MANUAL TRANSMITTAL

8.20.5

Department of the Treasury
Internal Revenue Service

MAY 17, 2022

EFFECTIVE DATE

(05-17-2022)

PURPOSE

(1)   This transmits revised IRM 8.20.5, Account and Processing Support (APS), Carding New Receipts

MATERIAL CHANGES

(1)   Incorporated Interim Guidance Memorandum AP-08-0520-0005, Reissuance of Interim Guidance for Paperless Collection Due Process (CDP) Case Work Received from Automated Collection System Support (ACSS), into new IRM 8.20.5.13.2.1.4, Paperless CDP/EH Cases. Although this IG stated it would not be incorporated into the affected IRMs, a subsequent decision was made to include it.

(2)   Incorporated Interim Guidance Memorandum AP-08-0421-0011, Interim Guidance Clarifying Carding of Penalty Cases, into IRM 8.20.5.32.1, Civil Penalty (MFT 13 & MFT 55) Case Carding.

(3)   Incorporated Interim Guidance Memorandum AP-08-0521-0013, Interim Guidance Clarifying Carding CDP Liabilities, into IRM 8.20.5.13.1.6.4, CDP Liability Issues Case Carding.

(4)   Incorporated Interim Guidance Memoranda AP-08-1221-0023, New Collection Work Unit Number (WUNO) Creation Requests - APS Centralized Mailbox, by creating new IRM 8.20.5.12, Collection Cases - New WUNO Creation Requests. Renumbered subsequent subsections.

(5)   Incorporated Interim Guidance Memorandum AP-08-0222-0002, Processing Actions for Appeals Docketed Exam Casework, into IRMs 8.20.5.3.1.1, Contents of the Administrative File, 8.20.5.3.1.4, AIMS Control and AIMS Status, and 8.20.5.35.1, Bipartisan Budget Act of 2015 (BBA).

(6)   Replaced references to Online 5081 (OL5081) in IRMs 8.20.5.3.4 and 8.20.5.5.1 with the successor system, Business Entitlement Access Request System (BEARS).

(7)   Updated references to obsolete IRM 4.4.32 and current IRM 4.4.9 in 8.20.5.5.2.3, Original Return Required on Docketed Cases.

(8)   Added detailed procedures for carding employment tax cases to IRM 8.20.5.21, Employment Tax Case Carding.

(9)   Added reference to the Appeals Electronic Case Receipts (AECR) SharePoint intake site to IRM 8.20.5.33.1, Employer Shared Responsibility Payment (SRP) Cases.

(10)   Clarified language regarding the ATE to whom an ATM assigns the case in IRM 8.20.5.31.2, Previously Accepted OIC (Potential Default) Cases Returned to Appeals, to be consistent with OIC IRM 8.23.4.6.

(11)   Updated references from former Partnership Control System to current Pass-Through Control System (PCS) in IRMs 8.20.5.4.1.4.1, 8.20.5.35, 8.20.5.35.2, 8.20.5.35.4.1 and Exhibit 8.20.5-2.

(12)   Deleted obsolete reference to SNTYPE FPAS-(Campus Issued) from IRMs 8.20.5.5.3(15), 8.20.5.35.2(5) and 8.20.5.35.4.3.1.

(13)   Removed reconciliation of partner distributions from the partnership key case administrative file contents in IRM 8.20.5.35.4.2(1) as it is not required.

(14)   Removed references to obsolete Forms 870-P and 870-LT from IRM 8.20.5.35.4.2.

(15)   Removed requirement to include two clean copies of Form 886-Z in the TEFRA key case file from IRM 8.20.5.35.4.2.1 as they are not required.

(16)   Added acronym, BBA Bipartisan Budget Act of 2015, to Exhibit 8.20.5-2. Also updated CTF from Campus TEFRA Function to Campus Pass-Through Function and PCS from Partnership Control System to Pass-Through Control System.

(17)   Updated Laguna Niguel APS references to Fresno APS throughout due to centralization of non-collection case card-in there.

(18)   Updated name of Appeals TEFRA team to Appeals TEFRA/BBA Team throughout.

(19)   Updated internal references to subsections within this IRM that were affected by the above changes.

(20)   Revised formatting throughout to comply with the IRS Style Guide.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes the information in IRM 8.20.5, Account and Processing Support (APS), Carding New Receipts, dated November 25, 2020 and incorporates the following Interim Guidance Memoranda:
AP-08-0520-0005, Reissuance of Interim Guidance for Paperless Collection Due Process (CDP) Case Work Received from Automated Collection System Support (ACSS)
AP-08-0421-0011, Interim Guidance Clarifying Carding of Penalty Cases
AP-08-0521-0013, Interim Guidance Clarifying Carding CDP Liabilities
AP-08-1221-0023, New Collection Work Unit Number (WUNO) Creation Requests - APS Centralized Mailbox
AP-08-0222-0002, Processing Actions for Appeals Docketed Exam Casework

AUDIENCE

Appeals Account and Processing Support (APS)

Steven M. Martin
Director, Case and Operations Support

8.20.5
Carding New Receipts

Table of Contents

8.20.5.1
(07-01-2017)
Program Scope and Objectives
	(1) *Purpose*. This IRM section describes the carding process and the procedures used by Account and Processing Support (APS). Carding is creating a case record on the Appeals Centralized Database (ACDS). Specifically, IRM 8.20.5:
	
	  a. Provides general carding rules for non-docketed and docketed cases.
	  b. Provides specific instructions for carding specific case types.
	  c. Includes an ACDS Statute Date/Code Table for Innocent Spouse cases as an exhibit.
	
	(2) *Audience*. Appeals.
	
	(3) *Policy Owner* Chief, Appeals.
	
	(4) *Program Owner*. Director, Case and Operations Support.
	
	(5) *Contact Information*. Appeals employees follow established procedures on *Policy* How to Contact an Analyst. All other employees should contact the Product Content Owner provided on the Product Catalog Information page for this IRM.

8.20.5.1.1 (07-01-2017) **Background**	(1) In February of 2003, Appeals changed the reporting structure of the APS function within Appeals from the local office Chief, to the Director of APS. The Director of APS reports to the Director, Case and Operations Support in Appeals headquarters. (2) The APS specific Internal Revenue Manuals (IRM) are in IRM 8.20, Account and Processing Support (APS). (3) APS responsibilities are described in IRM 8.20.5.1.3, Responsibilities.
8.20.5.1.2 (07-01-2017) **Authority**	(1) IRM 8.20, *Account and Processing Support (APS)*, establishes the APS program and policy framework for Appeals.
8.20.5.1.3 (07-01-2017) **Responsibilities**	(1) The Director, Case and Operations Support (COS) is the executive responsible for designing, developing, delivering, and monitoring short- and long-range tax administration policies, programs, strategies, and objectives for the Appeals organization. (2) The Director, Policy, is responsible for providing technical and procedural guidance to Appeals employees, establishing and maintaining policies and standard procedures for Appeals work streams. (3) Policy is comprised of two teams of analysts: Collection Policy and Examination Policy. The analyst(s) responsible for APS programs report to the Manager for Collection Policy. (4) The Policy analyst shown on the Product Catalog page as the originator is the assigned author of this IRM. (5) For more information on Appeals Policy, see the About Appeals - Case and Operations Support (COS) page on the Appeals website, where you can navigate to the two Policy teams' web pages.

(6) The Director, APS, is the senior manager responsible for the control and processing of all Appeals cases. The Director, APS, reports to the Director COS. For more information on APS, see the *APS page* on the Appeals website.

(7) Appeals Account and Processing Support (APS) has primary responsibility for the following:

- Receiving and controlling docketed cases from IRS Compliance (Examination-source) field and campus functions
- Receiving and controlling non-docketed cases from IRS Compliance (Examination-source) field and campus functions
- Receiving and controlling cases from IRS Compliance (Collection-source) field and campus functions
- Receiving and controlling all other case types subject to a formal appeal upon the request of the taxpayer
- Verifying and controlling the Assessment Statute Expiration Date (ASED) on all cases with an open ASED
- Timely and accurate entry of all case-related information under Appeals' and Counsel jurisdiction onto the Appeals Centralized Database System (ACDS)

8.20.5.1.4
(07-01-2017)
Program Reports

(1) The APS function utilizes a variety of reports from the following systems to verify, control, analyze and monitor cases under Appeals and/or Counsel jurisdiction:

- Appeals Centralized Database System (ACDS)
- Automated Information Management System (AIMS)
- Docketed Information Management System (DIMS)
- Innocent Spouse Tracking System (ISTS)
- Integrated Database Retrieval System (IDRS)
- Processing Employee Automated System (PEAS)

(2) The following IRMs provide specific information related to APS program reports:

- IRM 8.10.1, Appeals Reports and Projects - Internal Reports
- IRM 8.20.2, Account and Processing Support (APS) - IDRS Transcripts and Automated Systems
- IRM 8.20.3, Account and Processing Support (APS) - Appeals Centralized Database System (ACDS)
- IRM 8.20.10, Account and Processing Support (APS) - Appeals Processing Employee Automated System (PEAS)

8.20.5.1.5
(07-01-2017)
Terms and Acronyms

(1) The APS processing IRM terms and acronyms are provided in the following Exhibits:

- Exhibit 8.20.5-2, General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
- Exhibit 8.20.5-3, Appeals Centralized Database System (ACDS) Acronyms and Codes Included in IRM 8.20.5, 8.20.6, and 8.20.7
- Exhibit 8.20.5-4, Audit Information Management System (AIMS) Acronyms and Command Codes (CC) Included in IRM 8.20.5, 8.20.6 and 8.20.7
- Exhibit 8.20.5-5, Integrated Date Retrieval System (IDRS) and Corporate Files On-Line (CFOL) Acronyms and Command Codes (CC) Included in IRM 8.20.5, 8.20.6, and 8.20.7

| 8.20.5.1.6
(07-01-2017)
Related Resources | (1) | Additional APS program information and resources are available as provided below: |

- *http://appeals.web.irs.gov/APS/default.htm, Account and Processing Support (APS)*
- IRM 8.20.6, Account and Processing Support (APS) - Interim Actions
- IRM 8.20.7, Account and Processing Support (APS) - Closing Procedures

| 8.20.5.2
(07-01-2017)
General Statute Responsibility for Account and Processing Support (APS) | (1) | 8.21.2, Account and Processing Support (APS) Statute Responsibility is the primary source for APS policy and procedure when verifying, updating, and monitoring statute dates on Appeals cases. |

(2) APS is responsible for verifying and monitoring the statute date on all tax periods or returns under Appeals and/or Counsel jurisdiction from receipt of the case in APS until receipt of the acknowledged Form 3210, Document Transmittal from the next function acquiring custody of the case via receipt and acknowledgement of Form 3210. Upon receipt of acknowledgement of the Form 3210, primary jurisdiction and statute responsibility transfers from APS to the recipient as of the date of acknowledgement.

(3) APS has primary jurisdiction of a case under the following circumstances:

a. Case is date stamped "received" by APS but not yet carded on ACDS
b. Case is carded into Appeals Centralized Database System (ACDS) and is in transit to next (non-APS) **function** (Appeals Team Manager (ATM), Counsel Office, IRS function, etc...) and has not yet been acknowledged as received
c. Form 3210 acknowledgement formally transfers primary jurisdiction for statute control of all listed items to the receiving office.
d. Form 3210 acknowledgement may be received via mail, fax, or EEFax.

Note: For a current listing of **APS EEFax Numbers** go to *http://appeals.web.irs. gov/APS/default.htm* and scroll down to the "CONTACTS" section on the right side of the page. Click on the **APS Team Manager Information** link to access the APS EEFax listing.

| 8.20.5.3
(07-01-2017)
General Carding Rules | (1) | General carding rules apply to all cases received in Appeals. |

(2) APS is responsible for researching ACDS and e-Case for existing cases before carding new cases.

(3) The APS TE will search both the open and closed databases prior to establishing a new receipt to determine if:

a. The taxpayer has a previous case on ACDS and if so,
b. whether or not it is part of another WUNO.

(4) APS adherence to the General Carding Rules above supports database accuracy and promotes efficiency by eliminating the need for additional case updates such as:

a. Changing the WUNO
b. Adding a key taxpayer name and key TIN
c. Changing the key tax period
d. Duplicating cases that are already on ACDS

(5)   When the taxpayer also has a designated representative or Power of Attorney (POA), the official representative name and address information is available on CC: CFINK. Links to online resources for the CFINK command code are provided below:

- *CFINK Job Aid*
- IRM 2.3.31, Centralized Authorization File Inquiry Command Codes CFINK and RPINK - General Description
- IRM 2.3.31, Command Code CFINK - Description and Use
- IRM 21.3.7, Taxpayer Contacts, Processing Third Party Authorizations onto the Centralized Authorization File (CAF)

Caution: Level H and Form 8821 designees are not authorized to represent the taxpayer before Appeals and their information should not be added to ACDS as a representative or Power of Attorney (POA).

8.20.5.3.1
(03-01-2016)
Receiving Returns and Administrative Files

(1)   The administrative file usually contains one or more examined tax returns, the examination report, and all papers, correspondence, and other documents relative to the taxpayer's liability for the year or years involved.

(2)   The administrative file may also consist of collection related documents such as history, correspondence, financial information and other documents related to collection action taken on one or more of the taxpayer's accounts.

8.20.5.3.1.1
(05-17-2022)
Contents of the Administrative File

(1)   Depending on the type of case, the administrative file may contain the returns of the taxpayer, consent to extend the statute if needed, examining officer's report, and other documents relating to the taxpayer's liability for the year or years involved, such as protests or petitions, claims for refund or abatement, and other pertinent documents or papers.

(2)   Generally, examination sourced administrative files are transmitted to Appeals, along with an AMDISA print for each return reflecting a current Audit Information Management System (AIMS) Status of 81, and/or an IDRS command code AMCLS print for each return. The following case types are exceptions:

- Campus Claim cases
- Collection cases
- Penalty Appeal (PENAP) cases

Note: When a docketed case is received and the originating function has not taken steps to establish AIMS controls, APS will use AIMS Command Code (CC) AM424A to initiate the request for AIMS controls and on the same day, use AIMS CC AMSTUA to update the AIMS controls from AIMS Status 81 to AIMS Status 82 Docketed. This action will generate a TC 520 cc 72. APS must monitor the account weekly for posting of the TC 420, indicating the AIMS control is fully established, and then promptly update the AIMS Status to Docketed AIMS Status 82 within 5 business days. For additional information see:
• IRM 8.20.5.3.1.4, AIMS Controls and AIMS Status
• IRM 8.20.5.5.2.2, Premature Assessments and Command Code AMSTUR

Caution: The update of AIMS into Status 82 via CC AMSTU will generate a TC 520 cc 72. If the TC 520 cc 72 is input manually via CC REQ77 and there are no open AIMS controls at the time of closing, then the TC 520 must be reversed manually.

(3) When the taxpayer electronically files their tax return, the Service neither maintains, nor creates a paper copy of the return, however for Docketed cases, a print of the electronically filed return **must** be included in the administrative file provided to Counsel for answer to the petition. APS must verify the return was electronically filed by checking the File Location Code (FLC) in the TC 150 DLN. The FLC is the first and second digit of the TC 150 DLN.

Reminder: APS is responsible for recognizing if the print of the electronically filed return is included in the docketed case file or not. If the print of the electronically filed return is not included in the docketed case file, the APS TE must use the appropriate system to print the electronically filed return and include it in the case file submitted to Counsel.

(4) The administrative file for an electronically filed tax return must include a print of the electronically filed return from one of the following sources/systems:

- IDRS TRPRT
- CFOL RTVUE
- Modernized E-File (MEF) RDD
- IMS
- This list may not be all inclusive as a result of changes to existing systems or implementation of new systems

(5) For additional resources specific to electronically filed returns see:

- IRM 2.3.11, Command Codes TXMOD and SUMRY
- *http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/ 6209ch04.5.htm#electronic*
- Document 6209, Section 4 - Document Locator Number, Subsection 5 - Individual Master File (IMF) Electronically Filed Returns General IRS Processing Codes and Information
- *http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/ command-code.dr/trdbv_form.htm*

8.20.5.3.1.2
(11-25-2020)
Verifying Administrative File Contents

(1) APS will verify the contents of the administrative file to determine if all documents, returns, etc. which are listed on the transmittal are present in the file upon receipt in Appeals.

(2) APS will review and determine the statute date on all tax periods received in Appeals, and will verify that there are at least 365 days remaining on the assessment statute before accepting the case. **If there are less than 365 days remaining on the assessment statute, the APS Tax Examiner will generally not accept the administrative file in Appeals unless one of the exceptions applies.**

Exception:

Case Types Not Subject to the 365 ASED Rule
♦ A petitioning/non-petitioning spouse (NPS) docketed case cannot be returned to the originating function, however, IRM 8.20.5.5.3 provides guidance for carding the case on ACDS and verifying that the originating function is controlling the NPS ASED under their jurisdiction.
♦ A premature referral case previously returned to Compliance must have at least **180 days** remaining on the ASED when Compliance returns the case to Appeals.
♦ An Estate tax case (Form 706) must have at least **270 days** remaining on the ASED when received in Appeals.
♦ An IRC 6206 Excise tax case (Form 720) must have at least **270 days** remaining on the ASED when received in Appeals.
♦ A Claim case may not have 365 days remaining on the ASED, but if there are open AIMS Controls, the AIMS ASED should include an Alpha Code **"AA"** in the **"DD"** field of the numeric ASED. See the Example below.
♦ CDP cases do not require an open ASED and will not have open AIMS Controls.
♦ PENAP (Post Assessment Penalty Appeal) cases do not require an open ASED and will not have open AIMS Controls.
♦ Campus sourced claims are generally not controlled on AIMS and will not have open AIMS Controls.
♦ TFRP **pre-assessment** cases ASED may be <365 days but the ASED is protected under TBOR2 (Taxpayer Bill of Rights 2)

> *Example:* ASED in a MM-DD-YYYY format would be 04-**AA**-2016. For other AIMS Alpha Statutes, see *http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch12.5.15.htm* for the complete list of AIMS Alpha Statute Codes.

    (3)   For additional guidance see:

- IRM 8.21.2, Cases Not Accepted by Appeals
- IRM 8.21.2, Actions When Statute Date is Uncertain
- IRM 8.20.5.3.1.3, Cases Not Accepted by Appeals
- IRM 8.20.5.5.2, Docketed Cases Received in Appeals
- IRM 8.20.5.5.3, Docketed Case Carding (Compliance-Issued Statutory Notice of Deficiency (SND))
- IRM 8.20.6, Petitioning/Non-Petitioning Taxpayer, or Non-Petitioned Year(s) in Multiple Year Compliance-Issued SND for instructions on docketed cases received in Appeals and processing information for Non-Petitioning Spouse cases. Docketed cases and Non-Petitioning Spouse cases should **NOT** be returned to the originating function.

    (4)   The APS Tax Examiner will alert their Processing Team Manager (PTM) when cases with less than 365 days remaining on the assessment statute are received in Appeals.

    (5)   Once the contents of the administrative file and the statute date are verified, date stamp the Form 3210, sign the acknowledgment copy of the Form 3210 and return it to the originator. Place a copy of the receipted Form 3210 in the administrative file.

Exception: If the E3210 was generated by the initiator using the Transmittal Database and you also have access to the Transmittal Database, perform the receipt and acknowledgement actions electronically whenever possible to avoid unnecessary creation of a paper record. As the Service continues to progress towards a paperless process for the Future State, E3210 generated using the Transmittal Database will gradually replace the current paper Form 3210 Transmittal to track the transfer of custody of taxpayer records and other tracked documents.

8.20.5.3.1.3
(03-01-2016)
Cases Not Accepted by Appeals

(1) There are several cases that Appeals will not accept:
Compliance Examination Source Case Parameters:

- Compliance Examination case on which the ASED, or extended ASED **has expired** on a tax period that is not suspended due to a timely issued Statutory Notice of Deficiency and also does not include a properly executed Form 10498-B, Joint Investigations Intent to Solicit Consent to Extend Statute for the expired ASED tax period.
- Compliance Examination case received with less than 365 days remaining on the ASED unless one of the exceptions identified in IRM 8.20.5.3.1.2 (2) applies.
- Compliance Examination case received with an unassessed agreement in the administrative file.
- Compliance Examination case in 90-day status but also with Form 8626, Agreement to Rescind Notice of Deficiency signed by both the taxpayer and/or representative, and the designated official of the Internal Revenue Service and **less than 365 days** remain on the statute when the case is received in Appeals. If **at least 365 days** remain on the statute, accept the case and card it on ACDS.
- Compliance Examination Jeopardy or Termination assessment unless a Statutory Notice of Deficiency has been issued and the taxpayer has filed a petition with the United States Tax Court (USTC). The only exception for this case type is when the case is received in Appeals for administrative review, pursuant to IRC 7429.

Compliance Collection Source Case Parameters:
Unlike Compliance Examination cases, the Collection Statute Expiration Date (CSED) is **not used** as a parameter for acceptance by Appeals. The following list provides guidance for APS on when to not accept a Collection Sourced Case:

- CDP cases that do not include Form 14461, Transmittal of CDP/ Equivalent Request Hearing, or Form 12153-B, Referral Request for CDP Hearing from ACS Support (with instructions).
- OIC cases where the taxpayer's appeal was not postmarked within 30 days of the rejection letter. Collection Statute Expiration Dates (CSED) on untimely appeals are not suspended.

  Note: Most Collection cases can now be appealed per statutory provisions. Those provisions may suspend the statute dates.

- Pre-assessed Trust Fund Recovery Penalty (TFRP) Taxpayer Bill of Rights 2 (TBOR2) cases where the taxpayer appealed after 60 days from the date of Letter 1153 (DO).

Caution: Letter 1153 (DO) gives the taxpayers 60 days to appeal a proposed TFRP assessment (75 days if the letter was mailed to an address outside the United States). If a taxpayer appeals a proposed TFRP after the 60/75 day period, there is no suspension period while the untimely filing is rejected (although the assessment period will not expire until the date 90 days after the date on which the 60-day notice was mailed or delivered in person). In counting the 60 days, do not include the date on the Letter 1153 (DO) or the delivery date, if the letter was delivered in person by the revenue officer.

Reminder: In determining the timeliness of the protest, the guidelines in IRC 7503 should be followed, which state, in part: "When the last day prescribed under authority of the Internal Revenue laws for performing any act falls on Saturday, Sunday, or a legal holiday, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday, or a legal holiday."

Note: If the protest was not timely, the case will be returned to the Collection Technical Services Advisory control point monitor for assessment. The taxpayer must then file a Form 843, Claim for Refund and Request for Abatement for consideration by the appropriate IRS office and if the claim is partially or fully disallowed, the taxpayer can invoke their right to a hearing by Appeals. If the ASED will expire within 30 days, notify your PTM and return the case to the originator using overnight priority mail.

(2)   If an APS employee receives any of the cases listed above for carding in, **alert the PTM prior to returning the case** to the originating function for direction on how to proceed.

Note: See IRM 8.21.2, Account and Processing Support - (APS) Statute Responsibility for additional information.

8.20.5.3.1.4
(05-17-2022)
AIMS Control and AIMS Status

(1)   Cases including one or more tax period(s) with open AIMS controls are received in Appeals in AIMS Status 81, Not Assigned Appeals. Each tax period's AIMS control must be updated to Status 80 Non-Docketed or Status 82 Docketed at the time the case is carded on ACDS. The Bipartisan Budget Act-BBA (formerly TEFRA) cases are updated to Appeals in Status 71 and must be updated to Status 70 if non-docketed or Status 72 if docketed.

Note: TC 520 cc 72 will be systemically input through AIMS via cc AMSTU.

  a.   Use CC: AMSTUA to update AIMS to Status 80, if the return is non docketed, or to Status 82 if the return is docketed

Note: When updating to Status 82, a TC 520 cc 72 will be systemically generated. If the TC 520 cc 72 is input manually via CC REQ77 and there are no open AIMS controls at the time of closing, then the TC 520 must be reversed manually.

  b.   Use CC: AMSTUB to update the ASED when appropriate and necessary

(2)   See IRM 8.20.5.3.1.2 (2) for several examples of case types that will not have AIMS controls. The list is not all inclusive.

8.20.5.3.1.5
(10-20-2014)
Case Routed to an Incorrect Appeals Office

(1)   If APS receives a new case for carding and it should have been routed to another Appeals Office, the receiving APS office ***must card the case on ACDS*** prior to transferring it to the appropriate Appeals Office. Carding the case will ensure the statute is protected.

8.20.5.3.1.6
(07-01-2017)
Work Unit Number (WUNO)

(1)   Work unit numbers (WUNOs) are established on ACDS as follows:

    a.   Non-docketed - generally cases that have returns with the same Taxpayer Identification Number (TIN) and Master File Tax (MFT) code received at the same time (that are included in a Revenue Agent's Report (RAR) or other tax computation document) will be one WUNO.

    b.   Docketed - every docket number is carded as a separate WUNO. See IRM 8.20.5.3.1.6 (2) below for more specific carding guidance on Non-Petitioning Spouse (NPS) or Non-Petitioning Year (NPY) cases.

    c.   Exception to the Docketed carding rules for a closed CDP Notice of Determination issued on a Married Filing Joint MFT 30 account, see IRM 8.20.6, Petitioned CDP Cases - DCJUR.

(2)   The Compliance Examination functions issue separate statutory notices of deficiency (SND) to each taxpayer on a jointly filed tax return and may occasionally issue a separate SND for each tax period for examinations involving multiple years. Separate WUNOs are required for each docket number. For guidance on carding a Petitioning/Non-Petitioning Spouse case or a Petitioned/Non-Petitioned Year case type, see:

- IRM 8.20.5.5.5, Non-Petitioning Spouse (NPS) Cases
- IRM 8.20.5.5.7, Non-Petitioned Year (NPY) Case Carding

The table below provides several different Docketed WUNO Scenarios and how the respective case(s) are carded:

If...	And...	Then...
separate notices of deficiency were issued on a jointly filed tax return	taxpayers file a petition together (jointly)	establish one WUNO. Both taxpayer's on the joint return have the same docket number as a result of their jointly filed petition.
separate notices of deficiency were issued on a jointly filed tax return	taxpayers file separate petitions and have separate docket numbers	establish each docket number as a separate WUNO and enter the Primary SSN from the Key Case in the NOTE field. See IRM 8.20.5.5.6 for guidance.
the examination involved multiple tax periods	taxpayer's petition includes all tax periods shown on the notice of deficiency	establish one WUNO.

If...	And...	Then...
the examination involved multiple tax periods	taxpayer files one petition for a jointly filed tax period and a separately filed tax period	establish one WUNO if the Primary SSN is the same or separate WUNOs if the Primary SSN is not the same.
the examination involved multiple tax periods	taxpayer's petition does not include all the tax periods shown on the notice of deficiency and the administrative file **only includes the petitioned tax period return(s)**	establish one WUNO for the petitioned year(s). *Reminder:* Any non-petitioned tax period remains in the originating function's jurisdiction and as a result, the AIMS control and AIMS status for the non-petitioned tax period are not closed to Appeals status. See IRM 8.20.6.8.2 (10) for additional guidance.
the examination involved multiple tax periods	taxpayer's petition **does not include** all the tax periods shown on the notice of deficiency but the administrative file includes **both** the petitioned tax period return(s) as well as the non-petitioned tax period return(s)	establish one WUNO for the petitioned year(s). *Reminder:* Any non-petitioned tax period remains in the originating function's jurisdiction and as a result, the AIMS control and AIMS status for the non-petitioned tax period are not closed to Appeals status. See IRM 8.20.6.8.2 (10) for additional guidance. ✓ Notify your PTM to request Counsel involvement and verification of the tax periods in Counsel's jurisdiction.

(3) Special procedures will apply for the following types of docketed or non-docketed cases covered later in this IRM. See the alphabetical list below:

    a.   Abatement of Interest Case Carding IRM 8.20.5.6
    b.   Administrative and Litigation Case Carding IRM 8.20.5.7
    c.   Allocated Tip Tax Case Carding IRM 8.20.5.8
    d.   Audit Reconsideration Case Carding IRM 8.20.5.9
    e.   CDP ABINT Case Carding IRM 8.20.5.13.1.6.2
    f.   CDP - Carding Related Cases Requiring Separate WUNOs IRM 8.20.5.13.1.6
    g.   CDP and EH Case Carding IRM 8.20.5.13.2

h.   CDP/EH Cases With Special Carding Requirements IRM 8.20.5.13.2.1

i.   CDP/EH Offer in Compromise (OIC) Case Carding IRM 8.20.5.13.1.6.1

j.   CDP Innocent Spouse Case Carding IRM 8.20.5.13.1.6.3

k.   CDP Liability Issues Case Carding IRM 8.20.5.13.1.6.4

l.   CDP Separate Timeliness Determination Case Carding IRM 8.20.5.13.1.3.1

m.   Civil Penalty (MFT 13 & MFT 55) Case Carding IRM 8.20.5.32.1

n.   Claims and Overassessment Case Carding IRM 8.20.5.10.1.1

o.   Collection Appeal Program (CAP) Case Carding IRM 8.20.5.11

p.   Delegation Order (DO) 4-25 Case Carding IRM 8.20.5.15

q.   Dyed Fuel and Refusal Penalty Case Carding IRM 8.20.5.16

r.   e-file Case Carding IRM 8.20.5.19.1

s.   Early Referral Issue Case Carding IRM 8.20.5.17

t.   Earned Income Tax Credit (EITC) Recertification Program Case Carding IRM 8.20.5.18

u.   Employee Tax Compliance (ETC) Case Carding IRM 8.20.5.20

v.   Employment Tax Case Carding IRM 8.20.5.21

w.   Estate Tax Case Carding IRM 8.20.5.22

x.   Estate Tax IRC 6161 and IRC 6166 Case Carding IRM 8.20.5.23

y.   Excise Tax Case and Excise Tax Claim Case Carding IRM 8.20.5.24

z.   Fast Track Mediation (FTM) Case Carding IRM 8.20.5.25

aa.   Fast Track Settlement (FTS) Case Carding IRM 8.20.5.26

ab.   FBAR (Report Of Foreign Bank And Financial Accounts) Penalty Case Carding IRM 8.20.5.27

ac.   Freedom of Information Act (FOIA) Case Carding IRM 8.20.5.28

ad.   Gift Tax Case Carding IRM 8.20.5.29

ae.   Innocent Spouse Case Carding IRM 8.20.5.30.5

af.   IRC 6038 - Accelerated International Penalty Case Carding IRM 8.20.5.32.2

ag.   IRC 6673 Penalty (Sanctions and Costs Awarded by the Courts (Reconsideration) Case Carding IRM 8.20.5.32.7

ah.   IRC 6676 Penalty Case Carding IRM 8.20.5.32.3

ai.   IRC 6682 Withholding Compliance (WHC) Program Case Carding IRM 8.20.5.32.8

aj.   IRC 6707A Penalty Case Carding IRM 8.20.5.32.5

ak.   IRC 670X - Abusive Transaction Penalties Case Carding IRM 8.20.5.32.4

al.   Multiple Filer Form 1040 Cases IRM 8.20.5.4.1.3.1

am.   Net Rate Netting Request Case Carding IRM 8.20.5.10.1.2

an.   Non-Petitioning Spouse (NPS) Cases IRM 8.20.5.5.5

ao.   Non-Petitioned Year Case Carding IRM 8.20.5.5.7

ap.   Non-TEFRA Flow-Through Entity Returns Related to a Non-Docketed Case Carding IRM 8.20.5.4.1.4.1

aq.   Non-TEFRA Flow-Through Entity Returns Related to a Docketed Case Carding IRM 8.20.5.4.1.4.2

ar.   Offer in Compromise Case Carding IRM 8.20.5.31

as.   Penalty Appeal (PENAP) Case Carding IRM 8.20.5.32.6

at.   Return Preparer Penalty (RPP) Case Carding IRM 8.20.5.32.1.1

au.   Substitute for Return (SFR) and IRC 6020(b) Case Carding IRM 8.20.5.34

av.   TEFRA Investor (TEFRAI) Case Carding IRM 8.20.5.35.3

aw.   TEFRA Key Case Carding IRM 8.20.5.35.2

ax.   Tax Exempt/Government Entities (TE/GE) Cases IRM 8.20.5.36

ay.   Transferee/Transferor Cases IRM 8.20.5.37

az.   Trust Fund Recovery Penalty (TFRP) Cases IRM 8.20.5.38

(4)   In those special situations above where multiple cases are assigned to a WUNO, the following rules apply:

    a.   A WUNO must have one case designated as the "key case."

    b.   The APS Tax Examiner will enter the key case first and the related cases last.

    c.   See IRM 8.20.5.4.1.3.2, Related/Reference Cases on ACDS, for additional information.

8.20.5.3.2
(03-01-2016)
AIVP Create Case Validation

(1)   Each case in the WUNO must have a Create Case Validation completed using the Appeals Inventory Validation Process (AIVP) Validation Tracking System (VTS). The APS Tax Examiner will be required to validate the data upon creation of the case. A Create Case Validation is required prior to assignment of the case to the Appeals Technical Employee (ATE). Refer to IRM 8.10.3, Appeals Inventory Validation Process, for additional information regarding the AIVP and the VTS.

(2)   The ACDS critical data fields that the APS Tax Examiner and Case Processors have responsibility for in the Create Case Validation are indicated below with an "X" in the "Create Case Validation" column:

ACDS Critical Data Fields (CDFs)	Create Case Validation
Taxpayer Name	X
Taxpayer Address	X
Power of Attorney (POA)	X
POA Address	X
Taxpayer Identification Number (TIN)	X
Master File Tax Account Code (MFT)	X
Source	X
TYPE	X
TAXPER	X
Primary Business Code (PBC)	X
STATDATE	X
Statute CODE	X

Note: The Appeals Team Manager (ATM) cannot assign a case to an ATE until the Create Case Validation is completed for **all** cases in the WUNO. If a Create Case Validation is missing, the ATM will receive an alert to contact APS for assistance.

8.20.5.3.3
(03-01-2016)
eCase

(1)   eCase allows for the electronic transfer of data from IRS source functions to Appeals.

(2)   Appeals receives data from the following systems:

- Automated Collection System (ACS)
- Automated Offer In Compromise System (AOIC)
- Examination Returns Control System (ERCS)
- Integrated Collection System (ICS)

(3)   eCase automatically transfers specific data fields into ACDS eliminating the need for manual input of the data.

(4)   The APS TE requesting transfer of the information from eCase must verify the data and enter additional information or make corrections when necessary.

8.20.5.3.4
(05-17-2022)
Issue Management
System (IMS)

(1)   The Issue Management System (IMS) is Large Business and International's (LB&I's) case management system. Appeals' use of IMS is mandatory for working cases from the following IRS sources:

- LB&I
- SB/SE Employment Tax
- SB/SE Estate and Gift Tax
- SB/SE Excise Tax

(2)   The Appeals Centralized Database System (ACDS) will remain the Appeals system of record for case management and recording time on cases. For step by step instructions for IMS, refer to the Appeals Training Module for APS, ELMS course number 39821.

(3)   The primary role of the APS employee in IMS is to assign a case, re-assign a case, or re-open a closed case. The APS employee has permissions to view Appeals cases to be assigned, opened (currently assigned), and closed on the Appeals portal. An APS employee may assign an Appeals case to an Appeals Team Manager (ATM), re-assign an open Appeals case, or re-open a closed Appeals case on the web portal.

(4)   A Business Entitlement Access Request System (BEARS) access request is required to gain access to IMS. Each user should request the "IMS-PRODUCTION-LMSB USER ACCESS" application and add a statement indicating "An Examination Returns Control System (ERCS) ID is not required."

8.20.5.4
(07-01-2017)
General Carding
Information for
Non-Docketed Cases

(1)   Appeals' responsibility includes but is not limited to cases that involve a tax liability. In most cases, a 30 or 60 day letter has been issued to the taxpayer by the Compliance Examination function in either the field or a campus operation. Taxpayers request an Appeals conference and, when required, file a protest against the proposed deficiency, overassessment, or notice of determination. A non-docketed case is a protested case in which the taxpayer has **not** been issued a Statutory Notice of Deficiency (SND) and has **not** filed a petition with the United States Tax Court.

(2)   The APS Tax Examiner carding the case on ACDS will take the following actions upon receipt and verification of the case contents:

Step	Action
1.	Enter items on the ACDS case inventory and return information screen as applicable. See IRM 8.20.3, Appeals Centralized Database System, for additional information on the critical data fields requirement in ACDS.
2.	Verify the data is correct and submit the validation before executing the command to generate the case summary card. When the case summary card(s) is generated, attach it to the top of the administrative file.
3.	Forward the case to the Appeals Team Manager (ATM) or designated official in the office who assigns the WUNO to an Appeals Technical Employee (ATE) following local procedures. The ATE makes a preliminary review of the case and validates the critical data fields for each return within an assigned case. If corrections are required to critical data fields, the ATE will update the case information using the Assignment Validation.

8.20.5.4.1
(07-01-2017)
Non-Docketed Receipts

(1) The APS Tax Examiner verifies the administrative file contents. This verification is mandatory for all documents, returns, etc. listed on the Form 3210, Document Transmittal, prior to entering their signature and date in the **Received and Verified** block.

(2) The administrative file may contain the following items:

   a. Original or copy of one or more examined tax returns - determines the tax period(s) and tax period modifier entered at the ACDS returns level
   b. **Valid** consents extending the statute (if needed) - determines the ACDS STATDATE and Statute CODE entered for each tax period
   c. Examining officer's report - identifies the PropdTax and PropdPen amount entered for each tax period
   d. Other documents relating to the taxpayer's liability for the year or years involved, such as protests, claims for refund or abatement, and other pertinent documents or papers - determines the ACDS TYPE code

   Reminder: A list of valid ACDS type codes can be found under the ACDS Utilities menu.

(3) Depending on the type of case, the administrative file may also contain the following collection documents:

   a. History
   b. Correspondence
   c. Financial information
   d. Other documents related to collection action taken on the taxpayer

(4) The APS TE will determine the statute date and ensure there are at least 365 days remaining on the statute before accepting the case. For additional information see:

   •   IRM 8.20.5.3.1.3, Cases not Accepted by Appeals
   •   IRM 8.21.2, Appeals Statute Responsibility - Account and Processing Support (APS)

(5) Once the contents of the administrative file and the statute date are verified, the APS Tax Examiner will sign the acknowledgment copy of the Form 3210, return it to the originator, and place a copy in the case file.

Exception: If the Form 3210 was generated by the initiator using the E3210 Transmittal Database and you also have E3210 Transmittal Database access, perform the receipt and acknowledgement actions electronically whenever possible to avoid unnecessary creation of a paper record. As the Service continues to progress towards a paperless process under the Future State, E3210s will gradually replace the current paper Form 3210 Transmittal for taxpayer records transfer of custody purposes.

| 8.20.5.4.1.1
(07-01-2017)
Non-Docketed Case Types Requiring an Original Return | (1) Original returns must be received in the following situations:

   a. Fraud case
   b. Delinquent return
   c. Jeopardy assessment

(2) The cases referred to in (1) above may be accepted without the original return if the case file contains an unfilled requisition, a print of the electronically filed return, or a copy of the return. However, fraud cases are only accepted under this paragraph if the missing original returns do not seriously weaken the Government's position. The Appeals Technical Employee (ATE) will make this decision.

