



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.4.2

FEBRUARY 17, 2022

## EFFECTIVE DATE

(02-17-2022)

## PURPOSE

- (1) This transmits revised IRM 8.4.2, Appeals Docketed Cases, Campus Appeals Docketed Cases.

## MATERIAL CHANGES

- (1) Updated the text to reference the new formal title of Appeals as codified in IRC 7803(e)(1) by the Taxpayer First Act: the IRS Independent Office of Appeals. See IRM 8.4.2.1 (1), Program Scope and Objectives.
- (2) Added Program Scope and Objectives with related subsections to comply with IRM 1.11.2.2.5, Address Management and Internal Controls. See IRM 8.4.2.1, Program Scope and Objectives, and IRM 8.4.2.1.1, Background, through IRM 8.4.2.1.6, Related Resources.
- (3) Referenced the Taxpayer Bill of Rights in IRM 8.4.2.1.1 (3), Background. Added Taxpayer Bill of Rights-related content in IRM 8.4.2.1.1 (4), Background, based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
- (4) Incorporated the following interim guidance memoranda as follows:
  - With respect to Appeals Interim Guidance Memorandum AP-08-1221-0024, Reissuance of Appeals Conference Procedures - 12/6/2021, modified paragraph (1) of IRM 8.4.2.4, Request for In-Person Conference, and paragraphs (1) and (2) of IRM 8.4.2.6, Transfers of Docketed Cases between Appeals Offices.
  - With respect to Appeals Interim Guidance Memorandum AP-08-0221-0005, Reissuance of Docketed EZ Close Expansion II, modified IRM 8.4.2.7, Agreed Cases, to generally refer the reader to IRM 8.4.1.16, Closing Docketed Cases, and IRM 8.4.1.16.1, Docketed EZ Close Procedures, because this interim guidance memorandum impacts *all* Appeals technical employees at campus and field locations. As a result, this interim guidance memorandum is being incorporated primarily in IRM 8.4.1, Procedures for Processing and Settling Docketed Cases.
- (5) Reorganized the material in IRM 8.4.2.2, Campus Appeals Docketed Cases, to make it easier to read and more concise.
- (6) Deleted the first sentence of paragraph (2) in IRM 8.4.2.3 (2), Receipt of Case by Campus, as the general check-in procedures of IRM 8.4.1.8, Preliminary Review of Assigned Docketed Case, apply to both Campus and Field cases.
- (7) Updated the text of IRM 8.4.2.5.2, Administrative File Movement between Appeals and Counsel, to reflect the current deadlines for returning cases to Counsel set by Rev. Proc. 2016-22.
- (8) Revised IRM 8.4.2.7.2, Basis for Settlement Reached but No Signed Decision Document, to clarify that Counsel is responsible for following up with petitioners and counsels of record when the Appeals office mails decision documents under the Docketed EZ Close process.
- (9) Updated IRM 8.4.2.8, Unagreed Cases, to conform to the deadlines given in Rev. Proc. 2016-22 and provide more information on the process for closing a case for trial preparation.

- (10) Made editorial changes throughout this IRM for clarity. Reviewed and revised text to incorporate plain language and correct grammar errors, as well as to update website addresses, legal references, and IRM citations.

#### **EFFECT ON OTHER DOCUMENTS**

This IRM supersedes IRM 8.4.2 dated October 1, 2012. This IRM incorporates Appeals Interim Guidance Memorandum AP-08-1221-0024, Reissuance of Appeals Conference Procedures - 12/6/2021, which is dated December 6, 2021. And as described in the second bullet of paragraph (4) of the Material Changes, above, this IRM also partially incorporates Appeals Interim Guidance Memorandum AP-08-0221-0005, Reissuance of Docketed EZ Close Expansion II, which is dated February 12, 2021.

