in Puerto Rico

5.9.12.5 Insolvency Interface Program (IIP)

5.9.12.5.1 IIP Status Reports

5.9.12.5.2 Potentially Invalid TIN (PIT) List

5.9.12.5.3 Process D Errors

5.9.12.5.4 Process J Error Report

5.9.12.5.5 Insolvency Interface Program (IIP) Employer Shared Responsibility Payment (ESRP) MFT 43 Liabilities

5.9.12.6 Automated Discharge System

5.9.12.7 Electronic Noticing System

5.9.12.7.1 Electronic (ENS and BNC Mailbox) and Paper Notice Checklist

5.9.12.7.2 BNC Electronic Mail Procedures

5.9.12.8 Integrated Automation Technologies (IAT)

Exhibits

5.9.12-1 Correcting a Case Number

5.9.12-2 Potential Invalid TIN (PIT) Report

5.9.12-3 Integrated Automation Technologies (IAT) Tools

5.9.12.1
(01-06-2022)
Program Scope and Objectives

- (1) **Purpose.** This IRM provides guidance to Specialty Collection Insolvency (SCI) employees on SCI's automated processes.
- (2) **Audience.** Caseworkers and management in Specialty Collection Insolvency (SCI) consists of Field Insolvency (FI) and the Centralized Insolvency Operation (CIO). Centralized Insolvency Operation (CIO) is the primary user of this IRM section with Specialty Collection Insolvency employees.
- (3) **Policy Owner.** Director, Collection Policy, SB/SE.
- (4) **Program Owner.** Collection Policy, SB/SE, Insolvency is the program owner of this IRM.
- (5) **Primary Stakeholders.** The primary stakeholder is Centralized Insolvency Operation (CIO) within Specialty Collection Insolvency (SCI).
- (6) **Program Goals.** The automated Insolvency processes provide accurate and efficient automated entry and analysis of data for use in our Automated Insolvency System (AIS) database as well as the automated input of case related transactions on IDRS.

5.9.12.1.1
(01-06-2022)
Background

- (1) Internal Revenue Manual (IRM) 5.9, Bankruptcy and Other Insolvencies, contains the IRS position, procedures, information, instructions, guidance, and references concerning Insolvency cases.

5.9.12.1.2
(01-06-2022)
Authority

- (1) Specialty Collection Insolvency's (SCI) automated processes operate in accordance with Title 11 of the United States Code (Bankruptcy Code or 11 USC) and the Federal Rules of Bankruptcy Procedure.

5.9.12.1.3
(04-13-2020)
Responsibilities

- (1) The Director, Specialty Collection Insolvency is responsible for program oversight.
- (2) IRM 5.9.1, Overview of Bankruptcy, provides a list of titles and responsibilities with an explanation of their roles and authority.

5.9.12.1.4
(04-13-2020)
Program Management and Review

- (1) **Program Reports.** IRM 1.4.51.8.3, Case Management Tools, contain a list of required reports for caseworkers and managers to utilize for inventory management and review of case inventories. This section also includes the frequency and purpose of each report.
- (2) **Program Effectiveness.** National quality reviews and consistency reviews are conducted on a consistent basis. See IRM 1.4.51.16.1, NQRS, IRM 5.13.1.4, Embedded Quality - Field Quality Review Process, IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support and IRM 1.4.51.16.2, EQ Consistency Reviews, for more information.

5.9.12.1.5
(04-13-2020)
Program Controls

- (1) Managers are required to follow program management procedures and controls. See IRM 1.4.51.5.2, Reviews (Overview), IRM 1.4.51.15, Controls, and IRM 1.4.51.16, Quality.

- (2) Operational and Program reviews are conducted on a yearly basis. See IRM 1.4.51.17.2, Operational Reviews, and IRM 1.4.51.17.5, Program Reviews, for more information.

5.9.12.1.6
(01-06-2022)

**Terms/Definitions/
Acronyms**

- (1) Glossary terms used by Specialty Collection Insolvency can be found in Exhibit 5.9.1-1, Glossary of Common Insolvency Terms.
- (2) Common acronyms acceptable for use in the AIS history are listed in Exhibit 5.9.1-2, Acronyms and Abbreviations.
- (3) Acronyms used locally in this IRM section are shown in the table below.

Acronyms

Acronym	Definition
ADS	Automated Discharge System
BNC	Bankruptcy Noticing Center
CIO	Centralized Insolvency Operation
ENS	Electronic Noticing Center
FI	Field Insolvency
IAT	Integrated Automation Technology
IDRS	Integrated Data Retrieval System
IIP	Insolvency Interface Program
TIN	Taxpayer Identification Number

5.9.12.1.7
(01-06-2022)

Related Resources

- (1) Procedural guidance on insolvencies can be found throughout IRM 5.9, Bankruptcy and Other Insolvencies.
- (2) Bankruptcy Code and the Federal Rules of Bankruptcy Procedure.
- (3) Document 13219, Automated Insolvency System (AIS) User Guide.
- (4) Document 11834, Insolvency Interface Program (IIP) User Guide.
- (5) Insolvency/Bankruptcy, My SB/SE page <http://mysbse.web.irs.gov/collection/insolvency/default.aspx>
- (6) Specialty Collection Insolvency, IRS Source page <https://irssource.web.irs.gov/SBSE/SitePages/SpecialtyColl.aspx>

5.9.12.2
(01-06-2022)

Reports

- (1) **Purpose.** Reports are tools to be used by Specialty Collection Insolvency groups to control inventory efficiently. The use of most available standard reports is optional. IRM 1.4.51, Insolvency, provides a listing of reports available to Insolvency to meet the Internal Revenue Service (RS) expectations for adherence to the Internal Revenue Code (IRC) and the Bankruptcy Code.

- (2) **Assignments.** Although the Centralized Insolvency Operation (CIO) is responsible for generating and working most reports for Chapter 7 No Asset and Chapter 13 cases, Field Insolvency (FI) Territories are responsible for working reports on cases assigned to its inventories. In addition, the CIO may refer certain cases appearing on its reports to the appropriate FI office for resolution.
- (3) **Field Reports.** Field Insolvency Territories must work the following reports for cases in their inventory:
 - Automated Proof of Claim (APOC) and flagged cases
 - Bar Date
 - Aged Cases
 - Litigation Transcript System (LTS)
 - Court closure follow-up report
 - Generalized Unpostable Framework (GUF) Unpostable Reports
 - Non Master File Listing
 - Litigation Accounts Management System (LAMS) Closed Case, Not Found on AIS, and Post-Petition Case Listing
 - Proof of Claim (POC) Follow Up
 - ASED/CSED
 - Pending Refunds
 - Referral to Counsel
 - Tech Follow Up and Tech No Follow Up
 - Unfiled Plans
- (4) **Printing and Working CIO Reports.** The CIO Technical Support and Operation Support team is accountable for the following report actions.

Report	Action	Frequency
IIP error reports	Generate and work.	Daily.
IIP status reports	Generate and work all reports except for status 22 reports for Chapter 11. Status 22 reports for Chapter 11 are given to FI for appropriate action.	Daily.
Litigation Accounts Management System (LAMS) reports	Generate all reports for cases in CIO inventory.	Quarterly (or as available).
Potentially Invalid TIN (PIT) Report	Generate reports for all chapters except 9 and 15. Chapters 9 and 15 PIT reports are distributed to FI for necessary action.	Daily.

Report	Action	Frequency
Aged case report	Generate and work reports for Chapter 7 No Asset, Chapter 7 Asset and Chapter 13 cases assigned to CIO inventory.	Annually Note: PACER match may be used in conjunction with the aged report.
Automated Discharge System (ADS)	Generate.	Twice weekly.
ADS Error Report	Generate and work.	Twice weekly.
Litigation Transcript System (LTS)	Generate.	Weekly.

5.9.12.3
(01-06-2022)
Paper Petitions

- (1) **Paper 341 Notices.** A paper 341 notice is received through the mail or by fax. The 341 notice is also known as the notice of the First Meeting of Creditors and is named for the section of the bankruptcy code which establishes the procedure (11 USC 341). The Technical Support units are responsible for reviewing the 341 notices for all chapters and ensuring the bankruptcy case information contained in the notices has been entered into the AIS database.
- (2) **Adding New Cases Manually.** CIO caseworkers must review the AIS database to determine if the case information provided on the paper 341 notice has previously been input on AIS. Exhibit 5.9.11-1, Accessing a Case on AIS, gives the steps for accessing accounts on AIS. If an open case with the same case number and debtor name is found, the paper 341 notice should be discarded in classified waste. If no record appears on AIS, the CIO caseworker must add the new case to AIS as follows:

STEP	ACTION
1	From the Case Files Search Case File Screen, select Insert New Case .

STEP	ACTION
2	<p>Enter the following:</p> <ul style="list-style-type: none"> • Case number (following local court’s format) • Bankruptcy chapter • Court key • Debtor type (J - Joint, I - Individual, C- Corporation, P - Partnership) • Debtor’s last name • Debtor’s first name <p>Note: If an aka or dba is present, it should be listed on the 3rd line of the taxpayer entity information (1st line for an address). If more than 1 aka or dba is present on the case, list those not shown on the taxpayer screen in the AIS history.</p> <ul style="list-style-type: none"> • Debtor’s address • City, state, and zip • Judge Initials (optional) • Taxpayer Identification Number (TIN) • Petition date (the “Opened by Court” date) • First Meeting of Creditors (FMC) date • Notice date (the earliest IRS stamped received date) • Bar date (if provided)
3	Select the Save Button.
4	Select the Index number of the new case just added.
5	<p>Click on Atty/Trustee tab to enter attorney and trustee information. Then click find attorney button to access stored attorney/trustee information. If no information is found, you must add all necessary information using the Add new Attorney to AIS Attorney Table button.</p> <p>Note: Save information by clicking the Save button.</p>
6	Update the AIS history by choosing the appropriate history option for loading a case.
7	Discard the paper 341 notice in classified waste.

(3) **Correcting a Case Number.** The only reasons a docket number should be corrected are if:

- a. the case record was manually loaded incorrectly;
- b. the case converts from one chapter to another and the docket number indicates the chapter;
- c. the case is moved from one judge to another, altering the judge’s initials on the docket number; or
- d. the courts mandate a conversion of docket numbering to a certain type (as has happened to accommodate electronic filing of claims);
- e. the case changed venue (court jurisdiction).

Note: If the case is assigned to FI, send a secure email to the assigned caseworker as the case may need to be reassigned or paper files transferred.

While all actions taken on a case are tracked, the caseworker changing a docket number must update the case's AIS history to reference the original or prior docket number and the reason the docket number was changed. Exhibit 5.9.12-1 provides step by step instructions for correcting a docket number.

- (4) ***Mining the Court's Electronic Files.*** CIO caseworkers ordinarily will not mine the bankruptcy courts' electronic filing systems (e.g. PACER) to identify new case filings, other than filings in Chapter 11 bankruptcy cases. Rather, per Rule 2002, Federal Rules of Bankruptcy Procedure, the bankruptcy court will provide notice to the IRS when the debtor lists the IRS as a creditor. However, if a pattern arises with one or more bankruptcy courts not providing notice, the appropriate FI office will research the cause and take necessary action. See IRM 5.9.5.2.1 , Notices Not Received.

Note: FI offices should mine the bankruptcy court's electronic filing system to identify new Chapter 11 filings if this action will be beneficial under the court's local procedures.

5.9.12.4
(01-06-2022)
**Bankruptcies Filed in
Puerto Rico**

- (1) ***Individual US Taxpayer.*** Individuals who are US citizens or residents are generally subject to tax on their worldwide income, regardless of source. Aliens who are residents of Puerto Rico are likewise subject to US income tax. However, except for wages paid to employees of the US federal government, bona fide residents of Puerto Rico (See Publication 570, Tax Guide for Individuals with Income from US Possessions) do not pay US tax on wage income derived from sources within Puerto Rico. Such individuals have a US federal income tax filing obligation only if their wages or other income from sources outside Puerto Rico exceeds the federal filing threshold (i.e., their deductions under IRC 151 relating to personal exemptions). Because US federal employees may not exclude their federal wages, they must file a US income tax return if their federal wages plus their income from sources outside Puerto Rico exceed the federal filing threshold. Individuals with self-employment income connected with a trade or business in Puerto Rico must file Form 1040-SS or Form 1040-PR and pay any resulting tax liability. (See IRM 3.21.3.77, Puerto Rico - General Information.)
- (2) ***Business US Taxpayer.*** Employers located in Puerto Rico are treated the same as employers located in a state for purposes of the employment tax provisions of the IRC. The Federal Insurance Contributions Act (FICA) imposes wage-based taxes on employers and employees in Puerto Rico to support Social Security and Medicare. And the Federal Unemployment Tax Act (FUTA) imposes a tax on wages paid to employees in Puerto Rico. Accordingly, employers and self-employed individuals must file employment tax returns (e.g., Forms 941 and 1040-SS or 1040-PR) with the IRS. Corporations organized outside the United States, including corporations organized in Puerto Rico, are generally treated as foreign corporations for US tax purposes. These corporations are taxed on their US source earnings and income that is effectively connected to a US trade or business, but income from Puerto Rico sources generally is not subject to US tax.
- (3) ***Determining Individual Taxpayer Status.*** When an ENS or paper 341 notice is received for a debtor filing as an individual, the CIO caseworker working the notice must advise the FI caseworker assigned the case of the filing. The caseworker must determine if a debtor is a US taxpayer (self-employed,

resident alien, Puerto Rican resident with income from sources outside of Puerto Rico, or an employee of the US federal government) and if the case must be added to AIS by:

- a. researching IRPTR;
- b. reviewing the petition on PACER;
- c. reviewing Schedule I; and/or
- d. reading the statement of financial affairs.