(3) If it becomes necessary for Appeals to issue a Statutory Notice of Deficiency (SND), or if the case develops into one of the other exceptions in (1) above, the ATE may request the original return through their secretary/administrative assistant, or through APS, if secretarial/administrative IDRS support is not available. |

| 8.20.5.4.1.2
(07-01-2017)
AIMS Status Updates | (1) Administrative files closed to Appeals via CC: AMCLSE are transmitted to Appeals, along with an AMDISA print for each return reflecting a current AIMS Status of 81, or an AMCLS print reflecting each return on AIMS.

   a. Update AIMS to Status 80 if the return is non-docketed.
   b. Verify the statute date on AIMS and, if necessary, update the statute date on AIMS using AIMS CC: AMSTUB. |

Note: When a non-docketed case is received, and the originating function has **not** taken steps to establish AIMS controls, APS will use AIMS CC: **AM424A** to initiate the request for AIMS controls and on the same day, input AIMS CC: AMSTUA to update the AIMS status from 81 to 80 for non-docketed or 82 for docketed cases. For additional information see:
• IRM 8.20.5.3.1.4, AIMS Controls and AIMS Status
• IRM 8.20.5.5.2.2, Premature Assessments and Command Code AMSTUR

(2) When the taxpayer electronically files their tax return, the Service neither maintains, nor creates a "paper copy" of the return, however, for a physical (non-electronic) administrative file submitted to Appeals, a print of the electronically filed return must be included. The administrative file for an electronically filed tax return will include a print of the electronically filed return from one of the following sources/systems:

- IDRS TRPRT
- CFOL RTVUE
- Modernized E-File (MEF) RDD

- • IMS
- • (This list may not be all inclusive as a result of changes to existing systems or implementation of new systems)

APS must verify the return was electronically filed by checking the File Location Code (FLC) in the TC 150 DLN.

Reminder: The FLC is the first and second digit in the TC 150 DLN.

For additional resources specific to electronically filed returns see:

- • IRM 2.3.11, Command Codes TXMOD and SUMRY
- • *http://serp.enterprise.irs.gov/databases/irm.dr/current/6209.dr/6209ch04.5.htm#electronic*
- • Document 6209, Section 4 - Document Locator Number, Subsection 5 - Individual Master File (IMF) Electronically Filed Returns General IRS Processing Codes and Information
- • *http://serp.enterprise.irs.gov/databases/irm-sup.dr/job_aid.dr/command-code.dr/trdbv_form.htm*

| 8.20.5.4.1.3
(07-01-2017)
Non-Docketed Case Carding | (1) Establish WUNOs on ACDS as follows:

a. Non-docketed - generally cases that have returns with the same TIN and MFT received at the same time and that are included in an RAR or other tax computation document are one WUNO.
b. Non-docketed Non-TEFRA Flow Through Entity Returns - are carded per procedures provided in IRM 8.20.5.4.1.4.1, Non-Docketed Non-TEFRA Flow Through Entity Returns Carding beginning on July 1, 2017.

(2) In situations where multiple cases are assigned to a WUNO, the following rules apply:

a. A WUNO must have one case designated as the "Key Case"
b. A **Key Case** WUNO must have one or more cases designated as the "related case(s)"

(3) The APS Tax Examiner will validate all critical data fields (CDFs) after establishing the case on ACDS. See IRM 8.20.5.3.2, AIVP Create Case Validation for the Create Case Validation critical data fields. |

| 8.20.5.4.1.3.1
(07-01-2017)
Multiple Filer Form 1040 Cases | (1) A multiple filer condition occurs when a SSN is used as a primary taxpayer on one return for a given tax period and as a secondary taxpayer on a different return for the same tax period.

(2) When a taxpayer electronically files a Married Filing Joint (MFJ) Form 1040, (with only their signature) and the other taxpayer whose SSN was included on the MFJ Form 1040 files a Married Filing Separate (MFS), Head of Household or Single Form 1040, as a separate electronic return or separate paper return, Master File (MF) will post the second return as outlined in IRM 21.6.7.4.5 (2) and a CP 36F, DUPTIN Filing Condition, is generated. These types of cases are only worked in Brookhaven (IMF) and Philadelphia (International) Accounts Management. If the case cannot be resolved it is routed to Examination Classification. See IRM 4.19.15.42, Multiple Filers, for additional information. |

(3) APS will card Non-Docketed and Docketed case receipts following the respective applicable guidance:

- IRM 8.20.5.4, General Carding Information for Non-Docketed Cases
- IRM 8.20.5.5, General Carding Information for Docketed Cases

(4) APS will also card the protested or petitioned case as the Key Case and the associated return as a related reference return using guidance provided in IRM 8.20.5.4.1.3.2, Related/Reference Cases on ACDS.

8.20.5.4.1.3.2
(07-01-2017)
Related/Reference Cases on ACDS

(1) A WUNO is defined as a unique grouping of one or more related cases being considered for settlement or decision purposes.

(2) When multiple cases are assigned to a WUNO, there must be one case designated as the "key case."

- KEYTP (Key Taxpayer Case of the WUNO) - If the case is the key case, leave this item blank.
- If the case is a related case, enter the name of the key case in this field to create a related record within the same WUNO.
- An example of one case type as well as additional references for related/reference carding entries are provided below:

Example: Establish a **taxable** multiple filer **associated** return as a related reference case with the following ACDS entries:

Example of ACDS Fields and Entries for Carding a Related/Reference Return

ACDS Field	Entry Example
KEYTP	Taxpayer Name for the Key Case WUNO
KEYTIN	TIN for the Key Case WUNO
NOTE	"Multiple Filer Associated Return"
STATDATE	ASED for the **Non-Key Case** *Associated* **Return**
Statute CODE	Blank

(3) See the following subsections for additional information:

- IRM 8.20.5.4.1.3.3, Reference Returns Non-Taxable Carding
- IRM 8.20.5.4.1.4.1, Non-Docketed Non-TEFRA Flow Through Entity Returns Carding
- IRM 8.20.5.38.2, TFRP Case Carding

8.20.5.4.1.3.3
(07-01-2017)
Reference Returns Non-Taxable Carding

(1) Non-Taxable reference returns are controlled on ACDS as TYPE - REF.

(2) If the name and TIN on the reference return are the same as those on the case being established, the reference return will be controlled at the return level as part of the key case.

(3) If the name and TIN on the reference return are different, the non-taxable reference return will be established as a separate case within the WUNO. In this situation, the **TYPE = REF**.

(4)   Include the following information:

- STATDATE - Enter the actual assessment statute date, if applicable
- Statute CODE - Enter **RFRTN** if the assessment statute is not open

(5)   Update AIMS to Status 80, if the case is on AIMS when it is received in Appeals. In general, reference returns are non-docketed and should be updated to Status 80 even if it is related to a docketed case that is in AIMS Status 82.

Exception: Non-Docketed Non-TEFRA Flow Through Entities related to a docketed investor case are carded on ACDS as provided in IRM 8.20.5.4.1.4.

(6)   Reference returns may be identified by the ATE after the original return is carded and when this occurs, the Received Date and Assigned Date will reflect the date the reference return is identified by the ATE.

8.20.5.4.1.3.4
(07-01-2017)
Sending the New Case to the Appeals Team Manager (ATM)

(1)   When carding in a new receipt on ACDS, the APS Tax Examiner will also complete the Create Case Validation, confirming that all information in the Original Data Field matches the source documents **PRIOR** to sending the case to the ATM for assignment.

(2)   For additional information about the Appeals Inventory Validation Process see IRM 8.10.3.

(3)   When the ATM is not co-located with APS, the APS Tax Examiner must prepare either an ACDS electronic Form 3210 or an E3210 Transmittal, to send a case to the ATM for assignment.

(4)   The ATM will not be able to assign a case if it is received without a Create Case Validation. The ATM will receive an error message, and will be prompted to contact their APS unit for assistance.

(5)   APS Tax Examiners must monitor every case that leaves APS whether for assignment, rework, etc. regardless of whether or not they are physically located in the same office until they receive acknowledgement or can verify the case reached the ATM or intended recipient.

(6)   APS Tax Examiners must follow-up on all unacknowledged Form 3210s within ten business days. The APS TE will prepare Form 10946, Follow-up on Acknowledgment of Forms 3210 and transmit it along with a copy of the unacknowledged Form 3210(s), to the function or recipient identified in the unacknowledged Form 3210 Document Transmittal **To** block.

Exception: If the Form 3210 transmitting the case to the ATM was generated by the APS TE using the E3210 Transmittal Database and the ATM/ recipient does not have access to the E3210 Transmittal Database for their receipting process, the APS TE will self-acknowledge the E3210 upon verification of receipt by the ATM or their designee. APS will perform the receipt and acknowledgement actions electronically whenever possible to avoid unnecessary creation of a paper record. As the Service continues to progress towards the Future State, E3210s will gradually replace the current paper Form 3210 Transmittal for taxpayer records transfer of custody purposes.

(7) For information on what the ATM does with the case upon receipt for assignment, see IRM 1.4.28.3.1, Assignment and Control of Work.

8.20.5.4.1.4
(07-01-2017)
Non-Docketed
Non-TEFRA Flow
Through Entity Case
Carding Background
and History Overview

(1) Prior to January 1, 2002, the non-TEFRA flow through entity returns were carded as reference returns and linked to the investor key case in the same WUNO.

(2) From January 1, 2002 to February 29, 2016, the non-TEFRA flow through entity returns were established as a separate WUNO, which allowed the Appeals Technical Employee to apply time to each return/entity rather than applying all the hours to only the investor key case (MFT 30).

(3) From March 1, 2016 through June 30, 2017, the non-TEFRA flow through entity returns were established as a reference return and linked to the investor key case in the same WUNO per an Appeals process improvement team.

(4) Beginning on July 1, 2017, the carding procedures established on March 1, 2016 are repealed to resolve unforeseen database and reporting problems created by the change established per (3) above.

8.20.5.4.1.4.1
(05-17-2022)
Non-Docketed
Non-TEFRA Flow
Through Entity Returns
Related to Non-Docketed
Case Carding

(1) A non-TEFRA flow through entity may be a partnership return 1065 (MFT 06), an S Corporation 1120S (MFT 02), or a Trust 1041 (MFT 05).

(2) If the return is linked on the Pass-Through Control System (PCS), there will be a Partnership Information Control File (PICF) Code 2 on the AMDISA print.

(3) APS will enter the following on the ACDS CASES inventory screen:

- TYPE - Enter the code that represents the type of tax or penalty for the investor key case (do NOT use TYPE code **REF**)
- KEYTP - Blank
- KEYTIN - Blank
- KEYPER - Enter the earliest tax period of the Non-TEFRA Flow-Through Entity Return
- NOTE - Enter "Related to key investor WUNO NNNNNNNNNN" (NNNNNNNNNN - investor key case WUNO)
- LOC7 - Enter "REF"

(4) On the return information screen, follow normal carding procedures except for the following:

- **AIMS Indicator** - a Non-TEFRA key case must be open on AIMS
- Enter "Y" if the return is on AIMS
- Enter "N" if the return is not on AIMS take action to establish AIMS controls using CC: AM424A

    Reminder: Once the AIMS controls establish, update the AIMS Indicator from "N" to "Y" to ensure database accuracy.

- **STATDATE** - Enter the actual statute date
- Statute **CODE** - Enter "RFRTN"
- When the ATE validates the case upon receipt, they will verify the ASED and update the STATDATE and/or Statute CODE as appropriate.

Note: For Examination's AIMS and ASED requirements when submitting a case to Appeals see IRM 25.6.23.5.5, Responsibility for Investor Returns - Non-TEFRA, and for detailed information applicable to AIMS Alpha Statute Codes see IRM 25.6.23-3 Exhibit (4).

(5) The APS Tax Examiner will validate all critical data fields (CDF) after establishing the case on ACDS. See IRM 8.20.5.3.2, AIVP Create Case Validation for the Create Case Validation critical data fields.

(6) Appeals will receive and accept certain non-TEFRA flow through entity returns with less than 365 days on the ASED reflected on AIMS as long as the related investor return has at least 365 days remaining on the ASED when received in Appeals. The ASED for assessments flowing from a non-TEFRA flow through entity return is determined and controlled by the ASED of the partner or shareholder return.

Reminder: AIMS programming does not allow a statute update from a date to an alpha code until there are less than 210 days on the statute. As a general rule, Examination does not update the AIMS statute date on a non-TEFRA flow through entity return to alpha code **"GG"** (or other appropriate alpha code) until 180 days prior to the assessment statute expiration date.

8.20.5.4.1.4.2
(07-01-2017)
Non-Docketed Non-TEFRA Flow Through Entity Related to a Docketed Case Carding

(1) When a non-docketed non-TEFRA flow through entity is related to a docketed case, APS will also enter the DKTNO of the related case followed by the letter "N" in the **DKTNO field**.

Note: Whenever the related case is docketed in Small Tax Court, the docketed number will include an "S". APS will enter the docket number in the DKTNO field and replace the "S" with an "N" on the Non-Docketed Non-TEFRA Flow Through Entity ACDS record.

Docket Number of Related Docketed Case	ACDS DKTNO Entry on Non-Docketed Non-TEFRA Flow Through Entity Record
12345-15	12345-15N
12345-15S	12345-15N

8.20.5.4.1.4.2.1
(07-01-2017)
Additional Instructions for the Non-Docketed Non-TEFRA Flow Through Entity ACDS Record when related to a Docketed or Non-Docketed Investor Key Case

(1) The process outlined below, although not purely carding guidance, is required to demonstrate the intended effect of the related case movement throughout the dispute resolution process.

(2) The non-Docketed non-TEFRA flow through entity (FTE) case will remain with the related investor key case throughout the following stages of the Appeals dispute resolution process:

- Submission to the ATM for assignment to an ATE
- Assignment to an ATE (Part 1)
- Assignment to APS for issuance of a Statutory Notice of Deficiency on the unagreed key case (Part 1)*

Note: * The ATE provides Form 5402 and closing information for the non-Docketed non-TEFRA FTE WUNO at the time the related investor key case is ACAP'd for issuance of the SND. APS will not close the non-Docketed non-TEFRA FTE WUNO until the investor key case is ready to be closed.

(3)   Potential outcomes once Appeals issues an SND:

- Taxpayer agrees and the investor case and non-Docketed non-TEFRA FTE are closed per applicable procedures
- Taxpayer defaults and the investor case and non-Docketed non-TEFRA FTE are closed per applicable procedures
- Taxpayer petitions and the docketed investor case along with the non-Docketed non-TEFRA FTE case are updated to Counsel jurisdiction. See IRM 8.20.5.4.1.4.2.1 (4) below.

(4)   When Appeals issues an SND on an investor key case that is related to the non-TEFRA key case and the unagreed issues include those raised for the non-TEFRA key case, the non-TEFRA key case should be moved to Part 3 of the appeal's officer's timesheet if there is a petition filed to the Tax Court. The docket number of the investor case should be entered on the non-TEFRA key case in ACDS in the DKTNO field with an N definer. See IRM 8.20.5.4.1.4.2 (1) for instructions and examples. The non-TEFRA key case should not be closed from either ACDS or AIMS, and instead should be sent to Counsel for answer along with the investor case.

(5)   All ACDS updates which change the PART for the Docketed Key Case also apply to the Non-Docketed Non-TEFRA FTE case.

8.20.5.5
(07-01-2017)
General Carding Information for Docketed Cases

(1)   This section includes guidance for APS on the following topics:

- Docket List
- Docketed Cases Received in Appeals
- Docketed Case Carding (Compliance-Issued Statutory Notice of Deficiency (SND))
- Docketed Case Not Received Timely in Appeals
- Joint Return - Separate Petitions
- Joint Petition - Separate Returns
- Non-Petitioning Spouse (NPS) Cases
- Non-Petitioned Year Cases
- Premature Petitions

8.20.5.5.1
(05-17-2022)
Docket List

(1)   Counsel transmits the list to employees in the functions that issue Statutory Notices of Deficiency and Notices of Determination. The list helps these functions determine if a case is docketed so that they can process the case appropriately. The Docket List is a list of cases docketed by U.S. Tax Court. The list is prepared by Counsel after the Tax Court serves the taxpayer's petition(s) to the Commissioner. Counsel emails the list as an attachment to employees in various Operating Divisions/functions who are members of an email distribution list maintained by Counsel. The list is used as a tool to help source functions determine if a case is docketed.

(2)   The Docket List shows:

- Docket List Number
- Date List Prepared (by Counsel)

- Date Petition Served (on IRS)
- Docket number(s)
- Notice Date (date of notice of deficiency or other determination letter or notice)
- Taxpayer(s) name, address, and TIN(s)
- Year(s) petitioned
- Signed by Both? (Y, N or Blank)
- Postmark (Date or Blank)
- Source of Notice (If known, where no deficiency notice is attached to the petition, the source is listed as unknown.)
- Appeals Office
- Counsel Office

Exception: See IRM 8.20.5.5.1.5.1, Premature Petition Carding and Certification Procedure for DIMS Team ACDS carding and control procedures.

(3) Counsel posts the Docket List as a file to a server. The DIMS Team downloads the Docket List file from the server and posts it on the "Docket Information Management System (DIMS)" which is a sub-system of the Appeals Central-ized Database System (ACDS). DIMS is used in lieu of the hard-copy Docket List.

(4) From DIMS, users are able to print either the entire list or sort the list so that it contains only the cases they control or need to locate. This DIMS listing is the primary inventory control and report system for the DIMS Team in monitoring and securing docketed administrative files.

(5) The automated DIMS system is available to both Appeals and non-Appeals employees responsible for issuing and monitoring notices or letters describing Tax Court rights.

(6) Access to DIMS is obtained through a Business Entitlement Access Request System (BEARS) access request.

(7) Account and Processing Support (APS) uses DIMS to monitor the Docket List.

8.20.5.5.1.1
(07-01-2017)
Docket List
Responsibilities

(1) Operating Divisions and functions that issue notices which include the right to file a petition with the United States Tax Court (USTC), are responsible for monitoring the Docket List to determine if a petition is filed in response to a letter or notice they've issued. The following list identifies two general (but not all inclusive) categories of notices which may include the right to file a petition with the USTC:

- Statutory Notice of Deficiency (SND)
- Notice of Determination (NOD)

(2) If a petition is filed, the function in the Operating Division that issued the notice is responsible for locating the case and processing it to Appeals using Disposal Code 11, within ten (10) calendar days from receipt of the Docket List.

Caution: ***When a Statutory Notice of Deficiency is issued on an MFT 30 Married Filing Joint (MFJ) tax period, and the petition to the United States Tax Court (USTC) is signed by one spouse but not the other, the function that issued the SND must follow their respective IRM guidance to prepare a Dummy File for their continued suspense of the Non-Petitioning Spouse (NPS) to await the closing action for the***

NPS SND. Examples of the eventual closing action for the NPS can be:
• A waiver of agreement signed by the NPS;
• A separate petition filed on a later date by the NPS;
• Or default of the SND for the NPS.

The Petitioning Spouse case must be identified by the originating function as a Petitioning/Non-Petitioning Spouse case, and transmitted to Appeals within (10) calendar days from receipt of the Docket List to ensure Counsel has adequate time to file an Answer to the petition.

(3)   The U.S. Tax Court requires the filing of an "answer" by the Commissioner of Internal Revenue in all docketed tax cases.

(4)   Employees responsible for monitoring the Docket List must be aware of and take all necessary actions to ensure Counsel receives docketed administrative files with sufficient time remaining to meet the due date established by the U.S. Tax Court to answer the petition.

(5)   The answer due date, or the time within which the petition must be answered, is set by the Tax Court at sixty (60) days from the date the petition is served on the IRS.

Note: The answer due date is clearly identified on the TLCATS Case Screen 1 in the "Answer Due Date" field.

(6)   Counsel needs time to prepare the answer, therefore APS must make every effort to card the administrative file and send it to Counsel via a mail delivery system that ensures it is received in Counsel no later than twenty (20) days prior to the answer due date.

(7)   In the instance where a taxpayer provides supporting documentation to the business units in response to a Statutory Notice of Deficiency issued by that business unit, it is possible for that business unit to accept the information and formally "no change" the case. Whenever this occurs, the function receiving and accepting the taxpayer's documentation as fully resolving the proposed adjustments included on the SND they issued, must **certify in writing** that they have reviewed the documentation and determined that no changes are needed to the taxpayer's return as filed. The function will prepare and sign a Form 14121, No Change Certification, which must then be transmitted via EEFax or email to the Field Counsel attorney assigned the petitioned case as well as to the APS DIMS Team. Upon receipt of Form 14121, the DIMS TE must coordinate the disposition of the newly **No-Changed** case with the respective Counsel Attorney. This "Docketed No Change Certification" procedure:

   a.   Enables the business units to close their case and avoid retrieving and sending the administrative file to Appeals/Counsel
   b.   Notifies the APS DIMS Team that the administrative file is not needed, stops additional efforts to retrieve the file
   c.   Allows the APS DIMS Team to close the case on DIMS
   d.   Provides Counsel with sufficient information to concede the case on answer

(8)   See IRM 8.20.5.5.3.1, Compliance Function No-Changes the Statutory Notice of Deficiency (SND) for additional information.

8.20.5.5.1.2
(03-01-2016)
**Time Line From Date
Petition Served to
Answer Due Date**

(1) The following table provides a time line for various actions required, beginning on the day the petition is served on the IRS.

DAY	ACTION REQUIRED
1	Petition served on IRS
1 - 3	Docket List prepared and distributed Docket List is uploaded to DIMS
1 - 10	ODs/functions monitor Docket Lists to identify, locate, close, and transmit docketed files to Appeals. The DIMS Team creates a skeletal ACDS record and APS perfects the ACDS record when appropriate.
11 - docketed administrative file received in Appeals	ODs/functions continue process to identify, locate, close, and transmit docketed files to Appeals APS DIMS Team begins searching for docketed files not yet received 11 calendar days from receipt of the docket list ***Note:*** Within 2 business days of receipt, APS acknowledges, cards and transmits file to Counsel for answer.
40	APS DIMS Team creates dummy file for answer if file not received timely
60	Answer Due Date

8.20.5.5.1.3
(07-01-2017)
**Docket Information
Management System
(DIMS)**

(1) In Appeals, the APS DIMS Team is responsible for downloading the Docket List file Counsel placed on the server and posting it on Appeals' automated system, "Docket Information Management System (DIMS)."

(2) Each day that a new docket list is received, the DIMS Tax Examiners (TEs) will take the following steps:

    a. Print new docket lists (for their assigned AOCs),
    b. Research TLCATS and print Case Screen 1 (CSC1) for each docket number, and
    c. Research ACDS (open and closed) by Name and EIN.

DIMS Tax Examiner Actions Based on the ACDS Record

IF...	THEN...
If the case is controlled and open on ACDS	• Notify the controlling AOC (via email) that the TP has petitioned the USTC and fax the CATS print to the PTM. • Case Processors can be utilized for this assignment. • The controlling AOC is responsible for pulling the case from SND suspense, updating the ACDS record to docketed, the action to DCJUR and sending the case to Counsel for trial preparation. • DIMS is closed when ACDS is updated.

IF...	THEN...
If the case is closed on ACDS	• Coordinate with the PTM in the controlling office to request they reopen the ACDS record and inform Counsel the original admin file has been ordered. • Request the refile DLN from files, forward to Counsel when received and close DIMS. (Note - DIMS TEs will require additional assistance from the controlling PTM for CDP cases.) *Note:* If the case was previously worked and closed by Appeals and the petition is late filed greater than 30 days after default/closure date, the DIMS Team will not request the case be reopened on ACDS. The DIMS Team will create a new skeletal record and monitor the case for dismissal and closure.
If the case is not controlled on ACDS	• Control a skeletal record on ACDS under AOC 00 using the information on from the Docket List and TLCATS. • Input action code DKLSTXXX (XXX = the AOC from the docket list) and TODATE = date petition served. The following fields are mandatory: • TP • WUNO • MFT • TYPE • TIN • SRCSYS • DO • RECDATE • KEYPER • DKTNO • Address • SNTYPE • SNDATE • TAXPER

Note: Any case with an expired SNEXPDATE or a date that will expire in the next 10 days will require immediate research.

(3) Each week the DIMS TE (or PTM) will generate and work the DKLSTXXX and the LACTION **11 Day** follow-up report for their assigned DIMS location.

(4) For any case showing on the list with a follow up date of 11 days or more, research AMDISA and note the AIMS status and status date on DIMS according to the If/Then Table below:

DIMS Tax Examiner Actions Based on the AIMS Status

IF...	THEN...
The AIMS status is 81/82	• Contact the PTM for that AOC and verify receipt of the admin file. • Once verification is received, transfer the skeletal record on ACDS to their AOC and close DIMS tracking.

IF...	THEN...
The AIMS status indicates that the case is open in Compliance or a Campus	• Contact the source of the notice and request the admin file be forwarded to the correct Appeals Office. • Note the name, date and phone number of the contact on DIMS.
The AIMS status is 90 or Non-AIMS Default Assessment Made	• Research TXMOD, determine if the case is a paper file or a paperless Campus file. • If case is a paper file, order the applicable TC 290 or TC 421 refile DLN. • Use the special search to order the DLNs and request the documents be forwarded to the applicable AOC in Appeals. • Note the DLN and Date ordered on DIMS. • For paperless cases, contact AUR, BMF AUR, ASFR or other BOD for copies of the case file. • See IRM 8.20.5.3.1.4, AIMS Controls and AIMS Status for guidance on use of AIMS CC: AM424A to request AIMS controls. • See IRM 8.20.5.5.2.2, Premature Assessments and Command Code AMSTUR.
The return is closed on AIMS or there is a Default Assessment	Perform further research using TXMODA/ IMFOLT/BMFOLT: • See IRM 8.20.5.3.1.4, AIMS Controls and AIMS Status for guidance on use of AIMS CC: AM424A to request AIMS controls. • See IRM 8.20.5.5.2.2 , Premature Assessments and Command Code AMSTUR.

(5) Any petition filed with the USTC prior to the IRS issuance of a Statutory Notice of Deficiency (SND) (Examination), Notice of Determination (Collection), or CDP/EH decision letter is premature and will be "Dismissed for Lack of Jurisdiction" via an Order to Dismiss. When such a case appears on the Docket Listing the APS DIMS Team must take additional actions to ensure the ACDS Record accurately reflects the true status/condition of this case type. The following factors must be considered:

   • AIMS controls if open, will be open in Examination Status because the audit has **not** been concluded and an SND has **not** been issued
   • IDRS History or TC 922 indicates there is an open AUR exam
   • APS will not be able to locate a copy of the SND because one has not been issued
   • Petition will not include a copy of the SND but may instead include a pre-SND letter (15-day / 30-day / 60-day) which does not confer Tax Court rights to the taxpayer
   • Petitioners administrative file will be physically in the respective auditor's/examiner's inventory, not in Technical Services inventory
   • ASED jurisdiction remains with Examination and the ASED is not suspended as a result of a prematurely filed petition
   • Once the petition is verified as premature, the DIMS Team follows carding procedures in IRM 8.20.5.5.1.5.1, Premature Petition Carding and Certification Procedure.

(6) For any petitioned case showing on the list with a follow up date of 40 days:

   • Create a dummy file following established procedures using all available IDRS database information.

- Review the caption on CATS and compare it with the filing status on IDRS.
- Create MFT 31 Case Summary Cards for possible NPS cases controlling the statute date on ACDS.
- Contact the Counsel Attorney (via email) and request notification if a NPS assessment is required.

(7) The APS DIMS Team is responsible for securing administrative files for all Appeals Operations.

(8) The source function sends the administrative file directly to the Appeals office designated on the Docket List. The APS DIMS Team is responsible for making the initial and follow-up contacts to locate the administrative files if the file is not received in Appeals within ten (10) calendar days of appearing on a Docket List.

(9) The APS DIMS Team contacts the source function responsible for sending the case to Appeals to obtain the file(s).

(10) If the case is not on AIMS, the APS DIMS Team takes the following steps to secure the case file:

a. Request the file using command code ESTAB or FAX the request to the appropriate Campus. Enter the full name and mailing address of the Appeals office where the file is to be sent, along with the statement "Appeals - Expedite Request."
b. Follow-up by telephone with the appropriate Campus, if the case is not received within seven (7) business days.
c. Contact Examination to ensure AIMS is re-opened and updated to Appeals Status, if the case was previously on AIMS.
d. Add a DIMS Tracking contact to record the actions taken.

(11) Within two (2) business days of receipt, the APS office that receives the file will:

a. Acknowledge receipt of the case via Form 3210
b. Contact the DIMS employee assigned to their AOC to request the ACDS database be transferred
c. Verify the information in the case file once the database is transferred
d. Review the petition and if appropriate, **perfect** the account information on:
   • ACDS
   • AIMS
   • IDRS
e. Update ACDS Action to ANSWER
f. Prepare Form 14758, Appeals/Counsel Routing Coversheet and affix on top of the case
g. Transmit the file to Counsel for answer

(12) DIMS Tracking is closed by the DIMS employee upon transfer of the database to the applicable AOC.

8.20.5.5.1.3.1
(07-01-2017)
DIMS Tracking

(1) DIMS Tracking is a feature within DIMS used to record the actions taken to locate administrative files for docketed Tax Court cases.

(2)   DIMS Tracking allows users to electronically track and monitor receipt of the administrative file. Users enter contact information, such as the dates and names, action notes, responses received, date the file was received, and other information, i.e. defaulted, TC 922 (AUR case), AIMS status etc.

(3)   When the Docket List file is posted, the following Docket List items are automatically uploaded and displayed in DIMS Tracking as "read only" information about each case:

- DktNo
- List #
- Xmittal
- Name
- Address
- TIN1
- TIN2
- SND Date
- SND +90
- Issuing Off
- Appeals Off
- Counsel Off
- YrsSND
- D/L Yrs Petitioned:
- Add'l Yrs Petitioned
- Petition Serve Date

(4)   The following DIMS Tracking fields are updated as applicable:

DIMS Field Name	Description
CTIN1 & CTIN2	Enter corrected TINs if research shows the information provided on the Docket List is incorrect or incomplete.
Add'l Yrs Petitioned	Enter additional years petitioned if research shows the information provided on the Docket List is incorrect or incomplete.
Petition Date	Enter the date the petition is received from Counsel, if received.
TC 922 (required)	This transaction code is used to identify Automated Underreporter (AUR) returns. Options are: • Y - TC 922 on TXMOD • N - no TC 922 on the account • UNK - unknown or not yet determined
SN defaulted (required)	Options are: • Y - a default assessment was made (see Note below) • N - a default assessment was not made • UNK - unknown or not yet determined if a default assessment was made ***Note:*** If Y, then an entry to reflect the date assessed is also required
Date Assessed	Enter the date assessed if a default assessment was made.
AIMS status	If the case is on AIMS, enter current status and date from AMDISA.

DIMS Field Name	Description
Campus	If the notice of deficiency was issued by a Campus, select the Campus location from the drop-down list.
CATS Admin	Enter the TLCATS Admin file location of the Appeals office that will be handling the case.
Attorney	Enter the Counsel employee's name per TLCATS

DIMS Closed	Enter a date in this field when the docketed case is properly controlled on ACDS.
	
	Caution: Entering a date in this field closes the case on DIMS.
	
	♦ **Non-Appeals Issued Notices** - The DIMS employee will enter the date the case is received and perfected on ACDS in this field.
	♦ **Appeals Issued Notices** - The DIMS employee will:
	• Send an email or EEFax to notify the issuing APS office the case is docketed
	• Add a DIMS contact to record the action taken
	Within two days of receipt of the email, the issuing office will:
	• Pull the file
	• Update ACDS to DCJUR
	    (M) Special Activities
	    (4) Closing Codes 42/43 CC-43
	    Update ACDS Action DCJUR with TODATE = the date the case was forwarded to Counsel
	• Send the case to Counsel for trial preparation
	• Close DIMS by entering the date the case was sent to Counsel for trial preparation in this field

Contacts	Click on "Add" to add a contact to document the actions taken to locate the case. The contact fields are: • Date - the date the action occurred • Name - the name of the person contacted • Notes - description of the action taken • Userid - systemically generated to identify the user who added the contact. Click on the hyperlink to view the name of the user.

8.20.5.5.1.4
(07-01-2017)
DIMS Procedures

(1)   The APS DIMS Team is responsible for:

    a.   Creating skeletal records on ACDS for every docket number on a docket list

    b.   Uploading Tax Court petitions to ACDS as a case file attachment within 2 business days of receipt of the Docket List

    c.   Deleting the petitions from the shared folder after uploading them to ACDS

    d.   Researching docket lists to identify Appeals Office Codes (AOCs)

    e.   Preparing dummy files for answer

    f.   Promptly sending files to Counsel by fax or overnight mail

    g.   Carding, monitoring and closing Premature Petition cases

Note: DIMS Team case monitoring is assigned by AOC to the DIMS Team Tax Examiners. The most current information regarding assignment of dummy file responsibilities in APS by AOC can be found on the APS page of the Appeals web site.

(2) The process of establishing skeletal records was implemented to:

   •   Provide an automated method for follow-up and monitoring of dummy files
   •   Reduce processing and forwarding time on docketed administrative files when received in the local office
   •   Increase database accuracy

(3) The DIMS Team controls skeletal records on ACDS by using the action code DKLSTXXX. The action code indicates that a docket list has been received and receipt of the administrative file from Compliance Examination is pending. The "XXX" is a placeholder for input of the correct AOC for the case.

(4) When a case first appears on a docket list, the DIMS Team creates the skeletal record using information from TLCATS (print CSC 1) to input key data fields on ACDS. The cases are controlled on ACDS using Fresno's AOC to enable the DIMS Team to generate follow up reports.

(5) The skeletal record must be established within **2 business days** from receipt of the docket list.

(6) When a case is received by an APS office the PTM or designee will:

   a. Use the *DIMS contact list on the APS home page* to identify the DIMS Tax Examiner (TE) assigned to their AOC and request that the skeletal record be transferred (the DIMS TE will transfer the skeletal record to your AOC and will close DIMS)
   b. Analyze the information in the administrative file
   c. Update ACDS RECDATE to the actual date received in their office update AIMS as appropriate
   d. Update the DKTAD original date

(7) If a case remains on the "DKLSTXXX" list for 40 days, Fresno DIMS Team will create a dummy file for answer.

(8) The dummy file consists of copies of all available information obtained from a variety of sources. Most IRS Campus Examination sourced cases are controlled on the Correspondence Examination Automation System (CEAS). In Appeals, designated DIMS Team and Fresno APS employees have **research only** permission to access CEAS, Report Generation Software (RGS) and Account Management System (AMS).

(9) A "dummy" administrative file contains all available information related to the case. The dummy file for answer purposes should contain, at a minimum:

   •   CEAS information, if available, or if not, a clearly visible statement that no CEAS is available
   •   RTVUE print from IDRS
   •   Transcript of account, TXMOD, MFTRA, IMFOL, etc.
   •   Form 14758, Appeals/Counsel Routing Coversheet

Note: If the taxpayer has erroneously filed a petition when no statutory notice of deficiency was issued by Compliance Examination, see IRM 8.20.5.5.1.5.1, Premature Petition Carding and Certification Procedure, and IRM 8.20.6, Entered Order to Dismiss for Lack of Jurisdiction.

8.20.5.5.1.5
(07-01-2017)
Docketed Case Carding (Skeletal Record)

(1) Using TLCATS and the documents in the case file, update ACDS as needed. If any critical data elements were corrected, the validation needs to be completed.

(2) Complete items on the case inventory and return information screen as applicable and in accordance with established procedures. Follow normal ACDS procedures found in IRM 8.20.3, Account and Processing Support (APS), Appeals Centralized Database System (ACDS) for ACDS fields and acceptable data.

(3) When establishing a docketed case on CASES, follow the instructions provided in IRM 8.20.3, Appeals Centralized Database System (ACDS) and follow the additional instructions described below:

- PART is blank because the case has not been assigned to an ATE.
- Leave the AO - Appeals Officer (userid/POD/Group) field **blank** on a docketed case since an answer to a petition is required by Counsel and an assignment is not being made.

  Note: ACDS refers to Appeals Officer which is also the Appeals Technical Employee (ATE).

- REQAPPL (Request Appeal - Date Taxpayer Requested Appeal) - Use the date the petition was filed.
- DKTNO (Docket Number) is the number used by Tax Court for control purposes when a petition is filed and also by District Court or Claims Court when a complaint is filed. This item is only completed in docketed cases. Every docket number will be a separate work unit. The information for this can be obtained from various documents in the administrative file, i.e., petition previously uploaded onto ACDS, docket list, etc. The docket number for Tax Court cases is written in NNNNN-YY format, with N being the number and Y being the year docketed. See IRM 8.4.1, Designations Identifying Types of Docketed Cases for a description of all docket number identification terms or letters that further identify the type of docketed case.
- DC OFFICE (Counsel Office) is only completed in docketed cases. Enter the three digit Counsel office location as identified on the Docket List or TLCATS. For a list of Counsel Office codes see IRM 8.20.3-3, Counsel Office Codes.
- ATTORNEY (Counsel Attorney) is only completed in docketed cases. Enter the name of the Counsel Attorney as shown on TLCATS (Last Name, First Name) or enter "Unassigned" if the case hasn't been assigned.
- SNTYPE is completed on all docketed cases if a notice of deficiency or determination letter or other notice was issued. Enter the SND/NOD type (030X, 090X, 150X, 180X) based on the type of notice issued and the number of days during which, the taxpayer can file a petition with the United States Tax Court (USTC). See IRM 8.20.3, SNTYPE (Source and Type of Notice of Deficiency/Determination Letter Issued, for a listing of valid SNTYPEs.

- SNDATE - Enter the date the SND/NOD was issued.
- DKTAD - A date must be entered in the fields as follows:
  Date DKTAD Skeletal - Entered by the DIMS Team Tax Examiner when the case is created on ACDS. Do not remove this date.
  Date DKTAD Dummy - Date dummy file is created. Date is input by the DIMS Team Tax Examiner. Do not remove this date even if the original administrative file is received.
  Date DKTAD Original - Required for all docketed cases when the original docketed case is received. This is the date the case is received and it is input by the APS Tax Examiner who receives the original administrative file. Do not remove this date.
- Enter DOCKT in the Statute Code field.

(4) Upon receipt of the original administrative file, update the AIMS Status for the docketed TIN and Tax Period(s) to **82** using IDRS command code AMSTUA.

Caution: APS should only update AIMS controls to Status 82 when the administrative file is received. Updating AIMS to Status 82 is the responsibility of the APS employee who processes receipt of the original administrative file. Premature update of a dummy file to status 82 and removal of "Dummy File" from the "NOTE" field causes the DIMS Team to stop searching for the original administrative file before it has actually been received in Appeals.