#### **AUDIENCE**

Appeals

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Director, Case and Operations Support

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8.4.2

Campus Appeals Docketed Cases

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8.4.2.1  
(02-17-2022)  
**Program Scope and Objectives**

- (1) *Purpose:* While IRM 8.4.1, Appeals Docketed Cases, Procedures for Processing and Settling Docketed Cases, provides general procedures that IRS Independent Office of Appeals (Appeals) employees follow when considering docketed cases, this IRM describes unique procedures that apply strictly to docketed cases considered by Campus Appeals employees.
- (2) *Audience:* The primary users of this IRM are Appeals technical employees (ATEs) and Appeals team managers (ATMs) who consider docketed cases at Campus Appeals offices.
- (3) *Policy Owner:* Policy, Planning, Quality and Analysis is under the Director of Case and Operations Support.
- (4) *Program Owner:* Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals organization, and is under the Director of Policy, Planning, Quality and Analysis.
- (5) *Contact Information:* Appeals employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the Product Content Owner shown on the Product Catalog Information page for this IRM.

8.4.2.1.1  
(02-17-2022)  
**Background**

- (1) This IRM provides guidance and information to assist Campus Appeals ATEs and ATMs in meeting the Appeals mission when working docketed cases.
- (2) As stated in IRC 7803(e)(3), Purposes and Duties of Office, the Appeals mission is to resolve federal tax controversies without litigation on a basis that is fair and impartial to both the government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the federal tax laws, and enhances public confidence in the integrity and efficiency of the IRS.
- (3) Appeals accomplishes its mission by considering protested and Tax Court-docketed cases and negotiating settlements in a manner that ensures Appeals employees are familiar with and follow the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers.
- (4) The TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

8.4.2.1.2  
(02-17-2022)  
**Authority**

- (1) Rev. Proc. 2016-22, which supersedes Rev. Proc. 87-24, describes the general process for handling cases docketed before the United States Tax Court.

8.4.2.1.3  
(02-17-2022)  
**Responsibilities**

- (1) The Policy analyst shown on the Product Catalog page as the originator is the assigned author of this IRM.

8.4.2.1.4  
(02-17-2022)  
**Program Reports**

- (1) Policy, Planning, Quality and Analysis (PPQA) provides trend and data analyses and detailed summary reports for Appeals.

8.4.2.1.5  
(02-17-2022)

#### Terms and Acronyms

- (1) See IRM Exhibit 8.1.1-1, Common Terms Used in Appeals, for common terms and definitions used in IRM Part 8. Terms listed in the exhibit are not included in this section.
- (2) The following table lists commonly used acronyms and their definitions for relevant terms used in this IRM:

Term	Definition
TLCATS	Tax Litigation Counsel Automated Tracking System

8.4.2.1.6  
(02-17-2022)

#### Related Resources

- (1) IRM 8.4.1, Procedures for Processing and Settling Docketed Cases, is the primary source of guidance to all ATEs and ATMs on working docketed cases. Many of the same procedures covered in IRM 8.4.1 apply to docketed cases worked by Campus Appeals offices. The text of IRM 8.4.2 focuses on assisting Campus ATEs and Campus ATMs with special procedures that apply exclusively to Campus Appeals offices. The text of this IRM contains various references to assist Campus employees who work docketed cases.

8.4.2.2  
(02-17-2022)

#### Campus Appeals Docketed Cases

- (1) For purposes of this IRM, the phrase *Campus Appeals office* is used to refer to any Campus Appeals office working a case docketed before the United States Tax Court for which the notice of deficiency or determination letter was issued by an IRS Campus.
- (2) Appeals centralized its consideration of docketed cases in which the notice of deficiency or determination letter was issued by an IRS Campus in its Campus Appeals offices, which are located in Brookhaven, Cincinnati, Fresno, Memphis, Ogden and Philadelphia. The transition of this work from Field Appeals offices to Campus Appeals offices was implemented over several years.
- (3) A Campus Appeals office is generally responsible for working most IRS Campus-sourced docketed cases.
- (4) IRS Campus-sourced docketed cases are routed to the Appeals office indicated on the Docket List, which is generally the Appeals office that services the Counsel office assigned the case.
- (5) The *Case Routing Into the Independent Office of Appeals* page on the Appeals website always contains the most up-to-date information regarding the current routing of docketed cases to Campus Appeals offices. See <https://organization.ds.irsnet.gov/sites/AppelsCOS/APS/SitePages/CaseRouting.aspx>.
- (6) Meetings should be held between the Area Directors, Area Counsels, and respective Campus functions to address local issues such as flow of work, Audit Information Management System (AIMS) database transfers, Tax Litigation Counsel Automated Tracking System (TLCATS) concerns, Docket Information Management (DIMS) matters, and other related issues.