- (4) **No Action Needed.** If research shows an individual debtor (and debtor spouse in the event of a joint bankruptcy) is not a US taxpayer, the CIO should not establish the case on AIS. The ENS notice can be deleted, or the paper 341 notice can be placed in classified waste. If the CIO receives notices other than 341 notices for cases not loaded on AIS, those should be forwarded to the Puerto Rico Insolvency office.

Note: CIO caseworkers cannot pre-screen ENS 341 notices. These are automatically added to AIS unless there is a condition that needs to be resolved before the new case can be added to AIS.

- (5) **Incorrectly Added Cases.** If a case has been added to AIS even though the debtor is not a US taxpayer, the case should be closed “OT OTHER CLOSING ACTION” and input **PUERTORICO** on the case classification screen.

Caution: Once a case has been closed by Puerto Rico Insolvency with an “OT OTHER CLOSING ACTION”, the case is not to be reopened. Any questions about the “OT OTHER CLOSING ACTION” closure must be directed to the FI office in Puerto Rico.

- (6) **Required CIO Actions.** If research confirms the debtor (and/or debtor spouse) is a US taxpayer, the case should be added to AIS if the debtor has liabilities on master file and/or non master file. If a debtor spouse is not a US taxpayer and has no social security number and if the bankruptcy is filed jointly, the case should be forwarded to FI in Puerto Rico. A joint bankruptcy must include two social security numbers when loaded on AIS to prevent an error from occurring.

Caution: caseworkers *must not* load a non-taxpayer spouse with a fictitious SSN such as 000-00-0000.

- (7) **IIP Process C Errors.** Process C may generate a PIT report because lack of familiarity with the proper sequence of Hispanic names creates name control errors when cases are loaded on AIS. The CIO should force the SSNs. Then, the cases should be transferred to FI to complete research and take the necessary next actions.

- (8) **Unfiled Returns.** Although IRPTR, Schedule I and/or the statement of financial affairs indicate a debtor should be a US taxpayer, the debtor may not have filed all required returns or may not have an account established on master file. As with any case where an estimated claim is filed, the responsibility for ensuring a master file account is established for the debtor(s) and valid dummy modules are created rests with the FI caseworker assigned to the account.

Note: Master file accounts are created by submitting Form 2363 to Centralized Case Processing.

5.9.12.5
(01-06-2022)
**Insolvency Interface
Program (IIP)**

- (1) **IIP Processes.** IIP uses three programs to process Insolvency case information. These processes provide an automatic connection between AIS and the Integrated Data Retrieval System (IDRS). IIP Processes are:

Process	Action
C Taxpayer Identification Number (TIN) Validation	Validates the TIN. Verifies AIS data with IDRS master file. Provides information on related TINS and non-debtor spouse liabilities.
D Collection Determination	Initiated after Process C is completed. Process D actions: a. scans for balance due periods; b. inputs a TC 520 on all balance due periods for validated TINs; and c. posts a statistical indicator with TC 520 on TINs added to the Proof of Claim file.
J Case Closure	Identifies modules with TC 520 on closed cases and inputs TC 521 on appropriate modules. Inputs TC 137 on closed Chapter 11 and 13 cases with Employer Identification Numbers (EINs). Performs systemic MFT 31 mirroring.

- (2) **Generating Reports.** Users must be granted permissions and have specific IDRS command codes to generate these reports. See IRM 1.4.51.13, Insolvency and IDRS, for required command codes. To generate IIP reports, the user should:

Step	Action
1	Access IIP Main Menu.
2	Select option 1, SINON IDRS (follow the prompts).
3	Select option 2, START/MONITOR IDRS PROCESSES.
4	Select option A to start all processes (C, D, J). Note: The user only has to SINON IDRS once, unless they are running the processes individually.

- (3) **Reviewing Reports.** CIO Technical Support is currently viewing reports immediately after the processes are completed. After the processes are completed, CIO Technical Support will work the following reports which are given to them by their manager or lead.

Report #	Report Name	Worked by
1	POTENTIAL INVALID TINS	Each territory by CIO Technical Support and worked by CIO for all chapters (except Chapter 9)
2	EINS ADDED TO AIS	Not worked by CIO

Report #	Report Name	Worked by
3	X-REF STAT REPORT	Each territory by CIO Technical Support and worked by CIO for all chapters
4	X-REF IMFOL/BMFOL REPORT	Not worked by CIO
5	STAT REPORT	Each territory by CIO Technical Support and worked by CIO for all chapters (except Chapter 11 Status 22 notice reports)
6	IMFOL/BMFOL REPORT	Not worked by CIO
7	NO LIABILITY REPORT	Not worked by CIO
8	UNREVERSED TC520 REPORT	Each territory by CIO Technical Support and worked by CIO for all chapters
9	ERRORS FROM PROCESS C	Each territory by CIO Technical Support and worked by CIO/APC for all cases *
10	ERRORS FROM PROCESS D	Each territory by CIO Technical Support and worked by CIO/APC for all cases *
11	ERRORS FROM PROCESS J	Each territory by CIO Technical Support and worked by CIO/APC for all cases *
12	SI 520 ERRORS	Each territory by CIO Technical Support and worked by CIO/APC for all cases *

Note: * Error reports involving cases assigned to FI that cannot be resolved by CIO will be forwarded to the appropriate Field office for resolution.

Note: The CIO reviews and works the error reports for all chapters in each of the 4 territories. They work the PIT and IIP Status Notice reports for all chapters except Chapters 9 and 15. Those reports for Chapter 9 and Chapter 15 cases are sent to the appropriate FI office for handling.

- (4) **Sorting/Distributing IIP Reports by the CIO.** IIP reports should be sorted by type, distributed, and worked within the time frames as outlined below:

Report Name	Action	Must Be Worked Within:
PIT Report	CIO Technical Support works report for all chapters except Chapter 9 and 15. PIT reports for Chapters 9 and 15 must be forwarded to the assigned FI office by noon of the next business day after they are generated.	Two business days of generation.
Error Reports from Process C	CIO Technical Support will take corrective actions to resolve errors listed on the report. Instructions for resolving the errors are given on the report and must be followed.	Two business days of generation.

Report Name	Action	Must Be Worked Within:
Status 60, 22, 24, 26 and 71 Reports	CIO Technical Support must prepare F3210, attach reports, and forward to the assigned technical unit. Status 22 notices for Chapter 11 cases will be forwarded to FI by noon of the next business day after they are generated.	(See chart in IRM 5.9.12.6.1(1), Status Notices, below.)
Error Report from Process D	CIO Technical Support will take corrective actions to resolve errors listed on the report. Instructions for resolving the errors are given on the report and must be followed.	Two business days of generation.
Error Report from Process J	CIO Technical Support will take corrective actions to resolve errors listed on the report. Instructions for resolving the errors are given on the report and must be followed.	Five business days of generation.

- (5) **Printing and Distributing Reports in the Field.** FI group managers will establish procedures for printing and distributing IIP reports to FI bankruptcy specialists.

5.9.12.5.1
(01-06-2022)
IIP Status Reports

- (1) **Status Notices.** The CIO technical units receive status (stat) notices for all chapters from the CIO technical support units with the exception of stat 22 notices for Chapter 11 cases. CIO caseworkers process these notices to prevent or correct violations of the automatic stay. The caseworkers receive and work IIP generated status notices for new bankruptcy cases that, prior to bankruptcy, were in the following collection statuses on IDRS:

IDRS MF Status	Collection Status	Must Be Worked within:
22	Account in the Automated Collection System (ACS).	Two business days of generation.
24	Account in the collection queue selected for the Federal Payment Levy Program (FPLP).	Two business days of generation.
26	Account assigned to a revenue officer (RO).	Two business days of generation.
60	Account in an installment agreement (IA).	Five business days of generation.
71	Account in the offer in compromise (OIC) program.	Five business days of generation.

Note: Refer to Document 6209 for additional information on collection status codes.

- (2) **Stay Variations.** For bankruptcies commencing on or after October 17, 2005, the possibility exists an automatic stay may not arise for individual filers of Chapter 7, 11, or 13 cases. (See IRM 5.9.5.7, Serial Filers.) If that is the case,

NFTL actions or levy actions that have occurred after the petition date may not be stay violations. However, application of this aspect of BAPCPA has been subject to interpretation by differing court jurisdictions. Generally, the IRS will err on the side of the debtor by releasing levies identified by LTS reports without further research.

- (3) **Advise of Open Bankruptcy.** Based on the type of notice received, the case-worker must contact the group or coordinator responsible for the account in its pre-bankruptcy status to avoid or resolve violations of the automatic stay. (See IRM 5.9.3.5.1, Violations of the Automatic Stay.)
- (4) **Stat 22 Notices.** These notice reports indicate accounts in collection in the Automated Collection System (ACS). The CIO has permissions from ACS to access bankruptcy accounts in status 22. The stat 22 IIP prints, except for Chapter 11 cases, will be given to a caseworker approved to access and work ACS cases. They will pull up the account on ACS and take the following actions.

Step	Action
1	Enter the bankruptcy case number, court location, and the petition date in the ACS history.
2	Determine if levies are outstanding, and if so, release the levies systemically if time allows. If a systemic release will be processed too late to prevent the payment of a levy by the levy source, a manual levy release must be prepared and faxed or mailed to the levy source. Example: If a bank levy was issued 19 days previously, the levy payment could be sent in two days (bank levies are held for 21 days before being remitted to the IRS), so a manual levy release should be faxed to the bank.
3	Update the ACS follow-up date for 45 days to allow time for the TC 520 to post to the system.
4	After the necessary actions are taken on ACS, the Tax Examiner Tech or TE will update AIS with the actions taken regarding the levy release on ACS.

Note: FI offices will be notified of status 22 notices for Chapter 11 cases by fax, phone, secure email, or AIS mail.

- (5) **Stat 24 Notices.** Stat 24 notice reports indicate an account in the collection queue which may be subject to the Federal Payment Levy Program (FPLP). Posting of a TC 520 should resolve accounts selected for the FPLP where no levy action has been initiated. See IRM 5.9.4.5.4, Federal Payment Levy Program (FPLP), for procedures to process an FPLP levy release request. After updating the AIS history with actions taken, a two-day follow-up should be placed on the account.

If by the expiration of the two day follow-up...	Then...
the FPLP coordinator responds and has resolved the issue,	the caseworker must document the AIS history and close the follow-up screen.

If by the expiration of the two day follow-up...	Then...
the FPLP coordinator has <i>not</i> responded,	the lead must contact the FPLP coordinator to ensure the levy has been released.

- (6) **Stat 26 Notices.** These reports identify accounts assigned to revenue officers (ROs) prior to the input of the TC 520. Upon receipt of the stat 26 notice, the caseworker will contact the RO to stop collection actions, other than TFRP investigations, on the accounts covered by the bankruptcy. RO contact information is found on SERP under the “Who/Where” tab. Appropriate contact (with a request for a response if immediate contact is not made) may be by:

- fax
- ICS history
- secure email
- Voice Message System (VMS) for callback.

Note: Sensitive but unclassified (SBU) information must not be left on VMS.

In addition to advising the RO to halt collection activity, other than TFRP investigations, the CIO caseworker will take the following steps:

Step	Action
1	<p><i>Chapter 13 and Chapter 7 No Asset Bankruptcies:</i> Ask the RO to release outstanding levies issued on accounts. Determine if payments are expected from levies that may require future refund. If so, input a 14-day follow-up on the case to check for posting of the payment(s). If payments have posted by the follow-up date, see the instructions in IRM 5.9.16.2.4, All Other LTS, for addressing Chapter 13 and Chapter 7 No Asset payments received in violation of the automatic stay.</p> <p><i>Chapter 7 Asset, Chapter 11, and Chapter 12 Bankruptcies:</i> Ask the RO if levies are pending or if levy payments have been received in violation of the automatic stay. If the criteria in IRM 5.9.4.15.4, Referral Tolerances, for referral to Counsel are met, the CIO caseworker must forward the case to the CIO Technical Advisor to contact the FI liaison to advise the Field caseworker the case is being reassigned to FI to make a determination on a request for lift-stay or adequate protection. If the criteria are not met, the caseworker must prepare a manual refund for payments that have posted, or put a 14 day follow-up on the case to check for posting of the payment(s). When the payments have posted, the caseworker should prepare a manual refund.</p>
2	From contact with the RO, determine if any filed but unrecorded liens exist for future lien withdrawal procedures. (See IRM 5.9.5.9.1 , NFTL Filing after Bankruptcy Filing)
3	Document AIS history.