Reminder: Each Appeals Office is assigned a 2 digit code called the AIMS Office Code (AOC). This code is used to designate the primary Appeals Office. When establishing a docketed case, a "2" precedes the 2 digit AOC. See IRM 8.20.3, WUNO (Work Unit Number), for the list of AOCs.

(5) DIMS will transmit the dummy file in PDF format, to Counsel for answer of the petition.

(6) Adherence to the procedures outlined above provides Field Counsel with all available information for use in preparation of an answer to the petition.

(7) DIMS will continue to attempt to retrieve the administrative file every 30 days or until case closure.

8.20.5.5.1.5.1
(07-01-2017)
Premature Petition Carding and Certification Procedure

(1) When a taxpayer submits a written dispute to the United States Tax Court (USTC), the document is assigned a Docket Number, and the information entered by the Docket Room employee will appear on the Docket Listing. This Docket Number assignment takes place even when the IRS has not yet issued a statutory notice of deficiency (SND) to the taxpayer.

(2) The APS DIMS Team will take the following actions for a Docketed case when the petition was filed prior to the SND being issued:

   a. Create an ACDS Skeletal Record in the DIMS AOC 00 following normal carding procedures. The table below provides exceptions for specific ACDS fields and these exceptions are only applicable to Docketed Premature Petition cases. See the table below for ACDS field entry **exceptions**:

ACDS Skeletal Record for a Premature Petition

ACDS Field	ACDS Field Entry Exceptions
SNTYPE	Leave Blank
SNDATE	Leave Blank
SNEXPDATE	Leave Blank
AIMS Code	• Select **Y** if there are open AIMS controls but AIMS will NOT be transferred to an Appeals AIMS Status, the AIMS controls will remain under Compliance' Jurisdiction. • Select **N** if there are no Open AIMS Controls.
STATDATE	Leave Blank
Statute CODE	Enter **EXAM**
PropdTax	Leave Blank
PropdPen	Leave Blank
Date DKTAD Skeletal	• Enter the date the ACDS skeletal record is created. • Prepare Form 15022, IRS Certification - Income/Gift/Estate Tax Statutory Notice of Deficiency NOT Issued • Send **Docketed Notification Email to the Compliance Contact** to **Certify an SND has not been issued**.
Date DKTAD Dummy	Enter the date the Compliance Contact provides the email response **confirming the SND has not been issued**.

(3) The premature petition ACDS WUNO will remain in AOC 00 DIMS Unit control throughout the entire time the case is docketed and until it is dismissed for Lack of Jurisdiction. The APS DIMS TE will identify the Examination function with current control of the taxpayer's case using the applicable database(s):

    a. AIMS (Audit Information Management System)
    b. AMS (Accounts Management System)
    c. CEAS (Correspondence Examination Audit System)
    d. IDRS (Integrated Database Retrieval System)
    e. ISTS (Innocent Spouse Tracking System)
    f. RGS (Report Generation Software)
    g. Other applicable database

Compliance Function	SND Issuance Indicator	Identify the Manager
Automated Questionable Credit (AQC) Return Integrity and Compliance Services (RICS)	• IDRS - TC 971 AC 140 • IDRS - TC 971 AC 122	• Identify the 5 digit IDRS Unit from IDRS Case Control • Research IUUD to identify the IDRS Unit Manager • *https://iors.web.irs.gov/HomeIUUD.aspx*

Compliance Function	SND Issuance Indicator	Identify the Manager
Automated Substitute For Return (ASFR)	• IDRS - TC 494 • AIMS - ST 24 • AIMS - PBC	• *http://serp.enterprise.irs.gov/databases/who-where.dr/campus-asfr-appeals-liaisons.html*
Automated Underreporter (AUR) IMF	• IDRS - TC 922 Reason Code 75	• *http://serp.enterprise.irs.gov/databases/who-where.dr/aur-coordinators.htm*
Automated Underreporter (AUR) BMF	• IDRS - TC 925 Case Control Category = BURS	• *http://serp.enterprise.irs.gov/databases/who-where.dr/aur-coordinators.htm*
Correspondence Examination	• AIMS Status • PBC • EGC • CEAS • RGS	• *http://mysbse.web.irs.gov/examination/mis/contacts/default.aspx*
Field Examination	• AIMS Status • PBC • EGC • RGS	• *http://mysbse.web.irs.gov/examination/mis/contacts/default.aspx*
Innocent Spouse (INNSP)	• IDRS - ISTSRA Stage 12	• Innocent Spouse Tracking System (ISTS)

(4)   The APS DIMS TE will:

- Identify the appropriate Compliance Manager
- Complete Part A and Part B of Form 15022
- Use encrypted email to alert Compliance of the premature petition
- Request the Compliance Manager complete Part C and Part D of Form 15022.
- Set the premature petition IRC Certification reply by due date

The following information must be included within the email:

Premature Petition Encrypted Email Notification to Compliance

Email Item:	Required Information:
Subject Line	"Reply By: MM-DD-YYYY (10 business days from current date) Request for Certification - Notice of Deficiency/Determination NOT Issued. Docket Number - NNNN-YY"
Attachment	• Premature Petition Certification Form (Parts A and B completed by DIMS)
Body	• Please complete Parts C and D of Form 15022 and follow the routing instructions.
Verify	• Encryption is activated • Click **Send**

Email Item:	Required Information:
Update DIMS	• Document your actions in DIMS • Establish the Follow-up Date

(5) Upon receipt of completed Form 15022, take the following actions:

    a. Create a Premature Petition Confirmation Email to send to the Counsel Attorney assigned to Answer the premature petition (see table below)

    b. Attach the completed and signed Form 15022, IRS Certification - Income/ Gift/Estate Tax Statutory Notice of Deficiency NOT Issued, to the ACDS Record

Premature Petition Confirmation Email and Attachment for the Counsel Attorney

Email Item:	Required Information:
Subject Line	"Premature Petition Certification Docket Number NNNN-YY"
Attachment	• Completed Premature Petition Certification Form
Body	• DKTNO: NNNN-YY • TXPD: YYYYMM • Premature Petition IRS Certification Form attached.
Verify	• Encryption is activated • Click **Send**
Update ACDS and DIMS	• Document your actions in DIMS • Update DKTAD Dummy: field with current date MM/DD/YYYY • Document Actions taken in DIMS • Monitor for ORDENT Action on ACDS • Forward Signed Order to Dismiss for LOJ to the appropriate Compliance contact • Close ACDS with Closing Code 21 • Close DIMS

8.20.5.5.1.6
(07-01-2017)
Dummy File Creation

(1) The ACDS record is created based on all available information, such as the petition, notice of deficiency (if available), TLCATS, IDRS, AIMS and CFINQ information.

Note: ACDS (NO-National) must be researched for **all** docketed cases to avoid creating a duplicate record. If, however, a duplicate record is found, the WUNO created first should be kept and any later WUNO deleted.

(2) The DIMS Tax Examiner will transfer ACDS to the appropriate Appeals office as follows:

•   Click on the Main CASES menu
•   Click on Special Activities
•   Click on Option 2 - Closing Code 30 - Update - Transfer to Another Office
•   Select the appropriate APS receiving office for the case transfer

(3)   The APS office will also be instructed to accept the record from the "INBOX" and update the "ACTION" Code to "Answer" as the ACTION code is systemically removed with the transfer action.

(4)   The DIMS Team Tax Examiner will continue efforts to locate the administrative file.

(5)   The DIMS TE must promptly and accurately identify and act upon non-petitioning spouse (NPS), non-petitioned years (NPY) and potential dismissals on all dummy file cases, e.g. premature petitions. The DIMS TE must:

- Compare the caption on TLCATS and if the MFT 30 filing status is Married Filing Joint, determine if the petition was signed by both taxpayer's or only one of the joint taxpayer's.
- Read the petition contents to further determine if the petition creates a Petitioning Spouse/Non-Petitioning Spouse (PS/NPS) condition for one or more tax periods or if the petition is filed for one or more but not all of the tax periods listed on the SND (NPY).
- Follow established procedures in IRM 8.20.5.5.5.1, Non-Petitioning Spouse Case Carding Requirements, to create the MFT 30 ACDS Record and related MFT 31 ACDS Records as appropriate.

  Reminder: Notify the controlling AOC (or designated APS Team) upon transfer of the ACDS database that contains a NPS which must be monitored on PEAS until fully posted.

- Follow established procedures in IRM 8.20.5.5.7, Non-Petitioned Year(s) Case Carding, to create the ACDS Record as appropriate.
- Notify Counsel when transmitting the dummy file if an assessment has already been made to alert Counsel of the potential need for abatement actions if the petition was filed timely.

Reminder: The APS office with ACDS control of the case will abate premature assessments when directed to do so by Counsel.

(6)   On ACDS, the DIMS Tax Examiner will input the date the dummy file was created in the DKTAD Dummy field to indicate this is a dummy file created because the administrative file has not been received.

Note: When the original administrative file is received the APS TE will enter the date the file is received in the DKTAD Original File field.

(7)   In addition, enter the following ACDS information:

- RECDATE - date dummy file created
- REQAPPL - date petition filed
- ACTION - ANSWER
- TODATE - date the dummy file is created
- FROMDATE - Blank
- LACTION - DKTLST XXX (Docket List #)
- LTODATE - date the case was created and the date the dummy file is forwarded to Counsel

Note: Use of LACTION DKTLST XXX with a valid TODATE and blank FROMDATE indicates that the actual administrative file has not been received.

(8) Do not close DIMS until the original admin file is received. See IRM 8.20.5.5.4.1, Administrative File Received After Dummy File Created.

8.20.5.5.1.7
(07-01-2017)
Reopening Procedures for CDP Cases Defaulted Prematurely

(1) Occasionally the APS DIMS Team will identify a CDP case on a DIMS listing that was erroneously closed by APS as a default but needs to be reopened. This can occur when the following happens:

- The taxpayer filed their petition late
- The taxpayer checked the incorrect box when filing their petition and the case was not flagged as a CDP case on TLCATS

(2) The APS DIMS Team will notify the PTM (of the back end APS unit that closed the CDP case) that the case has been docketed and the closing should be recalled.

(3) The APS closing unit will take the following steps:

a. Use the "Special Activities" menu on ACDS, recall the case to the ATE. The recall removes the previous closing information.
b. Input Closing Code 43
c. Enter the docket number
d. Enter the name of the Counsel Attorney
e. Explain the reason for the recall in the NOTE field
f. Input TC 520 with the correct closing code and date on IDRS to **"re-suspend the CSED"**
g. Locate the administrative file
h. Forward the administrative file to the assigned Counsel Attorney

Reminder: The back end APS unit is responsible for the recalled CDP case and for all account actions up to and after the Tax Court decision becomes final.

8.20.5.5.2
(07-01-2017)
Docketed Cases Received in Appeals

(1) Upon receipt of a new docketed administrative file, the APS PTM will promptly assign the case for carding.

(2) The assigned APS employee will:

- Verify the contents of the administrative file to determine if all documents, returns, etc., listed on the Form 3210 are present in the file.

Note: When the source function is a W&I or SBSE AUR Unit and the file is missing a Control-D generated Notice of Deficiency, refer to the AUR Control-D Contacts listed on the APS Home Page to obtain a copy of the AUR issued Notice of Deficiency *http://appeals.web.irs.gov/APS/AUR-C-D_contacts.htm*.

- Sign the acknowledgment copy of the Form 3210, return it to the originator by mail or fax of E-fax, and place a copy of the Form 3210 in the case file.
- Take the actions listed below **within two business days** after receipt of the file in APS (and no later than 40 days after the petition was served, to prevent the unnecessary preparation and processing of ″dummy″ files):

Required **ACTIONS** upon receipt of a docketed administrative file:

    a.   Promptly notify the DIMS Tax Examiner assigned to your Appeals Office Code (AOC) and request the skeletal ACDS record be transferred to your AOC.

> **Note:** APS employees must timely validate and update ACDS upon receipt of the administrative file(s). The DIMS TE will close the DIMS Record. This practice will reduce or eliminate the APS DIMS Team creating dummy files for cases in which the original administrative files are already in Appeals.

    b.   Accept the case from the ACDS INBOX (the DIMS Unit will close DIMS tracking upon notification you have received the administrative file).

    c.   Print TLCATS Case Screen 1 - Identify and highlight the Answer Due Date, Caption, and Years and Quarters Petitioned.

    d.   Use TLCATS and the documents in the admin file to verify the information on the case summary card and make corrections as necessary. If any critical data elements were corrected, validation must be completed.

    e.   Verify and act upon all non-petitioned years (NPY) and non-petitioning spouse accounts (NPS).

> **Reminder:** Whenever necessary, take immediate and appropriate steps to process the assessment and avoid a barred ASED. Upon receipt of the case file from the Campus, examine TLCATS and the notice of deficiency to determine whether all of the parties named in, and all the years and quarters (for quarterly filed returns) covered by, the notice of deficiency are included in the petition. If any of the parties or years or quarters shown in the statutory notice are **not** listed on TLCATS, see IRM 8.20.5.5.5, Non-Petitioning Spouse (NPS) Cases or IRM 8.20.5.5.7, Non-Petitioned Year(s) Case Carding. For additional interim actions and processing procedures see IRM 8.20.6, Petitioning/Non-Petitioning Taxpayer, or Non-Petitioned Year(s) in Multiple Year Compliance-Issued SND.

    f.   Identify up front, based upon existing case routing guidelines, which Appeals Office will consider the docketed case when it is returned by Counsel after answer and which APS Office will process the case upon closing.

    g.   Complete Form 14758, Appeals/Counsel Routing Cover Sheet. (A copy of the Cover Sheet is posted on the Appeals web site - under Processing.) This document instructs Counsel to send the administrative file to the specified Appeals office address, to the attention of the Lead Appeals Team Manager (ATM), for assignment and consideration. It also clearly identifies the Appeals Office and APS address the administrative file must be returned to for closing.

> **Note:** **Existing Case Routing Guidelines**: Counsel field offices initially assign docketed cases to their attorneys/paralegals based upon the place of trial designated by the taxpayer. In larger cities, several Counsel field offices may work cases with the same designated place of trial. In this situation, the Counsel case assignments are further divided by taxpayer zip code. Project cases may be kept together in one field office for convenience. Compliance routes docketed administrative files to the Appeals field office indicated on the Docket List. This is generally the Appeals field office that services the Counsel field office assigned the case. Therefore, assignment of docketed cases in Appeals field offices mirrors the

assignment procedures used by Counsel. For the most current Appeals Case Routing information go to: *http://appeals.web.irs.gov/ APS/caserouting.htm*.

Caution: If the docketed administrative file has an 872-A alert on the cover do not place an Appeals/Counsel Routing Cover Sheet over it until the APS employee has verified that all periods in the Notice of Deficiency are also addressed in the petition.

h.   Update ACDS for EACH docketed work unit where the administrative file is sent to Counsel for answer with ACTION - **ANSWER** and a **TODATE** equal to the date the file was sent. This will ensure an accurate "AN-SWER" ACDS follow-up report can be generated and worked.

i.   Send the administrative file to the appropriate Counsel office for answer, as identified in TLCATS Case Screen 1.

8.20.5.5.2.1
(07-01-2017)
Docketed Case Carding Power of Attorney or Attorney of Record

(1)   Whenever the taxpayer has an active POA, APS adheres to the General Carding Rules provided in IRM 8.20.5.3, however, if the taxpayer's petition identifies an attorney of record which is different from the POA information on the taxpayer's Centralized Authorization File (CAF), enter the Attorney of Records name and address information in the POA fields on ACDS. In the ACDS NOTE field enter "**Attorney of Record does not match CAF.**"

(2)   When the taxpayer does not have an active POA, but the taxpayer's petition identifies an Attorney of Record, **always** enter the Attorney of Record information in the ACDS POA fields.

8.20.5.5.2.2
(07-01-2017)
Premature Assessments and Command Code AMSTUR

(1)   Source functions are required to monitor the Electronic Docket List (EDL) and timely forward docketed cases to Appeals. Occasionally, a docketed administrative file is not received in Appeals timely. The most common cause is when the taxpayer files a petition within close proximity to the SND expiration date; and during the timeframe between when the petition is added to the EDL and the EDL is researched by the respective source function, the case is defaulted by the source function and shipped to their processing function for assessment. If the SND tax period(s) are assessed as a defaulted SND, **and** the taxpayer has also filed a petition, additional action is required by both the source function and by APS.

The source function must follow their respective IRM guidance to:

• Re-open AIMS controls using CC: AMSTUR
• Prepare a **dummy file** and forward it to the appropriate Appeals Office
• Locate the original administrative file
• Update the AIMS control to Appeals Status via AIMS CC: AMSTUA
• Transmit the original administrative file to the appropriate Appeals Office

APS must:

• Receive the **dummy file** and forward it to Counsel.
• If the Compliance Function does not provide a **dummy file**, then DIMS creates the **dummy file** and forwards it to Counsel.
• Include a Note on the ACDS record to identify that the SND has been defaulted and timeliness of the petition is under review.

- • Alert the PTM and Counsel Attorney in writing, that the SND was defaulted and also provide a description of the applicable account condition for each respective tax period:
  ⇒ The assessment has NOT been input for MFT **NN** and tax period **YYYYMM** by the source function (this means the ASED is not protected on a late filed petition), or
  ⇒ The assessment has been input for MFT **NN** and tax period **YYYYMM** by the source function and is pending, or
  ⇒ The assessment has been input for MFT **NN** and tax period **YYYYMM** by the source function and is posted 23C date = **MM-DD-YYYY.**
- • Request **written verification** as to if the petition was filed timely or late.
- • If the petition was filed timely, **the APS office for the respective Counsel office has the responsibility to abate the premature assessment(s).**
- • If the petition was filed late, then the default assessment:
  ⇒ 23C date must be prior to the ASED.
  ⇒ A pending assessment must be monitored until posted.
  ⇒ A posted assessment **MUST not be abated** because the abatement can jeopardize the Service's authority to reassess due to an expired Assessment Statute Expiration Date (ASED).
- • If an abatement is processed in error and the ASED **is** expired for correction of the abatement immediately notify your PTM. See IRM 25.6.1, Erroneous Abatement, for additional information.
- • If an abatement is processed in error and the ASED is **NOT** expired, take immediate action to reassess the correct tax and penalty using Quick Assessment procedures (ASED ≤ 60 days) or AMCLSF (ASED > 60 days). **Always** ensure the corrective assessment will post with a 23C date prior to the ASED, and use the appropriate Priority Code to avoid the unpostable caused when attempting to post an amount that is within $10.00 of a previously posted amount.

Caution: Coordination between the source function, APS, and Counsel is of critical importance to ensure that if the petition is **not timely filed**, the default assessment is processed with a 23C date prior to the ASED. If the case is defaulted and released by the SND issuing office, but still in transit or yet to be assigned to a tax examiner within the case processing operation, APS serves as the coordination point between the source function and the Counsel Office to ensure a late filed petition does not result in an expired ASED for a defaulted SND assessment, and a timely petition does not result in a premature SND default assessment and issuance of a billing notice for the taxpayer.

(2) After receipt of the written verification and/or approval of the ATE/ATM/Counsel Attorney to authorize the abatement of a premature assessment, the APS Tax Examiner will refer to IRM 8.20.6, Interim Adjustment and Interim Account Update Processing, and IRM 8.20.6, Interim Account Adjustments - Assessment or Abatement Prior to Final Determination, for account update and correction procedures.

8.20.5.5.2.3
(05-17-2022)
**Original Return Required
on Docketed Cases**

(1) Although the source function is expected to provide the original return as part of the administrative file there are instances when a paper original return is neither available, nor able to be secured prior to the date the administrative file must be submitted to Appeals. If the original return is not readily available, the source function will transmit the administrative file for the docketed case to Appeals with verification they've initiated a requisition for the return, and also include a transcript of account, and a copy of the return in the case file. APS will accept docketed administrative files without the original return(s) in order to immediately provide all available information to Counsel for preparing an answer to the petition.

Note: APS will not reject docketed administrative files to the originator when the original return is missing.

(2) If the docketed case file does not contain the original return, APS must verify if the return requisition was initiated by the source function. If the source function has not already requisitioned the original return APS will take the following actions:

- Use CC: ESTAB to request the original return or use the Employee User Portal (EUP). See IRM 4.21.1.31, Employee User Portal (EUP)x, for additional information.
- Follow-up on unfilled requests.
- Use Tax Period Modifier "N" for each tax period received without the original return.
- Remove the Tax Period Modifier "N" upon receipt of the original return. A "blank" in the Tax Period Modifier field indicates the original return is in the file.
- Complete the ACDS Data DKTAD Original field to record the date the administrative file is received.

Note: #1 APS is responsible for verifying the administrative file is complete prior to transmitting the case to Counsel. When the source function did not include a print of an **electronically filed tax return** in the administrative file, see Contents of the Administrative File, IRM 8.20.5.3.1.1 (3) for instructions, print the electronic return record and associate the print in the administrative file.

Note: #2 A docketed SFR case will include the SFR return package prepared by the Compliance Examiner but will not include an original tax return when the taxpayer **has not filed** a return for the respective tax period. If the taxpayer **has also filed** a delinquent return with the Compliance Examiner prior to the issuance of the SND, the delinquent return must have been processed by Compliance and the Revenue Agent's Report (RAR) used as the basis for the SND must include the tax per return or as previously adjusted amount on Line 12 based on the updated taxpayer account.

IRM Part 4 References for SFR and Delinquent Return Examination Procedures

IRM Section	Section Title
IRM 4.4.9	• SFR Posted - Prepare Case for Closing
IRM 4.4.9	• Forward Case to CCP or Technical Services
IRM 4.4.9	• Delinquent Return Received After SFR TC 150 Posted at Master File

IRM Section	Section Title
IRM 4.4.9	• Additional Adjustments Required/Prepare RAR and Form 5344 Examination Closing Record

8.20.5.5.3
(05-17-2022)
Docketed Case Carding (Compliance-Issued Statutory Notice of Deficiency (SND))

(1) If the statutory notice of deficiency was issued by Compliance Examination, review the administrative file, acknowledge receipt, and establish the case on ACDS.

(2) Review the TLCATS Case Screen 1 - Caption and Years Petitioned, to verify that all tax periods and both taxpayers (for a Married Filing Joint MFT 30 account) which are included on the statutory notice of deficiency are also included in the petition filed with Tax Court. See IRM 8.20.5.5.5, Non-Petitioning Spouse (NPS) Cases or IRM 8.20.5.5.7, Non-Petitioned Year(s) Case Carding when a docketed case involves a non-petitioning spouse (NPS) or a non-petitioned year (NPY).

(3) When only one spouse (for a Married Filing Joint MFT 30 SND) is identified as the petitioner, take immediate action to review the administrative file received from the source function to verify if the NPS case is properly controlled by the originator. When one spouse files a petition, and the other spouse does not, the jurisdiction of the NPS spouse remains with the originating function for continued suspense awaiting one of the following actions:

   • Notification of a separate petition filed by the NPS
   • Default of the NPS SND
   • Receipt of a signed agreement from the NPS
   • Receipt of new information from the NPS see IRM 8.20.5.5.3.1, Compliance Function No-Changes the SND, for procedures on recognizing when the Compliance function has No-Changed the SND.

(4) Any time only one spouse files a petition to the Tax Court, the source function is required to input a TC 971 AC 103 to establish an MFT 31 account for the NPS prior to updating AIMS to Status 81 and transmitting the administrative file to Appeals. Jurisdiction of the NPS SND, including responsibility for control and protection of the NPS ASED remains with the function which issued the SND.

(5) When APS **cannot verify** that the originating function has properly retained the NPS dummy file and input TC 971 AC 103 to establish the NPS MFT 31 account, use encrypted email to contact the originating function's 90-Day Contact to ascertain the suspense status and ASED control for the NPS SND. **Always include both your PTM and the 90-Day Contact's Manager in the email Cc line**. Include "NPS Inquiry Response Due By MM-DD-YYYY) ASED = MM-DD-YYYY" in the email subject line. Determine the response due by date by adding **5 business days** from the date you send the email.

(6) To locate the correct 90-Day contact for the applicable Primary Business Code (PBC) go to *https://organization.ds.irsnet.gov/sites/SBSEfeMySBSE/CaseControl/AIMS-ERCS/Contact%20List.xls* and click on the Area and Campus Program Contacts hyperlink. This will open an excel spreadsheet with Area and Campus Contacts for each PBC. Click on the hyperlink for the appli-

cable PBC and when the spreadsheet opens, locate the name identified as the 90-Day Contact. This listing is maintained by SB/SE and is updated every 7 business days.

(7)   To locate the 90-Day contact's manager, use Discovery Directory, or follow the steps below to use Outlook Properties:

   a.   Locate the 90-Day Contact's name in the Outlook Directory
   b.   Right click on the target name
   c.   Left click on Properties
   d.   Left click on the Organization tab and the manager's name will populate in the Manager field

Reminder: Upon receipt of the email response from the 90-Day Contact, convert the email to a pdf and attach the pdf to the ACDS record. Completion of this verification and ACDS attachment process provides an electronic recordation of the verification actions taken by the APS TE.

(8)   If you identify that the NPS ASED is within **60 days** of expiring and you cannot secure written verification (via email or EEFax) that the originating function is controlling the NPS SND **and the NPS ASED**, notify your PTM and prepare an MFT 31 Quick Assessment for the NPS TIN using the tax and penalty amounts included on the SND Revenue Agent Report (RAR). This "protective assessment" measure should only be taken **when** the NPS ASED is within 60 days of expiring.

(9)   If the NPS is deceased and has never filed a return as a Primary TP, APS must check CC: ENMOD or CC: INOLE to determine if the IRS has an entity established for the deceased NPS.

   a.   If an entity is present, the NPS assessment can be processed using MFT 31 procedures.
   b.   If an entity is not available for the deceased NPS additional consideration and action is required. See IRM 8.20.5.5.3 (10) below.

(10)   APS has detailed procedures for managing the scenario identified in (9) b) above in IRM 8.20.6, Deceased Spouse in an Appeals-Issued SND on a Married Filing Joint MFT 30 Account. The APS TE must alert their PTM whenever the Compliance Examination source function has not taken action to initiate the ASED protection and assessment actions required for the deceased NPS remaining under their jurisdiction. The PTM or their designee will use encrypted email to confer with the Counsel Attorney assigned to the petitioning spouse' case in order to determine if the petitioning spouse has fiduciary authority to amend or "perfect" the petition by adding the deceased spouse as a second petitioner.

   •   If Counsel verifies in writing that the surviving spouse can and will "perfect" the petition, then an NMF assessment for the deceased spouse **will not** be initiated.
   •   If Counsel verifies in writing that the surviving spouse either cannot or will not "perfect" the petition, then the PTM will advise the APS TE to use the procedures provided in IRM 8.20.6 for appropriate action.

Reminder: The communication with the Counsel Attorney must be in writing via encrypted email. The APS TE will convert the email response to a pdf and upload it as an attachment to the ACDS record.

(11) Failure by the originating function to correctly retain control of the NPS SND **and** to control/protect the NPS ASED under their jurisdiction causes an undue shift of administrative burden onto Appeals. **For this reason, your PTM must be aware of all such instances and the PTM must also elevate the email inquiry to each successive management level as needed until a written response is received from the originating function.**

(12) If the originating function replies to the email and verifies they are controlling the NPS SND and the NPS ASED, save the email response as a pdf file and attach the email pdf file to the ACDS record for statute protection verification and any future inquiries.

(13) The APS TE who is responsible for monitoring the NPS taxpayer's account remaining in Compliance Jurisdiction will use PEAS Type "OTH" and make a PEAS Case Activity Record (CAR) entry to document the monitoring action(s) for the NPS account.

(14) Modify the procedures provided in this section as appropriate and necessary for a Non-Petitioned Year.

Exception: MFT 31 procedures do not apply for a Non-Petitioned Year (tax period) because the assessment is made to the existing MFT (30, 02, etc.) and tax period however, the normal ASED protection procedures still apply based on the ASED for the respective tax period.

(15) Complete the SNDATE field in ACDS on all cases in which a statutory notice of deficiency or a determination letter was issued, including 90-day cases received from Compliance Field or a Campus function. Use the appropriate entry as follows:

- 090D - Compliance issued notice of deficiency
- 150D - Compliance issued notice of deficiency to taxpayer residing outside the United States
- 090S - Campus issued notice of deficiency
- 150S - Campus issued notice of deficiency to taxpayer residing outside the United States
- FPAD - TEFRA (Compliance Issued FPAA)

(16) Statute policy and procedure is provided in IRM 8.21, Appeals Statute Responsibility.

8.20.5.5.3.1
(07-01-2017)
Compliance Function "No-Changes" the Statutory Notice of Deficiency (SND)

(1) After the SND is issued by Compliance, the taxpayer may submit additional information which fully resolves the tax issue in dispute. If Compliance accepts the information they may "No-Change" the case **before** one or both of the taxpayers file a petition with the USTC. Appeals will **not** be involved in this type of case.

(2) When the Compliance Function's "No-Change" process takes place **after** one of the taxpayer's on a Married Filing Joint (MFJ) account has already filed a petition with the United States Tax Court (USTC), the appropriate APS Carding

or Interim Action IRM sections must be followed to ensure ACDS and AIMS are properly updated and to ensure the Counsel Attorney is notified of the "No-Change" action by Compliance.

Example: IMF Automated Underreporter (AUR) issues an SND on a Married Filing Joint (MFJ) return. Primary taxpayer files a timely petition but does not pay the filing fee. Counsel orders the petitioner to pay the filing fee. Secondary taxpayer does not file a petition but instead, provides IMF AUR with additional information which, when reviewed, fully resolves the tax and penalty included on the SND. IMF AUR had created an MFT 31 account for the NPS at the time they submitted the petitioning spouse case to Appeals, but then posts a no-change adjustment for the NPS on their MFT 31 account. IMF AUR also prepares a Form 14121, No Change Certification, and forwards it to the Counsel Attorney for the primary taxpayer's petitioned case, and provides a copy to the applicable APS Office. APS will not take action to create an MFT 31 account for either taxpayer, but instead will await the Counsel Attorney's resolution of the docketed case. The Primary taxpayer withdraws their petition once they've received the No-Change letter from AUR and does not pay the filing fee. Counsel will dismiss the Primary taxpayer's petition for Lack of Jurisdiction based upon the request to withdraw and also for failure to pay the filing fee.

(3)   When the Compliance function "No-Changes" an SND after the taxpayer has already filed their petition, the case is a docketed case despite the subsequent No-Change determination. The Compliance function must provide Appeals with Form 14121 in accordance with their respective IRM procedures. The table below provides APS with references for the Compliance Function's post-SND issuance No-Change procedures:

Compliance Function	IRM Section Number	IRM Section Title
Automated Underreporter BMF (BMF AUR)	IRM 4.119.1	Docketed Appeals Cases see (4)
Automated Underreporter IMF (IMF AUR)	IRM 4.19.2	Docketed Appeals Cases see (4) instructions for AUR cases closed with PC 92
Correspondence Examination	IRM 4.19.13	Docketed Cases Status 90 see (2)
Field Examination Technical Services	IRM 4.8.9	Information Results in No Deficiency
Field Examination Technical Services	IRM 4.8.9	Criteria for Rescinding

Note: When the Compliance function does not provide the completed Form 14121, No Change Certification, to Counsel and APS, a written "no-change statement" from Compliance can be accepted as the no-change "verification" in place of the formal certification Form 14121.

8.20.5.5.4
(07-01-2017)
Docketed Case Not Received Timely in Appeals

(1) If a case appears on the Docket List or DIMS but has not received in Appeals within 40 days after the date the petition is served on the IRS, the DIMS Team will:

    a.   Create a dummy file for answer
    b.   Enter the date the dummy file was created in the ACDS DKTAD field
    c.   Send the dummy file to Counsel by fax, EEFax, or overnight mail using Form 3210, Document Transmittal

Reminder: See IRM 8.20.5.5.1.6, Dummy File Creation, for additional information.

(2) The steps outlined in (1) above, provide Field Counsel with all available information for them to use in preparing an answer to the petition.

8.20.5.5.4.1
(03-01-2016)
Administrative File Received After Dummy File Created

(1) When the original administrative file is received after a dummy file for answer was created and carded on ACDS, APS must perform research to determine the location of the dummy file so that the original administrative file can be associated.

- If the dummy file is currently assigned to an ATE, the APS Tax Examiner will prepare a Form 3210 and send the original administrative file to the ATE to associate it with the dummy file.
- If the dummy file is currently in Counsel, the APS Tax Examiner will prepare a Form 3210 and send the original administrative file to Counsel to associate it with the dummy file. If the dummy file location is unclear on TLCATS, the APS Tax Examiner will call Counsel to verify the dummy file location.

The APS Tax Examiner will also:

- Enter the date received in the DKTAD-Original File field
- Enter a comment in the NOTE field "Original Administrative File sent for association with the Dummy File"
- Enter a LFROMDATE in LACTION - date the original administrative file is received
- Enter DIMS Closed - date the original administrative file is received

These entries will indicate that the case was originally assigned as a dummy file but the actual administrative file was later received and associated with the dummy file.

(2) If the original administrative file is received before ASNDATE is input, the APS Tax Examiner will change the RECDATE to the date the administrative file is received in Appeals.

(3) If the original administrative file is received after the ASNDATE is input, the APS Tax Examiner will change the RECDATE to the same date as the ASNDATE.

Note: This practice creates a more accurate P1 measure.

8.20.5.5.5
(07-01-2017)
Non-Petitioning Spouse (NPS) Cases

(1) When an SND is issued on an MFT 30 Married Filing Joint (MFJ) account, the Primary Taxpayer (TP) and Secondary TP are treated individually for the purpose of legally signing a waiver of agreement, legally petitioning the USTC, or taking no action prior to the SND default date.

(2) When an SND is issued to both a husband and wife who filed a joint return, and only one spouse petitions the USTC while the other spouse either agrees to the proposed deficiency or does not also file a petition to the USTC, the case is considered a **non-petitioning spouse case**.

(3) The APS Tax Examiner will verify the address of both taxpayers on all non-petitioning spouse cases. Use IDRS command code SPARQ to determine if the last known address of both taxpayers is the same as the address on the notice of deficiency.

(4) If separate residences were established and it is not clear from the administrative file that both taxpayers received the notice of deficiency, APS will:

    a. Immediately card the case on ACDS following the procedures shown below to control the statute date for the taxpayer who may not have received the notice of deficiency.
    b. Enter "Spouse at different address" in the NOTE field.
    c. Immediately alert the PTM to request verification via communication with Counsel.
    d. The PTM may need to immediately transmit the case to Counsel to determine the appropriate action to take on the case.

       Note: An SND mailed to an address other than the last known address is NOT valid. An invalid SND cannot result in a legal default assessment and a default assessment of an invalid SND cannot be used to substantiate an account adjustment. Counsel may request that APS process a "protective assessment" while they conclude whether or not the SND was in fact mailed to a proper address. Until the validity of the SND can be determined by Counsel, the ASED for the taxpayer(s) is the normal or extended statute associated with the account pre-SND issuance.

    e. **If Counsel concludes the SND is invalid and the normal or extended assessment statute is still open, a new notice of deficiency must be issued at the direction of Counsel or the Appeals Team Manager (ATM).** Refer the case to the appropriate (ATM). The Lead ATM will determine whether to return the case to Compliance or if Appeals will issue a new Statutory Notice of Deficiency.
    f. If the assessment statute is not open, follow established procedures from IRM 8.21.7, Appeals Statute Responsibility - Barred Statute Procedures, for preparing Form 3999, Barred Statute Report. The Compliance function which incorrectly issued the SND is the office responsible for the barred statute and the person preparing the Form 3999, Barred Statute Report must clearly identify the appropriate Compliance function to facilitate correct routing of the Form 3999.

(5) If the Counsel Attorney or the ATM requested that APS make a "protective assessment" based upon the SND as described in d) Note above, the Counsel Attorney or ATM will provide APS with written instructions to finalize the account based upon the determination made in e) or f) above. APS will attach the written instructions from Counsel or the ATM to the ACDS record to provide justification for the account actions taken.

8.20.5.5.5.1
(03-01-2016)
Non-Petitioning Spouse Case Carding Requirements

(1) A non-petitioning spouse case requires special ACDS procedures to create a work unit that includes a key case (the joint return) and two related cases, one for each spouse.

- Joint return (key case)
- Petitioning spouse (related case record, same work unit number as the key case)
- Non-petitioning spouse (related case record, same work unit number as the key case)

8.20.5.5.5.1.1
(10-20-2014)
Non-Petitioning Spouse Joint Return Carding

(1) Since the DIMS Team creates a skeletal card from the docket list, the petitioner's card will already be on ACDS. This case summary card should be updated to become the joint "key" case. For ACDS fields and acceptable data follow the additional instructions described below. Send the administrative file to the appropriate Counsel office for answer, as identified in TLCATS Case Screen 1. For the CASES level information screen:

a. TPNAME - Change to joint name line information
b. FEATRCD - Enter NS to identify a non-petitioning spouse case
c. TP TYPE (only valid with MFT 30)
   Select "PRI" in drop down menu if the petitioner is the primary TIN on the joint account
   Select "SEC" in the drop down menu if the petitioner is the secondary TIN on the joint account
d. REQAPPL - Enter the date the petition was filed by the petitioning spouse
e. DKTNO - Enter the docket number as it appears on the petition or Docket List
f. KEYTP - Leave blank
g. KEYTIN - Leave blank

(2) On the RETURNS level information screen, follow normal ACDS carding procedures and:

a. STATDATE - Leave blank
b. Statute CODE - Enter DOCKT
c. PropdTax and PropdPen - Enter the tax deficiency and penalty(s) amounts shown on the notice of deficiency
d. Duplication - Leave blank

8.20.5.5.5.1.2
(10-20-2014)
Non-Petitioning/Petitioning Spouse Case Carding the Petitioning Spouse

(1) Establish a separate record for the petitioning spouse using the same work unit number as the joint return. Follow normal ACDS carding procedures and:

a. TPName - Enter the name of the petitioning spouse
b. Address - Enter the address of the petitioning spouse
c. TIN - Enter the petitioning spouse TIN
d. MFT - Enter MFT 31
e. TYPE - Enter "I"
f. FEATRCD - Enter NS to identify a non-petitioning spouse case
g. REQAPPL - Enter the date the petition was filed by the petitioning spouse
h. DKTNO - Enter docket number as it appears on the petition
i. KEYTP - Enter the name of the joint return
j. KEYTIN - Enter the name of the primary TIN on the joint return
k. SNTYPE - Enter type of SN issued

l.   SNDATE - Enter date notice of deficiency was issued
m.   ACTION - ANSWER
n.   NOTE - Enter "Petitioning Spouse"

(2)   On the RETURNS level information screen, follow the normal procedures and:

a.   AIMS Indicator - Enter E since the individual taxpayer is not on AIMS
b.   STATDATE - Leave blank
c.   Statute CODE - Enter DOCKT
d.   PropdTax and PropdPen - Leave these fields blank
e.   Duplication - Leave this field blank

8.20.5.5.5.1.3
(03-01-2016)
Non-Petitioning/Petitioning Spouse Case Carding the Non-Petitioning Spouse

(1)   Establish a separate case for the non-petitioning spouse using the same work unit number as the joint return. Follow normal ACDS carding procedures and for the CASES level information screen:

a.   TPName - Enter the name of the non-petitioning spouse
b.   Address - Enter the address of the non-petitioning spouse
c.   TIN - Enter the TIN of the non-petitioning spouse
d.   MFT - Enter MFT 31
e.   TYPE - Enter REF
f.   FEATRCD - Enter NS to identify a non-petitioning spouse case
g.   REQAPPL - Leave blank
h.   DKTNO - Leave blank
i.   KEYTP - Enter the name of the joint return
j.   KEYTIN - Enter the primary TIN of the joint return
k.   SNTYPE - Enter the stat notice type
l.   SNDATE - Enter the stat notice date
m.   ACTION - DCOTHER
n.   NOTE - Enter "Non-Petitioning Spouse"

Reminder: Always verify that the originating function is controlling the NPS SND and NPS ASED. See IRM 8.20.5.5.3, Docketed Case Carding (Compliance-Issued Statutory Notice of Deficiency (SND)) (2) - (9) for guidance on contacting the originating function to verify their continued suspense of the NPS SND and ASED. See IRM 8.20.6, Petitioning/Non-Petitioning Taxpayer, or Non-Petitioned Year(s) in Multiple Year Compliance-Issued SND, for additional guidance.