8.4.2.3  
(02-17-2022)  
**Receipt of Case by  
Campus**

- (1) A Campus Appeals office generally considers cases in which the notice of deficiency or determination letter was issued by an IRS Campus and the taxpayer files a petition the United States Tax Court. If such a case is subsequently, but not initially, identified as a Campus-sourced case, at its discretion the Field Appeals office may either retain it or transfer it to the Campus Appeals office if the case does not appear on a Tax Court calendar. If the case is on a Tax Court calendar, it must remain under the jurisdiction of the Field Appeals office.
- (2) Campus Appeals ATEs conduct settlement negotiations with the petitioner or counsel of record via telephone and correspondence.

8.4.2.4  
(02-17-2022)  
**Request for In-Person  
Conference**

- (1) If the petitioner or counsel of record requests an in-person conference, follow the procedures in:
  - a. IRM 8.6.1.5.1, Conference Practice,
  - b. IRM 8.6.1.5.5, Virtual Service Delivery (VSD)
- (2) Send the administrative file to the local Field Appeals office using a mail delivery system that tracks the movement of the case. The local Field Appeals office is normally the office that is closest to the petitioner. Use the Case Routing by State/Zip link on the Appeals website to determine where to send the case. See also IRM 8.1.1.1(3), Accomplishing the Appeals Mission, for policy information on conference location.
- (3) The Field Appeals office notifies Field Counsel of receipt of the transfer for purposes of updating the administrative file location on TLCATS.
- (4) Refer to IRM 8.20.6, Interim Actions, for information needed to transfer the case to a Field Appeals office.

8.4.2.5  
(10-30-2007)  
**Identifying Source of  
SND on TLCATS**

- (1) The source of the notice of deficiency and Appeals office administrative file location are identified on TLCATS by unique codes.
- (2) The source is identified on TLCATS by a three-character code that begins with the letter "S" followed by a two-digit code for the IRS Campus. The name of the IRS Campus is also shown on TLCATS in the "Source" field. The table below indicates the TLCATS Source Codes for each IRS Campus:

<b>TLCATS 3-Digit Source Code</b>	<b>IRS Campus - Source of SND</b>
S07	Atlanta
S08	Andover
S09	Kansas City
S17	Cincinnati
S18	Austin
S19	Brookhaven
S28	Philadelphia
S29	Ogden
S49	Memphis

TLCATS 3-Digit Source Code	IRS Campus - Source of SND
S89	Fresno

## 8.4.2.5.1

(10-01-2012)

**Appeals Office  
Administrative File  
Location on TLCATS**

- (1) The Appeals office “administrative file location” is distinguished on TLCATS by a three-character code that begins with the letter “A” followed by a two-digit Appeals Office Code (AOC). The code appears in the “ADM FILE LOC” field.
- (2) All offices performing TLCATS research are able to identify the Campus Appeals office by the following codes:

ADM FILE LOC CODE	Campus Appeals Office
A93	Fresno
A95	Brookhaven
A96	Cincinnati
A97	Memphis
A98	Ogden
A99	Philadelphia

- (3) The administrative file location is updated by TLCATS operators when the administrative file location changes and Field Counsel receives notification of the change in location from Appeals.

## 8.4.2.5.2

(02-17-2022)

**Administrative File  
Movement between  
Appeals and Counsel**

- (1) Use a mail delivery system that both tracks the movement of cases sent between Appeals and Field Counsel and ensures the files are received timely by Field Counsel when case movement is time-sensitive.
- (2) Overnight mail is generally costly and difficult to arrange at Campus Appeals offices. But it may be necessary to use this mailing option for time-sensitive mailings. Most arrangements for case delivery should be discussed and mutually agreed to by Counsel and Appeals.