- (7) **Stat 71 Notices.** Stat 71 notice reports indicate an account in the offer in compromise (OIC) program. Upon receipt of the stat 71 notice, the caseworker will take the following actions:

Step	Action
1	Refer stat 71 notices for Chapter 11, 12, or 13 cases to the appropriate FI employee. Appropriate contact may be via: <ul style="list-style-type: none"> • fax • secure email • Voice Messaging System (VMS) Caution: Sensitive but unclassified (SBU) information must not be left on VMS.
2	For Chapter 7 cases, contact the Centralized Offer in Compromise (COIC) or the Compliance Campus Locations for the Monitoring of Accepted Offers. <ul style="list-style-type: none"> • If there is a 780 on the module you should email the appropriate contact found on SERP/Who Where/Offer-In-Compromise (OIC) Compliance Campus Locations for the Monitoring of Accepted Offers. • If the offer is pending (TC 480) unreversed. You should email: *SBSE COIC Brookhaven or *SBSE COIC Memphis. Note: SERP indicates the proper Campus to contact based on the debtor's location.
3	Advise of the bankruptcy filing and provide: <ul style="list-style-type: none"> • name of the debtor, • TIN(s) of the debtor, • bankruptcy case number, and • petition date
4	From COIC contact, determine if any outstanding levies exist and if the OIC case is assigned to any RO or unit.
5	If necessary, contact the RO or unit to release outstanding levies.
6	Document AIS history.

(8) **Stat 60 Notices.** A stat 60 report indicates an account in installment agreement (IA) or part-payment status. Upon receipt of the stat 60 notice, the caseworker must review AIS and IDRS to determine who is in bankruptcy (in the case of married taxpayers) and who is responsible for tax liabilities in an installment agreement prior to the input of the bankruptcy freeze. Continuous wage levy installment agreements require more actions from the Insolvency caseworker than voluntary installment agreements. The tables below explain necessary actions for both wage levy and non-wage levy installment agreements.

Note: The IIP generated IADIS print displays the installment agreement locator number. If the 13th and 14th characters are 08, a continuous wage levy exists. IRM Exhibit 5.19.1-6, IDRS Inputs of IAs, CC IAORG and Exhibit 5.19.1-7, IDRS Inputs of IAs, CC IAREV, provides information on installment agreement inputs.

If the IA is a non-wage levy agreement and the case is a Chapter 13, the caseworker must determine:

If...	Then...
post-petition IA payments have been received and returns were filed jointly and the bankruptcy was filed individually,	determine if the payments are coming from the debtor or the non-debtor spouse. This may require sending a letter to the debtor.
IA payments are being made by non-debtor spouse,	the payments may be retained, but a year follow-up must be placed on the case to file an amended proof of claim or to send a credit letter to the trustee depending upon local practice.
IA payments are being made by the debtor(s),	<ul style="list-style-type: none"> • a letter should be sent to the debtor(s) advising to cease the IA payments if it is probable more payments will be received. A Letter 3929, Stat 60 Letter, may be generated from the Automated Insolvency System (AIS). <p>Note: A letter should not be sent if the IA is a direct debit agreement or a continuous wage levy.</p> <ul style="list-style-type: none"> • payments received after the petition date must be refunded to the debtor or trustee.
post-petition IA payments are refunded and the proof of claim has already been filed,	FI must be advised of the need for an amended claim.
actions are taken,	the AIS history must be updated accordingly. The history must include terms of the installment agreement and the type of agreement, such as IA for \$XX due on XX, Locator #XXXX.

If the IA is a non-wage levy agreement and the case is a Chapter 7, the case-worker must determine:

If...	Then...
post-petition IA payments have been received and returns were filed jointly and the bankruptcy was filed individually,	determine if the payments are coming from the debtor or the non-debtor spouse. This may require sending a letter to the debtor.
IA payments are being made by non-debtor spouse,	the payments may be retained, but an amended proof of claim or a credit letter to the trustee may be required in a 7 Asset case.
IA payments are being made by the debtor and the payments can be applied to non-dischargeable periods,	the payments can be accepted.

If...	Then...
IA payments are being made by the debtor and no non-dischargeable periods exist where the payments can be applied, if the payments have full paid the non-dischargeable periods, or if the payments have been applied to dischargeable periods and cannot be moved to a non-dischargeable period,	any credit balances on the non-dischargeable periods resulting from the installment agreement or any payments applied to dischargeable periods that cannot be transferred to non-dischargeable periods should be refunded to the debtor. A letter should be sent to the debtor(s) advising to cease the IA payments if it is probable more payments will be received. Note: A letter should not be sent if the IA is a direct debit agreement or a continuous wage levy.
actions are taken,	the AIS history must be updated accordingly. The history must include terms of the installment agreement and the type of agreement, such as IA for \$XX due on XX, Locator #XXXX.

Caution: Installment agreements being paid in part or in full by non-debtor spouses may require referral to FI when the bankruptcy petition is filed in a community property state.

If the IA is a continuous wage levy, the caseworker must take the following actions:

If...	Then...
post-petition IA payments have been received and returns were filed jointly and the bankruptcy was filed individually,	determine if the payments are coming from the debtor or the non-debtor spouse. This may require sending a letter to the debtor.
IA payments are being made by the non-debtor spouse,	a year follow-up must be placed on the case to file an amended proof of claim or send a credit letter to the trustee depending upon local procedure.

If...	Then...
<p>IA payments are being made by the debtor(s) in any Chapter 13 or an individual Chapter 7 No Asset bankruptcy, or IA payments are being made by the debtor(s) in any other chapter where the total amount of the payments received post-petition is less than the amount in the IRM (See IRM 5.9.4.15.4, Referral Tolerances) for requesting an offset,</p>	<ul style="list-style-type: none"> • call debtor’s attorney for contact information to release the levy. • prepare Form 668-D, Levy Release, available on the intranet. • fax/mail levy release signed by a delegated authority to the employer. • mail copies to debtor and debtor’s attorney. • determine if pending, but not posted, levy payments exist requiring future manual refund. • determine if post-petition continuous wage levy payments have posted and require manual refund. • prepare any necessary manual refunds. • update AIS history with actions taken. <p>Note: A release of levy is considered a third party contact. See IRM 5.9.3.12.1, Third Party Contacts, and IRM 5.9.5.8, Levies and Bankruptcy, for additional information.</p>
<p>IA payments are being made by the debtor(s) in a chapter other than Chapter 13 or an individual Chapter 7 No Asset bankruptcy, and the total amount of the payments received post-petition is equal to or greater than the IRM criteria (See IRM 5.9.4.15.4, Referral Tolerances) for requesting an offset,</p>	<ul style="list-style-type: none"> • call debtor’s attorney for contact information to release the levy. • Prepare Form 668-D, Levy Release, available on the intranet. • Fax/mail levy release signed by a delegated authority to the employer. • Mail copies to debtor and debtor’s attorney. • Advise the appropriate FI office of the post-petition credits so consideration can be given to request adequate protection or a lift-stay to retain all or part of the money. • The Insolvency Field office will be responsible for the disposition of the payments received in violation of the stay, including preparation of a manual refund if the decision is made to refund the payments.
<p>post-petition IA payments are refunded and the proof of claim has already been filed,</p>	<p>FI must be advised of the need for an amended claim.</p>
<p>actions are taken,</p>	<p>AIS history must be updated accordingly.</p>

Caution: Installment agreements being paid in part or in full by non-debtor spouses may require referral to FI when the bankruptcy petition is filed in a community property location.

Note: An **IA - Installment Agreement Prior to Bankruptcy** case classification must be input on the “Classification” screen on AIS for any Chapter 7 or Chapter 13 case where the installment agreement has been suspended. This identifies the need for a possible IA reinstatement upon case closure.

(9) **Payroll Deduction Installment Agreements.** Payroll deduction installment agreements are voluntary. An employee under such an agreement can ask his

employer to stop sending installment payments to the IRS at the employee's discretion. However, Form 2159, Payroll Deduction Agreement, instructs the employer to "continue to make payments unless the IRS notifies you that the liability has been satisfied." Consequently, some employers mistake payroll deduction installment agreements for involuntary wage levies, and they refuse to halt payments to the IRS at their employee's request. When this situation occurs and the taxpayer is in bankruptcy, the easiest solution is to send the employer a Form 668-D, Release of Levy. This levy release may constitute a third party contact.

5.9.12.5.2
(01-06-2022)
**Potentially Invalid TIN
(PIT) List**

- (1) **Overview of PIT Report.** The CIO Technical Support units work Potential Invalid TIN (PIT) reports for all chapters of bankruptcy (except Chapters 9 and 15). The PIT report, generated through IIP Process C, identifies AIS TINs that may be incorrect by verifying AIS TIN data against IDRS master file information. TINs on the PIT report do not pass master file validation and are *suspected* of being incorrect. These TINs are selected for manual review to decide the validity of the suspect TIN.
- (2) **Valid TIN.** A TIN is considered validated if:
 - a. the name controls of AIS and CFOL (Corporate Files On-Line) match via CC INOLES; or
 - b. the AIS SSN matches the secondary spouse SSN from CFOL.
- (3) **Forcing a Valid TIN.** If the reviewer determines the suspect TIN is correct, acceptance of the TIN can be forced to the IIP system by updating the IIP TIN file with a **F** (Force) in the IIP/IDRS process C/D field. Doing so enables IIP to add the secondary spouse SSN to the AIS TIN file or add an EIN to the AIS TIN file.
- (4) **Cumulative Listing.** Any TIN listed on the PIT report will prevent the TC 520 freeze code from posting to IDRS. IIP and all other initial case processing (including ALS research and CAG) is suspended until the TIN issue is resolved. The PIT report is a cumulative report (a potentially invalid TIN appears on each iteration of the report until it is resolved) and should be worked daily, but must be worked within two business days of generation. IDRS and court record research (through PACER, CM/ECF, or website: <https://www.uscourts.gov/>) may be required to resolve the discrepancies identified by the report.
- (5) **PIT Resolutions.** To work PIT report issues, the reviewer may be required to correct AIS information, **Force** the TIN through the IIP process, or **X** (Exempt) the TIN from IIP processing. Exempting a TIN from IIP Process C and D does not necessarily resolve the problem TIN, but allows the reviewer to continue IIP processing. Ultimately, some PIT report problem TINs will be assigned to bankruptcy caseworkers for final resolution.
- (6) **Resolution Steps.** The following table is provided to assist reviewers in working PIT reports.

If	Then
the case is a Chapter 9 or 15,	prepare Fax cover sheet to Field Liaison stating "PIT" report attached for Chapter 9 or 15 account per IRM 5.9.12.6(4) and IRM 5.9.12.6(5). Transmit to Field Liaison. Document history to reflect report forwarded to field. Assign to the manager of the FI group designated by FI to work Chapter 15 cases. If Chapter 9, reassign case to field employee using the assignment tool for a Grade 12, Chapter 11 case. Remove IIP error (no other action needed).

For Chapter 7, 11, 12, or 13 research:

- IDRS
- Pacer
- Accurant

If valid TIN and/or name secured, update the information on AIS as noted below.

If.....	Then....
TIN is correct, but name control on AIS and IDRS do not match due to taxpayer's name change (divorce/ marriage and name not updated with Social Security Administration),	update the Name Control on the TIN Screen to reflect the information shown on IDRS. Update the IIP C/D field on the TIN screen with "Force Process C/D". Document history to reflect action taken.
TIN is correct, but name is misspelled on AIS,	update the spelling of last name on AIS Taxpayer and TIN screens. Document history to reflect action taken.
TIN is correct, but name on AIS does not match the name control on INOLES. Name control on INOLES is/was a valid name control for taxpayer,	update the Name Control on the TIN Screen to reflect the information shown on IDRS. Update the IIP C/D field on the TIN screen with "Force Process C/D". Document history to reflect action taken.
TIN is incorrect, name control correct and correct TIN secured,	update the TIN field on the TIN screen with the correct TIN. Document history to reflect action taken.
TIN is incorrect and when TIN is corrected the name control does not match INOLES,	update the Name Control on the TIN Screen to reflect the information shown on IDRS. Update the IIP C/D field on the TIN screen with "Force Process C/D". Document history to reflect action taken.