(2)   On the RETURNS level information screen enter:

a.   AIMS Indicator - Enter E since the individual return is not controlled on AIMS
b.   STATDATE - Enter the normal or extended assessment statute date
c.   Statute CODE - Leave blank
d.   PropdTax and PropdPen - Leave these fields blank
e.   Duplication - Leave blank

(3)   See IRM 8.20.6, Petitioning/Non-Petitioning Taxpayer, or Non-Petitioned Year(s) in Multiple Year Compliance-Issued SND, for additional information.

8.20.5.5.6
(07-01-2017)
Joint Return - Separate Petitions

(1) When a statutory notice of deficiency is issued to both the primary taxpayer and the secondary taxpayer who filed a joint return and each files a separate petition with the U.S. Tax Court, each docket number is established on ACDS as a **separate work unit number**. Follow the procedures in the subsections below to card the docketed cases on ACDS.

8.20.5.5.6.1
(07-01-2017)
Joint Return Separate Petitions - Carding the Primary Taxpayer Identification Number (TIN)

(1) Establish a work unit for the primary TIN of a joint return on the case inventory screen. This is a **key** case record. The APS Tax Examiner will follow normal ACDS carding procedures and enter the following for the CASES level information screen:

    a.   TPName - Enter the name of the taxpayer with the primary TIN on the joint return

    b.   Address - Enter the address of the taxpayer with the primary TIN on the joint return

    c.   TIN - Enter the primary TIN of the joint return

    d.   MFT - Enter MFT 31

    e.   REQAPPL - Enter the date the primary taxpayer filed the petition

    f.   DKTNO - Enter the primary taxpayer's docket number as it appears on the petition or docket list

    g.   NOTE - Enter "Joint Return Separate Petitions - Related DKTNO (enter the docket number of the other spouse)"

(2) On the RETURNS level information screen enter:

    a.   AIMS Indicator - Enter E since the individual taxpayer is not controlled on AIMS

    b.   STATDATE - Leave blank

    c.   Statute CODE - Enter DOCKT

    d.   PropdTax and PropdPen - Enter the tax deficiency and penalty(s) for each year as shown on the statutory notice of deficiency

    e.   Duplication - Leave blank

(3) The APS Tax Examiner will send the administrative file to the Counsel office identified in TLCATS Case Screen 1.

8.20.5.5.6.2
(07-01-2017)
Joint Return Separate Petitions - Carding the Joint Return

(1) Establish a **separate** record for the joint return using the same work unit number as the primary TIN key case. This is a **related** case record. On the CASES level inventory screen enter:

    a.   TPNAME - Enter the names of both taxpayers on the joint return in ACDS TPName format

    b.   Address - Leave blank

    c.   TIN - Enter the primary TIN of the joint return

    d.   TIN2 - Enter the secondary TIN of the joint return

    e.   MFT - Enter MFT 30

    f.   REQAPPL - Enter the date the petition was filed for the primary taxpayer of the joint return

    g.   DKTNO - Enter the primary taxpayer's docket number as it appears on the petition or docket list

    h.   KEYTP - Enter the primary taxpayer's docket number as it appears on the petition or docket list

    i.   KEYTIN - Enter the primary taxpayer's TIN

    j. NOTE - Enter "Separate Petitions - Related DKTNO (enter the docket number of the other spouse)"

(2) On the RETURNS level information screen enter:

    a. AIMS Indicator - Enter Y if the MFT 30 is controlled on AIMS. Otherwise, enter N or E, as applicable.
    b. STATDATE - Leave blank
    c. Statute CODE - Enter DOCKT
    d. PropdTax and PropdPen - Leave blank
    e. Duplication - Leave blank

8.20.5.5.6.3
(07-01-2017)
Joint Return Separate Petitions - Carding the Secondary TIN

(1) Establish a **separate** record with **a new work unit number** for the secondary TIN of a joint return. This is a **key** case record. On the CASES level inventory screen follow normal ACDS procedures and enter:

    a. TPName - Enter the name of the taxpayer with the secondary TIN on the joint return.
    b. Address - Enter the address of the taxpayer with the secondary TIN on the joint return
    c. TIN - Enter the secondary TIN of the joint return
    d. MFT - Enter MFT 31
    e. REQAPPL - Enter the date of the petition of the secondary taxpayer
    f. DKTNO - Enter the secondary taxpayer's docket number as it appears on the petition or docket list
    g. KEYTP - Leave blank
    h. KEYTIN - Enter the primary TIN of the joint return for cross referencing
    i. NOTE - Enter "Joint Return Separate Petitions - Related DKTNO (enter the docket number of the other spouse)"

(2) On the RETURNS level information screen, follow normal ACDS procedures and enter:

    a. AIMS Indicator - Enter E since the individual taxpayer is not controlled on AIMS
    b. STATDATE - Leave blank
    c. Statute CODE - Enter DOCKT
    d. PropdTax and PropdPen - Enter the tax deficiency and penalty(s) for each year as shown on the statutory notice of deficiency
    e. Duplication - Leave blank

(3) Do not establish another related record for the joint return.

8.20.5.5.6.4
(03-01-2016)
Joint Petition Separate Returns Case Carding

(1) A married taxpayer may file a joint petition with their spouse even though their Statutory Notice of Deficiency (SND) was issued based upon a Married Filing Separate (MFS) filing status.

(2) If one or both spouses filed a MFS return see IRM 8.20.5.4.1.3.1, Multiple Filer Form 1040 Cases, for carding guidance.

(3) If neither spouse filed a Married Filing Separate F-1040, compliance may have:

    • Posted an SFR TC 150 to the MFT 30 MFS account for one or both spouses, and
    • Established AIMS controls for one or both spouses

(4) Because the married taxpayers filed a joint petition, there will be only one Docket Number for the petitioners.

(5) Establish the docketed case on ACDS CASES following normal Docketed pro-
cedures using the primary TP SSN. For the purposes of this case type, the first
taxpayer listed on the joint petition is the primary taxpayer and the other is the
secondary taxpayer unless only one of the spouses was issued an SND.

- If both spouses were issued an SND, enter both names in the TP name
  field, the spouse who is listed first on the petition is the Primary TP.
- If only one spouse was issued an SND, enter only that name in the TP
  name field. The other spouses' name will be entered in the NOTE field.

(6) Always enter the secondary TP SSN in the TIN2 field.

(7) Additional ACDS entries:

- MFT - 30
- FEATRCD - NF
- TP TYPE - B for both

   Note: The combination of FEATRCD "NF" and TP TYPE "B" will differ-
   entiate this type of case from any other because a Non-Filer
   case cannot also be a Married Filing Joint case (TP TYPE B)
   until the taxpayer's election is made on an Original Delinquent
   Return, and that return is processed as a Separate to Joint case.
   Conversely, a Married Filing Joint (MFJ) taxpayer, cannot also be
   a non-filer (FEATRCD NF) case because the MFJ filing status is
   an election that can only be made on a filed tax return.

- REQAPPL - Enter the date the joint petition was filed
- DKTNO - Enter the docket number as it appears on the petition or
  Docket List
- KEYTP - Leave Blank
- KEYTIN - Leave Blank
- SNTYPE - Enter type of SND issued
- SNDATE - Enter date SND was issued
- ACTION - Enter ANSWER
- NOTE - Enter **"Joint Petition Separate Return(s)"** (if only 1 TP has an
  SFR account there is no need to enter the (s)). Also enter the
  secondary taxpayer's name when an SND was **not** issued for the
  Secondary TP's SSN.

(8) On the RETURNS level information screen, follow the normal procedures and:

- AIMS Indicator - Enter the applicable code, but if AIMS controls were
  not established by the originating function, use CC: AM424A to establish
  AIMS controls for the Primary Taxpayer's MFT 30 tax periods included
  on the Petition.

   Reminder: Because neither of the taxpayers has filed a return, the
   ASED will be "MM-**EE**-YYYY". If one or both of the taxpay-
   er's has filed a return, follow carding procedures in IRM
   8.20.5.4.1.3.1, Multiple Filer Form 1040 Cases.

- STATDATE - Leave blank
- Statute CODE - Enter DOCKT
- PropdTax and PropdPen - Enter the proposed deficiency/proposed
  penalty, rounded to whole dollars for each tax period included on the
  petition
- Duplication - Leave blank

8.20.5.5.7
(07-01-2017)
**Non-Petitioned Year(s)
Case Carding**

(1) When Compliance issues an SND for multiple tax periods and one or more of the tax periods are omitted from the petition, only the tax periods included on the petition are considered petitioned and the tax period(s) omitted are considered **non-petitioned year(s)** (NPY). The function which issued the SND retains jurisdiction for the NPY(s) and separates the petitioned year(s) administrative file(s) from the NPY administrative file(s) in order to timely transmit the petitioned years to Appeals for carding and submission to Counsel for preparation of an answer to the petition.

(2) APS cards the petitioned case with all tax periods originally included on the SND, (this includes both the petitioned and the non-petitioned years. APS will identify the NPY(s) on the Form 14758, Docketed Case Routing Sheet, and also make a note to request that Counsel determine if they want the NPY associated with the Docketed Case once it is closed by Compliance or not. APS serves as the liaison between the Compliance Function and the Counsel Attorney to establish if the NPY should be re-charged to the Counsel Attorney for association with the Docketed case, once it has been closed by Compliance, or if the NPY can be sent to Campus Files by Compliance. The NPY(s) will have the following information entered in the ACDS Returns level to differentiate it from the petitioned tax periods until Counsel identifies if they do or do not also want the NPY(s) once they are closed by Compliance:

ACDS Field	Entry
FEATRCD	NY (Non-Petitioned Year)
AIMS	Y (AIMS control remains in Compliance status)
TAXPER	YYYYMM
STATDATE	ASED per AIMS
Statute CODE	EXAM (This will change based upon next action)

Reminder: The disposition of the NPY(s) will be changed by the following taxpayer actions:

Taxpayer Action	Change to NPY
Taxpayer perfects the petition to include the NPY(s)	• NPY becomes a petitioned year • Remove FEATRCD NY • APS notifies Compliance function • Admin file is submitted to APS via Form 5344 Disposal Code 11 for association with the petitioned case • APS updates the ACDS record to correct the return level entries for the newly petitioned tax period to match the other petitioned years

Taxpayer Action	Change to NPY
Taxpayer submits an agreement to the Compliance function for the NPY	• NPY is assessed by Compliance function • If the Counsel Attorney wants the agreed tax period to be associated with the petitioned tax periods, then follow steps in the (4) table below. APS must update the return level AIMS Code to "N", Statute Date to blank and Statute CODE to ASESD once the Compliance assessment action(s) are posted. • If the Counsel Attorney does not want the agreed tax period to be associated with the petitioned tax periods, then Compliance will close their case and APS will delete the NPY from the ACDS record.
Taxpayer defaults on the NPY	• NPY is assessed by Compliance function • If the Counsel Attorney wants the defaulted tax period to be associated with the petitioned tax periods, then follow steps in the (4) table below. APS must update the return level AIMS Code to "N", Statute Date to blank and Statute CODE to ASESD once the Compliance assessment action(s) are posted. • If the Counsel Attorney does not want the defaulted tax period to be associated with the petitioned tax periods, then Compliance will close their case and APS will delete the NPY from the ACDS record.

(3)   Upon conclusion of the NPY suspense, the initiating function must process the defaulted or agreed adjustment(s) and associate the assessment verification with the NPY administrative file.

Note: In the same way as with all other types of docketed Compliance SND cases, APS serves as the Appeals control point monitor between the Compliance function and the Counsel Attorney for the purpose of identifying if the NPY, remaining in Compliance' jurisdiction, will be re-charged to the Counsel Attorney, or will be sent to Campus Files Function after Compliance completes their closing action(s). APS involvement in this process will ensure that the ACDS and AIMS databases accurately reflect the proper case controls and status while the petitioned tax periods are in Counsel or Appeals' jurisdiction.

(4)   APS will follow the process provided below based upon Counsel's decision to associate or to not associate the NPY with the docketed years:

Counsel's Response to APS Inquiry:	APS Actions:

Counsel needs the Non-Petitioned Year for association with the docketed case	APS prepares encrypted email to alert the Compliance function to **"re-charge"** the NPY(s) to Counsel at closing.
	Encrypted email information:
	• To: Compliance contact and their manager
	• Cc: APS TE and their PTM
	• Email Subject Line: "Re-charge request for Non-Petitioned Year(s) when closed"
	Body of the email:
	• TIN, Name Control, MFT and Tax Period of the NPY(s)
	• "Please "re-charge" tax period(s) YYYYMM to the Counsel Attorney identified below upon completion of your closing action(s)."
	• "Provide the Re-Charge" information in one of the three ways described below within the body of the email by:
	    ✓ Typing information required for Form 2275, Records Request, Charge and Recharge Items 11 and 12, or
	    ✓ Pasting a screen shot of the Outlook Properties for the Counsel Attorney, or
	    ✓ Pasting a screen shot of the Discovery Directory page for the Counsel Attorney
	• Save the completed email as a PDF and upload it as an attachment to the ACDS record
	• Send the request for the NPY(s) to be re-charged and associated with the docketed case to the Compliance function via encrypted email
	• Use "Fast Import for Non-closing function" to open a PEAS case for the WUNO
	    ➤ PEAS Type = OTH
	    ➤ PEAS SubType = blank
	    ➤ Enter a brief Case Activity Record (CAR) to describe the actions taken
	    ➤ Place the case in PEAS suspense (S03) for monitoring until the Compliance adjustment posts
	
	Reminder: The PEAS Follow-up setting can be used to alert you of the earliest follow-up date which is based upon the SND default date + 30 days to allow processing actions to take place and post.
	
	• Update the ACDS return level STATDATE and Statute CODE as appropriate once the Compliance adjustment posts
	• Enter a PEAS CAR to briefly describe the actions taken and close the case on PEAS using closing code 03

Counsel does NOT need the NPY(s) for association with the docketed case	• Convert the email from Counsel to a PDF and upload it as an attachment to the ACDS record • Delete return level entries for NPY(s)

8.20.5.6
(07-01-2017)
**Abatement of Interest
(ABINT) Case Carding**

(1) Abatement of interest claims are carded as a separate WUNO - even if received with another type of case, i.e. income tax.

(2) Follow the general carding procedures and enter:

- TYPE - **ABINT**
- RETURNS level information screen:

ACDS Return Field	Entry Information
AIMS indicator	**E** since these cases are not controlled on AIMS
TAXPER	Enter tax period for which the claim is filed
DDAMTCL	Amount of the claim shown on Form 843, Claim for Refund and Request for Abatement
STATDATE	Leave blank
Statute CODE	**ABINT**
Duplication	Leave blank

(3) Generally, these cases come to Appeals in "proposed disallowance status" so the assessment statute is not an issue. However, the "interest abatement case" could arrive in Appeals after a statutory disallowance letter has been mailed to disallow the claim for abatement. The following situations might occur, which impact the "statute expiration date" entered on ACDS for the case:

   a. If the formal disallowance letter was issued, the 180-day period (for petitioning the Tax Court) is running and Appeals may not have time to work the case.

   b. Reconsideration of disallowed interest claims in respect to IRC 6404(e)(1) - received with less than 120 days remaining on the 180-day period - Acceptance of this type case is subject to the approval of the Appeals Area Director. If Appeals accepts the case for reconsideration (during the 180-day period), the ATE informs the taxpayer that the period for filing suit is not extended and that no additional final determination letter will be issued.

8.20.5.7
(10-20-2014)
**Administrative and
Litigation Cost Case
Carding**

(1) IRC 7430 provides for the recovery of reasonable administrative costs and litigation costs. The procedures for recovering administrative costs require that a written request be filed with the IRS personnel that considered the underlying substantive claim. When these cases are received in Appeals, it is important to remember the following:

   a. An award of litigation costs, attorney fees or court costs may be appropriate for docketed cases tried by the Tax Court or settled whether in Appeals or by Counsel. These cases require approval by Counsel and will be forwarded to them for action. These cases will not be carded on ACDS.

   b. An award of administrative costs (including attorney fees) may also be appropriate for non-docketed cases. Appeals has sole jurisdiction in deciding these cases and they will be carded on ACDS. (See Note below.)

      c.   Any decision on administrative costs may be appealed to the Tax Court by the taxpayer, or their authorized representative.

Note: If a petition is filed, they become litigation costs and jurisdiction is then transferred to Counsel.

(2) On the CASES level inventory screen, follow normal carding procedures and enter:

      a.   MFT - Enter the MFT of the initial case
      b.   TYPE - Enter 7430

(3) On the RETURNS level information screen, enter:

      a.   AIMS Indicator - Enter E
      b.   TAXPER - Enter the tax period involved in the original case. If there is more than one period, enter only the earliest period
      c.   Statute CODE - Enter CLAIM
      d.   SND - Enter N
      e.   TOTAPPCLM - Enter the total amount claimed

8.20.5.8
(03-01-2016)
Allocated Tip Tax Case
Carding

(1) Upon receipt of an Allocated Tip Tax Case in Appeals, verify that the following items are included:

•   Employer's request for administrative relief
•   Compliance denial of relief
•   Taxpayer's request for Appeals consideration

(2) On the CASES level inventory screen, follow normal carding procedures and enter:

•   TIN - The TIN will be followed by a modifier (A through J) to distinguish the tip tax case from other related returns
•   TYPE - Enter EMPL

(3) No data will be entered on the RETURNS level information screen

8.20.5.9
(03-01-2016)
Audit Reconsideration
Case Carding

(1) An audit reconsideration case is the reevaluation of the results of a prior audit when a taxpayer disagrees with the original determination by providing information that was not previously considered during the original examination. Or, it is the process the IRS uses when the taxpayer contests an Automated Substitute for Return (ASFR) or SFR determination by filing an original delinquent return, and the assessment remains unpaid or, as a result of the assessment, the tax credit is reversed.

(2) There are two types of audit reconsideration cases:

      a.   **Type 1** is a case that has already been closed by Appeals.
      b.   **Type 2** is a case that has not been to Appeals e.g. a reconsideration of a Campus claim, an underreporter, examination or correspondence examination case, a non-filer, ASFR, or SFR case.

(3) Follow normal carding procedures and enter FEATRCD **RE**

(4) STATDATE - leave blank

(5)   Statute CODE - enter ASESD

Note: If on AIMS when received, update to the applicable AIMS Status and notate ACDS as appropriate.

8.20.5.10
(07-01-2017)
Introduction to Appeals Consideration of Claim and Overassessment Cases

(1)   Appeals considers claim and overassessment cases on any taxes or other matters that the IRS considers. **Exceptions** to this general authority are provided in IRM 1.2.47, Delegation Order 8-8 (formerly DO-66, Rev. 15).

(2)   Claims can be:

a.   Part of a case file received by Appeals, or
b.   Filed by the taxpayer during Appeals consideration.

(3)   An overassessment case becomes an overpayment case when there is a refund indicated.

(4)   An Appeals overassessment case is not a claim for refund. Instead it is an overassessment determined by the SB/SE Area Director or the Director, Field Operations.

(5)   Claims for abatement - filed with reasons acceptable to an SB/SE Area Director, the Director of Field Operations, SB/SE or W&I Campus Director, or the Compliance Area Director, SB/SE, Compliance Area 15 - are considered by Appeals on their merits, if protested.

(6)   Field sourced claim cases are routed to Appeals based on the taxpayer's address. Campus sourced claims are routed to Appeals based on the Business Operating Division (BOD) that issued the 105-C or 106-C Letter. Campus claims are assigned to the Appeals location identified on the Campus Exam case routing instructions provided on the *Appeals Case Routing From External Sources.*

8.20.5.10.1
(07-01-2017)
Receipt of Claim Cases, Overassessment Cases, or Net Rate Netting Claims/Requests

(1)   APS will determine if the items listed on the Form 3210 were received and then sign the acknowledgment copy of the Form 3210, and return it to the originator by mail or fax. APS will retain a copy of the Form 3210 in the case file.

(2)   Taxpayers can file a claim on Form 843, Claim for Refund and Request for Abatement, Form 1040X, Amended U.S. Individual Income Tax Return, or Form 1120X, Amended U.S. Corporation Income Tax Return. Correspondence from the taxpayer may constitute an informal claim, however, this determination is made by the ATE.

8.20.5.10.1.1
(07-01-2017)
Claim or Overassessment Case Carding

(1)   Establish the case on ACDS following normal procedures, except for the following ACDS fields:

•   STATDATE - enter the assessment statute date, if it has not expired; if the statute has expired, leave blank.
•   Statute CODE - enter *CLAIM*
•   DDAMTCLM - enter the claim amount disallowed for **Field Compliance cases**. (See page 2 of AMDISA.)
•   APPAMTCLM - enter the amount that was disallowed on the Letter 105-C, Claim Disallowed or Letter 106-C, Claim Partially Disallowed, if

the claim is received from a Campus. Campus-sourced claims are not controlled on AIMS so page 2 of an AMDISA will not be available..

Reminder: If the front page of the 105-C/106-C is missing, enter the following comment in the NOTE field: "Unable to determine claim amount."

(2) For Trust Fund Recovery Penalty (TFRP) claim cases, refer to IRM 8.20.5.38.2.4.4, TFRP Formal Claims for Refund and Claim Reconsideration Case Carding.

8.20.5.10.1.2
(07-01-2017)
**Net Rate Netting (NRN)
Claim/Request Case
Carding**

(1) All taxpayer requests for Net Rate Netting (NRN) under IRC 6621(d) and/or Rev. Proc. 2000-26 must be in writing and include all pertinent information in compliance with Rev. Proc. 2000-26 guidelines. Taxpayers can use either of the two methods provided below for preparing their NRN Claim:

a. Form 843, Claim For Refund and Request for Abatement
b. If a return is pending with the Service or a court, a written request or letter in which the taxpayer furnishes all of the information required per Rev. Proc. 2000-26

(2) APS can further identify a NRN Claim by additional information noted in the document provided e.g. "Request for Net Rate Netting under Rev. Proc. 2000-26," or "Net Rate Netting Claim IRC 6621(d)."

(3) Appeals can receive IRC 6621(d) Net Rate Netting Claims/Requests in several ways:

a. Associated with a docketed or non-docketed tax case from Compliance; (See carding guidance in IRM 8.20.5.10.1.2 (4) below)
b. Submitted to Appeals as a full disallowance Letter 105-C or a partial dis-allowance Letter 106-C from Ogden Campus; (See carding guidance in IRM 8.20.5.10.1.2 (5) below)
c. Submitted by the taxpayer or taxpayer representative directly to the Appeals Technical Employee (ATE) working the tax case in dispute; (See carding guidance in IRM 8.20.5.10.1.2 (6) below), or
d. Forwarded from the Ogden Campus Accounts Management (AM) Complex Interest Unit for processing with an open Appeals case that will be closed by the ATE within 30 days. (See carding guidance in IRM 8.20.5.10.1.2 (7) below.)

(4) APS will card a NRN Request that is received with a docketed or non-docketed case as a related WUNO following Claim carding procedures along with the following items:

• NOTE - Enter related case WUNO and "Net Rate Netting"
• Enter return level information for the earliest tax period identified on the NRN Claim/Request
• STATDATE - Blank
• Statute CODE - N/A
• DDAMTCL - Blank
• Loc6 - Enter "NRN"

(5) APS will card a NRN Claim/Request submitted to Appeals as a partially or fully disallowed claim following Claim carding procedures along with the following items:

- • NOTE - Enter "Net Rate Netting"
- • STATDATE - Blank
- • Statute CODE - N/A
- • DDAMTCL - Blank
- • Loc6 - Enter "NRN"

(6) APS will card a NRN Request submitted by the taxpayer or taxpayer representative directly to the Appeals Technical Employee (ATE) working the tax case in dispute per the ATE's written direction to ensure the NRN Claim/Request is identified as part of the ATE's ACDS inventory.

(7) When the Ogden Campus Accounts Management (AM) Complex Interest Unit (CIU) receives a NRN Claim/Request which includes a tax period(s) with an unresolved tax liability case open in Appeals, the AM CIU will research AIMS to determine if any of the tax periods included in the NRN Claim/Request are open in AIMS Status "80", "81", or "82". Once the AIMS controls are identified as Open in Appeals, the Ogden CIU will contact Appeals following procedures described in IRM 8.7.19, Accepting a Net Rate Netting Request for IRS Ogden Campus. The following procedures identify the steps for the Ogden CIU to contact Appeals for potential transfer of the NRN Claim/Request:

  a. Ogden CIU sends an encrypted email to Appeals "*AP Complex Interest@irs.gov" with the subject line "Open AIMS Netting Case"
  b. The encrypted email will include the taxpayer's name, TIN, MFT(s), and all tax periods included in the NRN Claim/Request

  Caution: Net Rate Netting Claims/Requests can include more than one TIN so all TIN's and taxpayer names must be included within the email.

  c. The encrypted email will also specify which tax period(s) is/are "Open" on AIMS
  d. APS Complex Interest Team (CIT) Lead assigned to monitor the "*AP Complex Interest" mailbox will contact the Appeals Technical Employee who is assigned the "Open" AIMS case to determine if the case will be closed within 30 calendar days.
  e. If the case will not be closed within 30 calendar days, then APS-CIT will respond to the Ogden CIU via encrypted email that Appeals will not accept the NRN Claim/Request.
  f. If the case will be closed within 30 calendar days, then APS-CIT will follow the procedures in IRM 8.20.5.10.1.2 (8) and IRM 8.20.5.10.1.2 (9) below.

(8) If the Appeals CIT Lead determines the NRN Claim/Request will be accepted, the following information will be provided in response to the Ogden CIU via secure email:

  a. Acknowledgement that Appeals will accept the NRN Claim/Request
  b. Notification to send the NRN Claim/Request to the APS CIT Lead
  c. The APS CIT Lead's name and complete address

(9) After advising the Ogden CIU that Appeals will accept the NRN Claim/Request, the APS CIT Lead will import the case into the Processing Employee Automated System (PEAS) with the following entries:

- • PEAS Feature Code - PC
- • PEAS Type - CLS

- PEAS SubType - NET
- Assign the PEAS case to their APS-CIT PTM
- Follow-Up Date - 30 days from the date of assignment

Reminder: The APS-CIT PTM will follow-up with the ATE assigned the "Open" AIMS case if it has not been submitted to APS-CIT for processing within 30 calendar days.

Note: Normal APS-CIT assignment practices will resume upon notification from the ATE that the case is ready to be sent to APS-CIT.

8.20.5.11
(07-01-2017)
Collection Appeal Program (CAP) Case Carding

(1) Appeals is required to make every effort to resolve CAP cases within five (5) business days; therefore, they are given priority for carding, assignment, consideration and closing. Because of the short turn around time, paperless CAP cases are submitted to Memphis APS by the Non-Field CAP Case Coordinator, and by the Field Collection Revenue Officer via EEFax. CAP cases may also be sent electronically via encrypted E-mail to "*AP Collection Appeals Program@irs.gov".

(2) CAP cases originate either from Collection (Field Collection or the Automated Collection System (ACS)) or from Accounts Management. Field CAP requests must be in writing; while taxpayers are encouraged to use Form 9423, Collection Appeal Request, written requests other than on Form 9423 are acceptable. ACS cases are initiated by the taxpayer's oral request and received as an ACS screen print. A written request is not required. Customer Service cases will be submitted on Form 4442, *Inquiry Referral*.

Reminder: Each Form 9423 or Form 4442 must be carded in with a separate WUNO.

(3) On the CASES level inventory screen, APS will follow normal carding procedures and:

    a. Enter the MFT - Use the table below to determine the correct MFT code.
    b. Enter the TYPE - in the following order of priority:
       "CAPSZ" for a seizure case, or
       "CAPLV" for a levy case, or
       "CAPLN" for a lien case, or
       "CAPIA" for an installment agreement case.

      Note: If more than one TYPE is marked on the CAP Request Form, enter in following order of priority, CAPSZ, CAPLV, CAPLN, CAPIA.

    c. Enter the SOURCE - "CO" or "SC" as appropriate.
    d. Enter the KEYPER- Use the earliest tax period listed on the Form 9423 or Form 4442.
    e. Enter NOTE - "ACS" if the case is from the Automated Collection System (ACS) or "AM" if the case is from Accounts Management.

Table for Determining the ACDS CAP MFT Code

If Form 9423/4442 Includes...	Then...
Both IMF and BMF MFT codes	enter the BMF MFT with the most periods
Multiple BMF MFT codes	enter the BMF MFT with the most periods

If Form 9423/4442 Includes...	Then...
Multiple IMF MFT 30/55 codes	enter the IMF MFT with the most periods

(4)   No data will be entered on the RETURNS level inventory screen.

(5)   Once the case is carded on ACDS, APS uses encrypted email to electronically transmit the CAP case to the ATM for assignment per instructions on the Appeals case routing website link, *APS ONLY Case Routing*. Select the link under CAP Case Routing based upon the CAP case source to determine the appropriate case routing for assignment:

- Field CAP Routing
- Non-Field CAP Routing

(6)   The ATM is responsible for forwarding the case to the assigned ATE.

8.20.5.12
(05-17-2022)
Collection Cases - New WUNO Creation Requests

(1)   Centralized electronic mailbox *AP Coll WUNO Creation* is to be used for all requests to create a new WUNO. This mailbox will be monitored and worked by the Centralized Carding unit at the Brookhaven Campus.

8.20.5.13
(07-01-2017)
Collection Due Process (CDP) and Equivalent Hearing (EH) New Receipts

(1)   Cases are sent to Appeals on a Form 3210.

(2)   All CDP or EH cases received in Appeals must include a transmittal:

- Form 14461 - field cases
- Form 12153-B - ACS cases

> *Note:* If a case is received that does not include a Form 14461 or Form 12153-B, return it to the originator immediately. Use Form 3210 to return the case to the originating office with instructions that the case cannot be accepted by Appeals without a signed and completed Form 14461 or Form 12153-B.

(3)   If the case has the appropriate Form 14461, or Form 12153-B, acknowledge receipt on the Form 3210 and return the acknowledgement copy to the originating office.

(4)   Form 14461 or Form 12153-B transmittal will include the following case data to be used in carding the case in on ACDS:

- Taxpayer Name(s)
- TIN(s)
- Date Hearing Request Received
- POA information (if applicable)
- Earliest CSED (for EH/RJ hearing requests)
- MFT/Tax Periods
- Taxpayer Type
- Type of Hearing
- Type of Notice
- Office Referring Request
- Location of Referring Collection employee
- Contact names

- •   Active Case Status
- •   Documents included in file

8.20.5.13.1
(07-01-2017)
Determine CDP/EH TYPE

(1) Cases will be carded with one or more of the following three (3) types:

   a.   DPLV - Levy hearing request: Taxpayer must receive a CDP Levy Notice Letter 1058, LT-11, CP77, CP90, CP92, CP242, CP297 before they can request a levy hearing.

   b.   DPLN - Lien hearing request: A Notice of Federal Tax Lien is sent for filing and the taxpayer is issued a Letter 3172 before they can request a lien hearing.

   c.   DPL2 - Lien and levy hearing request: Taxpayer is sent both a CDP Levy Notice and CDP Lien notice and requests both types of hearings.

8.20.5.13.1.1
(07-01-2017)
Types of Hearings

(1) If taxpayers receive a CDP Lien or Levy notice, they may qualify for one of the following types of hearings before Appeals:

- •   Collection Due Process (CDP) Hearing
- •   Equivalent Hearing (EH)
- •   Retained Jurisdiction (RJ) Hearing, which may become necessary after a CDP hearing

8.20.5.13.1.1.1
(07-01-2017)
Retained Jurisdiction

(1) Appeals retains jurisdiction over its determinations on timely-filed (CDP) hearing requests. There are two situations where taxpayers may return to Appeals under Retained Jurisdiction:

   a.   If they believe that Collection did not carry out the Appeals determination as written

   b.   If they have a change in circumstances which affects the Appeals determination

(2) FEATRCD **RJ** is required when carding a Retained Jurisdiction case on ACDS.

(3) An RJ case does not have an open TC 520 on the account.

8.20.5.13.1.2
(07-01-2017)
TC 520 cc 76/77

(1) The APS Tax Examiner will use IDRS CC: REQ77 or the applicable IAT tool to input TC 520 cc 76 or 77 on field-sourced CDP hearing requests only.

(2) Lien hearing request (DPLN):

   a.   The APS Tax Examiner will input TC 520 cc 76 for lien hearing requests.

   b.   The date of the TC 520 cc 76 is the date the request for a hearing was received by the IRS office listed in the CDP notice. The CDP notice directs taxpayers where to send the request for a hearing. Refer only to the Form 14461, Transmittal of CDP/Equivalent Request Hearing, (page 2, Hearing Request Date column) or Form 12153-B, Referral Request for CDP Hearing from ACS Support, (box 4) for the TC 520 date.

(3) Levy hearing request (DPLV):

   a.   The APS Tax Examiner will input TC 520 cc 77 for levy hearing requests.

   b.   The date of the TC 520 cc 77 is the date the request for a hearing was received by the IRS office listed in the CDP notice. The CDP notice directs taxpayers where to send the request for a hearing. Refer only to

the Form 14461 (page 2, Hearing Request Date column) or Form 12153-B (box 4) for the TC 520 date.

(4)   Lien and levy hearing requests (DPL2)

a.   Both lien and levy hearing requests must be timely and received on the same date by the IRS office that issued the CDP notice to qualify as DPL2.

b.   Use TC 520 cc 76 for joint lien and levy hearing request. The date of the TC 520 cc 76 is the date the request for a hearing was received by the IRS office listed in the CDP notice. The CDP notice directs taxpayers where to send the request for a hearing. As in (2) and (3) above, refer only to the Form 14461 (page 2, Hearing Request Date column) or Form 12153-B (box 4).

Exception: If a CDP Lien and CDP Levy come in together, but they have different IRS Received Dates, they must be carded as separate WUNOs, not DPL2, and two TC 520s must be input, one with cc 76 and the applicable date and another with cc 77 and the applicable date.

Note: When determining the TC 520 date, do **not** use a date other than what appears on Form 14461 (page 2, Hearing Request Date column), or Form 12153-B (box 4).

Reminder: If the ATE assigned to consider the case determines that the CDP was not timely, the TC 520 cc 76/77 is reversed by a TC 522 during the closing process per IRM 8.20.7, Input of TC 522 for Disregarded and Non-Processable Hearing Requests.

8.20.5.13.1.3
(07-01-2017)
CDPTD - Separate Timeliness Determination Cases

(1)   Appeals must review **ALL** late filed CDP requests:

a.   Where the request is late and the taxpayer fails to request an EH
b.   Where the request is late and the taxpayer fails to timely perfect a request for an EH
c.   Submitted after the one-year time frame for requesting an EH

(2)   APS will **not** input the TC 520 cc 76/77 when carding the CDPTD case.

(3)   Field Collection and ACS will EEFax the following documents to the Memphis APS Team:

a.   Fax cover sheet prominently identifying the request as a "SEPARATE TIMELINESS DETERMINATION"
b.   Form 12153
c.   CDP Notice (Letter 3172, Letter 1058, LT-11, CP77, CP90, CP92, CP242, CP297)
d.   Copy of the Envelope with the US Post Office date stamp reflecting the mailing date
e.   Copy of letter sent to taxpayer (as applicable)
f.   ACS only: Copy of AMS history

Note: Collection has been directed to EEFax Separate Timeliness Determinations to the Memphis Appeals APS unit.

(4)   See IRM 8.20.5.13.1.3.1, for CDP Separate Timeliness Determination Case Carding procedures.

(5)   After the case is carded, deliver the CDPTD cases to the appropriate ATM.

8.20.5.13.1.3.1
(07-01-2017)
CDP Separate Timeliness Determination Case Carding

(1)   Separate Timeliness Determination cases are not:

    a.   Sent a Uniform Acknowledgement Letter
    b.   Sent an Appeals closing letter

(2)   Only the following ACDS fields are completed for TYPE CDPTD:

- TP Name
- TIN
- Street, City, State, Zip
- MFT
- TYPE - CDPTD
- SOURCE
- DO
- REQAPPL - Use date Collection provides on fax cover sheet
- RECDATE - Enter date received in Appeals
- KEYPER - Oldest period
- AIMS - E
- TAXPER - List all tax periods on CDP Lien or Levy Notice
- Statute CODE - SUSP
- PRIBUSCD - The Primary Business Code (PBC) is based upon the Business Unit supplying the case to Appeals (See ACDS Utilities Menu for active codes)

(3)   Link MFTs on the same entity.

(4)   Do not link IMF and BMF.

8.20.5.13.1.4
(07-01-2017)
Determine Feature Codes

(1)   CDP cases may have one or more of the following Feature Codes:

- DP* = Related WUNO (both the CDP and related WUNO will have the DP Feature Code)
- DR = Disaster Relief
- EH* = Equivalent Hearing
- EI = EITC considered within CDP jurisdiction
- FV = Frivolous or Delaying Argument
- ID = Identity Theft
- NF = Non-Filer
- PY* = Pyramiding In-Business trust fund taxpayer (Rapid Response Appeal cases only)
- RJ* = Retained Jurisdiction
- SD* = Spousal Defense (Input on any CDP or OIC related to the INNSP case)
- TR = Transferred-in from another Appeals area
- T1* = Economic Hardship Taxpayer Advocate Service (TAS) Case (only for an Operations Assistance Request (OAR) sent to Appeals
- T5* = Systemic Hardship TAS Case

* APS is only responsible for entering the Feature Codes with an * in the list above during the carding process.

(2)   APS will add the feature codes EH and RJ when carding-in an Equivalent Hearing or Retained Jurisdiction case.