**Reminder:** Unless an agreement has been reached between Appeals and Counsel on a particular case, ATEs working docketed cases must follow the deadlines contained in section 3.07 of Rev. Proc. 2016-22 for returning cases to Counsel:

**1. For regular cases where the amount at issue for each year is \$50,000 or less, as well as for all S cases,** Counsel may recall the case after six months. If Counsel does not recall the case, Appeals must return the case so that it is *received by Counsel* no later than 30 calendar days before the date of the calendar call.

**2. For all other docketed cases,** Appeals must return the case to Counsel at the first to occur of: (i) the date Appeals concludes that the case is not susceptible to settlement, or (ii) within ten calendar days after the case appears on a trial calendar.



While Rev. Proc. 2016-22 permits extensions of these deadlines when settlement appears “reasonably likely,” Counsel and Appeals must both agree to any extension. If an agreement to extend a deadline is reached with Counsel, the ATE should document that agreement in the Case Activity Record.

- (3) The administrative files for Campus Appeals cases are retained by each Campus Appeals office. Unless specifically requested by the Field Appeals office or Field Counsel, administrative files are only forwarded to them for the following reasons:
  1. The Campus Appeals office, upon initial review of the file, identifies a jurisdictional issue that needs to be resolved by Field Counsel. At its discretion, Appeals may contact Counsel by telephone regarding the jurisdictional issue to determine if the issue can be resolved. If the issue is not resolved by telephone, the file is sent directly to Field Counsel. Upon completion, Field Counsel sends the administrative file back to the Campus Appeals office for consideration or closing.
  2. Field Counsel determines they require an administrative file, either because a jurisdictional issue is present or other legal proceedings are required. Field Counsel requests the administrative file be forwarded to them by traceable method and informs Appeals whether they expect to return the administrative file for consideration or dismiss the case and return it for closing. Appeals forwards the file upon request. Upon completion of the required action, Field Counsel sends the administrative file back to the Campus Appeals office for consideration or closing.
  3. The case is unagreed and is being forwarded for “trial preparation.” The file is sent directly to Field Counsel via a mail delivery system that tracks the movement of the case and ensures delivery by the relevant deadline set forth in Rev. Proc. 2016-22 (described in the *Reminder* following paragraph (2), above). Upon completion, the Field Counsel office sends the administrative file back to the Campus Appeals office for closing. If a local Field Appeals office needs to get involved in the case, see IRM 8.4.2.6.1, Reconsideration by Field Appeals.
  4. Field Counsel is responsible for preparing the decision documents. The Campus Appeals office sends the administrative file to Field Counsel along with: a copy of Form 5402, Appeals Transmittal and Case Memo; the Appeals Case Memo (ACM), if prepared in addition to Form 5402; a Statement of Account (SOA) (if required); a current transcript; and an interest computation (if applicable). See IRM 8.17.3.2, Explanation of the Statement of Account, for the requirements for preparing a Statement of Account.

**Note:** Account and Processing Support (APS) should ensure that the case is closed using the proper Appeals Centralized Database System (ACDS) closing code: 08, Docketed Agreed, Appeals Secured Agreement.

8.4.2.6  
(02-17-2022)

**Transfers of Docketed Cases between Appeals Offices**

- (1) When appropriate, Appeals transfers docketed cases between offices for considerations such as for workload balancing.
- (2) See IRM 8.4.2.4, Request for In-Person Conference. That section covers procedures to follow when the petitioner or counsel of record requests an in-person conference.

8.4.2.6.1  
(01-10-2012)

**Reconsideration by Field Appeals**

- (1) In situations where the Campus Appeals office forwards a case to Field Counsel for “trial preparation” and, subsequently, the petitioner or counsel of record desires to discuss “settlement,” the local Field Appeals office:
  - a. is responsible for any “reconsideration” activities, and
  - b. conducts the settlement negotiations.
- (2) If the local Field Appeals office receives a case from Field Counsel for “reconsideration,” the local Field Appeals office must ensure that the ACDS and AIMS databases are transferred to them.

8.4.2.6.2  
(10-01-2012)

**Workload Transfers**

- (1) Workload transfers must be mutually agreed upon by the affected Appeals Area Directors.
- (2) Workload transfers can be identified on ACDS by a “W” in the ACTION field on the transferring office’s closing code 30 record, or by a “W” in the LOC4 field on the receiving office’s record.
- (3) The receiving office must not change the original assigned date.