If.....	Then....
<p>case is IMF and PIT identified possible BMF cross reference TIN(s),</p>	<p>list TIN(s) and name listed on report in history. If name contains “Corporation, LLC or Incorporated” in the name line or filing requirements reflect 1120, designate TIN as “reference” on TIN Screen. If TINs belong to a sole proprietorship or partnership, “Force” TIN. Document history to reflect action taken.</p>
<p>case is BMF and PIT identified possible BMF cross reference TIN(s),</p>	<p>list TIN(s) in history along with name listed on report. Document history to reflect action taken.</p>
<p>none of the above and no valid TIN and/or name was found,</p>	<p>document history “Working PIT report, researched IDRS & PACER, but unable to secure valid TIN. Forwarded to Lead ”APC Lead Action:</p> <ul style="list-style-type: none"> • Contact the debtor’s attorney to try to secure a valid TIN. If the case is Pro Se, contact the debtor. • If TIN secured from debtor’s attorney, update TIN on TIN screen. Document history to reflect action taken. • Debtor’s attorney is unable to provide valid TIN. Update the history to reflect actions, “Exempt from C/D” the TIN and update the liability field on the TIN Screen to “ No Liability (per USER)”. If there is only one TIN present on the TIN screen and it is being exempted, assign case. If multiple TINs are present on the TIN screen and at least one of the TINs is not being exempted, do not assign the case as it will be systemically assigned. • If debtor’s attorney states he/she will check records and call you back, document history and schedule follow-up for 3 days.
<p>If no response from debtor’s attorney after 3 days and case is a Chapter 7A, 11, 12 or 13,</p>	<p>Send email (Exhibit 5.9.12-2) to Field Liaison. Schedule follow-up for 10 days.</p>

If.....	Then....
If no response from debtor's attorney after 30 days and case is a Chapter 7N:	<ol style="list-style-type: none"> 1. Issue letter to debtor and send a copy to the debtor's attorney and the trustee. Letter 6141, Request for TIN, or similar letter may be issued. Schedule a follow-up for 10 days. 2. If 11 or more days after letter issued and no response, check AIS to determine when 341 meeting is scheduled ("FMC" on Taxpayer Screen). If 341 meeting date is in the future, send an email to Field Liaison. Schedule a follow-up for 2 days after the 341 meeting date. If following up and it's more than 2 days after the 341 meeting date and no response from Field Liaison, contact liaison to determine if valid SSN was secured. If Field provides a valid TIN, update the TIN field on the TIN screen with the correct TIN. If Field employee states they are unable to secure a valid TIN, exempt TIN from IIP processing, update the liability field to state "No Liability (per USER)" and if this is the only TIN, assign case on AIS. If not the only TIN present, take other actions, but do not assign the case. Remove IIP error after TIN corrected or exempted. 3. If 341 meeting date has passed, "Exempt from C/D" the TIN and update the liability field on the TIN Screen to "No Liability (per USER)". If there is only one TIN present and it is being exempted, assign case. If multiple TINs are present and at least one of the TINs is not being exempted, do not assign the case as it will be systemically assigned. 4. Document history with action taken and state unable to secure valid TIN.

Note: caseworkers working the PIT report must enter an AIS history item to that effect.

5.9.12.5.3
(01-06-2022)

Process D Errors

- (1) **Process D Errors.** Process D checks for balance due modules and inputs a TC 520. If a TC 520 cannot be input an error report is generated. The error states "Unable to post TC 520 because -V and/or -W freeze code is present. A TC 520 is already present on the module". If the TC 520 is resolved, but the liability field on the AIS TIN screen is not populated the error will state "An error occurred in the program that: (up_pro_cd.ec) updates tp_proc_cd".
- (2) **Unable to Post TC 520.** TC 520 is unable to post because -V and/or -W freeze code is present. A TC 520 is already present on the module. The following table is provided to assist reviewers in working the Process D errors where the TC 520 is already on the module.

If....	Then....
<p>a TC 520 was manually input before case was added to AIS or IIP processing was initiated (could be due to trustee turnover),</p>	<p>pull SUMRY and INOLES on SSN or EIN listed on error report. Access Freeze table menu and add each tax period that has a balance due based on the SUMRY print. Access the TIN screen and update the liability indicator based on findings as follows:</p> <ul style="list-style-type: none"> • Liability (per user) • No liability (per USER) • No liability and return delinquency (per USER) • No liability and Debt indicator "F" (per USER) • No liability and Spouse Debt indicator "F" (per USER) <p>Access IIP "Utilities". Remove error. Document history with actions taken.</p>
<p>a prior bankruptcy case has been dismissed or discharged and the TINs are in the process of being mirrored,</p>	<p>take action depending on type of chapter as follows:</p> <p>Chapter 7N:</p> <ul style="list-style-type: none"> • Leave assigned to 9999. • Document history on both cases to reflect petition date, docket number and court key of other bankruptcy. <p>Chapter 7A, 11, 12, or 13:</p> <ul style="list-style-type: none"> • Send email to field liaison advising them new case (list case #) cannot be assigned due to mirroring of previous case (list case #) - action needed. • Update the history to reflect prior case has been dismissed/ discharged and is being mirrored.
<p>a previous bankruptcy case is still open on AIS and a review of PACER reveals the prior case has been dismissed,</p>	<p>take these actions on the dismissed case:</p> <ul style="list-style-type: none"> • Update AIS Taxpayer Screen with court dismissal date and noticed on date. • Input closure method of "D1 Regular Dismissal - D1" or "D2 Dismissed for FMT - D2" as appropriate on taxpayer screen. • Document history to reflect action taken and include information about new case filed (case #, Chapter and petition date). <p>Note: If the case is assigned to FI, input the dismissal date and noticed on date only. Do not input closure method.</p>
<p>a previous bankruptcy case is still open on AIS and a review of PACER reveals the prior case has been discharged,</p>	<p>take these actions on the discharged case:</p> <ul style="list-style-type: none"> • Update AIS Taxpayer Screen with court discharge date and noticed on date. • Note information about discharged case (case #, Chapter and petition date) on report. • Forward error report to the technical team. • Document history to reflect information about related case (prior case information on new case and new case information on prior case) and actions taken.

If....	Then....
<p>a previous bankruptcy case is still open on AIS and the discharge field has been populated and the "Closure Method" reflects "RA Reg Dis Procsng - RA" or "SA Sup Dis Procsng - SA",</p>	<p>take these actions:</p> <ul style="list-style-type: none"> • Note on report "RA" or "SA" as appropriate, along with case # and chapter of previous bankruptcy case. • Forward error report to the technical team. • Document history to reflect information about related case (prior case information on new case and new case information on prior case) and actions taken.
<p>a previous bankruptcy case is still open on AIS and a review of PACER reveals the prior case has not been dismissed or discharged (this could be the result of a jointly filed tax return where only one debtor filed bankruptcy originally and now the spouse has filed a separate bankruptcy),</p>	<p>take action depending on the chapter type as follows:</p> <p>Chapter 7N:</p> <ul style="list-style-type: none"> • Assign case. • Document history on both cases to reflect case #, Chapter and petition date of the other bankruptcy. <p>Chapter 7A, 9, 11, 12, or 13:</p> <ul style="list-style-type: none"> • Leave assigned to 9999. • Update the history to reflect information about prior case on new case and new case information on prior case and case has not been dismissed/discharged. • Note on report a prior case is still open on PACER. • Forward report to Lead. <p>APC Lead:</p> <ul style="list-style-type: none"> • Issue email to the field liaison. • Depending on response from field, take appropriate action. • If no response in 3 days, refer to manager for contact to be made with the field manager to resolve. <p>APC Manager:</p> <ul style="list-style-type: none"> • Contact the field manager to request assistance with the issue. • Schedule follow-up for 2 business days. • If no response (or update to AIS by field employee) within 2 days, the APC manager will notify their Department Manager. The Department Manager will contact the Territory Manager to request assistance in getting issue resolved. <p>Chapter 13:</p> <ul style="list-style-type: none"> • Access Taxpayer screen on AIS and check for "Debtor Type". • If "Debtor Type" on Taxpayer Screen on the prior case reflects individual, check IDRS to determine if the debtor files joint tax returns (FS2).

If....	Then....
<p>a previous bankruptcy case is still open on AIS and a review of PACER reveals the prior case has not been dismissed or discharged (this could be the result of a jointly filed tax return where only one debtor filed bankruptcy originally and now the spouse has filed a separate bankruptcy),</p>	<p>Chapter 13 (continued): If joint returns were filed and the new bankruptcy case was filed by the spouse, APC will request the CIO Support Team to mirror modules with joint liabilities as follows:</p> <ol style="list-style-type: none"> 1. APC employee should send an email to the manager of the CIO Support Team to include the prior case number and request mirroring due to a new bankruptcy filing (list new case number). 2. APC employee will send an email to Field Insolvency (FI) to alert them to the new case filed and mirroring request. 3. APC employee will document the AIS history with actions taken. 4. The new case will remain assigned to 9999 unless FI determines they want the case assigned to them. 5. After mirroring is complete, the case will be assigned systematically. <p>Once the up-front mirroring has been requested, no actions are needed by APC employees (including history documentation), unless 6 weeks have passed since the effective date associated with the MAN MIRROR classification on the AIS Classification Screen. If more than 6 weeks have passed since this date, the APC employee should review IDRS to ensure that the case is still mirroring. If not, the APC employee should contact the OST employee to review the case.</p> <p>Note: In Chapter 13, if the bar date is imminent (within 14 days): the new case should be manually assigned to FI. If the prior case is assigned to FI, the new case should go to the same employee assigned the prior case. History must reflect prior case # and state TC 520 should be input to IDRS on current case after reversal on prior case.</p>

(3) **Liability Field Error.** An error occurred in the program that: (up_pro_cd.ec) updates tp_proc_cd. This error occurs when the liability field on the AIS TIN Screen is not populated. Take the following actions:

1. Pull SUMRY or IMFOLI/BMFOLI on valid SSN or EIN listed on error report.
2. Access Freeze table menu and add each tax period that has a balance due based on SUMRY or IMFOLI/BMFOLI print.
3. Access the TIN Screen and update the liability indicator.
4. Document history to reflect actions taken.

Note: If the TIN listed on the report has been exempted, select “No Liability”. Once the liability indicator is input you will no longer receive this error.

(4) **Time-frame.** Action should be taken to correct the errors within two business days of issuance.

(5) **Retention.** All error reports should be retained in accordance with established retention criteria.

5.9.12.5.4
(04-13-2020)

Process J Error Report

- (1) **Process J Error.** Process J automates dismissal processing on requested bankruptcy cases and completes closing actions by inputting TC 521 on IDRS. If a TC 521 cannot be input an error report is generated. If the TC 521 is unable to post, follow the instructions in the table below:

If....	Then....
case is a Chapter 11,	Automated Process Control (APC) caseworker will issue an email to field employee assigned the case, advising of error and request action be taken to resolve.
no TC 520 is present on module, CAG history entry reflects no liability and case has been dismissed or discharged,	no action needed. APC caseworker will remove error from IIP data file menu.
no TC 520 is present on module and CAG history entry reflects a balance,	APC caseworker will input TC 520 on all modules with balances. Add each period to freeze table. Document history to reflect action taken. Remove error from IIP data file menu.
no TC 520 is present on module and no CAG history entry,	APC caseworker will refer to technical team requesting review to determine if any violations of the stay occurred due to no TC 520 on module(s) and corrective action, if needed. If no review performed within 7 days, refer to APC Lead: APC Lead: Contact tech team lead requesting review be performed. If no action within 5 days after contacting lead, refer to manager for contact with tech team manager to resolve. APC Manager: <ul style="list-style-type: none"> • Contact the technical team manager to request assistance with the issue. • Schedule follow-up for 2 business days. • If no response (or update to AIS by tech employee) within 2 days, the APC manager will notify their Department Manager. The Department Manager will address the issue with the appropriate manager (team or department).