(3)   Input TAS Case feature codes only if the case file contains a Form 12412, Operations Assistant Request, AND Section III of the form is addressed to Appeals. When Section III is addressed to Appeals and Item 4 of Section 1 of the form reflects numbers 1 through 4 use feature code "T1". When Section III is addressed to Appeals and Item 4 of Section 1 reflects numbers 5 through 9 use feature code "T5". Do not input TAS Case feature codes if Section III is addressed to a function other than Appeals.

8.20.5.13.1.5
(07-01-2017)
Determine "Linked" or "Separate WUNO"

(1)   A hearing request case may include tax periods that are CDP, EH and RJ. Refer to the Form 14461 or Form 12153-B for the hearing TYPE. Do NOT change Collection's classification of a tax period. That is the responsibility of the AARS or ATE. Some CDP or EH cases will have related cases that are linked within the same WUNO and others may require related cases that have separate WUNOs.

(2)   Establish **separate** WUNOs for:

   a.   Hearing requests where some years are timely (CDP) and some years are not (EH)
   b.   Retained Jurisdiction (RJ feature code) hearing requests
   c.   Business Master File (BMF) cases related to an Individual Master File (IMF)
   d.   BMF accounts with different EINs. (regardless that they may be related)
   e.   Joint 1040 liabilities for a husband and wife and one spouse has a separate TFRP assessment

(3)   Establish **linked** cases within each WUNO where there are:

   a.   More than one Master File Transaction (MFT) as part of a case

      Example: A business entity has MFTs 01, 10 and 02

      Example: A single taxpayer owes MFT 30 and MFT 55 liabilities

   b.   Joint liabilities where the husband is primary (PRI) for some years and the wife is primary (PRI) for other years
   c.   Joint liabilities where spouses residing together each file a separate Form 12153
   d.   MFT 31 modules created by CCISO as a result of one spouse filing an Innocent Spouse claim on a joint year

8.20.5.13.1.6
(07-01-2017)
CDP - Carding Related Cases Requiring Separate WUNOs

(1)   The following issues, when raised in a CDP/EH case, will be carded-in with a separate WUNO and assigned with a feature code "DP":

   a.   OIC
   b.   ABINT
   c.   Innocent Spouse
   d.   Liability Issue

(2)   Hearing officers will transmit the following documents to their servicing APS office to request creation of the related CDP case summary card:

a.   A copy of the CDP case summary card noted at the top in red "Please create (OIC, ABINT, IS, LIABILITY) work unit with feature code - DP" and in the NOTE field list the XREF with the WUNO of the related case.

b.   For Innocent Spouse also add Feature Code "SD" to the CDP WUNO for correct Direct Ship routing at closing.

c.   For OICs only: a copy of page one of Form(s) 656 identifying all periods included on the OIC.

Note: Both the newly created WUNO and the original CDP WUNO should cross reference each other in the NOTE field and have "DP" in the feature code field.

(3)   Assign the CDP-related WUNO to the same ATE assigned the CDP WUNO unless specifically directed otherwise.

(4)   Follow the procedures in:

- IRM 8.20.5.6 for carding Interest Abatement Claim (ABINT) cases
- IRM 8.20.5.30 for carding Innocent Spouse (INNSP) cases
- IRM 8.20.5.31 for carding Offer in Compromise (OIC) cases

The exceptions to the regular card-in procedures are listed below.

8.20.5.13.1.6.1
(07-01-2017)
CDP/EH Offer In Compromise (OIC) Case Carding

(1)   An OIC received with or initiated during the course of a CDP or EH **must** be carded on ACDS as a separate WUNO. This includes OIC cases that are submitted before the CDP/EH case is filed and then later associated with a CDP or EH case.

(2)   A CDP/EH case could result in more than one OIC. For example, related entities such as a joint return and a sole proprietorship will each be carded as a separate OIC WUNO, but the case files should remain together.

(3)   No periods should be added to the CDP/EH case merely because they are included on the OIC. Often, a related offer will contain more periods than a CDP or EH case.

(4)   If the OIC and CDP/EH cases are received in Appeals together and the OIC has already been determined to be processable (signed on page 6 of the Form 656 by an authorized IRS employee), both the CDP/EH case and the OIC case will be carded on ACDS at the same time, as separate WUNOs. If the OIC is not signed on page 6, the OIC and CDP/EH case should still be carded as separate WUNOs. The ATE will obtain a processability determination for the OIC.

(5)   If the OIC is received **after** the CDP/EH case has been carded, the ATE will date stamp Form 656 in the upper right hand margin of page 1 with the date the IRS received the offer. The ATE will provide a completed APS Action Request Form for Collection Source Cases to APS via an encrypted email to the appropriate APS Office's Organizational Mailbox (OMB). The ATE's request to create a new OIC WUNO package will include the following:

a.   A copy of the related Offer case summary card noted at the top to "Please Create OIC Work unit"

b.   Cross-reference WUNO for the related Non-CDP OIC case in the NOTE field

     c.   A copy of page 1 (IMF) and/or 2 (BMF) of the Form 656(s), Offer in Compromise, identifying all periods included on the OIC, in addition to the received date-stamp

     d.   Offer Amount = NNN (provide the dollar amount of the OIC for APS to enter in the WUpropdOfrAmt ACDS field)

(6)   APS will follow normal carding procedures to input the TPName, Address, TIN, MFT, and Tax Periods as shown on Form 656 and also enter the following:

- TYPE - OIC
- FEATRCD - DP, and also input this Feature Code DP on the CDP/EH work unit to indicate there is a related OIC. If the OIC is a Doubt As To Liability, add an additional Feature Code "LI."
- SOURCE - **DO**, and **PBC** entries for the OIC(s) will be the same as those entries in the related CDP/EH case(s).
- REQAPPL - The earliest date the Form 656 was received by the IRS (the earliest date stamp in the upper right hand portion). The TIPRA statute will be two years from this date.
- RECDATE - The date the ATE's request for a new CDP/OIC WUNO was received in the APS function.

     Note: The REQAPPL dates for CDP and non-CDP OICs are different. The REQAPPL date for a non-CDP OIC is the postmark date of the taxpayer's request for Appeal.

- OfrNum -Offer Number for an OIC case and must be manually entered.
- STATDATE - The REQAPPL date plus two years. Input this date for every OIC tax period.
- Statute CODE - TIPRA for **all** periods.

     Note: TIPRA is the statute code used to monitor the two-year mandatory TIPRA acceptance date provided by statute under IRC 7122(f).

- ASNDATE - The date the new CDP/OIC WUNO was assigned to the ATE.
- WUpropsOfrAmt - enter the dollar amount of the Offer provided by the ATE

Note: Cross-reference the related CDP WUNO in the NOTE field.

8.20.5.13.1.6.2
(07-01-2017)
CDP ABINT Case Carding

(1)   The ATE must first determine that interest abatement has been properly raised before the ABINT WUNO can be created.

(2)   Use the following dates for carding-in purposes:

     a.   REQAPPL - The date the ATE determined that interest abatement could be raised (hearing officers are instructed to supply this date on the ACDS Update Request form)

     b.   RECDATE - The date APS function received the request to create an ABINT WUNO

     c.   ASNDATE - The date ABINT WUNO was assigned to the ATE

     d.   NOTE - Cross-reference the related CDP WUNO

     e.   FEATRCD - Enter "DP"

8.20.5.13.1.6.3
(07-01-2017)
CDP Innocent Spouse
Case Carding

(1) CCISO investigates CDP Innocent Spouse (IS) claims and mirrors accounts when their preliminary determination is to allow relief in full.

(2) Use the following dates for carding the Innocent Spouse case received from CCISO:

    a. REQAPPL -The date CCISO's determination is received in Appeals (ATEs are instructed to supply this date on the ACDS Update Request form)

    b. RECDATE - The date the APS function received the request to create the IS WUNO

    c. ASNDATE - The date the Innocent Spouse WUNO was assigned to the ATE

    d. NOTE - Cross-reference the related CDP WUNO

    e. FEATRCD - DP and SD

(3) When the joint liability is mirrored by CCISO, the MFT 31 module for each individual will reflect a:

- Separate tax liability under each spouse's separate Social Security Number
- Collection Statute Expiration Date (CSED)
- Assessment Statute Expiration Date (ASED)

(4) ATEs will request that APS update ACDS to ensure that the same information matches the information on IDRS.

8.20.5.13.1.6.4
(05-17-2022)
CDP Liability Issues
Case Carding

(1) ATEs will determine if taxpayers can raise a liability issue in CDP or EH cases.

(2) If the ATE determines the taxpayer can properly raise a liability issue, a new WUNO will be established. ATEs will inform APS of the case type and feature code needed based upon the following information:

Issue	TYPE	FEATRCD	Worked By
Innocent Spouse after CCISO makes preliminary determination:	I	SD, DP	Exam AO
Income Tax or other Exam-related issue	I	DP	Exam AO
Doubt as to Liability OIC: TFRP Liability	OIC	LI, DP	Collection AO
Doubt as to Liability OIC: Non-TFRP Liability	OIC	LI, DP	Exam AO
Penalties (reasonable cause) • Failure to File • Failure to Pay • Deposit Penalties	PENAP	DP	Collection AO
Estimated Tax Penalty (Exception in IRC 6654(e) or 6655(f))	PENAP	DP	Collection AO

Issue	TYPE	FEATRCD	Worked By
Penalties: • 6038 • 6039 • 6652 • 6677 • 6679 • 6689 • 6712	PENAP	DP	Exam AO
Penalties: • 6700 and 6700A • 6701 • 6702 • 6707 and 6707A	6700, 6701, 6702, 6707, and 6707A	DP	Collection or Exam AO
Penalties: • 6035 • 6046 • 6048	OTHPEN	DP	Exam AO
Interest abatement	ABINT	DP	Collection or Exam AO
Payroll liabilities assessed under IRC 6020(b) procedures	EMPL	DP	Collection AO
Trust Fund Recovery Penalty	TFRP	DP	Collection AO

(3)   In the **NOTE** field, APS will cross-reference the CDP WUNO. APS will also cross-reference the newly created liability WUNO in the CDP NOTE field.

(4)   Use the following dates for carding purposes:

- **REQAPPL** - The date the ATE determined the liability could be raised (ATEs are instructed to supply this date on the ACDS Update Request form)
- **RECDATE** - The date the APS function received the request to create a Liability WUNO
- **ASNDATE** - The date the WUNO was assigned to an ATE

(5)   When a CDP case is already in Appeals and the taxpayer then raises a liability challenge other than DATL OIC, the APS tax examiner will create a separate WUNO with the case type and feature code indicated in the table above and:

- **STATDATE** = blank
- Statute **CODE** = **ASESD**

(6)   For a CDP case where the taxpayer files an OIC under DATL, the:

- **TYPE** code = **OIC**
- **FEATRCD** = **LI, DP**
- **STATDATE** = 2 years from the date the Form 656-L is received by the IRS, for each tax period listed on the offer
- Statute **CODE** = **TIPRA**

Reminder: Per IRM 8.20.3, the **REQAPPL** date for an OIC case is the IRS
Received Date of Form 656-L.

8.20.5.13.2
(07-01-2017)
CDP and EH Case
Carding

(1) Appeals receives eCase data from the Automated Collection System (ACS)
and the Integrated Collection System (ICS).

(2) Search the eCase Holding Tank by TIN when carding ACS and ICS CDP
cases.

(3) eCase automatically transfers specific data fields to ACDS. Verify that the information from eCase matches the Form 14461 or Form 12153-B.

Note: Cases with MFT 52 for Estate tax returns (Form 706) use 000000 for the tax
year field, not the date of death of the taxpayer.

(4) Verify the data and enter additional information when necessary:

    a.   Verify entity information via IDRS cc INOLES and ENMOD
    b.   Compare the IDRS address information with Form 14461 and use the
most current address

(5) ACDS carding procedures:

ACDS Field	Source/Action
TP Name	eCase and/or Form 14461 / Form 12153-B ***Note:*** ONLY use the name(s) of the taxpayer(s) requesting the hearing. If the secondary taxpayer in a joint liability requests the hearing, ONLY use the name of the secondary taxpayer.
Address	eCase and/or Form 14461 ***Note:*** ONLY use the address of the taxpayer requesting the hearing. If the secondary taxpayer in a joint liability requests the hearing, use the address of the secondary taxpayer.
TIN	eCase and/or Form 14461/Form 12153-B ***Note:*** **Always** use the PRIMARY TIN to card a joint case. The PRIMARY TIN must be used even if the SECONDARY TIN solely requested the hearing. Enter secondary TIN on TIN2 line. Enter in the "NOTE" field that the secondary spouse requested the hearing.
TIN TYPE	eCase and/or Form 14461 / Form 12153-B MFT 30 only: • Pri (Primary) • Sec (Secondary) • Both ***Note:*** Use "Sec" for TIN TYPE where the secondary TIN solely requests the hearing of a joint liability.

ACDS Field	Source/Action
MFT	eCase and/or Form 14461 / Form 12153-B ***Note:*** Do **NOT** link EIN and SSN TINs, as they are separate entities. A BMF accompanying an IMF will have a separate WUNO. The MFTs within an EIN or SSN may be linked. See (6) below for linking criteria.
TYPE	Form 14461 / Form 12153-B: • DPLN (lien) • DPLV (levy) • DPL2 (joint lien and levy)
FEATRCD	• DP* = Related WUNO (Both the CDP and related WUNO will have the DP Feature Code) • DR = Disaster Relief • EH* = Equivalent Hearing • EI = EITC considered within CDP jurisdiction • FV = Frivolous or delaying argument • ID = Identity Theft • NF = Non-Filer • PY* = Pyramiding In-Business trust fund taxpayer for Rapid Response Appeals Process (RRAP) cases • RJ* = Retained Jurisdiction • SD* = Spousal Defense (Input on any CDP or OIC related to the INNSP case) • TR = Transferred-in from another Appeals Area • T1* = Economic Hardship TAS Case • T5* = Systemic Hardship TAS Case * APS is only responsible for entering the Feature Codes with an * in the list above during the carding process. ***Note:*** See IRM 8.20.5.12.1.4 (3) for guidance on using TAS feature codes "T1" and "T5."
AO	ATM will assign.
ASNDATE	Date ATM assigns case.
REQAPPL	Form 14461 / Form 12153-B TC 520 cc 76/77 is input via IDRS command code REQ77 or via the IAT Tool.
RECDATE	Date case received in Appeals
CREATED	Computer generated
SOURCE	• CO (Field) • SC (ACS)
DO	Two-digit code systemically filled from eCase that identifies the compliance office or campus that sent the case to Appeals - No longer available.

ACDS Field	Source/Action
PBC	Primary Business Codes - The Primary Business Code (PBC) is based upon the business unit supplying the case to Appeals. The ACDS Utilities Menu has an active listing of PBCs. Additionally, the following are remote ACS call sites with their associated campus operation: • **Buffalo** (Andover 190) • **Denver** (Ogden 298) • **Des Moines** (Memphis 297) • **Detroit** (Cincinnati 296) • **Jacksonville** (Atlanta 191) • **Nashville** (Memphis 297) • **Oakland** (Ogden 298) • **Puerto Rico** (Austin 192) • **Seattle** (Fresno 193)
KEYTP	• If the case you are establishing is the key case, leave this item blank. • If there is more than one case in the WUNO, enter the key taxpayer's name on the related card. ***Note:*** Do not input KEYTP for cases that are not linked.
KEYTIN	• If the case you are establishing is the key case, leave this item blank. • If there is more than one case in the WUNO, enter the key taxpayer's TIN on the related card. ***Note:*** Do not input KEYTIN for cases that are not linked.
KEYPER	Enter earliest tax period of the key taxpayer as shown on transmittal.
REPNAME	Should only be entered if the POA box "Yes" is checked on Form 14461 or Form 12153-B. Do not enter POA information if the "No" box is checked. Use CC: CFINK to research and verify the name (last name first) and address of the taxpayer's representative.
AIMS	Enter E since these cases will not be controlled on AIMS.
TAXPER	eCase and/or Form 14461/Form 12153-B: Enter all tax periods listed on Form 14461 /Form 12153-B. No tax period modifier is used if the original return is in the administrative file.
STATDATE	Form 14461/Form 12153-B: a. Leave blank for CDP b. Enter earliest CSED for EH or RJ periods. When there are multiple tax periods, only enter the earliest CSED once and in the first tax period field. The remaining periods will be left blank.
Statute CODE	• SUSP for CDP cases • CSED for EH or RJ
SND	Leave blank
PropdTax and PropdPen	Leave blank
RevsdTax and RevsdPen	Leave blank
DDAMTCLM	Leave blank

(6)   Linking criteria. The following fields must be identical when you link MFTs within a WUNO:

- REQAPPL
- RECDATE
- TYPE
- DPLN (with feature code EH)
- DPLN (w/o feature code EH)
- DPLV (with feature code EH)
- DPLV (w/o feature code EH)
- DPL2 (with feature code EH)
- DPL2 (w/o feature code EH)

Note: Do not link a DPLN (with or w/o EH) with a DPLV (with or without EH) with the same REQAPPL and RECDATE date. This case should, instead, be created as a DPL2. Do not link a CDP case with an EH case. Separate WUNOs are required.

8.20.5.13.2.1
(05-17-2022)
CDP/EH Cases With Special Carding Requirements

(1)   Some CDP or EH cases require special entries when they are carded. The following types of CDP/EH cases require special entries:

- IRM 8.20.5.13.2.1.1IRM 8.20.5.12.2.1.1, Son of Boss cases (SOB)
- IRM 8.20.5.13.2.1.2IRM 8.20.5.12.2.1.2, Rapid Response Appeal Process (RRAP) cases
- IRM 8.20.5.13.2.1.3IRM 8.20.5.12.2.1.3, Limited Liability Corporation (LLC) cases
- IRM 8.20.5.12.2.1.4, Paperless CDP/EH Cases

8.20.5.13.2.1.1
(07-01-2017)
Son of Boss Case Carding

(1)   Collection will identify a Son of Boss case on Form 14461 / Form 12153-B.

(2)   Input the following additional information on ACDS for SOB-identified cases:

a.   Location Field 8 (LOC 8) = SOB
b.   NOTE field - input "Son of Boss Tax Shelter"

(3)   If the ATE identifies a CDP case as involving a SOB liability subsequent to as-signment, the ATE will request that APS input "SOB" to the LOC 8 field and the notation "Son of BOSS Tax Shelter" in the NOTE field.

(4)   If the ATE determines the taxpayer is not barred from challenging a SOB liability in CDP, the ATE will request that APS establish a separate WUNO for consideration of the liability issue. The ATE will provide APS with the following:

- A copy of the CDP case summary card noted at the top "Create a separate WUNO with feature code DP" and with the note "XREF (WUNO of related CDP)."
- The correct case Type, according to the issue.
- The date Appeals determined the SOB liability is eligible for consider-ation in the CDP hearing. APS uses this date for the following fields:
  ⇒ REQAPPL
  ⇒ RECDATE
  ⇒ ASGNDATE
- A request that APS enter the notation "SOB" in the LOC 8 field and the notation "Son of BOSS Tax Shelter" in the NOTE field of the newly created WUNO.

(5) Create the requested WUNO within three business days and return the newly created WUNO to the requesting ATE.

8.20.5.13.2.1.2
(07-01-2017)
**Rapid Response
Appeals Process (RRAP)
Case Carding**

(1) The Rapid Response Appeals Process (RRAP) is a redefinition of what constitutes a pyramiding in-business trust fund (IBTF) taxpayer. RRAP provides priority procedures for cases identified as pyramiding in-business trust fund Collection Due Process (CDP) cases in Appeals. Only those cases which meet certain criteria qualify for the process.

(2) Appeals will not identify a case as a pyramiding "PY" or a "RRAP" case once it is received in Appeals through a routine CDP transmittal. For a case to be considered and worked under priority procedures as a pyramiding in-business trust fund taxpayer, the case must be identified by the Revenue Officer (RO) prior to the transmittal of the case to Appeals. It must be forwarded to Appeals using the RRAP procedures below.

(3) After approval by the RO's manager, the digitized case documents should be forwarded to the appropriate Appeals Technical Coordinator via encrypted email. A courtesy copy will also be sent to the appropriate Appeals RRAP APS Coordinator. The RO will email the documents within forty-five days of the receipt of the CDP request.

(4) Collection areas will send RRAP cases via encrypted email to the RRAP Technical Coordinators and the APS Coordinators as follows:

a. Cases from the following SBSE areas will be sent to the RRAP Technical Coordinator East, and RRAP APS Coordinator East.

RRAP East Areas
North Atlantic Area
South Atlantic Area
Central Area
Gulf Area states of Georgia, Alabama, Mississippi, Tennessee, and Louisiana
Midwest Area state of Indiana

b. Cases from the following SBSE areas will be sent to the RRAP Technical Coordinator West and RRAP APS Coordinator West.

RRAP West Areas
California Area
Western Area
Gulf Area states of Oklahoma, Texas, and Arkansas
Midwest Area states of North Dakota, South Dakota, Nebraska, Kansas, Missouri, Minnesota, Iowa, Wisconsin, and Illinois

c. The email addresses of the RRAP coordinators can be found on the case routing link located at the Appeals home page.

(5)   The email subject line should contain "CDP IBTF RRAP Case - XXXX." The XXXX represents the case name control.

(6)   Account and Processing Support (APS) actions:

- The Processing Team Manager (PTM) will email the case to an APS Tax Examiner.
- The APS Tax Examiner will card the digitized CDP hearing request within one business day of receipt and make the following entries:

ACDS Field	Entry
FEATRCD	"PY" - to indicate an IBTF pyramiding taxpayer
LOC 7 field	RRAP

Note: Only RRAP CDP cases will have a PY feature code.

- The PTM will inform the Appeals RRAP Technical Coordinator by email that the case has been carded and is ready for assignment.

(7)   After the PTM has informed the Appeals RRAP Technical Coordinator ATM by email that the case has been carded, the ATM will assign the case to an ATE within five (5) business days.

8.20.5.13.2.1.3
(07-01-2017)
Limited Liability Corporations (LLC) Case Carding

(1)   Collection will identify LLC cases on the Form 14461 / Form 12153-B.

(2)   An LLC is carded-in on ACDS as the case appears on IDRS. **The information on ACDS must match IDRS.**

(3)   After initial carding-in of the case, the ATE may later determine that the LLC is a disregarded single member entity. The ATE will complete an ACDS update form and submit it to APS for action. APS will make the following additions to the CSC:

a.   Add the single member name to the name line of the ACDS entity section after or below the LLC name, for example: XXXXX LLC, XXX XXXXX, owner.
b.   Add the single member SSN to the TIN2 field.
c.   Cross reference any additional WUNOs that are created due to the type of tax and the entity that is responsible to pay it. This info will be provided by the ATE.

8.20.5.13.2.1.4
(05-17-2022)
Paperless CDP/EH Cases

(1)   APS will receive new paperless CDP/EH cases for carding in by accessing the SharePoint Shared Programs Hub on the *Electronic Case Receipts* page. After creating the new paperless case:

a.   Add feature code PL (paperless).
b.   Attach the electronic file to the newly created WUNO

8.20.5.14
(07-01-2017)
Criminal Investigation
(CI) Indicator Awareness

(1) This section is included to provide APS with an awareness of the ATE's responsibilities for:

- Identifying Criminal Investigation indicators on their case
- Communicating with CI when considering the case

(2) During the receipt and carding process, if APS recognizes the taxpayer's account has a CI freeze, entering "CI Freeze" in the ACDS NOTE field is acceptable and encouraged, because it can assist the ATE in recognizing this case condition. APS does not have primary responsibility for identifying the CI Indicator so the ACDS NOTE entry by APS is not a mandatory carding requirement.

(3) A CDP/EH case may reflect investigation by the IRS Criminal Investigation Division (CI). This is generally confirmed with IDRS Transaction Codes (TCs) 914, 916, or 918 with "Z-" or "-Z" Master File (MF) freeze codes.

   a. A TC 914 "-Z" indicates an active criminal investigation. A CDP hearing is generally delayed during the pendency of criminal investigation, unless a determination is made per Policy Statement 4-26 that the Appeals hearing will not impede prosecution. Once the case is assigned to the ATE, the ATE will inform the Special Agent assigned the investigation of the CDP request and place the case is status E/OTH.

   b. A TC 916 "Z-" indicates the specific tax module may be part of a refund scheme. Once the case is assigned to the ATE, the ATE will contact the Questionable Refund Detection Team (QRDT) located in the campus that input the TC 916 (identifiable by the first two digits of the Document Locator Number (DLN) associated with the TC 916 and inform them of the CDP hearing. The QRDT will advise the ATE whether they may proceed with the CDP hearing or suspend it by placing it in E/OTH status pending the outcome of the criminal investigation.

     Note: CI is not an originating source function because Appeals does not review CI's determinations. Communications between Appeals and CI are generally ministerial in nature and do not address the strengths or weaknesses of an open case.

   c. A TC 918 "Z-" indicates a refund scheme freeze in all modules. Once the case is assigned to the ATE, the ATE will contact the QRDT located in the campus that input the TC 918 (identifiable by the first two digits of the DLN associated with the TC 918) and inform them of the CDP hearing request. The QRDT will advise the ATE whether they may proceed with the CDP hearing or suspend the case by placing it in E/OTH status pending the outcome of the criminal investigation.

8.20.5.15
(07-01-2017)
Delegation Order (DO)
4-25 Case Carding

(1) Delegation Order 4-25 provides settlement authority to Examination, following approved Appeals settlement guidelines with the concurrence of Appeals Technical Guidance (ATG).

(2) These cases will be received electronically from the ATG Coordinator by the local Processing Team Manager. AIMS controls will remain in Compliance' Status.

(3) These cases are high priority and APS should card them on ACDS ideally within one to two business days following receipt of DO 4-25.

(4) The case will be carded following general procedures and enter the following:

- REQAPPL - as shown on Section I of the Form
- RECDATE - as shown on Section IV of the Form
- FEATRCD - D5
- AIMS - E
- STATDATE - Leave Blank
- PBC - Check AMDISA (Page 1)
- Statute CODE - enter EXAM
- PropdTax - Leave blank initially; the ATG Coordinator will provide at closing

8.20.5.16
(07-01-2017)
Dyed Fuel and Refusal Penalty Case Carding

(1) APS will follow the general carding procedures for these cases.

(2) On the CASES Inventory screen, the APS Tax Examiner will enter Type Code shown on the Form 8278, "Assessment of Miscellaneous Civil Penalties." The various Dyed Fuel and Refusal Penalties are listed below by IRC Code Number, Title, and the respective Penalty Reference Number (PRN):

- 6675 - Excessive Claims With Respect To The Use Of Certain Fuels - PRN 661
- 6715 - Dyed Fuel Sold For Use Or Used In Taxable Use; Etc. - PRN 656
- 6715A ((a)(1) or (a)(2)) - Tampering With Or Failing To Maintain Security Requirements For Mechanical Dye Injection Systems - PRN 665
- 6717 - Refusal Of Entry Or Inspection - PRN 655
- 6718 - Failure To Display Tax Registration on Vessels - PRN 657
- 6719 - Failure To Register/Reregister - PRN 670
- 6720A - Penalty With Respect To Certain Adulterated Fuels - PRN 673
- 6725 - Failure To Report Information Under 4101 - PRN 667

Note: ACDS does not have a matching TYPE Code for every Civil Penalty IRC*. The table below identifies the alternate ACDS TYPE Code* to use when the TYPE Code matching the Civil Penalty IRC is unavailable for selection:

Excise Tax IRC	Penalty Reference Number (PRN)	ACDS TYPE Code to Use
6675*	661	6715*
6715	656	6715
6715A*	665	6715*
6717	655	6717
6718	657	6718
6719*	670	6715*
6720A	673	6720A
6725*	667	6715*

8.20.5.17 (07-01-2017) **Early Referral Issue Case Carding**	(1)	Early Referral Issue cases are not sent to Appeals through APS, they are sent to the Appeals Team Manager. Upon receipt of an ER case, the ATM reviews the case for completeness and eligibility. If approved, the ATM sends the ″ER Package,″ including the name of the Appeals Technical Employee, to their designated APS team for carding on ACDS.
	(2)	The APS Tax Examiner will follow normal carding procedures for Early Referral Issue cases and will enter these fields on the CASES inventory screen:

- FEATRCD - ER
- REQAPPL - Date ER request accepted by Compliance
- RECDATE - Acceptance Date by ATM

(3) Enter these fields on the RETURNS level screen:

- AIMS Indicator - E since the Early Referral Issue cases come to Appeals for consideration but Compliance Examination retains jurisdiction
- STATDATE - Statute Date shown on the AMDISA
- Statute CODE - EXAM
- PBC - Primary Business Code shown on the AMDISA
- PropdTax - The Appeals Team Manager will provide the Proposed Deficiency dollar amount

8.20.5.18 (07-01-2017) **Earned Income Tax Credit (EITC) Recertification Program Case Carding**	(1)	Under IRC 32(k), Taxpayer Relief Act of 1997, taxpayers may be denied the Earned Income Credit Tax (EITC) in part or in full, for a one, two or 10 year period, depending on the Examination or Campus determination. When the EITC is denied, the examiner determines if there is reckless, intentional, or fraudulent disregard of the earned income credit rules and regulations and places an Earned Income Tax Credit Recertification Indicator on the National Account Profile (NAP) part of Master File. Additional information can be obtained from Form 8862, Information To Claim Earned Income Credit After Disallowance, and the Instructions for Form 8862.
	(2)	Earned Income Credit Recertification dispute issues can be:

- Earned Income Credit and other related credits such as:
  - ➤ Child and Dependent Care Credit
  - ➤ Adoption Credit and
  - ➤ Education Credit
- Dependent exemption(s)
- Filing status
- Accuracy-related and/or other penalties
- Recertification requirement of one, two or ten years

(3) EITC Recertification cases are on AIMS when received by Appeals.

(4) Secure current IDRS command codes ENMOD or IMFOLE to determine if an EIC Recertification Indicator is present. The Recertification indicators are:

a. 0 (or blank) = Recertification is not required
b. 1 = EITC is denied for 1 year after the disallowed year
c. 2 = EITC is denied for 2 years after the disallowed year
d. 4 = EITC is denied for 10 years after the disallowed year
e. 8 = Reserved

(5)   When EITC Recertification Indicator 1, 2 or 4 is present, establish the case following normal procedures, and input ACDS FEATRCD **EI**.

8.20.5.19
(07-01-2017)
***e-file* Cases**

(1)   Appeals receives all cases from the Director, Electronic Products & Services Support (EPSS) in Andover, via encrypted email sent to AP-COS-APS-East-NYC ACDS Update Request. The email subject line will contain a team number and initials of the EPSS employee. This email subject line must be retained throughout the electronic transmission of the case so when Appeals replies, the case will be identifiable by the applicable Team and specific assistor.

Example: Subject Line: T2 (Team Number) CD (assistor initials) EPSS-DOP-Appeals-To APS

Note: Cases originating from the field (not from Andover) may continue to use the normal procedure for sending a case to Manhattan Appeals. See IRM 8.20.5.19 (8) below.

(2)   The e-file sanction Appeal case file received by secure email will contain:

- All correspondence
- Protest
- Related EIN(s) and tax year(s)
- Copy of e-file application screen from TPDS
- History sheet
- Suitability recommendation
- Power of attorney (if applicable)
- Any compliance memorandums

Note: IDRS prints are no longer necessary or required to be included in the emailed Appeal case file.

(3)   Upon receipt of the e-case electronic file in the Manhattan APS group mailbox which is monitored daily, new receipts are assigned to an APS TE to card on ACDS. See IRM 8.20.5.19.1, e-file Case Carding below for carding guidance.

(4)   After carding the e-file case, the APS TE will attach the electronic file received from EPSS to the ACDS record using the ACDS Attachment instructions provided in (5).

(5)   With the ACDS record open, take the steps provided in the table below:

STEP	ACTION
1.	Click **Add Attachment** from the Case File Attachments entry point. The Add Attachment screen opens.
2.	Click **Browse** to find the document you wish to attach. (Select from the files you saved from the e-file EPSS email.)
3.	Click **Open** to select the document.
4.	Enter a description in the Description field, such as "EPSS case file."
5.	Click **Upload Attachment**.

STEP	ACTION
6.	The following entry fields will display: a. File name is displayed as a hyperlink under the heading **FileName** b. Name of the person who uploaded the file is displayed under the heading **Name** c. Description entered is displayed under the heading **Description** d. Option to **Delete** the Case File Attachment is displayed for the user who added the attachment or for a user with 1801 permission to delete the at-tachment. e. Option to **Add Attachment** is displayed. Follow Steps 2 through 6 for each applicable file associated with the electronic EPSS case.

(6)   ACDS Attachments:

- To open an ACDS attachment, click on the filename hyperlink
- To delete and ACDS attachment, see step 6 d) in the table above

(7)   After all attachments have been uploaded to the ACDS record, the APS TE will then:

- Open the secure email received from EPSS
- Add the WUNO to the end of the subject line (see example below for the email subject line)
- Forward the secure email to the Appeals Team Manager (ATM) in Westbury, NY to inform them that the case is ready for assignment to an ATE.

Example: Subject Line: T2 (Team Number) CD (assistor initials) EPSS-DOP-Appeals-To APS-2316002999 (WUNO)

Caution: ATE's and TE's will not keep copies of emails or files on their computers. Once the assignment notification email to the ATM is complete and sent, the APS TE will delete the emails and downloaded files since they are no longer needed and thus should not be retained.

(8)   e-file cases originating from the field will be worked at:

Office of Appeals

1600 Stewart Avenue, Suite 210

Westbury, NY 11590

(9)   Each case received from Electronic Products & Services Support will contain:

a.   A copy of the application screen from TPDS which will contain the most current information for the Provider
b.   Copies of the most recent IDRS prints, when applicable
c.   Copies of all correspondence related to that particular sanction or any non-compliance history or suitability

      d.   First appeal suitability recommendation worksheet and appeal rights suit-ability recommendation worksheet

      e.   Any compliance memoranda issued with regard to the Provider (i.e., Criminal Investigation (CI) and Criminal Investigation Branch (CIB) memorandum and documentation)

      f.   Copies of all tax returns secured by Andover e-Help

(10)   For **SB/SE Compliance cases only**, copies of the SB/SE visitation worksheets and rebuttals.

8.20.5.19.1
(11-25-2020)
***e-file* Case Carding**

(1)   Upon receipt of the case in Appeals, APS will card the case by reviewing the e-file application information, for the name, address, and EFIN or IM number(s).

Note: The EFIN and IM numbers will always be 00 followed by a six-digit number.

ACDS Field Name	Description
TPName	The TP Name of the EFIN applicant
TP Address	The TP Address of the EFIN applicant
Representative	The Representative of the EFIN applicant
WUNO	Note: For each EFIN the taxpayer has, there will be a separate WUNO created
TYPE	DOP
Source Code	• FE (Cases received from SBSE) • SC (Cases received from EPSS)
CAT	Other
Subcategory	DOP
AO	The assigned Appeals Technical Employee (ATE)
ASNDATE	The date the case was assigned to the ATE
REQAPPL	The date the EFIN applicant requested an appeal
RECDATE	The date the case was received in Appeals
CREATED	System generated - the date the case was created on ACDS
Key Period	2099

Note: **No return level information** is entered, e.g., AIMS indicator, tax period, and statute code.

(2)   If the IM number is used, input the literal ″IM number″ in the Notes field.

8.20.5.20
(07-01-2017)
Employee Tax Compliance (ETC) Case Carding

(1)   All ETC cases are routed from the originating Compliance function to the APS Team in Atlanta at the address below using Form 3210, Documental Transmittal, and identifying it as an employee audit on Form 3198, *Special Handling Notice for Examination Case Processing*.

Internal Revenue Service

Atlanta Appeals Office

401 W. Peachtree St., NW

Suite 1455, Stop 1100-D

Atlanta, GA 30308-3539

(2)   Upon receipt of the case, APS will:

- Acknowledge receipt of the case by returning a signed Form 3210 to Compliance
- Card the case on ACDS
- Assign the case based on the pre-approved ETC assignment list
- Send an encrypted message to the ATM, the ATE, and designated Policy Senior Program Analyst notifying them of the case assignment

    Note: These cases **may not** be assigned to ATEs that are not on the pre-approved list **without** prior clearance, due to their sensitive nature.

- Mail case file directly to the ATE assigned to work the case.

(3)   The Policy Employee Tax Compliance Senior Program Analyst updates ACDS using the Special Project Update option and selecting the A1 code.

8.20.5.21
(05-17-2022)
Employment Tax Case Carding

(1)   When an employment tax case is received, follow the general procedures to acknowledge receipt of the case and verify the contents of the file.

(2)   Use the general carding procedures for establishing controls on ACDS and updating AIMS.

(3)   Use the AIMS record, tax computation and other relevant information to identify protested periods.

(4)   ACDS exceptions:

- Establish each MFT as a separate WUNO.
- ACDS type code is EMPL
- MFTs include the following:
  Form CT-1 - MFT 09
  Form 940 - MFT 10
  Form 941 - MFT 01
  Form 943 - MFT 11
  Form 944 - MFT 14
  Form 945 - MFT 16
- Statute Date (IRM 8.7.16.3.1, Verifying the Statutory Period of Limitations)
  Forms 941, 943, 944 and 945 - 3 years from April 15th of the following year for which the return is due or date return received, whichever is later.
  Form 940 - 3 years from due date of return or date received, whichever is later.
  Statute can be extended by Form SS-10.

(5)   Once the case is established send it to the Appeals Team Manager (ATM).

8.20.5.22
(07-01-2017)
Estate Tax Case Carding

(1) Estate tax cases are received from the Compliance function with AIMS established. The tax period is controlled on AIMS as 000000.

(2) APS will follow the general carding procedures and transmit the case to the Appeals Team Manager (ATM).

(3) There are a few unique entries required on ACDS when carding an estate tax case. See the table and bullet list below:

ACDS Type Code	Description	Source Document
ES	Estate Tax Case	Form 706
6161	Hardship extension of Time for Prepayment of Estate Tax	Form 4768
6166	Hardship extension of Time for Payment of Estate Tax	Form 706 and/or various Counsel documents

- MFT - 52
- KEYPER - Date of Death
- TAXPER - 000000
- STATDATE - shown on the AMDISA print, which is three years from the due date of the return or three years from the IRS received date, whichever is later. See IRM 8.21, Appeals Statute Responsibility, or Document 6209 for additional information regarding statutes.
- Unique modifier added to TIN - V for estate and gift tax cases

Note: **It is extremely important to verify the statute to ensure there is sufficient time for Appeals to take action.** There must be 270 days remaining on the assessment statute upon receipt of estate tax cases in Appeals.

8.20.5.23
(07-01-2017)
Estate Tax IRC § 6161 and IRC § 6166 Case Carding

(1) Taxpayers who are denied the extension of time for paying estate tax provided under IRC 6161 or IRC 6166 can appeal the denial. These cases are not controlled on AIMS.