8.4.2.7  
(02-17-2022)

**Agreed Cases**

- (1) For docketed cases in which the Campus Appeals office reaches an agreement with the petitioner or counsel of record and mails a decision document, the ATE and ATM will follow the relevant instructions in IRM 8.4.1.16, Closing Docketed Cases, and IRM 8.4.1.16.1, Docketed EZ Close Procedures.

**Reminder:** The ATE must not consider a docketed case agreed unless he or she receives a definite verbal or written acceptance of the proposed settlement from the petitioner or counsel of record. No agreement is reached if the petitioner or counsel of record does not respond to the settlement offer or expresses indecision about it (e.g., “I need to think about it.”).

**Example:** If the petitioner does not respond to the ATE’s conference letter and/or Counsel’s “Last Chance” Letter to discuss the case, the case should be closed as unagreed for trial preparation.

**Caution:** Whether Appeals tells Counsel that a docketed case is agreed or closes a case via the Docketed EZ Close procedures discussed in IRM 8.4.1.16.1, Docketed EZ Close Procedures, the ATE is representing that an agreement with the petitioner or counsel of record has actually been reached. If there is no agreement reached, do not close the case using Docketed EZ Close procedures.

8.4.2.7.1  
(10-01-2012)

**Stipulation/Decision Preparation**

- (1) The Campus Appeals office prepares simple settlement documents using the format approved by Counsel. In complicated settlements, Appeals may ask Counsel to prepare the settlement documents.
- (2) Field Counsel prepares all other settlement documents for the Campus Appeals office. Typically, the following simple settlement documents are prepared by the Campus Appeals office:
  - Deficiency in Income Tax (Simple Stipulated Decision)
  - Deficiency in Income Tax with Penalties and/or Additions to Tax
  - No Deficiency and No Overpayment

**Note:** In all cases where Appeals prepares a decision document for the petitioner's or counsel of record's signature, Appeals must review source documents, such as the petition and any orders in the file, regarding the caption. In addition, Appeals must access the United States Tax Court website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) to ensure the proper caption is used. If there is a discrepancy between the caption shown on source documents and the caption shown on the official Tax Court website, Appeals contacts Counsel to determine the correct caption to use. Also, as a general rule, the Counsel signature block is left blank unless local arrangements were made.

- (3) For cases where Field Counsel is responsible for preparing the decision documents, the Campus Appeals office sends the administrative file to Field Counsel along with: a copy of the Form 5402, Appeals Transmittal and Case Memo; the Appeals Case Memorandum (ACM), if prepared in addition to Form 5402; the Statement of Account (SOA) (if required); a current transcript; and an interest computation (if applicable). See IRM 8.17.3.2, Explanation of the Statement of Account, for the requirements for preparing a Statement of Account.
- (4) Interest on the balance due is computed out at least 60 days. APS uses the ACDS action code *PREPSTIP* to reflect cases where Field Counsel is responsible for preparing the decision documents. Field Counsel will:
  1. Prepare the settlement documents,
  2. Secure signature from the petitioner or counsel of record,
  3. File the decision documents with the Tax Court, and
  4. Return the administrative file and the entered decision to the Campus APS Unit for closing and assessment promptly after the decision documents are entered with the Tax Court.

**Note:** APS should ensure that the case is closed using the proper ACDS closing code: 08, Docketed Agreed, Appeals Secured Agreement.

8.4.2.7.2  
(02-17-2022)  
**Basis for Settlement  
Reached but No Signed  
Decision Document**

- (1) In situations where a Campus ATE reaches a "basis for settlement," and the Appeals office mails the decision document to the petitioner or counsel of record under the Docketed EZ Close process but the signed settlement documents are not received by Counsel, the assigned Field Counsel attorney or paralegal will contact the petitioner or counsel of record to attempt to secure the decision documents. If Counsel cannot secure executed decision documents from the petitioner or counsel of record, Counsel will contact APS to request the administrative file to begin preparing for trial.
- (2) If Field Counsel secures the signed decision documents prior to trial, they file the documents with the Tax Court and promptly return the administrative file (if in Counsel's possession) and the entered decision to the Campus Appeals office for closing and assessment. The Field Counsel checks the "Settlement by Appeals" box on transmittal Form 1734, Transmittal Memorandum.
- (3) APS should ensure that the case is closed using the proper ACDS closing code: 08, Docketed Agreed, Appeals Secured Agreement.