If....	Then....
<p>the last TC 520 date seen on all the modules with a -V or -W freeze, was not equal to the petition date and TC 520 was not present that matches the petition date of the case for which the TC 521 was requested,</p>	<p>APC caseworker will review AIS by TIN to determine if there is another bankruptcy case with a petition date and case number that is different from what is listed on the error report.</p> <p>If TC 520 with petition date as the one shown on IDRS is found on another case on AIS and no indication a dismissal or discharge has been received:</p> <ul style="list-style-type: none"> • Review PACER to determine if case has been dismissed or discharged. <p>Dismissal found:</p> <ul style="list-style-type: none"> • Update dismissal and noticed on fields and input a Method of Closure of “D1 Regular Dismissal - D1” or “D2 Dismissed for FMT - D2” as appropriate. • Note report that dismissal found on case #. • Document history to reflect actions taken. <p>Discharge found:</p> <ul style="list-style-type: none"> • Input discharge and noticed on dates. • Refer report to technical team for further action. • Document history to reflect actions taken. <p>TC 520 is for most recent filed case and TC 521 was attempted for prior case:</p> <ul style="list-style-type: none"> • Refer to technical team. Action must be taken by technical team to reverse existing TC 520 and input TC 520 for 1st case, then after posting, process dismissal or discharge. After dismissal/discharge processed TC 520 for current case must be input. • Remove error from IIP data file menu.
<p>message on report states: SP SSN has an ‘*’ on a module that will be mirrored,</p>	<p>APC caseworker will forward error report to Operation Support Team. Document history to reflect action taken.</p> <p>Operation Support Team: System cannot mirror the module due to an invalid SSN. SSN may need to be validated by Entity. Follow IRM 5.9.17.22.2(2), Invalid Secondary SSN, instructions to validate SSN. If Entity validates the SSN continue mirroring. If Entity cannot validate the SSN, follow instructions in IRM 5.9.17.22.2(3), Procedures for Invalid Secondary SSNs, If/Then Chart.</p>

If....	Then....
message on report states: the Primary SSN and Secondary SSN have a NMCTRL Mismatch,	<p>APC will forward error report to Operation Support Team. Document history to reflect action taken.</p> <p>Operation Support Team:</p> <ol style="list-style-type: none"> 1. Determine if IIP can mirror the module. Check IMF N/C & SSA/NC to see if they match on INOLES with the current IMF N/C. All 3 need to have the same name control present in order to mirror the case. 2. If N/C matches, select Option 5 Utilities, select Option 5 Flag, ok to mirror and follow the prompts. 3. If the name control does not match, send a request to Entity to have the name control corrected. Include supporting documentation (Pacer/Accurint print) that validates the name change, prints showing the taxpayer has filed. 4. Input a follow up on AIS. <p>Note: If balance due is below tolerance, no need for mirroring.</p>
message on report states: TC 604 is not present on IMFOLT for TIN XXX and 29 days has passed since the initial TC 971 AC=100 was input,	<p>APC will forward error report to Operation Support Team. Document history to reflect action taken.</p> <p>Operation Support Team:</p> <p>Check IDRS to see if mirroring went unpostable. If yes, research to see why it unposted. (Name control mismatch, invalid SSN, NDS is DECD, etc.). If mirroring cannot be done, input 972/100, delete J error and process per IRM 5.9.17.22.3(2), If/Then Chart.</p>
message on report states: XREF TIN - No SP SSN	<p>APC will forward error report to Operation Support Team. Document history to reflect action taken.</p> <p>Operation Support Team:</p> <p>Check IMFOLT to see if the NDS SSN is missing. If missing, and available, add the TIN to the tax year in question using CC ENREQ.</p>

If....	Then....
<p>message on report states: -L freeze</p>	<p>APC will forward error report to Operation Support Team. Document history to reflect action taken.</p> <p>Operation Support Team:</p> <p>The account cannot be mirrored. Send a secure email to Exam asking them to reverse the TC 420 so the account can be mirrored. Inform them the case is dismissed. Follow up to send email to Exam when mirroring is complete.</p>
<p>message on report states -Z or Z- freeze</p>	<p>APC will forward error report to Operation Support Team. Document history to reflect action taken.</p> <p>Operation Support Team:</p> <p>The account cannot be mirrored with these freeze codes. Contact Criminal Investigation (CI) to determine appropriate action. See IRM 5.9.4.13, Criminal Investigation (CI) Controls on Tax Accounts.</p>
<p>message on report state ITIN is present</p>	<p>APC will forward error report to Operation Support Team. Document history to reflect action taken.</p> <p>Operation Support Team:</p> <p>Determine if it is ok for IIP to mirror the module. Check IMF N/C and SSA N/C to see if they match on INOLES with the current valid IMF N/C.</p> <p>Note: All 3 need to have the same name control present in order to mirror the case.</p> <p>If the N/C matches, update IIP ok to mirror and follow the prompts. If the name control does not match, can not mirror. Input TC 521 and close AIS. Delete the Process J error.</p>
<p>message on report states MFR for this account is an "8". NDS is deceased.</p>	<p>APC will forward error report to Operation Support Team. Document history to reflect action taken.</p> <p>Operation Support Team:</p> <p>Follow instructions in IRM 5.9.17.22.3, Decedent Secondary Spouse. Delete the J error.</p>

If....	Then....
<p>message on the report includes the following:</p> <ol style="list-style-type: none"> 1. TC 521 cc=blank, 2. a bankruptcy TC 520 (i.e., cc 81, 85-89); and 3. a non-bankruptcy TC 520 (i.e., TC 520 cc7X or TC 520 cc 84) 	<p>APC caseworker will review all modules with a -V and/or -W freeze.</p> <p>Modules being mirrored:</p> <ul style="list-style-type: none"> • Do not input TC 521. • Note mirroring in process on report and forward to the Operation Support Team. • Document history to reflect action taken. <p>TC 520 with closing code of 60 - 67, 81, 83 - 89 and no mirroring:</p> <ul style="list-style-type: none"> • Input TC 521 with appropriate closing code. <p>Exception: If cc 84 or 81 and the date of death shown on IDRS matches the petition date of the bankruptcy case, do not input a TC 521. Forward case to Technical Advisor to be forwarded to Advisory.</p> <p>TC 520 with closing code of 84 and a TC 530 cc 07 was input after the TC 520 cc 84:</p> <ul style="list-style-type: none"> • Input TC 521. • Remove error from IIP data file menu. • Document history to reflect module in which TC 521 was input and any other action taken.
<p>message on report states: CFOL012 - requested module does not exist on masterfile or RRR,</p>	<p>APC caseworker will review SUMRY and IMFOLI for module listed:</p> <p>Module not present on IDRS:</p> <ul style="list-style-type: none"> • Remove error from IIP data file menu. • Note on error report, no module on IDRS. <p>Module is present on IDRS, but no TC 520 exists:</p> <ul style="list-style-type: none"> • Remove error from IIP data file menu. • Document history to reflect no TC 520 present and no action needed. <p>Module is present on IDRS and TC 520 exists:</p> <ul style="list-style-type: none"> • If the petition date is the same as the case the error report was issued for, check PACER to determine if the case has been dismissed or discharged. <p>Case Dismissed:</p> <ul style="list-style-type: none"> • Update dismissal and noticed on fields and input a Method of Closure of "D1 Regular Dismissal - D1" or "D2 Dismissed for FMT - D2" as appropriate. • Note report that dismissal found on case #. • Document history to reflect actions taken. <p>Case Discharged:</p> <ul style="list-style-type: none"> • Input discharge and noticed on dates. • Refer report to technical team for further action. • Document history to reflect actions taken.

If....	Then....
message on report states ACA, cannot mirror	APC will forward error report to Operation Support Team. Document history to reflect action taken. Operation Support Team: Will monitor the case until MFT 35 mirroring is implemented, then the MFT 35 module will be manually mirrored. Set follow-up date. Delete the J error. Document history to reflect action taken. Note: MFT 35 mirroring is scheduled to be implemented in January 2016.

5.9.12.5.5
(01-27-2020)
Insolvency Interface Program (IIP) Employer Shared Responsibility Payment (ESRP) MFT 43 Liabilities

- (1) **Initial Actions.** After the case is loaded onto AIS, IIP will input TC 520 using the petition date on all balance due periods for validated TINs with an ESRP MFT 43 module. Upon case initialization on AIS, IIP will systemically open the case classification of “ACA MFT=43 - MFT=43 ESRP”, if an ESRP MFT 43 module exists and has a liability. The case classification will be used for statistical purposes only.
- (2) **Closing Actions.** If a case is dismissed, IIP will perform the requisite closing actions on the ESRP MFT 43 module when the closure method is input. IIP will identify modules with a TC 520 on closed cases and input a TC 521 on the appropriate modules.

5.9.12.6
(01-06-2022)
Automated Discharge System

- (1) **Systemic Discharges.** The Automated Discharge System (ADS) automates discharge actions on Chapter 7 and Chapter 13 cases after a discharge method of closure and discharge date are annotated on AIS. ADS performs actions on all discharge types:
 - General
 - Hardship
 - Super
 - Partial

ADS has been updated to allow for changes in exceptions to discharge for Chapter 13 cases affecting bankruptcy petitions filed on or after October 17, 2005.
- (2) **Process K.** Process K interfaces AIS with IDRS by extracting the necessary information from both systems and taking systemic steps to complete the discharge process. Process K automates a discharge determination on requested bankruptcy cases and completes closing actions by inputting TC 971 and TC 521 on IDRS. It also inputs a date in the “On AIS” field on the AIS taxpayer screen.
- (3) **Generating Process K Reports.** To run Process K the user must take the following steps:

Step	Action
1	From the ADS Main Menu, select option 1, <i>SINON IDRS</i>
2	Select I (Input Information)
3	Enter the requested data in UPPER CASE to the second screen displayed. <ul style="list-style-type: none"> • SSN • Last name • First initial • Password The password does not echo on the screen. If the wrong data is mistakenly entered, pressing the DEL key erases the data field and returns to step 1.
4	Press the ESC key to initiate CC SINON by IIP.
5	From the Main Menu, select option 2, <i>Start/Monitor IDRS processes</i> .
6	Select K - Start Process K (Dischargeability)
7	After K is entered the program returns to the Start/Monitor IDRS Processes menu. IIP runs in the background.

(4) **Process L.** Process L updates the status of flagged modules that have been resolved and allows them to resume through the Process K discharge procedure. Process L registers the decisions made by the user by updating the status of the active ADS module.

(5) **Generating Process L Reports.** To run Process L the user must:

Step	Action
1	Select option 2, <i>Start/Monitor IDRS Processes</i> , from the ADS Main Menu.
2	Select L - Dischargeability - Change Module Status.
3	After L is entered the program remains in the Start/Monitor IDRS Processes menu. Typically Process L completes in a few minutes.

(6) **Distribution.** ADS reports are distributed virtually by the CIO Systems Analyst.

(7) **Resolving Errors.** Types of error reports and the most common errors to be resolved are:

- TC 971 Error
- TC 521 Error
- Formatting Errors
- FETCH Error
- Discharge Date Is Null
- num_days(): mo<1or> 12 :month=0
- 50 Consecutive Errors (see paragraph (9) below)

Note: The Automated Discharge System User Guide - Supplement for Working Errors provides instructions for resolving errors.

- (8) **Fatal Errors in Process K.** Fatal errors prevent a process from completing its tasks. Process K may experience a fatal error identified by “nd_interval.” This particular fatal error can only be corrected by the ADS programmer. When the nd_interval error is displayed:
1. the caseworker must email the CIO systems analyst (SA);
 2. the SA must contact the ADS programmer to remove the error from the file;
 3. the programmer will provide the SA with the docket number and TIN that caused the fatal error;
 4. the SA must input a **P** on the TIN in ADS and instruct the technical support unit to run process K again for the affected territory;
 5. the SA must email the docket number and TIN to the lead and manager of the assigned discharge unit so the lead can work the discharge manually; and
 6. when finished working the discharge, the lead must change the **P** on ADS to an **M**.

5.9.12.7
(03-15-2016)
**Electronic Noticing
System**

- (1) **Automated Court Notices.** The Electronic Noticing System (ENS) downloads bankruptcy case information received through the Bankruptcy Noticing Center (BNC). Notifications (also known as transmissions) include new filings, chapter conversions and court closures (discharges and dismissals). The Automated Process Control (APC) teams are responsible for reviewing, perfecting, and integrating actions on ENS downloads.
- (2) **ENS Processing.** ENS involves a progression of actions originating with the courts and culminating with the loading or updating of cases on AIS:
1. The bankruptcy court transmits electronic notices of cases and docket entries to the IRS.
 2. Transmitted files are processed into AIS ENS option 1, and the status line reflects the number of files received. (Multiple files may pertain to a single docket number.)
 3. The data is systemically entered into option 1, Review/Update New Case Information, or option 2, Review Actions to Existing Cases.
 4. The AIS program moves the cases or actions ready into the AIS taxpayer file.
- (3) **Option 1: Review/Update New Case Information.** Running this option, allows the designated user to review new case information and update incomplete cases not ready for processing. Incomplete record statuses may be caused by:
- taxpayer attorney or trustee not verified
 - invalid TIN A, invalid TIN B, invalid TIN C
 - cannot process: case already exists in AIS
- (4) **Mismatches in Option 1.** A mismatch may occur because the attorney or trustee changed to a hyphenated last name as from Smith to Smith-Jones or a telephone number is missing from the ENS information. Or the debtor’s attorney provides an address or phone number for his practice on the petition that differs from his law firm’s address and telephone number as listed on AIS. If in all other respects the data matches AIS records, these types of mismatches are acceptable. The record should be updated to **Keep/ENTER** the attorney information to ready the case for processing.

- (5) **Option 2: Review Actions to Existing Cases.** This option updates existing cases in AIS with new court events. The ENS menu status identifies the number of actions waiting to be processed and is composed of two screens:
 - Court Actions File Screen
 - Court Events
- (6) **Cautions.** Instances occur when no corrections need to be made (e.g., a notice is for a conversion that has already been updated to AIS or the discharge date has already been updated to AIS), and these records may be removed. However, the caseworker must determine the discharge date is not for one spouse in a joint bankruptcy where the other spouse has been previously discharged, or the conversion data is not a reversion to the original chapter as in a 7N converted to 13 and converted back to 7N.
- (7) **Add New Cases to AIS.** The interim new case is processed from option 1, *Review/Update New Case Information*. A record is added to the AIS taxpayer file and history screen for each new case. ENS provides a status line of the number of new cases which are ready to be processed. Cases not ready to process will remain in option 1 until the error is resolved or the record is manually removed by the user.
- (8) **Update AIS Cases with New Actions.** The AIS history screen is updated automatically with the nature of the new action for each case. ENS provides a status line of the number of actions which are ready to be processed. Actions not ready to process remain in option 2 until the error is resolved or the record is manually removed by the user.
- (9) **Electronic Notice Retrieval System.** The Electronic Notice Retrieval System allows access of basic court information without using Public Access to Court Electronic Records (PACER). The Electronic Notice Retrieval System includes Taxpayer, Trustee and Attorney information.