(2) These cases come to Appeals from Technical Services Advisory. APS will follow the general carding procedures and enter:

a. TYPE - Enter 6161 or 6166
b. MFT - Enter MFT 52
c. KEYPER - Enter Date of Death
d. AIMS Indicator - Enter "E" since these cases are not established on AIMS
e. Statute CODE - Enter ASESD
f. PropdTax $ Def/OA - Enter $0

8.20.5.24
(07-01-2017)
Excise Tax Cases and Excise Tax Claim Case Carding

(1) Account and Processing Support (APS) follows the general carding in procedures for Excise Tax cases. Enter TYPE CODE EX for Excise Tax cases.

(2) APS may also receive Excise Tax Claim cases that will show MFT 40 on the Form 3210, Document Transmittal. APS will follow the general carding procedures for these cases and will select MFT 40 from the ACDS drop down menu.

(3) Form 8849, Claim for Refund of Excise Taxes, are carded as MFT 40.

| | 8.20.5.24.1
(07-01-2017)
Excise Case Routing and Assignment from SB/SE to the Appeals Officer Cadre | (1) Excise cases originating from SB/SE Excise (PBC 214) are routed and assigned to a trained cadre of Appeals Officers. The cadre members responsible for working excise tax cases for the specific areas are shown on the *Appeals Case Routing SharePoint page*. The cases will be routed from SB/SE Excise to Appeals and assigned as follows: |

Step	Action
1.	SB/SE Excise prepares Form 3198 and Form 3210 for the protested case and sends it to Appeals through SB/SE Technical Services
2.	SB/SE Technical Services sends case to the APS office based on the taxpayer's address
3.	APS cards the case
4.	APS delivers case to ATM for assignment to excise cadre member

Note: A mis-routed case from SB/SE Excise, (PBC 214) must be carded by the receiving APS Office before it is sent to another APS Office for assignment by the ATM.

8.20.5.25
(07-01-2017)
Fast Track Mediation (FTM) Case Carding

(1) Fast Track Mediation is only available for certain types of collection cases. All applications to the FTM process require the approval of an Appeals Team Manager (ATM) before acceptance into FTM. When accepted, the ATM will date the Form 13369, Agreement to Mediate, and provide a copy of the dated Form 13369 to APS for carding on ACDS.

(2) APS will card the approved FTM case as a priority instead of incorporating it into current receipts for carding.

(3) When carding in the FTM case, APS follows the general carding procedures in addition to the following:

- FEATRCD - FT
- ASNDATE - ATM will provide this date
- REQAPPL - Date FTM Agreement signed by taxpayer or SB/SE, whichever is later
- RECDATE - ATM Acceptance Date
- Return level information is **not** entered for FTM cases

8.20.5.25.1
(07-01-2017)
FTM OIC Case Carding

(1) The FTM OIC case will be carded on ACDS following normal procedures in addition to the following:

- FEATRCD - FT
- REQAPPL - Date the Form 13369 is signed by taxpayer or Collection, whichever is later
- RECDATE - ATM Acceptance Date on Form 13369
- Key Period - 777777
- Return level information is **not** entered for OIC FTM cases

8.20.5.25.2
(07-01-2017)
FTM TFRP Case Carding

(1) The FTM TFRP case will be carded on ACDS following normal procedures in addition to the following:

- FEATRCD - FT
- REQAPPL - Date the Form 13369 is signed by taxpayer or Collection, whichever is later
- RECDATE - ATM Acceptance Date on Form 13369
- Key Period - 777777
- Return level information is **not** entered for TFRP FTM cases

8.20.5.26
(07-01-2017)
Fast Track Settlement (FTS) Case Carding

(1) All applications to the FTS process require the approval of an Appeals Team Manager (ATM) before acceptance into FTS. When accepted, the ATM will sign the Form 14017, Application for Fast Track Settlement, and provide a copy of the signed Form 14017 and the name of the assigned ATE, to APS for carding on ACDS.

(2) FTS cases are carded as a **priority** case instead of incorporating it into current receipts for carding.

(3) APS will follow the general carding procedures for these cases along with the specific procedures for each of the primary sources.

(4) Fast Track Settlement (FTS) cases are received from three primary sources:

- Large Business and International (LB&I)
- Small Business/Self Employed (SB/SE)
- Tax Exempt and Government Entity (TE/GE)

(5) Specific carding procedures applicable to each of the primary sources are provided in the subsections below.

8.20.5.26.1
(07-01-2017)
FTS From LB&I Carding

(1) All applications to the FTS process require the approval of an Appeals Team Manager (ATM), the Appeals Fast Track Program Manager, and the LB&I Territory Manager before acceptance into FTS. When accepted, the ATM will sign the Form 14017, Application for Fast Track Settlement, and provide a copy of the signed Form 14017 and the name of the assigned ATE, to the Lead Large Case Processor (LLCP) for carding on ACDS.

(2) The Lead Large Case Processor (LLCP) will card the approved FTS case as a priority.

(3) When carding in the LB&I FTS case, the Lead Large Case Processor (LLCP) will follow the general carding procedures for these cases in addition to the following:

- FEATRCD - LS (CAP issues include Feature Code - CP in addition to the LS)
- SOURCE - FE (check AMDISA for Aging Reason Code 04, if present, SOURCE - CE) and see Note below
- REQAPPL - Date the Form 14017 is signed by taxpayer or LB&I Territory Manager, whichever is later
- RECDATE - Date of acceptance by the ATM or Appeals Fast Track Program Manager, which ever is later

Note: The LLCP will also check AMDISA to verify if the case is in AIMS Status 15 with an Aging Reason Code (ARC) 23. If these codes are present, the LLCP will enter "15-23" in the LOC9 Field on ACDS.

(4) Add the following returns level information:

- AIMS Indicator - E
- STATDATE - Leave Blank
- Statute CODE - EXAM
- PBC - LLCP will check AMDISA for the correct Primary Business Code
- PropdTax/PropdPen - enter an amount equal to 35% of the adjustments to taxable income and the dollar-for-dollar effect of adjustments to credits

8.20.5.26.2
(07-01-2017)
FTS From SB/SE Carding

(1) All applications to the FTS process require the approval of an Appeals Team Manager (ATM) before acceptance into FTS. When accepted, the ATM will sign the Form 14017, Application for Fast Track Settlement, and provide a copy of the signed Form 14017 and the name of the assigned ATE, to APS for carding on ACDS.

(2) APS will follow the general carding procedures for these cases in addition to the following:

- FEATRCD - LB
- REQAPPL - Date the Form 14017 is signed by taxpayer or SB/SE, whichever is later
- RECDATE - ATM Acceptance Date on Form 14017

(3) Add the following returns level information:

- AIMS Indicator - E
- STATDATE - Leave Blank
- Statute CODE - EXAM
- PBC - APS will check AMDISA for the correct Primary Business Code
- PropdTax/PropdPen - APS will leave these fields blank until the ATE provides the proposed and revised adjustment dollar amounts on the Form 14000, Fast Track Session Report, or the Form 5402, Appeals Transmittal and Case Memo

8.20.5.26.3
(07-01-2017)
FTS From TE/GE Carding

(1) All applications to the FTS process require the approval of an Appeals Team Manager (ATM) before acceptance into FTS. When accepted, the ATM will sign the Form 14017, Application for Fast Track Settlement, and provide a copy of the signed Form 14017 and the name of the assigned ATE, to APS for carding on ACDS.

(2) APS will follow the general carding procedures for these cases in addition to the following:

- FEATRCD - GE
- REQAPPL - Date the Form 14017 is signed by taxpayer or TE/GE, whichever is later
- RECDATE - ATM Acceptance Date on Form 14017

(3) Add the following returns level information:

- •   AIMS Indicator - E
- •   STATDATE - Leave Blank
- •   Statute CODE - EXAM
- •   PBC - APS will check AMDISA for the correct Primary Business Code
- •   PropdTax/PropdPen - APS will leave these fields blank until the ATE provides the proposed and revised adjustment dollar amounts on the Form 14000, Fast Track Session Report, or the Form 5402, Appeals Transmittal and Case Memo.

8.20.5.27
(07-01-2017)
Foreign Bank Account Report (FBAR) Penalty Case Carding

(1)   All Foreign Bank Account Report (FBAR) penalty cases are carded on ACDS.

(2)   The taxpayer name is the U.S. person subject to the FBAR penalty and could include:

- •   an individual citizen or resident of the United States
- •   a domestic partnership
- •   a domestic cooperation
- •   a domestic estate or trust
- •   a person in, and doing business in, the U.S. (except for a foreign sub-sidiary of a U.S. person)

(3)   FBAR penalty cases are carded on ACDS the same way as other penalty appeal cases and:

- •   TYPE - FBAR
- •   MFT - 00
- •   FEATRCD - **AI, IC and IT**
- •   AIMS Indicator - Exempt since FBAR cases are not established on AIMS
- •   STATDATE or Statute CODE are input as follows and depends on whether the case is pre-or post-assessment.

If FBAR Penalty is:	Then enter the <u>STATDATE</u> (statute date)	<u>Statute CODE</u>
Not assessed	Enter a date **6 years** from the date of the violation, either the due date of the FBAR report **or** date on which records requested.	Leave Blank
Assessed with more than 30 days before the expiration of the 2-year CSED	enter a date **2 years** from the date of assessment	**FBAR2**
Assessed and within 30 days of the expiration of the 2-year CSED or the CSED has expired	BLANK	**FBAR10**

Note: "FBAR10" is a holdover term from when there was a general 10-year period of limitations on offsets; currently there is no period of limitations on offsets per 31 U.S.C. § 3716(e)(1).

- Assessed Penalty - Enter the total amount of the penalty assessed by Enterprise Computing Center (ECC)
- Proposed Penalty - Enter the total amount of the penalty imposed for each period found on the summary memorandum

(4)   Forward the case to the ATM for assignment to an ATE.

8.20.5.28
(07-01-2017)
Freedom of Information Act (FOIA) Administrative Appeal Case Carding

(1)   Upon receipt of a FOIA request, Fresno APS will date stamp the request as the date of receipt by Appeals, create a case file, and card the case on ACDS.

Note: The turnaround time frame for the case file to be sent from APS to the ATM will be within 48 hours or 2 business days.

(2)   The table below provides ACDS carding guidance for FOIA cases:

ACDS Field	FOIA Case Entry
TPNAME	Requestor Name
Address	Address
TIN/TIN2	If a TIN is not supplied enter 999-99-999 for individuals or 99-9999999 for business returns to correspond with the MFT entered on the CASES level inventory screen • 999-99-9999 for IMF • 99-9999999 for BMF
MFT	• Form 1040 - 30 • Form 1120 - 02
Source	FE
TYPE	FOIA
FOIANum	Enter the FOIA number provided in case; start the FOIA number with F
FEATRCD	Obsolete
PRIBUSCD	193
ASNDATE	Entered by the ATM
KEYPER	Enter the current calendar year since there is no return associated with the case. For example, if the current calendar year is 2014, the KEYPER would be 201412
REQAPPL	Date of appeal request
RECDATE	Date stamped by APS when the request for appeal was received
NOTE	FOIA #
AIMS Indicator	E since FOIA cases are not established on AIMS
TAXPER	ATM will enter TAXPER

ACDS Field	FOIA Case Entry
PBC	193
STATDATE	Leave blank
Statute CODE	N/A
PropdTax/PropdPen	0

(3)   Forward the case to the FOIA ATM for assignment.

8.20.5.29
(07-01-2017)
Gift Tax Case Carding

(1)   APS will follow the general carding procedures for Gift tax cases and will enter:

- TYPE - G
- STATDATE - shown on the AMDISA print, which is three years from the due date of the return or three years from the IRS received date, whichever is later. See IRM 8.21.2, Account and Processing Support (APS) Statute Responsibility for additional information regarding statute dates.

8.20.5.30
(07-01-2017)
Innocent Spouse Case Overview

(1)   This section covers the processes and procedures for handling appeals of determinations made in response to requests for relief from joint and several liability pursuant to IRC 6015 "innocent spouse" appeals. Appeals makes a determination on these requests for relief when appropriate.

(2)   **Joint and Several Liability:** Married taxpayers may elect to file joint returns with their spouse. See IRC 6013(a). Under IRC 6013(d)(3), each spouse filing a joint return is jointly and severally liable for the tax; that is, each spouse is responsible for the entire income tax liability even though all or part of the liability arises from income earned by or a deduction attributable to the other spouse.

(3)   An election to file a joint return may only be revoked before the due date of the return, including extensions. However, an executor or administrator may revoke a joint return election made by a surviving spouse within one year of the due date of the surviving spouse's return, including extensions (time for filing such return).

(4)   IRC 6015 provides relief in certain circumstances from the joint and several liability imposed by IRC 6013(d)(3). Appeals technical employees (ATEs) make the final determination under the following provisions:

- IRC 6015(b) - Innocent Spouse Relief - provides an election for relief from a deficiency/understatement of tax liability.
- IRC 6015(c) - Separation of Liability - provides an election to allocate a deficiency/understatement.
- IRC 6015(f) - Equitable Relief - provides IRS with discretion to grant equitable relief from deficiencies and underpayments if the relief provisions under 6015(b) or 6015(c) do not apply.

(5)   IRC 6015 is effective for:

- Unpaid balances as of July 22, 1998; and
- Liabilities arising after July 22, 1998

(6) Under IRC 66(c), married taxpayers filing separate returns in community property states may request relief from the operation of state community property laws. This is also considered innocent spouse relief.

8.20.5.30.1
(07-01-2017)
**Common Terms
Applicable to Innocent
Spouse Cases**

(1) The following commonly used terms apply to innocent spouse cases:

a. Requesting spouse (RS) - The person who files the request for innocent spouse relief (Form 8857), or otherwise properly raises the issue of innocent spouse relief. Sometimes this person is also referred to as the "electing spouse."

b. Non-requesting spouse (NRS) - The spouse or former spouse of the person who files the request for innocent spouse relief. Sometimes this person is also referred to as the "non-electing spouse."

   Note: Both spouses may request innocent spouse relief for the same tax period. Therefore, you could have two cases where one spouse is the RS on his/her claim and the non-requesting spouse (NRS) on their spouse's claim.

c. Appellant spouse - The taxpayer who requested Appeals consideration. This can be the requesting spouse, the non-requesting spouse, or both.

8.20.5.30.2
(07-01-2017)
**Types of Innocent
Spouse Cases**

(1) There are many different types of cases that can result in an appealed innocent spouse case. Innocent spouse cases are non-docketed or docketed, and post-assessment or pre-assessment. Appeals considers an innocent spouse issue as part of an appeal of any of the following types of cases (not all-inclusive):

- Non-docketed denial of an innocent spouse request (post-assessment)
- Non-docketed open examination (pre-assessment proposed deficiency case)
- Docketed denial of an innocent spouse request (post-assessment)
- Docketed proposed deficiency case with request for innocent spouse relief raised in the petition (pre-assessment)
- Innocent spouse request in connection with a collection due process case (typically post-assessment)

(2) Married or formerly married taxpayers who file joint (or separate returns while married in community property states) may be relieved of income tax liability under certain conditions.

(3) If the RS is relieved of the income tax liability under IRC 6015, related penalties, additions to tax, additional amounts, and interest are relieved.

(4) If relief is denied in whole or in part to the RS, he/she may appeal the preliminary determination. The NRS may not appeal a decision to deny relief to the RS.

(5) If relief is granted in whole or in part to the RS, the NRS may appeal the preliminary determination to the extent relief is granted to the RS.

(6) Both spouses might appeal a partial-relief preliminary determination.

8.20.5.30.3
(07-01-2017)
Innocent Spouse
Disclosure Guidance

(1) **Do not** disclose the following information:

- The other spouse's new last name, location, or telephone number
- Any information about the other spouse's employment, income or assets.

(2) Do not disclose the RS's personal information to the NRS. Similarly, do not disclose the NRS's personal information to the RS.

(3) Information with respect to the joint return account, such as the balance due, can be disclosed to either spouse. See IRM 11.3.2., Individuals, for additional information regarding disclosure of collection activities with respect to joint returns.

(4) Request for information concerning divorced or separated spouses beyond that provided in IRC 6103(e)(8) should be referred to the Disclosure Office. See IRM 25.15.1, Disclosure Rules, for additional information regarding disclosure rules.

8.20.5.30.4
(07-01-2017)
Innocent Spouse
References

(1) Appeals employees are responsible for researching and using information contained in all reference materials.

(2) ATEs follow the Internal Revenue Code and Regulations, Rev. Proc. 2003-19, 2003-1 C.B. 371, Rev. Proc. 2013-34, and IRM 25.15.12, Relief from Joint and Several Liability, Appeals Procedures.

(3) Additional information regarding procedural and technical aspects of the Innocent Spouse program is available on the IRS Innocent Spouse website at *http://win.web.irs.gov/innocent_spouse.htm*.

(4) Additional resources regarding Innocent Spouse Appeals cases are posted on the Appeals website at *http://appeals.web.irs.gov/tech_services/innocentspouse/default.htm*.

8.20.5.30.5
(07-01-2017)
Innocent Spouse Case
Carding

(1) Innocent Spouse is one of the categories of cases on the Appeals Inventory Report (AIR). It is shown on ACDS as Category INNSP

(2) For a case to be included in the INNSP category, the Feature Code must contain SD (Spousal Defense) and the TYPE Code cannot be:

a. Collection Due Process (CDP) TYPE Code, i.e. DPLN (CDP Lien), DPLV (CDP Levy), or DPL2 (CDP Lien and Levy), or
b. Offer in Compromise (OIC)

(3) It is important to ensure an Innocent Spouse key case is properly included in the appropriate category on ACDS.

(4) Whether a case is initially received as an innocent spouse case, or identified as an innocent spouse case during Appeals consideration of the case, the WUNO must properly reflect the feature code SD on the key case to ensure it is counted as an innocent spouse case on the Appeals Reports.

(5) A separate WUNO will be needed for the innocent spouse case when the issue is raised during Appeals consideration of a CDP case. See IRM 8.20.5.30.6, CDP/EH and Innocent Spouse Case Carding, for additional instructions for CDP with innocent spouse cases.

(6)   If both spouses file a request for relief, even if the same tax years(s), control each case with a separate WUNO on ACDS. The ISTS also keeps separate records according to the Primary/Secondary (P/S) indicator.

8.20.5.30.5.1
(07-01-2017)
Joint Return WUNO

(1)   Taxpayers who file a joint return and one or both spouses request innocent spouse relief are controlled on ACDS in a WUNO that includes three records:

- One ACDS record for the joint return
- One ACDS record for the Requesting Spouse (RS)
- One ACDS record for the Non-Requesting Spouse (NRS)

(2)   The joint return is controlled as the key case. The RS and the NRS are each controlled as a related case within the same WUNO.

(3)   The related case records are created for the following reasons:

- To control the separate addresses of the RS and the NRS, for use when generating letters and forms from APGolf.
- To control the separate statutes of the RS and the NRS. Separately control the NRS's Assessment Statute Expiration Date (ASED) on ACDS on pre-assessment proposed deficiency cases. There is no need to separately control the NRS's Collection Statute Expiration Date (CSED) on ACDS on post-assessment cases.

(4)   Refer to Exhibit 8.20.5-1, Innocent Spouse - ACDS STATDATE/Statute CODE Tables, for additional information on ACDS Statute Dates and Statute Codes. Exhibit 8.20.5-1 table titles are provided in order of appearance below:

- Non-Docketed Pre-Assessment
- Non-Docketed Post-Assessment
- Docketed Pre-Assessment
- Requesting Spouse (RS) Petitions, Non-Requesting Spouse (NRS) is a Non-Petitioning Spouse (NPS)
- Requesting Spouse (RS) Petitions Notice of Determination - Assessment Posted
- Married Filing Separate (MFS) Returns ACDS STATDATE/Statute CODE Entries (For Married Taxpayers Who Filed Separate Returns in Community Property States (IRC § 66(c))

8.20.5.30.5.1.1
(07-01-2017)
Joint Return Key Case Carding

(1)   APS will establish the joint return as the key case on ACDS using normal carding procedures and entering the following on the CASES level inventory screen:

- TPNAME - Enter the names as shown on the joint return
- ADDRESS - Leave blank
- TIN - Enter the primary TIN on the joint return as indicated on IDRS for the key tax period
- TIN2 - Enter the TIN of the secondary spouse on the joint return as indicated on IDRS for the key tax period

    Note: The ACDS/ISTS match program requires the primary TIN on IDRS be entered in the TIN field on ACDS and the secondary TIN on IDRS (if applicable) be entered in the TIN2 field on ACDS.

- • TPTYPE - Select "Pri" in the drop down box if the RS is the primary TIN on the joint account or "Sec" in the drop down box if the RS is the secondary TIN on the joint account

    Note: TPTYPE "Both" - is not applicable. If both spouses are requesting Appeals consideration, then each is controlled under a separate WUNO.

- • MFT - Enter MFT 30

    Note: The ACDS/ISTS match program requires that MFT 30 be entered on the key case record, even though in most cases, the MFT 30 joint account is already mirrored and each spouse is controlled on IDRS under his or her own separate MFT 31 account(s).

- • TYPE - Enter "I" for "Income Tax."
- • FEATRCD - Always enter **SD** for Spousal Defense (Innocent Spouse) on the key case record.
    ➤ Also enter feature code **DP** when the innocent spouse WUNO is created to separately control the innocent spouse case raised as a collection alternative in connection with a Collection Due Process case.
    ➤ Enter feature code **RE** when the case is a reconsideration.
    ➤ Enter any other feature code as applicable.
    ➤ A complete list of valid Feature Codes can be found on the ACDS Utilities menu.
- • REQAPPL - Enter the date of the request for appeal. For non-docketed cases the date of the protest is used. Written request is required, either on signed Form 12509 or correspondence. For docketed cases, use the date the petition is filed.

    Note: If the case was established as another type of case prior to receipt of the request for innocent spouse relief, the original REQAPPL date is retained when it is appropriate to convert the original WUNO to an innocent spouse WUNO. In this circumstance, this field is not updated to reflect any subsequent requests for appeal.
    ➤ For example, if a request for innocent spouse relief is received on a small docketed case, convert the WUNO to an innocent spouse WUNO by updating the Feature Code to SD.
    If instead, it is appropriate to create a new WUNO to separately control the innocent spouse case when the request for relief is received in connection with a CDP case, input the date of the request for appeal.
    ➤ For example, a separate WUNO is needed to control the innocent spouse case when the request for relief is received in connection with a CDP case.
    See IRM 8.20.5.30.6, CDP/EH and Innocent Spouse Case Carding, for additional information regarding procedures for CDP with innocent spouse cases.

- • RECEIVED - Enter the received date stamped on front of case (the date the case is received in Appeals).
- • SOURCE - Enter the appropriate Source Code. For example, enter SC if the source of the case is CCISO. If the source of the case is Field Examination, enter FE.

- DKTNO - If docketed, enter the docket number as it appears on the petition or docket list.
- KEYTP - Leave blank.
- KEYTIN - Leave blank.
- KEYPER - Enter the earliest period of the joint return.
- REPNAME and Address - Leave blank.
- SNTYPE - This item is completed on all docketed cases or if a notice of deficiency or determination letter was issued on the joint return and it is in 90-day or 150-day status. Refer to IRM 8.20.3, Appeals Centralized Database System (ACDS), for additional information on the appropriate SNTYPE to use.
- SNDATE - If applicable, enter the date the notice of deficiency or determination letter was issued.
- NOTE - If the NRS appealed the RS's determination, enter NRS APPEAL. Enter any other information as applicable.

(2)   For the RETURNS level information screen, enter:

- AIMS Indicator - Enter "E" if the case is not on AIMS and is not required to be on AIMS. This applies to most appealed innocent spouse cases received from the Cincinnati Centralized Innocent Spouse Operation (CCISO). If AIMS control is required on the joint return, enter either "Y" to indicate it is on AIMS or "N" to indicate it is not but should be on AIMS. If "N" is entered, take additional action to establish the case on AIMS.
- TAXPER - Enter all tax periods as appropriate.
- TAXPER Modifier - Leave blank or enter **N**. See table below:

ACDS TAXPER Modifier Determination

TAXPER Modifier Determination	TAXPER Modifier =
Original tax return(s) in the file	Leave blank
TRPRT in the file	Leave blank
Neither an original return nor a TRPRT is in the file	Enter "N"

- STATDATE/Statute CODE - See Exhibit 8.20.5-1, Innocent Spouse - ACDS STATDATE/Statute CODE Tables.
- BodCd - Enter the appropriate BodCd. For example, enter 296 if the case originated in CCISO.
- PropdTax and PropdPen field entries - See Proposed Dollars/Joint Return WUNO table below.

Proposed Dollars/Joint Return WUNO

Summary Return Information	Pre-assessment	Post-assessment
PropdTax	Enter the proposed deficiency of tax as shown on the examiner's report.	Leave blank
PropdPen	Enter the proposed penalty amount, if any, as shown on the examiner's report.	Leave blank

8.20.5.30.5.1.2
(07-01-2017)
**Requesting Spouse
Related Case Carding**

(1) APS will card the non-key related record for the RS using the same WUNO as the key case and will enter the following on the CASES level inventory screen:

- TPNAME - Enter the current name of the RS.
- ADDRESS - Enter the current address of the RS.
- TIN - Enter the TIN of the RS.
- TPTYPE - Leave blank. This field is not active if the MFT is not equal to 30. The RS is controlled with MFT 31.
- MFT - Enter MFT 31.
- TYPE - Enter "I" for "Income Tax."
- FEATRCD - Enter **SD** for Spousal Defense (Innocent Spouse) on the RS related record.
- REQAPPL - Leave blank. The REQAPPL date is only entered on the key case.
- RECEIVED - Enter the received date stamped on front of case (the date the case is received in Appeals).
- SOURCE - Enter the appropriate Source Code. For example, enter SC if the source of the case is CCISO. If the source of the case is Field Examination, enter FE.
- KEYTP - Enter the names as shown on the joint return.
- KEYTIN - Enter the primary TIN of the joint return.
- KEYPER - Enter the earliest period that relief was requested.
- REPNAME and ADDRESS -
  ➤ For non-docked cases, use the name of the RS's separate representative, if any, in last name, first name format in the first REPNAME field.
  ➤ For docketed cases, use the name of the attorney of record, if any.
  ➤ The name of an additional separate representative at the same address as the first representative may be entered in the second REPNAME field.
  ➤ In lieu of a second REPNAME a title for the first representative, if provided, or additional address information may be entered in this field.

  Note: Do not enter the representative's telephone number in this field because it displays when a letter is generated on APGolf.

  ➤ Enter the representative's address in the representative's address fields following the REPNAME fields.
  ➤ Check the authorization level of the representative to verify that the representative is authorized to practice before Appeals prior to inputting. IDRS command code CFINK is used to determine whether an individual claiming to be a taxpayer's representative is, in fact, authorized to represent or act on the taxpayer's behalf, or to receive the information she/he requests.
- For additional information see:
  ➤ IRM 2.3.31, IDRS Terminal Responses, Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry
  ➤ IRM 8.1.6, Representatives Qualified to Practice Before Appeals
- NOTE - Enter RS. If the RS's name is different than the name shown on the return as filed, also enter formerly known as (FKA) information.

(2) For the RETURNS level information screen, enter:

- AIMS Indicator - Enter E, exempt from AIMS, or rarely, enter either Y or N. Y indicates the MFT 31 account is controlled separately on AIMS. N indicates the MFT 31 account is not but should be on AIMS. If N is entered, take additional action to establish the case on AIMS.

- • TAXPER - Enter all tax periods as appropriate
- • TAXPER Modifier - Leave blank
- • STATDATE/Statute CODE - See Exhibit 8.20.5-1, Innocent Spouse - ACDS STATDATE/Statute CODE Tables
- • BodCd - Enter the appropriate BodCd. For example, enter 296 if the case originated in CCISO
- • Proposed Tax Def/OA - Leave blank
- • DDAMTCLM/DDAMTDIS - Leave blank
- • APPLAMTCLM/APPLAMTDIS - Leave blank

8.20.5.30.5.1.3
(07-01-2017)
Non-Requesting Spouse
Related Case Carding

(1) APS will establish a non-key related record for the NRS using the same WUNO as the key case and enter the following on the CASES level inventory screen:

- • TPName - Enter the name of the NRS.
- • ADDRESS - Enter the address of the NRS.
- • TIN - Enter the TIN of the NRS.
- • TPTYPE - Leave blank since this field is not active if the MFT is not equal to 30. The NRS is controlled with MFT 31.
- • MFT - enter MFT 31.
- • TYPE - Enter "REF" for "Reference"
- • FEATRCD - Do not enter SD on the NRS record, even if the NRS is appealing the RS's preliminary determination or both spouses requested an appeal, but enter any other applicable feature code.
- • REQAPPL - Leave blank since the REQAPPL date is only entered on the key case
- • RECEIVED - Enter the received date stamped on front of case (the date the case is received in Appeals)
- • SOURCE - Enter the appropriate Source Code. For example, enter SC if the source of the case is CCISO. If the source of the case is Field Examination, enter FE. Refer to IRM 8.20.3, Appeals Centralized Database System (ACDS), for additional information on the appropriate SOURCE to use.
- • KEYTP - Enter the names as shown on the joint return
- • KEYTIN - Enter the primary TIN of the joint return
- • KEYPER - Enter the earliest period that relief was requested
- • REPNAME and ADDRESS -
  ➤ For non-docketed cases, use the name of the NRS's separate representative, if any, in last name, first name format in the first REPNAME field.
  ➤ For docketed cases, use the name of the attorney of record, if any.
  ➤ The name of an additional separate representative at the same address as the first representative may be entered in the second REPNAME field.
  ➤ In lieu of a second REPNAME a title for the first representative, if provided, or additional address information may be entered in this field.

  Note: Do not enter the representative's telephone number in this field because it displays when a letter is generated on APGolf.

  ➤ Enter the representative's address in the representative's address fields following the REPNAME fields.
  ➤ Check the authorization level of the representative to verify that the representative is authorized to practice before Appeals prior to inputting. IDRS command code CFINK is used to determine whether an individual

claiming to be a taxpayer's representative is, in fact, authorized to represent or act on the taxpayer's behalf, or to receive the information she/he requests.

- For additional information see:
  ➤ IRM 2.3.31, IDRS Terminal Responses, Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry
  ➤ IRM 8.1.6, Representatives Qualified to Practice Before Appeals
- NOTE - Enter NRS. If the NRS is appealing the RS's preliminary determination, enter NRS APPEAL in NOTE to distinguish the case as a NRS Appeal.
  ➤ If the NRS's name is different than the name shown on the return as filed, also enter formerly known as (FKA) information.

(2) On the RETURNS level information screen, follow normal carding procedures and enter:

- AIMS Indicator - Enter E, exempt from AIMS, or rarely, enter either Y or N. Y indicates the MFT 31 account is controlled separately on AIMS. N indicates the MFT 31 account is not but should be on AIMS. If N is entered, take additional action to establish the case on AIMS.
- TAXPER - Enter all tax periods as appropriate.
- TAXPER Modifier - Leave blank since the Tax Period Modifier is not applicable on the related record.
- STATDATE/Statute CODE - See Exhibit 8.20.5-1, Innocent Spouse - ACDS STATDATE/Statute CODE Tables.
- BodCd - Enter the appropriate BodCd. For example, enter 296 if the case originated in CCISO.
- Proposed Tax Def/OA - Leave blank.
- DDAMTCLM/DDAMTDIS - Leave blank.
- APPLAMTCLM/APPLAMTDIS - Leave blank.

8.20.5.30.5.2
(07-01-2017)
Separate Return WUNO (For Married Taxpayers Who Filed Separate Returns in Community Property States) Case Carding

(1) Special instructions apply to carding a case for married taxpayers who filed separate returns in community property states where one or both spouses is requesting equitable relief.

(2) This type of case requires special carding procedures to create a WUNO that includes two records - one for the RS and one for the NRS.

(3) The RS is controlled as the key case. The NRS is controlled as a related case.

(4) If both spouses are docketed under separate docket numbers, each spouse must be controlled as a separate key case WUNO. Enter cross reference information in the "NOTE" field.

(5) See Exhibit 8.20.5-1, Innocent Spouse - ACDS STATDATE/Statute CODE Tables, for ACDS STATDATE and Statute CODE entries.

8.20.5.30.5.2.1
(07-01-2017)
Requesting Spouse Key Case Carding

(1) APS will establish the RS as the key case record. The RS is the key case record even if the NRS requested the Appeal. Follow normal CASES procedures and:

- TPName - Enter the current name of the RS.
- ADDR - Enter the current address of the RS.
- TIN - Enter the TIN of the RS.
- TIN2 - Leave blank.

- • TPTYPE - Enter "Pri" for primary.
- • MFT - Enter MFT 30.
- • TYPE - Enter "I" for "Income Tax."
- • FEATRCD - Always enter **SD** for Spousal Defense (Innocent Spouse) on the key case record.

  ➤ Enter feature code **DP** when the innocent spouse WUNO is created to separately control the innocent spouse case raised as a collection alternative in connection with a Collection Due Process case.

  ➤ Enter any other applicable feature code.
- • SOURCE - Enter SC if the case is from CCISO. Enter FE if the case is from Field Examination. Refer to IRM 8.20.3, Appeals Centralized Database System (ACDS), for additional information on the Source Code.
- • REQAPPL - Enter the date of the request for appeal. Usually, for non-docketed cases, the date of the protest is used, if the request is written.

  ➤ For docketed cases, use the date the petition is filed.

  ➤ See IRM 8.20.3, REQAPPL (Request Appeal - Date Taxpayer Requested Appeal), for additional information on the rules regarding the appropriate date to use for this field.

  Note: If the case was established as another type of case prior to receipt of the request for innocent spouse relief, the original REQAPPL date is retained when it is appropriate to convert the original WUNO to an innocent spouse WUNO. In this circumstance, this field is not updated to reflect any subsequent requests for appeal.

  ➤ For example, if a request for innocent spouse relief is received on a small docketed case, convert the WUNO to an innocent spouse WUNO by updating the fields to correspond with the instructions in this section.

  If instead, it is appropriate to create a new WUNO to separately control the innocent spouse case, input the date of the request for appeal.

  ➤ For example, a separate WUNO is needed to control the innocent spouse case when the request for relief is received in connection with a CDP case.

- • DKTNO - If docketed, enter the docket number as it appears on the petition or docket list.
- • KEYTP - Leave blank.
- • KEYTIN - Leave blank.
- • KEYPER - Enter the earliest period of the joint or separate return.
- • REPNAME and ADDRESS -

  ➤ For non-docketed cases, use the name of the NRS's separate representative, if any, in last name, first name format in the first REPNAME field.

  ➤ For docketed cases, use the name of the attorney of record, if any.

  ➤ The name of an additional separate representative at the same address as the first representative may be entered in the second REPNAME field.

  ➤ In lieu of a second REPNAME a title for the first representative, if provided, or additional address information may be entered in this field.

  Note: Do not enter the representative's telephone number in this field because it displays when a letter is generated on APGolf.

➤ Enter the representative's address in the representative's address fields following the REPNAME fields.

➤ Check the authorization level of the representative to verify that the representative is authorized to practice before Appeals prior to inputting.

➤ IDRS command code CFINK is used to determine whether an individual claiming to be a taxpayer's representative is, in fact, authorized to represent or act on the taxpayer's behalf, or to receive the information she/he requests.

- For additional information see:

  ➤ IRM 2.3.31, IDRS Terminal Responses, Command Codes CFINK, RPINK, KAFFQ and KAFTQ for CAF Inquiry

  ➤ IRM 8.1.6, Representatives Qualified to Practice Before Appeals

- SNTYPE - This item is completed on all docketed cases or if a notice of deficiency or determination letter was issued on the separate return and it is in 90-day or 150-day status.

  ➤ IRM 8.20.3, Appeals Centralized Database System (ACDS), provides additional information on the appropriate SNTYPE to use.

- SNDATE - If applicable, enter the date the notice of deficiency or determination letter was issued.

- NOTE - Enter RS.

  ➤ If the RS's name is different than the name shown on the return as filed, also enter formerly known as (FKA) information.

(2) On the case return information screen, follow the normal procedures and follow the additional instructions described below:

- AIMS Indicator - Enter E, exempt from AIMS. Enter Y if the MFT 31 account is controlled separately on AIMS. Enter N if the MFT 31 account is not on AIMS, **but should be established on AIMS**. If N is entered, input IDRS Command Code AM424A to request AIMS controls.

- TAXPER - Enter all tax periods as appropriate.

- TAXPER Modifier - Leave blank if the original return is in the file, or enter "N" if no original return is in the file.

- STATDATE/Statute CODE - See Exhibit 8.20.5-1, Innocent Spouse - ACDS STATDATE/Statute CODE Tables.

- BodCd - Enter the appropriate BodCd. For example, enter 296 if the case originated in CCISO.

- PropdTax and PropdPen entries - See Proposed Dollars/Separate Return WUNO table below.

Proposed Dollars/Separate Return WUNO

Summary Return Information	Pre-Assessment	Post-Assessment
PropdTax	Enter the proposed tax deficiency shown on the examiner's report	Leave blank
PropdPen	Enter the proposed penalty amount, if any, shown on the examiner's report	Leave blank

| 8.20.5.30.5.2.2
(07-01-2017)
Non-Requesting Spouse Related Record Carding | (1) | Establish the non-key related record for the NRS on CASES using the same work unit number as used for the RS. Follow normal procedures on the case inventory screen and follow the additional instructions described below: |

- TPName - Enter the name of the NRS
- ADDR - Enter the address of the NRS

  Note: Do not disclose the NRS's current name or address to the RS, if different than on the return.

- TIN - Enter the TIN of the NRS.
- TPTYPE - Enter "Pri" for Primary. This field is active if the MFT is equal to 30.
- MFT - Enter MFT 30.
- TYPE - Enter "REF" for "Reference."
- FEATRCD - Do not enter feature code SD on this record, but enter any other feature code that is applicable.
- REQAPPL - Leave blank.
- SOURCE - Enter the appropriate Source Code.
  ➤ For example, enter SC if the source of the case is CCISO.
  ➤ If the source of the case is Field Examination, enter FE.
  ➤ Refer to IRM 8.20.3, Appeals Centralized Database System (ACDS), for additional information on the appropriate SOURCE to use.
- KEYTP - Enter the name as shown on the requesting spouse's return.
- KEYTIN - Enter the TIN of the requesting spouse's return.
- KEYPER - Enter the earliest period of the RS.
- REPNAME and ADDRESS -
  ➤ For non-docketed cases, use the name of the RS's separate representative, if any, in last name, first name format in the first REPNAME field.
  ➤ For docketed cases, use the name of the attorney of record, if any.
  ➤ The name of an additional separate representative at the same address as the first representative may be entered in the second REPNAME field.
  ➤ In lieu of a second REPNAME a title for the first representative, if provided, or additional address information may be entered in this field.

  Note: Do not enter the representative's telephone number in this field because it displays when a letter is generated on APGolf.

  ➤ Enter the representative's address in the representative's address fields following the REPNAME fields.
  ➤ Check the authorization level of the representative to verify that the representative is authorized to practice before Appeals prior to inputting. IDRS command code CFINK is used to determine whether an individual claiming to be a taxpayer's representative is, in fact, authorized to represent or act on the taxpayer's behalf, or to receive the information she/he requests.
- For additional information see:
  ➤ IRM 2.3.31, IDRS Terminal Responses, Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry
  ➤ IRM 8.1.6, Representatives Qualified to Practice Before Appeals
- NOTE - Enter NRS. If the NRS's name is different than the name shown on the return as filed, also enter formerly known as (FKA) information.