8.4.2.8  
(02-17-2022)  
**Unagreed Cases**

- (1) If a “basis for settlement” cannot be negotiated by the Campus Appeals office, the case is forwarded to Field Counsel for trial preparation by the relevant deadline described in Rev. Proc. 2016-22 (see the Reminder following IRM 8.4.2.5.2 (2), above).
  - a. If there is uncertainty regarding whether a “basis for settlement” has been reached, the administrative file is forwarded to Field Counsel for trial preparation.
  - b. If the ATE at the Campus Appeals office feels there is a chance for a settlement, the ATE must contact the Field Counsel attorney or paralegal and make this known.
- (2) It is up to the local Field Counsel attorney or paralegal, in consultation with the Associate Area Counsel, to determine if the Campus Appeals office can keep jurisdiction of the case for settlement purposes.
- (3) For more information on closing a case for trial preparation, see IRM 8.4.1.16(2), Closing Docketed Cases.

8.4.2.9  
(10-01-2012)  
**Closing Campus Docketed Cases**

- (1) Field Counsel sends all Campus Appeals office cases for closing to the Campus Appeals office through the Campus APS function.
 

**Note:** APS should ensure that cases are closed using the proper ACDS closing code. Refer to the APGolf Utilities Menu for a Closing Code Dictionary. ACDS closing code accuracy is an important part of the closing process.
- (2) In those cases where the Campus Appeals office retains the administrative file, the case is closed by transmitting to Campus APS a copy of the entered Decision or Order disposing of the case so that all assessments can be made on a timely basis. The Field Counsel transmittal Form 1734, Transmittal Memorandum, must include the time applied and grade of attorney information.
- (3) In those cases where the Campus Appeals office released the administrative file to Field Counsel, the case is closed by transmitting the administrative file via transmittal Form 1734, Transmittal Memorandum, to Campus APS. The Field Counsel transmittal must include the time applied and grade of attorney information, as well as the Counsel Settlement Memorandum, if applicable, and copy of the entered Decision or Order disposing of the case so that all assessments can be made on a timely basis.
- (4) Upon receipt of a CATS transmittal indicating a “Decision” or “Order” was entered by the Tax Court, the receiving APS office researches ACDS for all cases listed on the CATS document with a Decision/Order entered date.

IF the case	THEN
Is found on the receiving APS office’s ACDS database	The receiving APS office will promptly update the following fields in ACDS: Statute date (use the “DECENT” statute date) ACTION - either DECENT or ORDENT TODATE - the date the Decision/Order was entered

IF the case	THEN
Is NOT found on the receiving APS office's ACDS database	<p>The receiving APS office will:</p> <p>Research the national ACDS database to determine if the case is controlled by Appeals.</p> <p>If it is, promptly fax notification of the Decision/Order entered to the appropriate APS office for ACDS update.</p> <p>If the case is NOT controlled on the national ACDS database, establish necessary ACDS controls to protect the assessment statute and be responsible for assessing all tax from the entered decision or order.</p>

- (5) If Campus APS erroneously receives a Field Appeals office case for closing from Field Counsel, do not return the case to Field Counsel. Campus APS will take the necessary steps to ensure timely assessment of the deficiencies in the case.
- (6) If Field APS erroneously receives a Campus Appeals office case for closing from Field Counsel, do not return the case to Field Counsel. Field APS will take the necessary steps to ensure timely assessment of the deficiencies in the case.

8.4.2.9.1  
(01-10-2012)  
**Communications on  
Campus Docketed  
Cases**

- (1) Good communication is imperative to the success of the Campus Appeals office docketed case program.
- (2) If questions arise regarding cases, the Associate Area Counsel in the Field Counsel office and the Campus ATM should contact each other by telephone or email. To the extent possible, they respond the day the communication is received. At a minimum, a response is made by the close of the next business day.