5.9.12.7.1
(04-13-2020)

Electronic (ENS and BNC Mailbox) and Paper Notice Checklist

- (1) All new electronic (ENS and BNC Mailbox) and paper 341 notices received into AIS should be added, if not already on AIS.
- (2) Input an AIS history when an action is taken and/or information is updated.
- (3) Any ENS notice that needs to be removed or paper notice marked as classified waste (CW) must be given to the lead for review. All other work (except notices received via the BNC Mailbox) is to be placed in the quality review bins.
- (4) Only leads are allowed to remove ENS documents or place paper notices in CW.
- (5) The chart below is for processing 341 Notices when an open case (“On AIS” field in the closing info and dates area of the Taxpayer Screen is blank) exists on AIS.

If....	Then....
existing case and new case have the same Court Case Number and Court key and the document is not a duplicate of the original notice,	refer to FI to contact the Trustee.

If....	Then....
FMC date and Bar Date not the same,	<ul style="list-style-type: none"> If case is an open Chapter 7N - no action needed, give case to lead for review. If case is an open Chapter 7A, 9, 11,12, or 13 - update AIS to reflect the correct dates, and then give the case to the lead for review.
a dismissal or discharge date is present on the Taxpayer Screen, but Closure Method is blank,	determine if case was reinstated by checking PACER.
case classification reflects open mirroring,	give case to lead to coordinate with the OST team to determine the status of the mirroring process and action needed, if any.
closure Method is: <ul style="list-style-type: none"> RA REG DIS PROCSNG - RA RC REG DIS COMPLTE - RC SA SUP DIS PROCSNG - SA SC SUP DIS COMPLTE - SC 	give to lead to coordinate with Technical Team.
case reflects dismissed, but PACER confirms case has been re-instated. Technical Team (See IRM 5.9.17.6.6, Orders Vacating Dismissal (Reinstatements),	APC will refer to Technical Team Technical Team will: <ul style="list-style-type: none"> Re-input TC 520 on IDRS (See IRM 5.9.17.6.6, for closing code(s) and date to use. Add information to freeze screen on AIS, Remove dates from dismissal field and noticed on AIS field in the Closing Info and Dates area of the Taxpayer screen, Remove Closure Method field, Input AIS history and Reassign to field employee if Chapter 7A, 9, 11, 12, or 13 or to CIO if Chapter 7N.
any other information is not the same,	correct the information.

(6) If 341 Notice and closed case (“On AIS” field in the closing Info and Dates area of the Taxpayer Screen have a date present), follow instructions in chart below.

If....	Then....
closure method is No Liability or Other Closing Action,	no action needed, give case to lead for review.
closure method is Dismissed,	determine if case was reinstated by checking PACER.
closure method is: <ul style="list-style-type: none"> RA REG DIS PROCSNG - RA RC REG DIS COMPLTE - RC SA SUP DIS PROCSNG - SA SC SUP DIS COMPLTE - SC 	give to lead to coordinate with Technical Team.

If....	Then....
closure method is other than No Liability, Other Closing Action, Dismissal or Discharge,	read AIS history to determine reason case was closed and check IDRS for liabilities: <ul style="list-style-type: none"> • If no liabilities or case full paid - no action needed, give case to lead for review. • If case was not closed because no liabilities or case full paid - reopen case following below procedures.
PACER confirms case has been re-instated. Technical Team (See IRM 5.9.17.6.6, Orders Vacating Dismissal (Reinstatements),	APC will refer to Technical Team Technical Team will: <ul style="list-style-type: none"> • Reopen case on AIS, • Re-input TC 520 on IDRS (See IRM 5.9.17.6.6, for closing code(s) and date to use. • Input information on freeze screen to reflect modules in which TC 520 was input, • Remove Dismissal/Discharge and Noticed dates, • Remove Closure Method, • Input AIS history and • Reassign to field employee if Chapter 7A, 9, 11, 12, or 13 or to CIO if Chapter 7N.
PACER confirms case has not been re-instated,	no action needed, give case to lead for review.

(7) If Notice of Dismissal or Discharge, follow instructions in chart below.

If....	Then....
case number not found in AIS database,	pull PACER information; add case to AIS, and Input Dismissal / Discharge and Noticed date.
case already exists with same Court Case Number, Chapter, Court key, Taxpayer Name and TIN,	review "On AIS" field in the Closing Info & Dates area of the Taxpayer Screen to determine if case is open or closed. Follow procedures below.
case is open,	follow procedures to take appropriate closing actions, including updating AIS with the dismissal/ discharge date and noticed on date.
case is closed and the Closure Method shows No Liability or Other Closing Action,	no action needed, give case to lead for review. No AIS history is needed.
case is closed, the Discharge dates do not match, PACER shows prior Discharge was Vacated, and Closure Method shows: <ul style="list-style-type: none"> • RA REG DIS PROCSNG - RA • RC REG DIS COMPLTE - RC • SA SUP DIS PROCSNG - SA • SC SUP DIS COMPLTE - SC 	give case to the lead to coordinate with the Technical Team.

If....	Then....
case is closed, the Dismissal dates do not match, PACER shows prior Dismissal was Vacated, and IDRS shows no balance dues or unfiled returns,	no action needed, give case to lead for review. No AIS history is needed.
case is closed, the Dismissal dates do not match, PACER shows prior Dismissal was Vacated, and IDRS shows balance due or unfiled returns, Technical Team (See IRM 5.9.17.6.6 , Orders Vacating Dismissal (Reinstatements).	APC will refer to Technical Team Technical Team will: <ul style="list-style-type: none"> • Reopen case on AIS, • Re-input TC 520 on IDRS (See IRM 5.9.17.6.6, for closing code(s) and date to use. • Add information to freeze screen on AIS, • Remove dates from dismissal field & noticed on AIS field in the Closing Info & Dates area of the Taxpayer Screen, • Remove Closure Method and • Input AIS history.
case is closed, the Dismissal or Discharge dates match,	no action needed, give case to lead for review. No AIS history is needed.
case is closed and the Dismissal or Discharge dates do not match,	pull PACER information and verify the correct dates. <ul style="list-style-type: none"> • If dates are correct on AIS, give case to lead for review. No AIS history is needed. • If dates are incorrect on AIS, input AIS history showing dates found on PACER and that case is being sent to Technical Team for review. Give case to the lead to coordinate with the Technical Team.

(8) If Notice of Conversion and case is open, follow instructions in chart below.

If....	Then....
case number not found in AIS database,	pull PACER information; add case to AIS with original Chapter, then update with conversion information.
case on AIS has Convert by Court Date and the notice information, Chapter, and Converted by Court dates match the AIS information,	no action needed, give case to lead for review. No AIS history is needed.

If....	Then....
case open on AIS, no open TTEE RFND (Trustee Refund) on the Classification Screen, has Convert by Court Date and the notice information, Chapter, and Converted by Court dates do not match the AIS information,	update with conversion information. <ul style="list-style-type: none"> • Input the conversion date, • Update the FMC date, • Correct the Bar date, • Change the Chapter • Update the Trustee information, if different and • Reassign to the field if Chapter 7A, 9, 11, 12, or 13, or to CIO if Chapter 7N. <p>Note: If you can make the ENS notice ready for processing, update Trustee, Bar date, and reassign since ENS will update the Chapter.</p>
case open on AIS with open TTEE RFND (Trustee Refund) on the Classification Screen and conversion from either: <ul style="list-style-type: none"> • Chapter 9, 11, 12, or 13 to Chapter 7A or 7N or • Chapter 7A or 7N to Chapter 9, 11, 12, or 13 	update with conversion information. <ul style="list-style-type: none"> • Input the conversion date, • Update the FMC date, • Correct the Bar date (unless converted to Chapter 7N), • Change the Chapter, • Update the Trustee information, if different, • On Classification Screen, input Closed on date for TTEE RFND classification. • Reassign to the field if Chapter 7A, 9, 11, 12, or 13, or to CIO if Chapter 7N.
case open on AIS with open TTEE RFND (Trustee Refund) on the Classification Screen and conversion from either: <ul style="list-style-type: none"> • Chapter 7N to Chapter 7A or • Chapter 7A to Chapter 7N 	update with conversion information. <ul style="list-style-type: none"> • Input the conversion date, • Update the FMC date, • Correct the Bar date (unless Chapter converted to 7N), • Change the Chapter and • Reassign to the field if Chapter 7A or to CIO if Chapter 7N.

(9) If Notice of Conversion and case is closed, follow instructions in chart below.

If....	Then....
case is closed, originally a Chapter 7N with a Closure Method of No Liability; and has same Court Case Number, Court key, Taxpayer name, and TIN,	reopen case and update with conversion information. <ul style="list-style-type: none"> • Input the conversion date, • Update the FMC date, • Correct the Bar date, • Change the Chapter, • Update the Trustee information, if different and • Reassign to the field if Chapter 7A, 9, 11, 12, or 13

If....	Then....
case is closed, originally a Chapter 7A, 9, 11, 12, or 13 with a Closure Method of No Liability or Other; and has same Court Case Number, Court key, Taxpayer name, and TIN,	no action needed, give case to lead for review. No AIS history is needed.
case is closed as a dismissal and PACER shows dismissal was vacated, Technical Team (See IRM 5.9.17.6.6 Orders Vacating Dismissal (Reinstatements),	APC will refer to Technical Team Technical Team will: Reopen case, remove dismissal and notice on dates, remove Closure Method and update with conversion information. <ul style="list-style-type: none"> • Input the conversion date, • Update the 341 FMC date, • Correct the Bar date, if applicable, • Change the Chapter, • Update the Trustee information, if different, • Input TC 520 directly to IDRS (See IRM 5.9.17.6.6, for closing code(s) and date to use) • Input AIS history, • Reassign to the field if Chapter 7A, 9, 11, 12, or 13 or to CIO if Chapter 7N
case is closed as a discharge and originally Chapter 7N that converted to Chapter 7A or Chapter 13,	reopen case and update with conversion information. <ul style="list-style-type: none"> • Input the conversion date, • Update the FMC date, • Correct the Bar date, • Change the Chapter, • Update the Trustee information, if different and • Reassign case to FI <p>Note: Do not remove the discharged date or re-input the TC 520 on IDRS. Include in AIS an additional history stating: "TC 520 was not re-input when processing the conversion. FI will need to review case to determine if TC 520 should be re-input."</p>
case is closed as a discharge and originally Chapter 7A that converted to Chapter 7N,	no action needed, give case to lead for review. No AIS history is needed.

5.9.12.7.2
 (01-06-2022)
BNC Electronic Mail Procedures

- (1) **BNC Notices.** Notices are received electronically from the Bankruptcy Noticing Center (BNC) Monday through Saturday between 5:30 p.m. and 3 a.m. To process documents in the mailbox: Ensure your AIS application is opened and open the *SBSE CIO BNC Mail mailbox or *SBSE CIO Mail 2.
- (2) **Folders in BNC Mailbox.** Access one of the BNC folders or In box.

- In box
- Add cases
- Chapter 11
- Confirmations
- Conversions
- Dismissals and Discharges
- Field Insolvency (FI)
- Hearings
- Meeting Notices
- Plans
- Refund turnovers
- Unassigned

- (3) **In-box** (worked daily). This category will include all documents not in one of the specific categories listed above. This folder will be processed by the Mail Team employees. Review the subject line in the email to determine the type of document transmitted, then follow instructions in chart below:

If....	Then....
document is considered Classified Waste (CW) in accordance with Exhibit 5.9.11-2, Mail Direct to Classified Waste, (with the exception of all plans and confirmation orders),	no action needed. Place in CW folder. Exception: All plans and schedules received through this mailbox must be forwarded to Field Insolvency (FI) unless otherwise stated in Plan Procedures.
case is not on AIS,	Access PACER and secure information to establish case by following normal procedures for adding a new case on AIS. Document the history to reflect actions taken then move email to "Unassigned" folder if it needs additional actions from the field or technical team.
case is on AIS and Unassigned (9999) and a Chapter 7 Asset, 9, 11, 12, or 13,	move email to "Unassigned" folder.
case is on AIS and Unassigned (9999) and a Chapter 7 No Asset,	no action needed. Place in Classified Waste folder.
case is on AIS and assigned (other than 9999) and document should be handled by CIO,	<ul style="list-style-type: none"> • Open the link in the email message to view the notice. • Take the necessary actions to update the account on AIS, including documenting history to reflect actions taken. • Move email to "Items Worked" folder.