(2)   On the case return information screen, follow normal procedures and follow the additional instructions described below:

- AIMS Indicator - Enter E, exempt from AIMS, or rarely, enter either "Y" or "N." "Y" is used to indicate the account is controlled on AIMS, and "N" is used to indicate it is not but should be on AIMS. If "N" is entered, take additional action to establish the case on AIMS.
- TAXPER - Enter all tax periods as appropriate.
- TAXPER Modifier - If Appeals has the original separate tax return leave the Tax Period Modifier blank; If Appeals does not have the original separate tax return enter "N".
- STATDATE/Statute CODE - Enter the separate statute date/code for the NRS. See Exhibit 8.20.5-1, Innocent Spouse - ACDS STATDATE/Statute CODE Tables.
- BodCd – Enter the appropriate BodCd. For example, enter 296 if the case originated in CCISO.
- PropdTax Def/OA - Leave blank.
- DDAMTCLM/DDAMTDIS - Leave blank.
- APPLAMTCLM/APPLAMTDIS - Leave blank.

8.20.5.30.5.3
(07-01-2017)
IS/AUR Case Carding

(1)   Source functions route non-docketed Automated Under Reporter (AUR)/ Innocent Spouse cases to Florence APS and docketed Innocent Spouse cases to the Appeals office indicated on the docket list.

(2)   Create one WUNO for the "AUR/Innocent Spouse" case.

(3)   Most Innocent Spouse cases are routed to Florence APS for carding. Florence APS usually receives the CCISO Innocent Spouse case first, due to the close proximity of the Florence Appeals Office to CCISO.

(4)   APS will card the case following the Innocent Spouse procedures provided in IRM 8.20.5.30.5, Innocent Spouse Case Carding. Because it is typical to receive the CCISO file first, pending receipt of the AUR file, APS will:

a.   Enter a NOTE on ACDS "Awaiting AUR information/response."
b.   Print a copy of the joint case summary card and place in a follow-up folder that is manually maintained by each APS Tax Examiner.
c.   Forward the administrative file to the ATM for assignment.
d.   The APS Tax Examiner will set a follow-up date equal to ten (10) calendar days from the received date. If the AUR file is not received by the follow-up date, contact AUR to determine the reason for the delay and initiate appropriate action to resolve the problem.
e.   When the AUR file is received, the APS Tax Examiner will send it to ATE who was assigned the case and update ACDS that information was received.
f.   If the case is docketed, immediately after carding, the APS Tax Examiner will forward the CCISO file to Counsel for answer. Upon receipt of the AUR file, update ACDS if needed and associate the AUR file with the CCISO file. The case might be in Counsel jurisdiction or Appeals jurisdiction, depending upon when the AUR file is received.

Caution: A TC 130 will not post if there is no balance due at the time TC 971 AC 065 post. The APS Tax Examiner will manually input a TC 130 using the IAT Tool for IDRS Command Code REQ77/FRM77.

8.20.5.30.6 (07-01-2017) **CDP/EH and Innocent Spouse Case Carding**	(1)	When the ATE identifies the CDP/EH and Innocent Spouse combination case has been identified, the ATE will instruct APS to:

- Card a separate WUNO for the Innocent Spouse case following normal carding procedures
- Cross reference the CDP WUNO
- Add FEATRCD "DP"
- Forward to the ATM for assignment

8.20.5.30.7 (07-01-2017) **Innocent Spouse Reconsideration Case Carding**	(1)	APS will follow normal innocent spouse carding procedures on a reconsideration case.
	(2)	In addition to normal carding procedures APS will enter:

a. FEATRCD - **RE** for reconsideration
b. NOTE - RECON

(3) Do not input Transaction Code (TC) 971 Action Code (AC) 065.

8.20.5.30.8 (07-01-2017) **IDRS/ISTS Controls**	(1)	The APS office initially receiving the Form 8857, Request for Innocent Spouse Relief, is responsible for inputting the following transaction codes. Normally these codes are already input on innocent spouse cases received in Appeals. Upon receipt of an innocent spouse case, the APS TE will verify if these transaction codes were input, and if not, take steps to input them.

- **Transaction Code 971 with Action Code 065** - this transaction code identifies a processable innocent spouse claim. The input of TC 971 AC 065 stops all potential collection action and generates a MF "L-" Freeze Code that prohibits offsets and prevents notices from being issued except for CP 521, Monthly Reminder on Installment Agreements, and CP 71, Annual Reminder Notice of Balance Due.

    Note: The TC 971 with AC 065 requires the following: The taxpayer's TIN who filed for relief (RS). A cross-reference entry is not required (leave blank) if the primary taxpayer is the RS. If the secondary taxpayer is the RS, enter the TIN of the secondary spouse and the date the Form 8857, Request for Innocent Spouse Relief, or equivalent was filed with IRS. See IRM 25.15.2, Innocent Spouse Indicator Transaction Code (TC) 971/972, for additional information regarding TC 971 AC 065.

- **Transaction Code 130** - Verify that this transaction code is on ENMOD for the NRS. It prevents an erroneous refund by freezing the entire account. The system automatically generates this transaction code when the proper TC 971 AC 065 and cross-reference is input on any MFT 30 account. If both spouses request relief, a TC 131 should be input to reverse the automatic TC 130(s). See IRM 25.15.2, TC 130 Entire Account Frozen From Refunding, for additional information regarding TC 130 and TC 131.

    Caution: A TC 130 will not post if there is no balance due at the time TC 971 AC 065 posts. Therefore, if there is no balance due, you will have to manually input a TC 130.

(2) **Innocent Spouse Tracking System (ISTS)** - This is a mandatory, nationwide, cross-functional system developed to track and monitor the various stages of

an innocent spouse case. The system is used to provide claim status information and statistical information. Appeals is responsible for updating the system. See IRM 25.15.14, Innocent Spouse Tracking Systems Inventory Validation Instructions, which describes the procedures for updating ISTS.

8.20.5.31
(11-25-2020)
Offer in Compromise (OIC) Case Carding

(1) This section provides instructions for APS TEs to establish new Offer-in-Compromise (OIC) receipts. These procedures apply to the following case types:

- Exam originated Doubt as to Liability (DATL)
- Non-Exam originated Doubt as to Liability (DATL)
- Doubt as to Collectibility
- Non-CDP Related OIC Secured by the ATE

(2) The OIC cases should come to Appeals on eCase and the APS Tax Examiner will verify that information for database accuracy. The APS Tax Examiner will add, update or correct fields as necessary.

(3) On the case inventory screen, follow normal procedures and:

a. TYPE - Enter OIC
b. WUpropsdOfrAmt (Proposed Offer Amount) - Enter the amount of offer as shown on the latest Form 656, Offer in Compromise, signed by the taxpayer in the case file. If the original offer has been amended, use the amended offer amount for the WUpropsdOfrAmt. This information can also be found on the Form 1271, Rejection or Withdrawal Memorandum.

   Note: One case folder could have up to two offers related to the same taxpayer. Be careful to input the proper WUpropsdOfrAmt to the WUNO associated with that particular Form 656, Offer in Compromise.

c. REQAPPL - For a **non-CDP OIC**, enter the date of the postmark of the taxpayer's request for appeal. If the envelope is not in the file, use the date the protest letter was received by the IRS.

   Note: For non-CDP offers, if the request for Appeals consideration is received via fax or hand delivery, the REQAPPL date is the IRS received date of the request.

d. RECDATE - For a **non-CDP OIC**, use the date that the case was received in Appeals.

   Note: The REQAPPL and RECDATE dates for a non-CDP OIC are determined differently than for a CDP OIC.

e. OfrNum - If e-case isn't used, the Offer Number must be entered manually. When the case is created from the AOIC cases in the eCase holding tank, the number automatically populates.
f. FEATRCD - see IRM 8.20.5.31.1, ACDS OIC Feature Codes.
g. PBC - Determined by the business unit supplying the case to Appeals. See the ACDS Utilities Menu for a list of PBCs.

(4) On the return information screen for a non-CDP OIC, enter the following:

a. AIMS Indicator - Enter **E** since these cases are not controlled on AIMS. Exception: DATL offers received from Examination (Including Specialty Exam units) are controlled on AIMS and will be sent to Appeals with open

AIMS controls. Appeals will accept these AIMS controls and enter ″Y″ for the AIMS Indicator field (the Brookhaven DATL units do not use AIMS).

b.   TAXPER - Enter all tax periods associated with the case

c.   STATDATE - Leave blank

d.   Statute CODE - Enter SUSP

e.   SOURCE - Use ″**CO**″ for an offer worked by a:
- Field Collection OIC unit
- Field Examination unit that works DATL cases (including Specialty Exam)
Use ″**SC**″ for an offer worked by a:
- COIC unit
- Brookhaven DATL unit

f.   PropdTax - Enter the total unpaid liability amount from the Form 1271 and enter it on the earliest tax period. On all subsequent tax periods, enter $ -0- (zero). If the tax has not been assessed, enter $ -0- (zero) for all tax periods.

g.   Duplication - Leave blank

(5)   Only one work unit is created per Form 656, even if the offer involves multiple master file transaction (MFT) records. This will generally be the case where an individual owes income tax under the SSN and employment tax as a sole proprietor under an employee identification number (EIN). In this case, the EIN will be the secondary TIN on the work unit. Use the MFT of the income tax periods as the key case, enter the amount of the offer in the WUpropsdOfrAmt field and enter the total of all unpaid liabilities on the first tax period line. Enter zero for any remaining tax periods.

8.20.5.31.1
(07-01-2017)
ACDS OIC Feature Codes

(1)   To more accurately identify OIC cases, the following ACDS feature codes should be used when applicable:

- DO - OIC default
- DP - OIC case resulting from a collection due process or equivalent hearing
- ET - Effective tax administration
- LI - Doubt as to liability
- SP - OIC with special circumstances
- T1 - Economic hardship - TAS (see Note and Example below)
- T5 - Systemic hardship - TAS (see Note and Example below)
- TF - Transferee/Transferor case

Note: The ACDS OIC Feature Codes procedure and entry of the appropriate Feature Code(s) is important for ACDS accuracy, ACDS reporting, and accurate case processing. APS is responsible for entering the appropriate Feature Code(s) when carding the case and the ATE is responsible for verifying the ACDS Feature Code(s) are correct during their initial review or the case. If an OAR is received during the appeal process, the applicable TAS feature code must be added to the ACDS record. If the file contains an OAR issued to another business unit, the TAS feature codes should not be used. See the Example below for guidance on determining the appropriate TAS Feature Code.

Example: FEATRCD "T1" is used when Form 12412, Operations Assistance Request, is addressed to Appeals, **and** Item 4 of Section 1 contains number 1 through 4. FEATRCD "T5" is used when Form 12412, Opera-

tions Assistance Request, is addressed to Appeals, **and** Item 4 of Section 1 contains number 5 through 7.

8.20.5.31.2 (05-17-2022) **Previously Accepted OIC (Potential Default) Cases Returned to Appeals**	(1) When an offer is proposed for default, the MOIC unit will send Form 2209, Other Investigation, to Brookhaven Appeals to consider defaulting the offer by issuing a formal letter of default. (2) The APS Tax Examiner will establish the case on ACDS as a new receipt.

    a. Card the case in as an OIC case. Locate the original OIC case on ACDS and use this card as a template to establish the new card for the defaulted offer.

    b. Identify the case as a potential default case by using FEATRCD DO

    c. Include all MFT, periods and original dollar amounts that were associated with the original OIC WUNO

    d. Use original OIC card as a template with the following exceptions:
REQAPPL - Enter the date the Form 2209 was prepared by MOIC
RECDATE - Enter the date APS received the Form 2209 from MOIC

    e. STATDATE - Enter the Collection Statute Expiration Date (CSED) reflected on TXMODA

    f. Statute CODE - Enter CSED on all periods

    g. OFRNUM - Enter the original offer number

    h. NOTE - "Potential Default"

    i. Once the case is added to ACDS, assign it to the ATM with responsibility for working FEATRCD "DO" cases.

    j. The ATM is responsible for assigning the case and providing the Form 2209 and any attachments to the ATE who accepted the offer or their successor.

8.20.5.32 (07-01-2017) **Penalty Case Receipts**	(1) Appeals penalty case receipts include a wide variety of penalty categories, penalty types, and assessment statute control conditions.

- Pre-Assessment appeal Civil Penalty Form 8278
- Pre-Assessment appeal Return Preparer Penalty IRC 6694(a) and IRC 6695, ASED must have at least 365 days remaining
- Post-Assessment Civil Penalty assessed on MFT 13 or MFT 55 (PENAP)
- Post-Assessment Return Related Penalty (PENAP)

(2) Pre-assessed penalty cases may have an open ASED and are either:

    a. Associated with an unagreed non-docketed income tax case, or

    b. submitted as a standalone appeal of the penalty assertion.

(3) Post-assessment penalty cases are carded using "PENAP" procedures since the penalty has already been assessed.

(4) The **post-assessment penalties** (Project Code **1273**) on **MFT 13 are ACA-related** and require entry of **FEATRCD AC** on ACDS:

- **PRN 600** for IRC § 6721 Failure to file information return
- **PRN 612** for IRC § 6722 Failure to provide payee statement

(5) Certain penalties have "pre-assessment" appeal rights (this list is not all inclusive):

- • "Stand-alone" penalties not subject to deficiency procedures
- • IRC § 6694(a), Understatement of taxpayer's liability by tax return preparer
- • IRC § 6695, Other Assessable Penalties with Respect to the Preparation of Tax Returns for Other Persons
- • IRC § 6700, Promoting abusive tax shelters
- • IRC § 6701, Aiding and abetting
- • IRC § 6702, Frivolous tax submission

Reminder: Whenever a pre-assessment CVPN also carries an Assessment Statute Expiration Date (ASED), the Form 8278 Block 6 Statute date (mandatory) (mmddyyyy) entry will be completed by the Compliance function. When carding a pre-assessment CVPN case, APS must recognize when the ASED is included on the Form 8278 Block 6 and enter the numeric ASED in the ACDS STATDATE field MM/DD/YYYY and leave the Statute CODE blank to ensure the statute date is controlled and monitored.

(6) If the ASED for the pre-assessed penalty appeal case will expire in less than 365 days, notify your PTM for guidance on prior to accepting and carding the case.

(7) Penalty Appeal (PENAP) procedures apply to penalties that have already been assessed. They are commonly referred to as "post assessed" penalties. In Appeals, these cases are controlled on ACDS as TYPE PENAP.

8.20.5.32.1
(05-17-2022)
Civil Penalty (MFT 13 & MFT 55) Case Carding

(1) APS will follow the general guidelines for carding civil penalty cases unless an exception is noted in the instructions below for a specific type of penalty case. See IRM 8.20.5.32.1.1IRM 8.20.5.32.1.1, Return Preparer Penalty (RPP) Case Carding below for additional information.

(2) When used to adjust an existing penalty, Form 8278 may contain post-assessed miscellaneous civil penalty information. Each post-assessment Form 8278 includes a Penalty Reference Number (PRN) and reflects the assessed penalty amount.

(3) More than one type of penalty may be assessed on a Form 8278. Additional penalties listed on the same Form 8278 must be for the:

- • Same calendar year or period
- • Same entity

(4) Return Level Entries:

- • AIMS Indicator - enter "E" (Civil Penalty cases are NOT controlled on AIMS)
- • STATDATE - enter the numeric ASED for a pre-assessed CVPN or leave blank for a post-assessed CVPN
- • Statute CODE - leave blank for a pre-assessed CVPN or enter ASESD for a post-assessed CVPN

(5) TYPE - Refer to the ACDS utilities menu for the type code to use for these cases. If there is no designated TYPE code corresponding to the IRC section for the miscellaneous penalty being asserted, use OTHPEN and enter the IRC section in the NOTE field. If the penalty was already assessed, use PENAP.

Note: If more than one type of pre-assessed penalty is included on Form 8278 and more than one ACDS TYPE code could apply, use OTHPEN and enter the IRC sections in the NOTE field. If it is an assessed penalty, use PENAP.

(6) MFT - The following Master File Tax codes are used to control civil penalties:

- MFT 13 for assessments against business entities (BMF taxpayer)
- MFT 55 for assessments against individuals (IMF taxpayer)

8.20.5.32.1.1
(07-01-2017)
Return Preparer Penalty (RPP) Case Carding

(1) Return preparer penalty cases are carded on ACDS the same way as other penalty appeal cases and:

- TYPE - 6694A, 6694B or 6695 (These are code sections and will be identified on the Form 8278 under column (a)) 6713 will be OTHPEN.
- MFT - 55 for individual, 13 for business (also found on Form 8278)
- FEATRCD - **AI** Appeals Coordinated Issue except for 6713
- STATDATE or Statute CODE - If the penalty is assessed enter Statute CODE ASESD. If the penalty is not assessed, see the table below.

ACDS Type	STATDATE	Statute CODE
6694A	3 years from the statutory due date of the underlying return or, if filed late, or on extension, 3 years from the filing of the return. - Use the earliest ASED if there are more than one applicable statute date.	Leave Blank
6694B	Leave Blank	Enter 6694B - Penalties under IRC 6694B do not have an assessment statute of limitations.
6695	3 years from the statutory due date of the underlying return or, if filed late, or on extension, 3 years from the filing of the return. - Use the earliest ASED if there are more than one applicable statute date.	Leave Blank
OTHPEN for 6713	Leave Blank	Enter N/A - **6713** - Penalties under IRC 6713 do not have a statute of limitations for assessment.

(2) Treat the case as one WUNO when multiple returns are involved in a preparer penalty case.

Example: IRC 6694(a) is proposed against a preparer on 10 returns that were prepared. Card the case as one WUNO under the preparer's TIN. It is not necessary to record information on the 10 individual taxpayers.

(3) Forward the case to the ATM for assignment.

8.20.5.32.2
(07-01-2017)
IRC § 6038 - Accelerated International Penalty Case Carding

(1) The APS PTM will receive an email from the Appeals Technical Specialist and will immediately assign a Tax Examiner to card the case on ACDS.

(2) APS will follow general carding instructions for these cases and follow the table below for instructions for specific ACDS Field entries:

ACDS Fields	Accelerated International Penalty (only)
TYPE	I - Income
MFT	• 55 - IMF (individual) • 13 - BMF (business)
FEATRCD	• AI • IT • IC
RECDATE	Enter the **earlier** of the date of the email sent to the: • Technical Specialist or • Date received by APS
REQAPPL	Date of the appeal hearing request
NOTE	Enter the following statement: **Intl Penalty Case IRC *** * Enter the applicable code section(s)
AIMS	E (exempt) since these cases are not on AIMS
• **STATDATE** • Statute **CODE**	• If the penalty was already assessed leave the STATDATE blank and enter Statute CODE "ASESD" • If the penalty was not assessed, enter the numeric ASED of the return which generated the penalty in the STATDATE and leave the Statute CODE blank.
PropdPen	Enter the penalty amount shown on Form 8278

8.20.5.32.3
(07-01-2017)
IRC § 6676 Penalty Case Carding

(1) When a taxpayer files a claim with the IRS for an excessive amount, Compliance may propose an IRC 6676, Erroneous Claim for Refund or Credit, penalty. When the taxpayer's claim is partially or fully disallowed by Compliance, both the claim and the IRC 6676 Penalty case may be forwarded to Appeals. When both the claim case and the IRC 6676 penalty case are received, APS will create a separate WUNO for the IRC 6676 penalty case and a separate WUNO for the claim case.

(2) If the claim is resolved between the taxpayer and Compliance, and Compliance also proposes an IRC 6676, Erroneous Claim for Refund or Credit penalty; the Revenue Agent will submit the claim case to Compliance Case Processing (CCP) and only forward the IRC 6676 Penalty case to Appeals since the taxpayer has pre-assessment appeal rights per IRM 8.11.1, IRC 6676.

(3) APS will use the ACDS TYPE Code "6676" for the penalty ACDS record.

8.20.5.32.4
(07-01-2017)
IRC 670X - Abusive Transaction Penalties Case Carding

(1) These cases are identified with reference to the following IRC sections:

- 6700, Promoting Abusive Tax Shelters
- 6701, Penalties for Aiding and Abetting Understatement of Tax Liability
- 6702, Frivolous Tax Submissions
- 6703, Rules Applicable to Penalties Under Sections 6700, 6701, and 6702
- 6704, Failure to Keep Records Necessary to Meet Reporting Requirements Under Section 6047(d)
- 6705, Failure by Broker to Provide Notice to Payors
- 6707, Failure to Furnish Information Regarding Reportable Transactions
- 6707A, Penalty for Failure to Include Reportable Transaction Information With Return
- 6708, Failure to Maintain Lists of Advisees With Respect to Reportable Transactions
- 6709, Penalties With Respect to Mortgage Credit Certificates

(2) APS will create a separate WUNO for the penalty case. If Appeals also receives the related unagreed underlying income tax case, create a separate WUNO for that case, and add information in the NOTE field to identify each case and WUNO as related to the other.

(3) This table provides additional guidance for carding an abusive transaction penalty WUNOs:

ACDS Field	Abusive Penalty Case
TYPE	Enter applicable type code for the penalty using the drop down menu that corresponds to the IRC section of the penalty or select OTHPEN if there is no specified TYPE Code.
MFT	- MFT 13 for all BMF entities - MFT 55 for all IMF entities
FEATRCD	- AI for Appeals Coordinated Issue - IT for Issues Tracked ATEs have ACDS permission level access to add additional feature codes after assignment.
NOTE (Only needed if there is a related underlying income tax WUNO)	Related to WUNO - insert WUNO of the related income tax case.
AIMS	E (exempt) - these case types are not established on AIMS.
- STATDATE - Statute CODE	If penalty has not been assessed: - STATDATE - the ASED of the related income tax return - Statute CODE - Blank If penalty has already been assessed: - STATDATE - blank - Statute CODE - ASESD ***Note:*** For IRC 6707A carding guidance, see IRM 8.20.5.32.5

ACDS Field	Abusive Penalty Case
PropdPen	Enter the amount shown on Form 8278.

(4) The following table provides guidance for carding in the related income tax WUNO:

ACDS Field	Abusive Penalty Income Tax Case
TYPE	• I
MFT	Use the applicable MFT Code, generally: • 02 for a BMF entity • 30 for an IMF entity
FEATRCD	• AI for Appeals Coordinated Issue • IT for Issues Tracked ATEs have ACDS permission level access to add additional feature codes after assignment.
NOTE	Related to WUNO - insert WUNO of the related abusive penalty case.
AIMS	Y - these cases are established on AIMS. If not on AIMS, use N and take action to establish on AIMS. ***Reminder:*** Update the AIMS Indicator to Y once AIMS controls are fully established.
• STATDATE • Statute CODE	If the deficiency has not been assessed, • STATDATE - the ASED of the income tax return • Statute CODE - Blank If the deficiency has been assessed, • STATDATE - Blank • Statute CODE - ASESD
PropdTax	Enter the tax deficiency per RAR
PropdPen	Do not include the amount of the abusive penalty. Include any other penalties as shown on the RAR.

8.20.5.32.5
(07-01-2017)
IRC § 6707A Penalty Case Carding

(1) APS follows general carding guidelines for IRC 6707A penalty cases.

(2) If Appeals also receives a related unagreed underlying income tax case, create a separate WUNO for that case, and cross-reference the related WUNOs in the NOTE field.

(3) The following table provides guidance for carding the IRC 6707A penalty WUNO:

ACDS Field	IRC 6707A Penalty Case
TYPE	• 6707A

ACDS Field	IRC 6707A Penalty Case
MFT	• MFT 13 for all BMF entities • MFT 55 for all IMF entities
FEATRCD	• AI for Appeals Coordinated Issue • IT for Issues Tracked ATEs have ACDS permission level access to add additional feature codes after assignment.
NOTE	Related to WUNO - insert WUNO of the related abusive penalty case
AIMS	E (exempt) - these cases are not established on AIMS.
• STATDATE • Statute CODE	If penalty has not been assessed: • STATDATE - the ASED of the related income tax return • Statute CODE - Blank If penalty has been assessed: • STATDATE - blank • Statute CODE - ASESD *Note:* The Form 872 for the underlying income tax does not extend the period of limitations for assessment of the IRC 6707A penalty **unless** the form includes specific language addressing the penalty. See IRM 4.32.4, Form 872, Consent to Extend the Time to Assess Tax, for the approved language.
PropdPEN	Penalty amount shown on Form 8278.

(4)   The following table provides guidance for carding the **related underlying tax (income tax) WUNO**:

ACDS Field	IRC 6707A Related Income Tax Case
TYPE	• I (Income)
MFT	Use the applicable MFT Code, generally: • 02 for BMF entity • 30 for IMF entity
FEATRCD	• AI for Appeals Coordinated Issue • IT for Issues Tracked ATEs have ACDS permission level access to add additional feature codes after assignment.
NOTE	Related to WUNO - insert WUNO of the related 6707A case.

ACDS Field	IRC 6707A Related Income Tax Case
AIMS	Y - these cases are established on AIMS. If not on AIMS, use N and take action to establish on AIMS. ***Reminder:*** Update the AIMS Indicator to Y once AIMS controls are fully established.
• STATDATE • Statute CODE	If the deficiency has not been assessed, • STATDATE - the ASED of the income tax return • Statute CODE - Blank If the deficiency has been assessed, • STATDATE - Blank • Statute CODE - ASESD
PropdTax	Enter the tax deficiency per the Revenue Agent Report (RAR)
PropdPen	Do not include the amount of the 6707A penalty. Include any other penalties as shown on the RAR.

(5) Carding procedures for TE/GE Employee Plans (EP) 6707A penalty cases are provided in IRM 8.20.5.36.4.

8.20.5.32.6
(07-01-2017)
Penalty Appeal (PENAP) Case Carding

(1) Penalty Appeal (PENAP) procedures apply to penalties **that have already been assessed**. They are commonly referred to as "Post Assessed" penalties. The APS Tax Examiner will card the case following general guidelines and:

- TYPE code for all post-assessment Penalty Appeal cases is "PENAP"
- Each MFT is established as a **separate WUNO**
- AIMS indicator - E
- STATDATE - Blank
- Statute CODE - Enter ASESD
- PropdPen - Enter the total dollar amount of the penalty for each tax period

    Note: If there is more than one penalty for each tax period, total the amount for each period and enter the sum for the respective period.

(2) Attach the ACDS Case Summary Card to the administrative file and forward the case to the ATM.

8.20.5.32.7
(07-01-2017)
IRC § 6673 - Sanctions and Costs Awarded by the Courts Penalty (Reconsideration) Case Carding

(1) APS will follow normal carding procedures for post-assessed IRC 6673, Sanction and Costs Awarded by the Courts, and enter ACDS TYPE Code - OTHPEN. IRC 6673(a) may be imposed by the Tax Court and IRC 6673(b) may be imposed by a other courts (e.g. district court).

(2) When the IRC 6673(a) penalty is imposed by the Tax Court, APS posts the penalty to the applicable Civil Penalty Module (CVPN) (MFT 13 BMF or MFT 55 IMF) using Penalty Reference Number (PRN) 643 at the same time they process the entered Tax Court decision.

(3) When the IRC 6673(b) penalty is imposed, the penalty is processed by the re-spective IRS function on the appropriate CVPN module using PRN 644.

(4) After the IRC 6673 penalty has been posted, the taxpayer may take an action and return to Appeals via one of two venues:

- Penalty Reconsideration
- Collection Due Process hearing

8.20.5.32.8
(07-01-2017)
IRC § 6682 - Withholding Compliance (WHC) Program Case Carding

(1) IRC 6682 allows for the assertion of a $500 civil penalty for filing a false Form W-4, Employee's Withholding Allowance Certificate, if the statement made on the Form W-4 results in less tax withheld than would have been withheld if the Form W-4 had been correctly filed, and there was no reasonable basis for filing the incorrect Form W-4, Employee's Withholding Allowance Certificate.

(2) A determination refers to the change the IRS made to the taxpayer's original Form W-4 for the marital status and/or number of exemptions claimed. If the taxpayer did not sufficiently verify that he or she was entitled to the claimed marital status and/or number of exemptions, the IRS changes the marital status to single and allows only one exemption for withholding.

(3) The administrative file is transmitted to Appeals with:

- Form 3210 identifying the type of case as either penalty or determina-tion
- Taxpayer protest requesting an appeal
- Correspondence from the taxpayer including any supporting documents
- History of the case development prepared by the Campus
- Current transcript and two prior years to determine how the taxpayer filed
- Information Returns Processing Transcript for the prior two or three years

(4) Establish the case on ACDS using normal carding procedures and:

- TYPE - PENAP
- MFT - 55
- SOURCE - SC
- DO - 08

(5) For determination cases, add the following entry:

- LOC8 - WHC

(6) On the return information screen, enter:

- AIMS indicator - E
- STATDATE - blank
- Statute CODE - ASESD for a **penalty appeal case**
- Statute CODE - SUSP for a **CDP notice of determination case**

8.20.5.33
(11-25-2020)
Shared Responsibility Payment

(1) When an SRP MFT 35 case file is associated with a non-docketed or docketed income tax case, establish a separate record for the MFT 35 using the same work unit number as the MFT 30. Follow normal ACDS carding procedures.

(2) The APS Tax Examiner will enter these fields on the CASES inventory screen:

- MFT – Enter MFT 35
- FEATRCD – AC for both MFT 30 and MFT 35
- REQAPPL – Same date as MFT 30
- RECDATE – Same date as MFT 30 (Note: if created via an ACDS Update Request, use the email date of the request)
- TYPE – I for both MFT 30 and MFT 35
- Note – Enter 5000A SRP and Unassessed SRP Form 8278

(3) The APS Tax Examiner will enter the following on the RETURNS level information screen:

- AIMS Indicator – E
- TAXPER: Enter period – SRP; for example: 199912S-SRP
- SND – N (for MFT 35 screen)
- STAT Date – normal statute date if the full amount of MFT 35 has not been assessed or leave blank if full amount of MFT 35 has been assessed
- STAT Code – blank (for MFT 35 screen) or enter ASESD if the full amount of the MFT 35 has already been assessed (for MFT 35 screen)
- BODCd – should have the same indicator as the MFT 30 tax period
- PropdPen (PROPOSED$ PENALTY DEF/-OA) – Enter the SRP amounts shown on the Form 8278

8.20.5.33.1
(05-17-2022)
Employer Shared Responsibility Payment (ESRP) Cases

(1) APS receives systemic email notification that the SB/SE ESRP Compliance group transferred a case to Appeals via the *Appeals Electronic Case Receipts (AECR) SharePoint intake site*. Access this site from Appeals' intranet home page > Systems and Technology > SharePoint Sites > Shared Programs Hub > Electronic Case Receipts. Upon notification, APS will:

a. Card in case to ACDS as follows:
  • Type Code = EX
  • MFT = 43
  • PBC = 212 Employment Tax
  • AIMS = E
  • Statute Code = Blank
  • Statute Date = N/A
  • Proposed Penalty = Use the amount(s) provided by SB/SE ESRP compliance group (Leave Proposed Tax field blank)
  • Notes = ESRP
b. Attach the Electronic Employer Case File received from SB/SE ESRP compliance group to ACDS.
c. Email Appeals' point of contact that a new case is ready for assignment.
d. Delete all electronic files for the case on the AECR SharePoint intake site.

8.20.5.34
(07-01-2017)
Substitute for Return (SFR) and IRC § 6020(b) Case Carding

(1) The source function must ensure the TC 150 0.00 is posted to the account(s) and AIMS controls are established prior to forwarding the case to Appeals.

(2) If the source function has not already requested/established AIMS controls, the APS TE will establish them using IDRS CC: AM424A and on the same day use AIMS CC AMSTUA to update the AIMS Status from 81 to 80 for non-docketed or to 82 for docketed.

(3) When reviewing the case received for carding, the APS TE must recognize if the case file includes:

- a signed agreement, or
- an original delinquent return

Caution: If a signed agreement (for any amount of tax) or a signed and IRS Received date stamped original delinquent return is included in the SFR administrative file received from Compliance, those items indicate a potential live ASED. Alert your PTM or Lead and request verification of the ASED to ensure the Statute Date field is entered correctly before release to the ATM for assignment.

Note: If the signed Agreement or the signed and receipted Original Delinquent Return **was secured by Compliance** the respective account adjustments must have also been processed by Compliance **before** the case is transferred into Appeals jurisdiction via AIMS CC: AMCLS. If either a signed agreement or original delinquent return has been processed by Compliance, a current TXMODA will reflect the Compliance adjustment activity on the account.

(4)   The table below provides a quick reference for the various scenarios applicable to an SFR account opened under Compliance's jurisdiction and then submitted to Appeals as a docketed or a non-docketed case.

Compliance's SFR Case Conditions Upon Receipt by Appeals

TC 150 0.00 SFR Posted and ...	Non-Docketed or Docketed	ACDS AIMS an ASED Entries
• No signed agreement • No delinquent return • IRM 4.4.5, Non-Docketed Cases - Group Responsibility	• Non-Docketed • TP Protest requesting an appeal hearing • AIMS controls must be established by Compliance • IRM 4.4.5, Skeletal Records	• AIMS Indicator - Y • STATDATE - MM-EE-YYYY • Statute CODE - SUB
• Signed agreement for full amount of Compliance Report • IRM 4.4.5, Non-Docketed Cases - Group Responsibility	• Non-Docketed • Compliance must process agreed adjustments to taxpayer's account • Case receipt in Appeals may be in error, notify PTM	• If case received in error, do not card case on ACDS • Return case to originator as an erroneous receipt per PTM instruction using Form 3210 or E3210 as appropriate
• Signed agreement for partial amount of Compliance Report • IRM 4.4.5, Form 5344 - Technical Services Responsibility	• Non-Docketed • Compliance must assess any agreed amount of tax and/or penalty prior to submitting the unagreed adjustments to Appeals. • If the partial assessment is not pending (PN) or posted, alert PTM to secure verification of assessment action	• AIMS Indicator - Y • STATDATE - MM-DD-YYYY • Statute CODE - blank *Note:* Receipt of an agreement on a non-docketed SFR account serves to establish a live ASED. The ASED is calculated by adding 3 years to the IRS Received Date of the taxpayer's agreement.

TC 150 0.00 SFR Posted and ...	Non-Docketed or Docketed	ACDS AIMS an ASED Entries
• Original Delinquent Return received by Compliance • IRM 4.8.9, Delinquent Return Filed During Examination • IRM 4.4.9, Delinquent Return Received After SFR TC 150 Posted at Master File • IRM 4.4.9, TC 971 Action Code 282	• Non-Docketed • Compliance must process any delinquent return received unless, the taxpayer had previously filed a petition to the Tax Court in response to receipt of a Statutory Notice of Deficiency (SND). • TC 971 Action Code 282 is posted to taxpayer's account* by Compliance • If the taxpayer's account does not reflect that the original delinquent return is posted, or PN, alert the PTM to follow-up with originating function.	• AIMS Indicator - Y • STATDATE - MM-DD-YYYY • Statute CODE - blank *Note:* IRS receipt of an original delinquent return on a non-docketed SFR account serves to establish a live ASED. The ASED is calculated by adding 3 years to the IRS Received Date of the delinquent return. TC 971 AC 282 sets the ASED at MF to 3 years from the return received date. *Exception:* *ASFR posts a TC 599 cc 89 to the account instead of a TC 971 AC 282 when they receive and process an original delinquent return.
• No signed agreement • No delinquent return • Both TPs Petition Compliance' SND • IRM 4.8.9, Processing Petitioned Cases	• Docketed • Compliance Technical Services uses CC: AMCLSE to transfer case to Appeals	• AIMS Indicator - Y • STATDATE - blank • Statute CODE - DOCKT
• No signed agreement • No delinquent return • Only One TP Petitions Compliance' SND for a MFJ Account • IRM 4.8.9, Non-Petitioning Spouse	• Docketed • Compliance Technical Services uses CC: AMCLSE to close the petitioned case to Appeals and retains NPS dummy file in their SND suspense	• AIMS Indicator - Y • STATDATE - blank • Statute CODE - DOCKT *Note:* See IRM 8.20.5.5.5, Non-Petitioning Spouse (NPS) Cases, for additional carding guidance

TC 150 0.00 SFR Posted and ...	Non-Docketed or Docketed	ACDS AIMS an ASED Entries
• Agreed/No-Change Year(s) associated with Petitioned Years • IRM 4.8.9	• Associated with Docketed TIN upon Counsel request • Compliance processes agreed or no-change closings before recharging the non-petitioned years to the Counsel Attorney for association with the petitioned years. • If the Counsel Attorney does not need the agreed or no-changed years to be associated with the petitioned years, then those closed years are sent to Campus Files by Compliance.	• AIMS Indicator - N since AIMS will be closed on associated agreed/no-changed tax periods • STATDATE - blank • Statute CODE - RFRTN *Note:* When the Counsel Attorney does not need the agreed or the no-change years for association with the petitioned years, APS will not include the agreed or no-change tax periods on the ACDS record and the administrative files will be sent to Campus File Function by Compliance.
• Original Delinquent Return received by Compliance after issuance of SND but **before** taxpayer files a petition • IRM 4.8.9, Delinquent Return Secured (1) a - d.	• Compliance determines status of taxpayer's case and processes Original Delinquent Return • SND may be reconsidered, rescinded, or remain unchanged	In the rare circumstance that this type of case would have the original SND unchanged and **also** petitioned, carding procedures cannot be developed as general guidance for inclusion in this IRM but are dependent upon the specific circumstances applicable at the time the case is received.
• Original Delinquent Return received by Compliance after issuance of SND but **after** taxpayer files a petition • IRM 4.8.9, Delinquent Return Secured (1) e.	• Compliance associates the un-processed Original Delinquent Return with the petitioned SND • Counsel Atty. or ATE notifies APS to process the return adjustments and update the ASED as an **interim action** via APS SharePoint Intake process.	• AIMS Indicator - Y • STATDATE - blank • Statute CODE - DOCKT

(5)   A Docketed MFT 30 SFR will only involve one spouse even though both husband and wife may have petitioned the Tax Court. Until a joint filing status is approved by the ATE or Counsel Attorney, only the name and TIN reflected on the docketed SFR case is established on AIMS and ACDS. If and when the ATE/Counsel Attorney determines it's appropriate, the case will be converted from Separate to Joint as an interim or closing action according to the ATE's instruction. For additional carding guidance see IRM 8.20.5.5.6.4, Joint Petition Separate Returns Case Carding.

Reminder: Before creating an ACDS record, always search ACDS for an existing
                ACDS record to avoid creating duplicate records.