If....	Then....
case is on AIS and assigned to field employee and document should be routed to FI,	<ul style="list-style-type: none"> • Identify the SEID of the person assigned the case. • Open the email. Select Actions. Edit message. • Document email to state "SEID = XXXXX". • Place your initials on the line below the SEID. • Close email (click X in upper right corner). When message appears asking if you want to save, select "yes". • Move email to the "Field Insolvency" folder.
case is on AIS and assigned to CIO employee and document should be routed to FI,	<ul style="list-style-type: none"> • Open the email. Select Actions. Edit message. • Document email to state "DN = Last name of debtor or Business Name if BMF". • Place your initials on the line below the DN. • Close email (click X in upper right corner). When message appears asking if you want to save, select "yes". • Move email to the "Field Insolvency" folder. <p>Note: Do not reassign case to Field Insolvency.</p>

- (4) **Add Cases.** Any email associated with a case that is not currently on AIS should be moved to the "Add Cases" folder. These notices will be processed by APC employees. APC should only process emails which are older than two days (determined by the email's received date. **Note:** A waiting period of two days will provide an opportunity for cases to be systemically added to AIS. For emails older than two days, query AIS by docket number and court key to determine if the associated case has been added systemically. Based on findings, follow instructions in chart below.

If....	Then....
no case on AIS,	access PACER, if needed, and secure information to establish case. <ul style="list-style-type: none"> • Follow normal procedures for creating a new case. • Document history to reflect actions taken. • Move email to the "Unassigned" folder.
case is on AIS, but Unassigned (9999),	move email to the "Unassigned" folder.

If....	Then....
case is on AIS, assigned to FI and action is needed by field employee, i.e. notice of hearing, plan,	identify the SEID of the person assigned the case. <ul style="list-style-type: none"> • Open the email. Select Actions. Edit message. • Document email to state "SEID = XXXXX". • Place your initials on the line below the SEID. • Close email (click X in the upper right corner). When message appears asking if you want to save, select "yes". • Move the email to the "Field Insolvency" folder. This is done by placing your cursor on the email you just closed, pressing left tab on mouse and move the email to the folder (in the left area of the mailbox).
case is on AIS, assigned to CIO and action is needed by field employee*, i.e. notice of hearing, plan, Note: A chapter 7N notice should only be forwarded to FI if the case is assigned to them.	<ul style="list-style-type: none"> • Open the email. Select Actions. Edit message. • Document email to state "DN= Last name of debtor or Business Name if BMF". • Place your initials on the line below the DN. • Close email (click X in upper right corner). When message appears asking if you want to save, select "yes". • Move email to the "Field Insolvency" folder. Note: Do not reassign case to Field Insolvency.
case is on AIS and assigned to CIO, no further action needed,	move email to "Items Worked" folder.

- (5) **Chapter 11** (worked daily). This category will include all emails associated with Chapter 11 bankruptcy cases. This folder will be processed by Mail Team employees. Query AIS by case number and court, then follow instructions in chart below.

If....	Then....
no case is present on AIS,	move email to the "Add Cases" folder.
case is closed as No Liability (NL) on AIS,	no action is needed. Place email in classified waste folder.

If....	Then....
case is open on AIS and assigned to a field case-worker - Employee field shows (Org 26000),	<ul style="list-style-type: none"> • Identify the SEID of the person assigned the case. • Open the email. Select Actions. Edit message. • Document email to state "SEID = XXXXX". • Place your initials on the line below the SEID. • Close email (click X in upper right corner). When message appears asking if you want to save, select "yes". • Move email to the "Field Insolvency" folder.
case is open on AIS and assigned to CIO Employee Field shows (85000),	<ul style="list-style-type: none"> • Open the email. Select Actions. Edit message. • Document email to state "DN = Last name of debtor or Business Name if BMF". • Place your initials on the line below the DN. • Close email (click X in upper right corner). When message appears asking if you want to save, select "yes". • Move email to the "Field Insolvency" folder. <p>Note: Do not reassign case to Field Insolvency.</p>
case is open on AIS and assigned to 9999,	move email to the "Unassigned" folder.
case is closed by any other method other than No Liability. Example: Dismissal, Discharge, or other closing actions, etc.	<ul style="list-style-type: none"> • Identify SEID of employee assigned the case. • Open the email. Select actions. Edit email. • Document email to state "SEID = XXXXX" if assigned to FI or "DN = Last name of debtor or Business Name if BMF" if assigned to CIO. • Place your initials on the line below the SEID/DN. • Close email (click X in upper right corner). When message appears asking if you want to save, select "yes". • Move email to the "Field Insolvency" folder.

(6) **Confirmations** (worked daily). This category will include the orders confirming the Chapter 13 plans. This folder is processed by the Mail Team employees. Query AIS by case number and court, then follow instructions in chart below.

If....	Then....
no case is present on AIS,	move email to the "Add Cases" folder.
case exists on AIS and is closed,	no action is needed, place email in "Classified Waste" folder.

If....	Then....
<p>open case on AIS</p> <p>Note: Confirmation date may be blank or populated, i.e. 2/2/2222 or similar variation of this date.</p> <p>Note: Do not update the confirmation date unless the original date on the AIS Taxpayer screen is 2/2/2222 or a variation of this date. If there is any other date present in the Confirmed field on the Taxpayer screen on AIS, take no actions on the case at all.</p>	<ol style="list-style-type: none"> 1. Open the link in the email to view notice. 2. Copy the confirmation date from the notice and paste it into the “Confirmed” date field on the Taxpayer Screen. 3. Add the confirmation date in the “Effective” and “Due” fields on the CPM Screen only when 2/2/2222 (or similar variation) dates are shown. 4. If the “Effective” and “Due” fields are already populated with a date other than 2/2/2222 (or similar variation) do not update to a new date. 5. Add history “Received order confirming chapter 13 plan. Input confirmation date” to document your actions. 6. Ensure all entries are saved. 7. Place email in the “Items Worked” folder.

- (7) **Conversions** (worked daily). All notices of conversion from one chapter to another will be in this category. This folder will be processed by Mail team employees. Query AIS by case number and court, then follow instructions in chart below.

If....	Then....
no case on AIS,	move email to the “Add Cases” folder.
case is on AIS and Chapter 7A, 9, 11, 12, or 13 and closed NL,	no action is needed. Place email in Classified Waste folder.
case is closed on AIS as originally Chapter 7N	<ul style="list-style-type: none"> • Re-open case. Remove on AIS date only and click save. • Open the link (Click here) in the email to view the notice. May need PACER for other information . • Update with conversion information • Change the Chapter • Reassign to Field Insolvency • Update FMC date • Correct Bar date • Input converted by Court Date • Update Trustee information, if different • Document history to reflect actions taken. • Place email in “Items Worked” folder.

If....	Then....
<p>Case is closed as a dismissal – any chapter – Check PACER for any vacate / reopen or reinstating case.</p> <p>Note: if PACER does not show a case vacated or reopened or reinstated case - CW</p>	<p>Refer the case to Technical Team by Placing email to “dismissal/discharge folder”. Document the history to reflect actions taken and document received.</p> <p>Example: Working BNC conversions rec’d _____ case dismissed per PACER case reopen, forward to Technical Team for further actions.</p>
<p>Case is closed as a discharge and originally Chapter 7N that converted to Chapter 7A or 13</p>	<p>Reopen case by removing the on AIS date only and click save. Do not remove the discharge date or notice date. Update with conversion information.</p> <ul style="list-style-type: none"> • Change the Chapter • Input the Converted by Court Date • Update the FMC date • Correct the Bar date • Update the Trustee information, if different • Reassign the case to Field Insolvency <p>Document the history to reflect actions taken and include the statement: “TC 520 was not re-input when processing the conversion. Field Insolvency will need to review the case to determine if TC 520 needs to be re-input”</p> <p>Place in “Items Worked” folder.</p>
<p>Case is closed as a discharge and originally Chapter 7A that converted to Chapter 7N</p>	<p>No action is needed. Place email in “Classified Waste” folder.</p>
<p>case is open on AIS, no open TTEE RFND (Trustee Refund) on the Classification Screen</p> <p>(Do not update the FMC date for Chapter 7N)</p>	<ul style="list-style-type: none"> • Open the link “click here” in the email to view the notice. • Update the new case with the conversion information. • Change the chapter. • Input the Converted by Court Date. • Update the FMC date. • Correct the Bar date. • Update the Trustee information, if different. • Reassign the case to Field Insolvency if Chapter 7A, 9, 11, 12, 13 or to CIO if Chapter 7N. • Document history to reflect actions taken. • Place email in “Items Worked” folder.

If....	Then....
<p>Case is open on AIS with open TTEE RFND (Trustee Refund) on the Classification Screen and conversion from either:</p> <ul style="list-style-type: none"> • Chapter 9, 11, 12 or 13 to Chapter 7A or 7N • Chapter 7A or 7N to Chapter 9, 11, 12 or 13 	<p>Open the link “Click here” in the email to view the notice. Update with conversion information.</p> <ul style="list-style-type: none"> • Change the Chapter. • Input the Converted by Court Date. • Update the FMC date. • Correct the Bar date (unless converted to a Chapter 7N). • Update the trustee information, if different. • On the Classification Screen, input Closed on date for TTEE RFND classification. • Reassign the case to Field Insolvency if Chapter 7A, 9, 11, 12, 13 or to CIO if Chapter 7N. <p>Document the history to reflect actions taken. Place the email in “Items Worked” folder.</p>
<p>Case is open on AIS with open TTEE RFND (Trustee Refund) on the Classification Screen and conversion from either:</p> <ul style="list-style-type: none"> • Chapter 7N to Chapter 7A • Chapter 7A to Chapter 7N 	<p>Open the link “Click Here” in the email to view the notice. Update with the conversion information.</p> <ul style="list-style-type: none"> • Change the Chapter. • Input the Converted by Court Date. • Update the FMC date. • Correct the Bar date (unless converted to 7N). • Reassign the case to Field Insolvency if Chapter 7A or to CIO if Chapter 7N. <p>Document the history of actions taken. Place email in “Items Worked” folder.⁴</p>

(8) **Dismissal and Discharges** (worked daily). This category will include dismissals, discharges, closed without discharge, denial of discharge notices and vacated dismissals/discharges. This folder is worked by the Mail Team employees. Notices of dismissal/discharge should be printed and batched for processing by the technical team(s).

Note: Not all notices in this folder are printed. Please see the chart below for processing procedures:

Document	Action
<p>Closed without Discharge Discharge of Debtor Order denying Discharge Order Dismissing Case</p>	<ul style="list-style-type: none"> • Open link within email to obtain notice. • SAVE document to folder following virtual procedures. • Batch with like documents. • Close email and move to “Items Worked” folder.

Document	Action
Dismissal/Discharge of One Debtor Order Reconsidering Dismissal Order to Set Aside Dismissal Order Vacating Discharge Waiver of Discharge	<ul style="list-style-type: none"> Open link within email to obtain notice. SAVE document to a folder following virtual procedures. Batch with like documents (Vacated dismissals). Close email and move to "Items Worked" folder.
Notice of Debtor's Ineligibility for Discharge Order Extending Time to Object to Discharge Notice of Case Eligible to Close without Discharge Order Delaying Discharge	<ul style="list-style-type: none"> Open link within email to obtain notice. Document AIS history with information about notice. Close email and move to "Items Worked" folder.
Order Discharging Trustee Trustee's Recommendation to Dismiss Debtor's Certification in Support of Discharge Order Closing Case Notice of Intent to Dismiss Order to Show Cause: Re Dismissal	Place in "Classified Waste" folder.

- (9) **Field Insolvency** (processed daily by designated employees). When all emails requiring field action have been placed in the Field Insolvency folder or you will not be processing any further emails in the BNC mailbox, prior to logging out of the mailbox, perform the actions in the chart below:

Step	Action
1	Access the Field Insolvency folder (place your cursor on the folder and click to open it).
2	Select "Tools".
3	Select "Rules and Alerts".
4	Select "Run Rules Now" (top right of box). Box will open to show rules.
5	Scroll down to locate and select (click box to the left of each rule to place check mark in box) the rules.
6	After all messages have been processed (disappear from the folder), log out of the BNC Mailbox. Note: It is imperative this process be completed to initiate the forwarding of the emails to the designated field liaisons/mailboxes.

- (10) **Hearings** (worked daily). All hearings will be included in this category. This folder will be processed by the Mail Team employees. Query AIS by case number and court, then follow instructions in chart below.

If....	Then....
no case on AIS,	move email to the "Add Cases" folder.
case is closed No Liability,	no action needed. Place email in Classified Waste folder.
case is open or closed on AIS (other than NL) and assigned to a field caseworker, applies to any chapter type),	<ul style="list-style-type: none"> Identify the SEID of the person assigned the case. Open the email. Select Actions. Edit message. Document email to state "SEID = XXXXX". Place your initials on the line below the SEID. Close email (click X in upper right corner). When message appears asking if you want to save, select "yes". Move email to the "Field Insolvency" folder.
case is a Chapter 7 Asset, 9, 11, 12, or 13 and open or closed on AIS (other than NL) and assigned to CIO,	<ul style="list-style-type: none"> Open email. Select Actions. Edit message. Document email to state "DN = Last name of debtor or Business Name if BMF". Place your initials on the line below the DN. Close email (click X in upper right corner). When message appears asking if you want to save, select "yes". Move email to the "Field Insolvency" folder. <p>Note: Do not reassign case to Field Insolvency.</p>
case is a Chapter 7 No Asset and open or closed on AIS and assigned to CIO,	no action is needed Place email in Classified Waste folder.
case is open on AIS and assigned to 9999,	move email to the "Unassigned" folder.

- (11) **Meeting Notices** (worked daily). This category will include the First Meeting of Creditors (FMC/341) notices, other notification of bankruptcy filing and changes in the 341 meeting dates/times. This folder is processed by Mail Team employees. Query AIS by case number and court, then follow instructions in chart below.

If....	Then....
FMC notice and case exists on AIS,	no action is needed, place email in "Classified Waste" folder.
FMC notice and no case is present on AIS,	move email to the "Add Cases" folder.
change of 341 meeting date/time, case exists on AIS and is closed as No Liability (NL),	no action is needed, place email in "Classified Waste" folder.

If....	Then....
change of 341 meeting date/time and open case on AIS,	<ul style="list-style-type: none"> • Open the link in the email to view the notice. If the notice reflects a different FMC meeting date, update AIS to correct date. • Document history to reflect action taken. • Place email in the “Items Worked” folder. <p>Note: If the case is a Chapter 7A or 13 and meeting date is within 15 business days, in addition to updating FMC and AIS history, advise Field Insolvency by email following time sensitive procedures.</p>
change of 341 meeting date/time and no case is present on AIS,	move email to the “Add Cases” folder.

(12) **Plans** (worked daily). This category will include all plans (original, amended and modified). This folder will be processed by the Mail Team employees. Only emails that are ten or more days old (determined by the date of the email) should be reviewed. This waiting period will allow time for the original notice of filing to be received and processed.

Example: Email transmitted to IRS at 11:02 p.m. on 1/03/2020 plus 10 day waiting period = review of email on 1/13/2020.

Query AIS by case number and court, then follow instructions in chart below.

If....	Then....
no case is present on AIS,	move email to the “Add Cases” folder.
case is closed as NL on AIS,	no action is needed, place email in classified waste folder.
case is open on AIS and assigned to a field specialist/advisor (Org 26000) Original Chapter 13 Plan - CW	<ul style="list-style-type: none"> • Identify the SEID of the person assigned the case. • Open the email. Select Actions. Edit message. • Document email to state “SEID = XXXXX”. • Place your initials on the line below SEID. • Close email (click X in upper right corner). When message appears asking if you want to save, select “yes”. • Move email to the “Field Insolvency” folder.

If....	Then....
case is open on AIS and assigned to CIO (Org 85000),	<ul style="list-style-type: none"> • Open the email. Select Actions. Edit message. • Document email to state “DN = Last name of debtor or Business name if BMF”. • Place your initials on the line below the DN. • Close email (click X in upper right corner). When message appears asking if you want to save, select “yes”. • Move email to the “Field Insolvency” folder. <p>Note: Do not reassign case to Field Insolvency.</p>
case is open on AIS and assigned to 9999 (original Chapter 13 Plan - CW),	move email to the “Unassigned” folder.
case is closed by any method other than No Liability/Other closing actions and assigned to field specialist/advisor,	<ul style="list-style-type: none"> • Identify SEID of employee assigned the case. • Open the email. Select Actions. Edit message. • Document email to state “SEID = XXXXX” if assigned to FI or if assigned to CIO. • Place your initials on the line below the SEID. • Close email (click X in upper right corner). When message appears asking if you want to save, select “yes”. • Move email to the “Field Insolvency” folder.

(13) **Refund Turnover** (worked daily). Orders directing IRS to turnover refunds to trustees and rescission of those orders will be in this folder. This folder is processed by the Mail Team employees. To Process:

- Open the link in the email message to view the turnover document.
- Follow virtual procedures for processing by the technical team(s).
- Move email to “Items Worked” folder.

(14) **Unassigned** (worked daily). This category will include all emails associated with cases which are awaiting assignment to the Field or CIO. No email should remain in the Unassigned folder longer than 10 calendar days (unless a weekend fell at the end of this time period). Query AIS by case number and court, then follow instructions in chart below.

If....	Then....
case is now assigned and closed No Liability,	place email in classified waste folder.

If....	Then....
<p>case is open on AIS and now assigned to Field caseworker,</p>	<ul style="list-style-type: none"> • Identify the SEID of the person assigned the case. • Open the email. Select Actions. Edit message. • Document email to state “SEID = XXXXX”. • Place your initials on the line below the SEID. • Close email (click X in upper right corner). When message appears asking if you want to save, select “yes”. • Move email to the “Field Insolvency” folder. If actions are needed by CIO (e.g. confirmation, conversion), take necessary actions per procedures and move the email to the “Items Worked” folder.
<p>case is open on AIS and now assigned to CIO, but action required by FI</p> <p>Chapter 7N - CW</p>	<ul style="list-style-type: none"> • Open the email. Select Actions. Edit message. • Document email to state “DN = Last name of debtor or Business name if BMF”. • Place your initials on the line below the DN. • Close email (click X in upper right corner). When message appears asking if you want to save, select “yes”. • Move email to the “Field Insolvency” folder. <p>Note: Do not reassign case to Field Insolvency.</p>
<p>case is still assigned to 9999 and is less than 10 calendar days old,</p>	<p>no action required.</p>
<p>case is still assigned to 9999, is 10 or more calendar days old and a Chapter 7 Asset, 9, 11, 12, or 13,</p>	<ul style="list-style-type: none"> • Open the email. Select Actions. Edit message. • Document email to state “DN = Last name of debtor or Business name if BMF”. • Place your initials on the line below the DN. • Close email (click X in upper right corner). When message appears asking if you want to save, select “yes”. • Move email to the “Field Insolvency” folder. <p>Note: Do not reassign case to Field Insolvency.</p>
<p>case is still assigned to 9999, is 10 or more calendar days old and a Chapter 7 No Asset,</p>	<p>no action is needed, place email in “classified waste” folder.</p>

(15) **Contact List.** The chart below contains referral information for problems and suggestions.

If....	Then....
links in emails are not working,	Management will notify BNC at 1-877-837-3424 and tell them some notices received are "TP 2" and the links are not working. You will also need to provide the assistor with the email number (listed in the subject line).
no emails received within a 24 hour period and no information received from BNC that there is a transmission problem,	Management will contact BNC at 1-877-837-3424. Advise the phone assistor you are with the IRS and tell them the date items were last received via electronic means. Ask if there is a problem/when the problem is expected to be corrected.
suggestions for adding new folders,	refer to your manager.
procedural updates,	refer to your manager.
routing rules (new or modification of existing ones),	refer to your manager.
other questions,	refer to your manager.

5.9.12.8
(03-15-2016)
**Integrated Automation
Technologies (IAT)**

- (1) **IAT Tools.** CIO employees must use the Integrated Automation Technologies (IAT) tools shown in Exhibit 5.9.12-3 whenever possible. The use of some 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 Website 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 website.
- (2) **Mandated Tools.** If a mandated tool is not used because it was determined not to be appropriate due to a specific situation, those circumstances should be documented in the case file.
- (3) **IAT Tools not Available.** 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 Website.** IAT tool users can visit the IAT Website, where you can sign up to become a subscriber to the IAT newsletter. The iNews details all ongoing IAT activity with tool retirements and rollouts.

Exhibit 5.9.12-1 (03-15-2016)
Correcting a Case Number

Step	Action
1	Go to Taxpayer screen on AIS.
2	Query the docket number as it currently exists on AIS.
3	Correct the Case Number using the Case Format Guide below. ENTER
4	<p>For cases where a match is made in the case number entered at step 3 to an existing case in AIS, AIS returns the selected case number and taxpayer name to which the user must respond whether the returned information is the correct taxpayer being researched.</p> <ul style="list-style-type: none"> • If the information returned is not the correct taxpayer, respond N(o), hit the ENTER key, and return to step 3 to re-input the required data, supplying additional parts of the case number as necessary to secure the correct taxpayer • If the information returned reveals the correct taxpayer, respond Y(es), and hit the ENTER key.
5	The complete current docket number as it exists in AIS is revealed to which the user is prompted to enter the new (corrected) docket number, or 0 to exit.
6	The user enters the corrected docket number and hits the ENTER key .
7	<p>The system provides the current docket number as well as the new docket number for the user to review and prompts the user to enter a Y to update AIS with new docket number.</p> <ul style="list-style-type: none"> • If the new docket number is correct, the user will input Y and hit the ENTER key to accept the changes. The AIS system will search through all the files updating the docket number as necessary. A <i>Program Completed</i> response will be returned when finished. • If the new docket number is not correct, any keystroke other than Y will return a prompt asking the user to <i>Try Again Y or N</i>. Responding to the prompt with N and ENTER will return the user to the <i>Additional AIS Options</i> menu. Y and ENTER will return the user to step 6.
8	When the “Program Completed” response is received, the user hits the ENTER key to respond to the prompt, “Press <RETURN> to Continue.” AIS returns the user to the <i>Additional AIS Options</i> menu.

Exhibit 5.9.12-2 (01-06-2022)
Potential Invalid TIN (PIT) Report

Subject line: Unable to Post TC 520 (not a mirroring issue) on IDRS a Chapter ?

RE: Name....

Email message: Prior Case #XX-XXXXX with Unreversed TC 520 on TIN # XXX-XX-XXXX or XX-XXXXXXX

IIP processing has been suspended on new case _____ as a result of prior unreversed TC 520. Research of the prior case(s) on PACER has been completed, but there is no dismissal or discharge date present. We ask that you take additional steps to try to secure a closure date for the prior bankruptcy. Providing the requested information will allow us to take the necessary action for IIP processing to resume. A response is requested by: _____.

Please place an X next to the actions you are taking on the case.

____ Prior case was dismissed on _____ Closing action on _____.

____ Prior case was discharged on _____ Closing action on _____.

____ Field will need extra time to resolve this issue; therefore, they will respond to this e-mail in ____ work days. (CIO will leave IIP error until field responds back.)

____ Other (please specify) _____

Exhibit 5.9.12-3 (04-13-2020)

Integrated Automation Technologies (IAT) Tools

IAT Tool	Mandated/Suggested
<p>Credit Transfer Tool - Used to move one or more payments from one module to another. Automates the transfer of credits from one module to another.</p>	<p>Mandated use.</p>
<p>CIO Tool - Suite of tools used for batch processing.</p>	<p>Mandated use for RFUNDR, Name Control, UP 168 and Null Dist Lst.</p>
<p>Refund Suite - The Refund Suite is a suite of tools that includes a variety of tools that resolve issues surrounding IDRS refunds. The functionality includes stopping scheduled refunds (CC NOREF), issuing manual refunds, reissuing returned refunds (CC CHK64), recovering erroneous refunds, and tracing missing refunds (CC CHKCL or Form 3911).</p>	<p>Mandated for all cases that cannot be run through the CIO RFUNDR tool, example cases with restricted interest.</p>
<p>REQ77 - Assists with the automation of command code REQ77, used to input audit/action codes on IDRS.</p>	<p>Mandated use.</p>
<p>FRM49 - Assists the user with inputting closing actions on accounts using FRM49.</p>	<p>Mandated use.</p>
<p>Disclosure - Assists with completing disclosure process on incoming taxpayer calls; helps ensure authorized parties speaking before releasing sensitive information.</p>	<p>Mandated use.</p>
<p>ACT On - the ACTON tool will open or close a control base and input histories on multiple accounts, MFREQ an account not on IDRS and allow users to personalize and save particular features for future use.</p>	<p>Suggested use.</p>
<p>Name Search - Allows users to search NAP for BMF and IMF numbers.</p>	<p>Suggested use.</p>
<p>TC Search - Research all TXMODs with TC 520.</p>	<p>Suggested use.</p>
<p>Code Search Index (CSI) - Use to research the definition of an IDRS code (transaction, action, freeze, etc.)</p>	<p>Suggested use.</p>
<p>Quick CC (QCC) tool - Initiate command codes on IDRS. Navigate through IDRS tax periods. Rage through command codes. You don't need to remember the entry formats and output can be dropped into a Windows file to view multiple screens at once and to make printing easier. Also, includes a find feature to highlight the transaction, DLN or money amount you are researching.</p>	<p>Suggested use.</p>

Exhibit 5.9.12-3 (Cont. 1) (04-13-2020)**Integrated Automation Technologies (IAT) Tools**

IAT Tool	Mandated/Suggested
Fill Forms - The tool automates and assists with the generation of various IRS forms.	Suggested use. Use to prepare forms to move credits to excess collections.
Compliance Suite - This tool will perform research and complete forms for the IA reinstatement process.	Suggested use.
Insolvency Manual Refund - This tool reads CIO Manual Refund report data, computes interest and researches the module to verify funds eligible for refund.	Suggested use.