(6) An IMF SFR is carded using normal procedures and:

-   FEATRCD - Enter "NF"
-   Statute CODE - Enter "DOCKT" or "SUB" as appropriate

(7) Business Master File (BMF) SFR cases can be employment tax or for an
     excise tax, and are only received as non-docketed. The SFR or 6020(b) cases
     are carded using normal procedures and:

-   TYPE - Enter "I", "EMPL", "EX", or "TFRP" as appropriate
-   FEATRCD - Enter "NF"
-   Statute CODE - Enter "SUB"

(8) The following additional IRM references are provided for information only and
     as a quick reference to Examination's IRM guidance related to processing re-
     quirements for "Compliance-secured" Agreements and "Compliance-secured"
     original delinquent returns:

-   Employment Tax IRM 4.23.12, Processing Delinquent Returns under
    either Delinquent or SFR Controls
-   Estate and Gift Tax IRM 4.25.8, Processing Delinquent Pickup Returns
-   Estate and Gift Tax IRM 4.25.8, Unagreed Case Closing Procedures for
    Delinquent Pickup Returns
-   Examination Income Tax IRM 4.8.9, Delinquent Return Filed During Ex-
    amination
-   Examination Income Tax IRM 4.8.9, Delinquent Return Secured
-   Examination Income Tax IRM 4.4.9, Delinquent Return Secured By Ex-
    amination After SFR TC 150 Posted - Accepted as Filed Procedures
-   Examination Income Tax IRM 4.4.9, Forward to Centralized Case Pro-
    cessing (CCP)
-   Examination Income Tax IRM 4.4.9, Delinquent Return Secured by Ex-
    amination After TC 150 SFR Posted, With Audit Potential - Process
    Partial Assessment Procedures
-   Examination Income Tax IRM 4.4.9, Additional Adjustments Required/
    Prepare RAR and Form 5344, Examination Closing Record
-   Examination SFR Reconsideration IRM 4.13.5, Reconsiderations of De-
    linquent Returns worked in an SBSE Campus
-   Examination SFR Reconsideration IRM 4.13.5, Reconsiderations of De-
    linquent Returns Worked in a W & I Campus
-   Exempt Organizations IRM 4.7.5, Delinquent Return Received
-   Exempt Organizations IRM 4.75.22, Original Return Received After TC
    150 Posts
-   Exempt Organizations IRM 4.75.22, Delinquent Return Under Other
    Operating Division Jurisdiction
-   Exempt Organizations IRM 4.75.22, Delinquent Return Checksheet
-   Tax Exempt and Government Entity IRM 4.5.3, Delinquent Returns and
    Substitute for Returns Procedures
-   Tax Exempt and Government Entity IRM 4.5.3, Delinquent Returns
-   Tax Exempt and Government Entity IRM 4.5.3, Delinquent MF Returns
    Processing Procedures
-   Tax Exempt and Government Entity IRM 4.5.3, TE/GE Campus
    Addresses for Submitting Delinquent Returns (Reference: IRM 4.5.3.16)

8.20.5.34.1
(07-01-2017)
Delinquent Return Secured by Compliance Examination After the Compliance-Issued SND is Petitioned

(1) When Compliance has issued an SND because the taxpayer did not file a return and has also not agreed to the tax and penalty adjustments proposed, the taxpayer may file a petition with the United States Tax Court (USTC). The Compliance function controlling the SND will follow their respective IRM procedures and forward the case to Appeals. APS will card the case on ACDS as a Docketed case and transmit the case to Counsel for Answer to the petition.

(2) When an Original Delinquent Return is received by Examination **prior to** the date the taxpayer files a petition with the USTC, the Original Delinquent Return must be both considered and processed timely by Compliance. If the Original Delinquent Return has no impact on the Compliance-Issued SND, and the taxpayer files a petition with the USTC, Compliance will update the Assessment Statute Expiration Date (ASED) on AIMS and IDRS and associate the processed Original Delinquent Return with the Docketed administrative file sent to Appeals.

(3) APS will card the Docketed case following general docketed carding procedures and:

- FEATRCD - Blank (Do not enter a FEATRCD because the taxpayer has filed a return and it has been processed)
- Statute CODE - Enter "DOCKT"
- NOTE - Enter "Processed Original Delinquent Return received MM-DD-YYYY ASED = MM-DD-YYYY" (the ASED is calculated by adding 3 years to the Return Received Date)

(4) When an Original Delinquent Return is received by Examination **after** the date the taxpayer files a petition with the USTC, and after the Docketed case has already been carded on ACDS, Compliance **will not process** the Original Delinquent Return but will forward it to Appeals for association with the Docketed administrative file per guidance in IRM 4.8.9, Delinquent Return Secured.

(5) Upon receipt of the original delinquent return, APS will research ACDS and identify the Docketed WUNO for the previously petitioned case.

(6) APS will verify the original delinquent return IRS received date and also pull a current TXMODA to determine if the Delinquent Return has been processed or not by the receiving function.

- If the Original Delinquent Return **has been** processed follow carding procedures in IRM 8.20.5.33.1 (3) above
- If the Original Delinquent Return **has not been** processed follow carding procedures in IRM 8.20.5.33.1 (7) below

(7) APS will card the Docketed case following general docketed carding procedures and:

- FEATRCD - Enter "NF"
- Statute CODE - Enter "DOCKT"
- NOTE - Enter "Unprocessed Original Delinquent Return received MM-DD-YYYY"

(8) Receipt of an original delinquent return **after** issuance of an SND, requires special consideration by the ATE or Counsel Attorney.

(9) Prepare Form 3210 or E3210, to forward the Original Delinquent Return to the Counsel Attorney or to the ATE for association with the Docketed administrative file.

8.20.5.35
(05-17-2022)
Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA)

(1) IRM 8.19, Appeals Pass-Through Entity Handbook includes policy and procedural guidance for both TEFRA and Non-TEFRA cases in Appeals. Both TEFRA and Non-TEFRA cases are controlled on the Pass-Through Control System (PCS). TEFRA and Non-TEFRA cases can arrive in Appeals in docketed or non-docketed status.

(2) All non-docketed TEFRA partnership cases are submitted to Fresno APS by SB/SE Technical Services.

(3) All docketed TEFRA partnership cases are submitted to the applicable APS Office based upon the Area Counsel Office identified as the place of trial on DIMS.

(4) Both docketed and non-docketed **Non-TEFRA cases** are submitted to Fresno APS. For carding guidance, see IRM 8.20.5.4.1.4.1, Non-Docketed Non-TEFRA Flow Through Entity Returns Carding, and IRM 8.20.5.4.1.4.2, Non-Docketed Non-TEFRA Flow Through Entity Related to a Docketed Case Carding.

8.20.5.35.1
(05-17-2022)
Bipartisan Budget Act of 2015 (BBA)

(1) The Bipartisan Budget Act of 2015 (BBA) repealed TEFRA and Electing Large Partnership provisions and replaced them with a centralized partnership audit regime for tax years beginning on or after January 1, 2018. ACDS has feature codes and CARAT codes for BBA cases arriving in Appeals. The ATE and APS will observe and validate feature codes and apply proper CARAT codes when working BBA cases.

(2) For all BBA key cases, the TYPE is TEFRA. ACDS feature codes distinguish three types of BBA cases:

- BA - key case. Posted for all 30-day BBA cases including early elect-in and docketed cases.
- BI - investor case. Normally an individual or a trust.
- NB - BBA elect-out case. Partnerships that elect out will be processed similarly to non-TEFRA partnerships.

(3) ACDS CARAT codes describe BBA work performed as follows:

- IH - initial hearing on substantive issues. Describes early elect-in or 30-day BBA work performed
- PA - notice of proposed partnership adjustment
- MD - BBA modification hearing
- FP - final partnership adjustment

(4) Audit Control Number (ACN) - APS and ATE will input and validate ACN for BBA cases in ACDS.

(5) Work Unit Number (WUNO) - Case will be carded in with a new WUNO each time it returns to Appeals. See IRM 8.19.14.2.1(3).

(6) BBA cases are updated to Appeals in Status 71 and must be updated to Status 70 if non-docketed or Status 72 if docketed.

8.20.5.35.1.1
(11-25-2020)
BBA Docketed Cases

(1)   When a petition is received from other business units, APS will retrieve the key case administrative file, check the petition for accuracy, card-in case and/or update ACDS as described below and forward the case file to Counsel for answer.

(2)   APS will input or update ACDS with the following case level information:

- Docket number
- Counsel office
- Attorney
- Enter ACTION code DCJUR
- TODATE is the date the case is forwarded to Counsel
- SNTYPE: FPA
- SNDATE
- SNEXPDATE

(3)   In addition, APS will input or update ACDS with the following return level information:

- Remove statute date from **STATDATE** field
- Enter statute code: **DOCKT**

Note: See similar TEFRA card-in procedures below in IRM 8.20.5.35.2.

(4)   APS will update AIMS using CC:AMSTUE to Status 72.

(5)   Refer to IRM 8.19.14.7.3.2 for procedures to follow if the case is later returned to Appeals to settle and when the case is closed by either Appeals or by Counsel.

8.20.5.35.2
(05-17-2022)
TEFRA Key Case Carding

(1)   A TEFRA key case can be either a non-docketed or docketed case for a Form 1065, U.S. Return of Partnership Income.

(2)   The case routing guidelines direct IRS source functions to route:

- Non-docketed TEFRA key cases to Fresno APS
- Docketed TEFRA key cases to the APS office indicated on the docket list

(3)   APS will also identify the TEFRA key case by Partnership Investor Control File (PICF) code 1 on the IDRS AMDISA print; however, a PICF code of 5 will override a PICF code of 1, when a partnership is an investor in another partnership. Any time Form 1065 is received, APS will verify whether it is or is not a TEFRA key case.

(4)   The following table provides instructions on the receipt and carding process for TEFRA key cases:

IF the TEFRA Key Case is......................	THEN..
Non-docketed	Fresno APS will: • Receive and card all non-docketed TEFRA key cases before assignment • Route all non-docketed TEFRA key cases to the Appeals TEFRA/BBA Team (ATT) in Fresno for screening All APS offices will: • Card mis-routed non-docketed TEFRA key cases, if received in a local APS office • Transfer mis-routed TEFRA key cases after carding to Fresno APS Refer to the transfer/reassignment procedure in IRM 8.20.6, ACDS Closing Code 30 - Transfer of a Case Between Areas Within Appeals, and IRM 8.20.6, ACDS Closing Code 40 - Reassignment of a Case Within the Same Area. Fresno APS will route the TEFRA key case to the Appeals TEFRA/BBA Team for screening.
Docketed	All APS offices will: • Receive docketed TEFRA key cases in Fresno APS centralized carding • Update the docketed skeletal ACDS record • Send the case to Counsel for Answer • Prepare the orange docketed case routing sheet (Form 14758) to direct Counsel to send the case to the ATT ATM (use the Fresno APS mailing address) after filing the Answer
Note:	The ATT must screen **ALL** TEFRA cases **before** assignment to a field ATE.

(5)   APS will establish the TEFRA key cases following normal procedures and:

   • TYPE - Enter TEFRA.
   • SNTYPE - Select FPAA (Appeals Issued) or FPAD (Compliance Issued) (If DOCKETED).
   • PropDef - The APS Tax Examiner will leave the proposed deficiency on ACDS blank when carding the TEFRA Key Case. The Appeals TEFRA/ BBA Team (ATT) will compute the estimated proposed deficiency following the guidance in the TEFRA IRM 8.19.

8.20.5.35.3
(07-01-2017)
**TEFRA Investor
(TEFRAI) Case Carding**

(1)   When a TEFRA investor case is received in Appeals after the partnership examination is started and there is an investor with at least one open TEFRA key case linkage, the PICF code on the AMDISA will be 5.

(2)   The APS Tax Examiner will card the TEFRA investor cases following normal procedures and include **TYPE** TEFRAI. APS will include a TSUMYI print with the administrative file to alert the ATE that it is a TEFRA investor case.

(3)   In fiscal year (FY) 17, a new mandatory field is activated on the ACDS carding screen to ensure that the **TYPE** code for a TEFRA Investor (MFT 30) case is correctly identified as **TEFRAI** instead of **I** (Income). An entry of a single digit in the **"P"** field is required at the return level whenever the AIMS Code = **Y**. The APS employee carding the case must recognize when a PICF Code is present on AIMS and input it in the single digit in the **"P"** field on ACDS. See the table below for the ACDS TYPE and PICF Code entry requirements when the AIMS Indicator = **Y**:

IF MFT is	AND PICF Code is	THEN ACDS TYPE Code is	AND "P" Field is
06	= 1	TEFRA	1
06	≠ 1	REF	= to PICF Code on AIMS & TSUMYI
30	= 4 or 5	TEFRAI	4 or 5

(4) For Coordinated Industry Case (CIC), Joint Committee Case and other CORPORATE SPECIALITY TEFRA Investor Cases:

- AMDIS/AMDISA: The APS Tax Examiner will secure an AMDIS or AMDISA print from IDRS. CIC cases will have the CIC indicator present on the AMDISA print. If the AMDISA print shows PICF Code 5, the investor has at least one open TEFRA key case linkage. If there is an open TEFRA linkage(s), the APS Tax Examiner will secure a TSUMYI for the linkage information. The prints will be retained in the administrative file.
- The APS Tax Examiner will print the IDRS TSUMYI and identify any cases with an open assessment statute expiration date. Cases identified as CIC, joint committee case and other corporate specialty investors cases when received in Appeals, will require the following information to determine if case needs to be carded to track the assessment statute of the investor. If there are no open assessment statute expiration dates, then those investors do not have to be controlled on ACDS.
- If an open TEFRA linkage exists, each TEFRA investor with an open assessment statute expiration date listed on the TSUMYI will be carded as related non-key cases as follows:

ACDS FIELD	ENTRY
WUNO	WUNO of key case
MFT	TSUMYI MFT Field
TYPE	REF
SOURCE	Source code of key case
DO	Enter DO per TSUMYI
KEYTP	Enter the name of the key case
KEYTIN	Enter the TIN of the key taxpayer
KEYPER	Enter earliest tax period of the key taxpayer
TEFRA investor case	Leave blank
AIMS	E
TXPER	Enter all tax periods for which there is a TEFRA linkage
STATDATE	If one year statute date exists on TSUMYI Statute Field, input that date
Statute CODE	TFINV - if one year statute date does not exist

ACDS FIELD	ENTRY
PropdTax	Leave blank

Note: If TSUMYI Statute field contains "11111111" for each tax period that has a TEFRA linkage, the tax has been assessed and the case will **NOT** be established as a related case.

8.20.5.35.4
(07-01-2017)
TEFRA Investor Carding When Non-TEFRA Issues Also Exist
	(1) Investor cases will be established as separate work units on ACDS and will be closed separately when a decision is reached on the non-TEFRA issues. See IRM 8.20.5.4.1.4.1, Non-Docketed Non-TEFRA Flow Through Entity Returns Carding, for carding guidance.
	
	(2) When an income tax case is received in Appeals, the APS Tax Examiner will secure an AMDIS or AMDISA for each tax year.
	
	(3) If the AMDIS or AMDISA has a PICF code of 4 or 5, this indicates that the investor has at least one open TEFRA key case linkage (either an eight-digit date or a blank date). The APS Tax Examiner will:
	
	    a. Input the ACDS TYPE code "TEFRAI"
	    b. Secure a TSUMYI for each year in Appeals jurisdiction to determine the TEFRA key case linkages and the status of the linkages
	    c. Retain the AMDIS/AMDISA and TSUMYI prints in the administrative file

8.20.5.35.4.1 (05-17-2022) **Receiving TEFRA Partnership Key Cases**	(1) The TEFRA key partnership case can be non-docketed or docketed. The return will be filed on a Form 1065. (2) All TEFRA partnership key cases will be transmitted to Appeals on Form 3210. APS will promptly sign and date stamp the Form 3210 and return a copy to the originator. (3) Each TEFRA partnership key case should be clearly marked as a TEFRA case by Compliance. The partnership key case file should be flagged with Form 3198, Special Handling Notice for Examination Case Processing. In the block titled "Forward to Technical Services", the box for TEFRA or Non-TEFRA Key Case should be checked. (4) If the case was noted as a TEFRA key case, it is mandatory that the case be controlled on the Pass-Through Control System (PCS). The APS Tax Examiner will secure a current AMDISA as well as TSUMYP and TSINQP prints and include them in the case file (the PICF code will be 1). For additional information on the Partnership Control System, see IRM 4.29.1, Overview of the PCS. (5) The APS Tax Examiner will leave the proposed deficiency on ACDS blank when the case is carded in. The Appeals TEFRA Team (ATT) will compute the estimated proposed deficiency following the guidance in the TEFRA IRM 8.19 and the Field ATE will update ACDS **PropdTax** field to reflect the estimated proposed deficiency amount they've calculated.

8.20.5.35.4.2
(05-17-2022)
Non-docketed TEFRA Partnership Key Case Contents

(1) The partnership key case administrative file should contain the following items:

a. Form 1065 for a TEFRA partnership
b. Consents (if any) extending the statute of limitations. Form 872-P and Form 872-O extend the statute
c. Examiner's unagreed report
d. Explanation of Adjustments (either on Form 886-A or Form 5701)
e. 60-Day letter, (Letter 1827, TEFRA Partnership 60-Day Letter, or Letter 1829, TEFRA Partnership 60-Day Letter for Penalties and Adjustments)
f. Form 4605-A
g. Form 886-Z listing notice partner information
h. Form 886-Z or comparable form listing non-notice partner information, if applicable
i. Copies of executed Form 870-PT or Form 870-LT with schedule of adjustments (if any partners agreed with the examiner's findings). These forms should have been processed and any additional tax assessed as to these partners, and PCS updated.
j. Protest
k. An affected item report if penalties or other affected items have been proposed by the examiner
l. Power of Attorney, if applicable
m. Compliance required mandatory check sheets, if applicable. The following is a list of the check sheets:

- Form 13813, Partnership Procedures Check Sheet
- Form 14090, TEFRA Linkage Request Check Sheet (LB&I), or Form 14091, TEFRA Linkage Request Check Sheet (SBSE)
- Form 13827, Tax Matters Partner (TMP) Designation Check Sheet
- Form 13828, Tax Matters Partner (TMP) Qualification Check Sheet

8.20.5.35.4.2.1
(05-17-2022)
Additional Items for Non-Docketed TEFRA Partnership Key Cases

(1) The APS Tax Examiner will:

a. Verify the statute of limitations date. At least 365 days must remain on the assessment statute when non-docketed TEFRA partnership key cases are received in Appeals.
b. Verify PICF Code (located on AMDISA)

8.20.5.35.4.3
(07-01-2017)
Additional Items for Docketed TEFRA Partnership Key Cases

(1) In addition to the items identified in IRM 8.20.5.35.4.2 above for a non-docketed TEFRA Partnership Key Case, the docketed TEFRA Partnership Key Case administrative file should also contain:

a. A copy of the FPAA
b. A copy of the certified mailing list
c. A copy of the Tax Court petition or petitions
d. If multiple petitions have been filed, advise associate area counsel at the time the case is sent for answer so that the appropriate action can be taken. Until associate area counsel advises which petition is controlling, control each docket number on ACDS as a separate partnership case work unit.

> *Note:* When multiple petitions have been filed, Counsel will advise APS which petition and docket number is controlling.

8.20.5.35.4.3.1
(05-17-2022)
CASES Screen Information for Docketed TEFRA Cases
	(1) The APS Tax Examiner will card the docketed TEFRA cases with:
	
	   a. TYPE - Enter TEFRA for a TEFRA partnership case.
	   b. MFT - Enter 06 for Form 1065.
	   c. FEATRCD - Enter appropriate code, when applicable. The most common codes are: TS for Tax Shelter. A TEFRA case is not automatically a tax shelter. CE for CIC (Coordinated Industry Cases).
	   d. KEYTP - Always leave blank on TEFRA partnership case.
	   e. KEYTIN - Always leave blank on TEFRA partnership case.
	   f. SNTYPE - FPAD for FPAA issued by Compliance
	   g. SNDATE - Enter date FPAA was mailed to the TMP.

8.20.5.35.4.3.2
(07-01-2017)
RETURN Screen Information for Docketed TEFRA Partnership Key Cases
	(1) The APS Tax Examiner will enter the following information at the RETURNS level on ACDS:
	
	   a. STATDATE - blank
	   b. Statute CODE - DOCKT
	   c. SND: Y - yes
	      PropdTax and PropdPen -blank The APS Tax Examiner will leave this field blank at the time of carding and the ATT will update it upon assignment and receipt

8.20.5.36
(07-01-2017)
Tax Exempt/Government Entities (TE/GE) Cases
	(1) All TE/GE cases are submitted to the Boston APS Team for carding.
	
	(2) TE/GE cases are categorized as Employee Plans (EP) or Exempt Organizations (EO).
	
	(3) EP cases can be one of three categories:
	
	   • Determination
	   • Examination
	   • Revocation
	
	(4) EO cases can be one of two categories:
	
	   • Determination
	   • Revocation
	
	(5) TE/GE cases may also be received in Appeals as a Fast Track case. See IRM 8.20.5.26.3, FTS From TE/GE Carding, for carding procedures.

8.20.5.36.1 (07-01-2017) **Employee Plan (EP) Cases**	(1) EP cases are transmitted to Appeals using Form 3210, Document Transmittal. Once it is determined all items listed on Form 3210 are received, sign the acknowledgment copy of Form 3210 and return it to the originator. Keep a copy of the Form 3210 in the case file. (2) The technical staff in the appropriate EP Area office or the EP Centralized Review function (relating to determination matters) screen cases transmitted to Appeals to verify completeness of the protest and the case file, and to resolve factual discrepancies between the protest and the employee plan specialist's findings. (3) See IRM Exhibit 8.7.8, Due Dates for EP and Related Returns, for additional guidance on how to determine the ASED.

| 8.20.5.36.1.1
(07-01-2017)
EP Determination Case Carding | (1) | EP determination cases contain an application prepared on Form 4461, Form 6406 or Form 5300 series (5300, 5303, 5306, etc.). Follow normal card-in procedures using the following: |

a.   TYPE - EPD
b.   MFT - 74 for Forms 6406 and the 5300 series (MFT - 75 for Form 4461)
c.   SOURCE - EP
d.   KEYPER - Form number with 20 in front of it (For example, the key period for application Form 5300-205300
e.   Determination cases are not on AIMS and no return information is entered

| 8.20.5.36.1.2
(07-01-2017)
EP Examination Case Carding (Taxable Returns) | (1) | EP examination cases (taxable returns) have non-taxable reference returns (Form 5500 for EP) and taxable returns with an RAR for proposed tax/penalty. Establish the taxable returns (Form 5330, Form 1120, Form 1041, Form 940, Form 941, etc.) on ACDS following normal carding procedures and enter: |

•   TYPE - EPE
•   STATDATE - statute of non-taxable return (Form 5500)

(2)   Establish the non-taxable returns as a related reference case:

•   TYPE - REF
•   STATDATE - normal or extended statute

(3)   The non-taxable reference return controls the statute on the taxable returns.

(4)   If present, attach Form 5650, EP Closing Record, to the inside of the administrative folder.

(5)   Include the plan number when requesting AIMS prints or transcripts for EP cases.

(6)   After carding the case, follow normal procedures for transmitting the case to the ATM for assignment.

| 8.20.5.36.1.3
(07-01-2017)
EP Revocation Case Carding | (1) | EP revocations involve revoking (canceling) the plan. Revocation cases can be identified by checking the letter sent to the taxpayer offering the appeal. |

(2)   To establish an EP revocation case on ACDS, follow normal carding procedures and enter:

a.   TIN - TIN with P modifier
b.   MFT - Return MFT
c.   TYPE - EPR
d.   KEYPER - Earliest tax period

Note: On the return information screen, input the AIMS indicator, tax periods and statute. There is no proposed tax or penalty.

| 8.20.5.36.2
(07-01-2017)
EO Determination Case Carding | (1) | EO determination cases contain application forms - Form 1023, Form 1024 or Form 1028. Card the EO determination case with: |

a.   TYPE - EOD
b.   MFT - 67 for Forms 1023 and 1024 (MFT - 33 for Form 1028)
c.   Source - EO

        d.   KEYPER - Form number with 20 in front of it (For example, the key period for application Form 1023 - 201023)

        e.   Determination cases are not on AIMS and no return information is entered

8.20.5.36.3
(07-01-2017)
EO Revocation Case Carding

(1) EO revocations involve revoking (cancelling) the tax exempt status previously granted. The letter sent by TE/GE to the taxpayer offering the appeal indicates if the issue is a revocation.

(2) Card the EO revocation case with:

    a.   MFT - Return MFT
    b.   TYPE - EOR
    c.   KEYPER - Earliest tax period

Note: On the RETURNS level inventory screen, input the AIMS indicator, tax periods and statute. There is no proposed tax or penalty.

(3) If present, attach Form 5599, EO Closing Record, to the inside of the administrative folder. Form 5599 is an AIMS document and is used in completing additional EO closing information required on Appeals Form 5403.

8.20.5.36.4
(07-01-2017)
TE/GE Employee Plans (EP) 6707A Carding

(1) TEGE EP 6707A cases are routed from the Employee Plans (EP) Mandatory Review Unit to the Boston APS Team for carding.

(2) Boston APS will follow the 6707A carding guidance provided below for this specialized case receipt. Enter the taxpayer name address and POA information following normal carding procedures and enter the codes provided below in the applicable field on ACDS:

- MFT - 13 (BMF) or 55 (IMF)
- TYPE - 6707A
- Feature Code - leave blank will be input by ATE if needed
- Category - OTHER (automatic)
- Sub-Category - OTHPENS (automatic)
- Source - EP
- Primary Business Code - Use the PBC 401 - 404 or 406 per the MFT 99 AIMS control or per the Form 3198-A
- AIMS Indicator - E for each tax period (AIMS controls opened by the Non-Returns Unit (NRU) under MFT 99 will not be transferred to Appeals per agreement with Employee Plans Mandatory Review.
- STATDATE - APS will enter the ASED provided by TEGE
- Statute CODE - blank

(3) Once the 6707A Employee Plans case is received by Boston APS and carded on ACDS, Boston APS will forward the case to the appropriate ATM for assignment to an EP Appeals Officer.

8.20.5.37
(07-01-2017)
Transferee/Transferor Case Carding

(1) APS will follow normal carding procedures for these cases as follows:

When there is one transferor:

    a.   Establish the transferor as the key case in the WUNO
    b.   Establish each transferee case as a related return

     c.   Enter the total tax (deficiency) dollars shown by tax period on the transferor's **KEY** case with no duplication shown

     d.   When showing the liability per tax period for each transferee case, remember to show the same amount in duplication

     <u>**When there are multiple transferors:**</u>

     a.   Establish each transferor as a separate WUNO

     b.   Establish each of their transferees as a related return

     c.   Enter the total tax (deficiency) dollars shown by tax period on the transferor's **KEY** case with no duplication shown

     d.   When showing the liability per tax period for each transferee case, remember to show the same amount in duplication

(2)   When establishing transferee/transferor cases, use Non-Master File (NMF) codes in certain data elements to distinguish the case from Master File (MF) cases with the same name that might be in the office at the same time. The codes also help when researching or updating specific cases based on WUNO, TIN, and MFT.

8.20.5.37.1
(07-01-2017)
Transferee and Income
Tax Liability Cases

(1)   When a transferee/transferor case is received that contains **both transferee and income tax liabilities**, it is established in one of two ways:

     a.   The transferee liability and transferor case are established as one WUNO and the **income tax liability** as a separate WUNO; or

     b.   If the **income tax liability** is related to the transferee/transferor adjustments, all are established in one WUNO by using a TIN modifier (A through J) to distinguish the transferee case.

(2)   Establish the transferee and income tax (related) cases first and the transferor (key case) last.

8.20.5.37.1.1
(07-01-2017)
Transferee Case Carding

(1)   Follow normal procedures for establishing transferee cases along with the following entries on the CASES screen:

     a.   TIN - Enter N after the TIN since the transferee assessment is Non-Master File (NMF).

     b.   MFT - Enter the NMF tax code when the type of tax is known. Refer to Document 6209 for a list of NMF codes for each type of tax.

     c.   TYPE - Enter appropriate code per the Form 1296, Assessment Against Transferee or Fiduciary.

     d.   FEATRCD - Enter "TF."

     e.   KEYTP, KEYTIN, and KEYPER - Enter the transferor's information on related cases.

     f.   NOTE - Enter "Transferee."

8.20.5.37.1.2
(07-01-2017)
Transferee ACDS
RETURN Input Screen

(1)   Follow normal input procedures for carding transferee cases along with the following entries on the RETURNS screen:

     a.   AIMS Indicator - Enter "E" since these cases are not controlled on AIMS

     b.   Tax Period - Enter each tax period for which there is a transferee liability

     c.   PropdTax - Enter the unpaid liability amount (in whole dollars) for each tax period

     d.   Duplication - Add all the unpaid liabilities together and enter this amount in duplication

8.20.5.37.1.3 (07-01-2017) **Carding the Related Income Tax Case**	(1) When establishing the related income tax case, follow the normal carding procedures for establishing and enter the transferor's information in the following ACDS fields: • KEYTP • KEYTIN • KEYPER

8.20.5.37.1.4 (07-01-2017) **Transferor Case Carding**	(1) Follow normal procedures for carding the transferor case and: a. TIN - Enter N after the TIN b. TYPE - Enter the type code based on the type of tax indicated on Form 1296 c. FEATRCD - Enter "TF" d. MFT - Enter the NMF tax code per Document 6209 e. Since the transferor is the key case, no information will be entered in the KEYTP or KEYTIN fields f. NOTE - Enter "Transferor"

8.20.5.37.1.5 (07-01-2017) **Transferor ACDS RETURN Input Screen**	(1) Follow normal carding procedures for the transferor case screen and: a. AIMS Indicator - Enter "E" if the return does not need to be established on AIMS or "Y" if the return is controlled on AIMS b. Tax Period - Enter each tax period for which the transferor has tax due c. PropdTax - Enter the total tax (in whole dollars) for each tax period entered d. Duplication - Leave blank

8.20.5.38 (07-01-2017) **Trust Fund Recovery Penalty (TFRP) Cases**	(1) This IRM section provides procedural guidance for carding TFRP cases: • Quick and jeopardy assessments • Establishing TFRP cases on the ACDS • Determining and establishing statute controls • Verifying contents of the administrative file • Post Appeals Mediation

8.20.5.38.1 (07-01-2017) **TFRP Quick and Jeopardy Assessments**	(1) Jeopardy assessments may be made by Collection when a responsible person appears to be a flight risk, or appears to be placing assets beyond the reach of the Government to defeat collection of the potential liability or when the person's financial solvency appears to be imperiled (but the reason must be other than the accrual of the proposed assessment of tax and penalty). In addition to standard assessment procedures, the trust fund recovery penalty can also be assessed using quick and jeopardy assessment procedures. (2) A quick assessment of a proposed trust fund recovery penalty is necessary when there are 30 days or less before the ASED expires. (3) If the ASED would have expired while the TFRP appeal was under consideration without the 30 day ASED extension granted by the Taxpayer Bill of Rights 2 (TBOR2), then the assessment must be made using quick assessment procedures. (4) The Customized Form 5402 will indicate: "Expedite-quick assessment required. ASED expires 30 days from the ATM's signature date."

Note: APS employees must alert Technical Services Advisory Control Point Monitor (CPM) when a case requiring quick assessment is sent to them for processing. APS will fax the Form 3210, Form 2749, and Form 5402 as soon as the case is received for closing, if the Appeals Team Manager (ATM) has not already faxed them.

(5) When a Jeopardy assessment is made on an unagreed TFRP liability, because the taxpayer has not had an opportunity to appeal, the taxpayer will be given appeal rights as required by IRC 7429(a)(2), and be able to contest that the need for a jeopardy action is reasonable and that the amount assessed is appropriate. These jeopardy assessment reconsideration cases must be worked expeditiously in Appeals because the taxpayer has the right to go to court on the 16th day after the request described in section 7429(a)(2) was made.

(6) Upon receipt of a TFRP jeopardy assessment reconsideration case, APS will verify the assessment by obtaining a current transcript. Technical Services Advisory CPM is responsible for notifying Appeals of any actions taken regarding assessment or abatement of the penalty.

8.20.5.38.2
(07-01-2017)
TFRP Case Carding

(1) When establishing TFRP cases on ACDS, each responsible party is carded as separate work unit.

(2) Appeals is not required to accept untimely TFRP Appeals however, this determination will be made by the ATE upon receipt of the case assignment from the ATM.

8.20.5.38.2.1
(07-01-2017)
TFRP ACDS CASES Screen

(1) Follow normal carding procedures for the TFRP CASES screen and include:

Field Name	Enter
TPNAME	The name of the responsible person as shown on Form 2749
TIN	The TIN of the responsible person
TYPE	"TFRP"
MFT	"55"
KEYTP	Leave Blank
TFRPCorp	The name of the related corporation
TFRTin	The TIN on the related corporation

(2) Additional requirements for carding in TBOR2 (pre-assessment) appeals where the underlying corporate liability is based on Forms 941 prepared by the IRS under authority of IRC 6020(b):

- **TYPE** - Enter "TFRP"
- **FEATRCD** - Enter "NF"
- Statute **CODE** - Enter "SUB"

> **Note:** If the 6020(b) return is signed by a Corporate Officer, the STATDATE is three years from the date the return was signed and date stamped as received by the Internal Revenue Service.

8.20.5.38.2.2 (07-01-2017) **TFRP ACDS RETURN Screen**	(1) Follow normal carding procedures and include the following for the ACDS RETURN screen:

Field Name	Enter
AIMS Indicator	Enter E since TFRP cases are not established on AIMS
TAXPER	Enter N after the tax period to denote no return
PropdPen	Enter the amount of penalty for each quarter from Form 2749 or the total original penalty assessed for each quarter on post-assessment appeals (Jeopardy Assessment Reconsiderations, Claims and Claim Reconsiderations)
Duplication	Leave blank

(2) In Fast-Track Mediation cases, return level is not created. Collection maintains jurisdiction and therefore responsibility for FTM statute issues, so no tax periods, statute dates or codes are required.

8.20.5.38.2.3 (07-01-2017) **TFRP Cases - Assessment or Collection Statute Date**	

(1) Taxpayers have a statutory right to an administrative appeal of timely-filed pre-assessment (TBOR2) TFRP cases, (following the procedure in Rev. Proc. 2005-34), regardless of how little time remains on the original ASED when the appeal is filed.

(2) For <u>timely</u> TBOR 2 cases, where the assessment statutes are extended: Technical Services - Advisory (Advisory) will annotate on Form 2749 in red, "ASED PROTECTED BY TBOR2".

(3) The following statute determination procedures apply to pre-assessment cases where all TFRP penalty periods were appealed timely:

If...	Then...
Form 2749 is annotated in red "case extended by TBOR2"	• Enter "TBOR2" in the statute code field • **Do not enter a statute date**
The Statute was originally extended by Form 2750 and Form 2749 is annotated in red "case extended by TBOR2" **Note:** The extension would have to have been signed prior to the issuance of the Letter 1153, since Appeals no longer accepts untimely pre-assessment TFRP appeals	• Review the Form 2750 in the case file • Verify the taxpayer signed Form 2750 agreeing to the extension of the statute date prior to the original ASED • Verify Form 2750 has been signed by Collection • Enter "TBOR2" in the statute code field • **Do not enter a statute date**

(4) The assessment statute date will not be controlled on TBOR2 (pre-assessment) cases. The only circumstance where a statute date and a statute code would be entered on a TFRP case is when all periods have been assessed.

(5) The following statute determination procedures apply to cases where all TFRP periods have been assessed (TFRP Jeopardy, Claim and Claim Reconsideration appeals):

If ...	Then ...
Form 2749 is **NOT** annotated in red "ASED PROTECTED BY TBOR2" nor is it annotated with the earliest ASED	• Review IDRS (MFT 55) to verify assessment • Enter the CSED date in the statute date field • Enter "CSED" in the statute code field

Note: This is the only circumstance where you will have a statute date and statute code - only when ALL periods have been assessed.

8.20.5.38.2.4
(07-01-2017)
TFRP Cases - Verifying that the Collection File is Complete

(1) Although pre-assessed (TBOR2) TFRP cases cannot be released back to Collection as premature referrals if they are lacking required documentation, APS must verify that all forms, documents, returns, etc. listed on the Form 3210 from Collection are received in Appeals.

(2) Identifying missing documents and requesting them from Collection when cases first arrive in Appeals helps shorten the time a taxpayer has to wait to have their issue(s) heard.

Note: If a Representative is indicated on the protest, but there is no copy of the Form 2848, Power of Attorney, use CC: CFINQ to secure a print of the POA information. If the Centralized Authorization File (CAF) shows no POA or Representative information for this taxpayer, enter *"No POA information on the CAF for this taxpayer"* in the ACDS record NOTE field.

8.20.5.38.2.4.1
(07-01-2017)
TFRP Fast Track Mediation (FTM)-Required Collection File Documentation

(1) Instead of an administrative file, the FTM case has an FTM package or "Request to Mediate" which includes the following documents:

• Form 13369, Agreement to Mediate
• Compliance - Summary of Issues
• Taxpayer's written position

8.20.5.38.2.4.2
(07-01-2017)
TBOR2 (pre-assessment) - Required Collection File Documentation

(1) In TBOR2 (pre-assessment) TFRP appeals, there are often several files forwarded from Advisory:

• If the underlying business entity is no longer being actively worked in Collection, the business file may be included with the TFRP appeal as a reference file.
• If more than one person was recommended for assertion of the TFRP, the files associated with those who did not appeal may also be included with the TFRP appeal as reference file(s).

Note: Reference files are not controlled on ACDS and should have Statute Code RFRTN and the Statute Date should be blank.

- Each person who submits a timely TFRP appeal must have a separate WUNO created, but, when possible, should be assigned to the same ATE as others recommended for assertion who have also appealed.
- The TFRP file associated with the work unit should contain:

- Form 2749, Request for Trust Fund Recovery Penalty Assessment(s) with "ASED protected by TBOR2" in red
- Form 4183, Recommendation re: Trust Fund Recovery Penalty Assessment
- Letter 1153(DO) with date of certified mailing or hand-delivery
- Form 2751, Proposed Assessment of Trust Fund Recovery Penalty
- TP protest with proof of timely filing

8.20.5.38.2.4.3
(07-01-2017)
TFRP Jeopardy Assessment Reconsideration - Required Collection File Documentation

(1)   In Jeopardy TFRP Assessment Reconsideration appeals, the file should contain the same documents as in a TBOR2 appeal, but APS must also pull transcripts to ensure that the assessments have been made. The file should include a copy of the notice of jeopardy assessment letter as well as the taxpayer's written proposal to the Area Director submitted within 30 days from the date of the notice of jeopardy assessment letter. These cases must be assigned and worked expeditiously.

8.20.5.38.2.4.4
(07-01-2017)
TFRP Formal Claim for Refund and Claim Reconsideration Case Carding

(1)   For Formal Claims and Claim Reconsiderations, it is important for the Hearing Officer to know if Compliance has already issued a Claim Disallowance Letter, or if some other closing letter was issued. So, a copy of the closing letter should be in the file.

(2)   While post-assessment TFRP appeal files should include the original TFRP files, they must often be requested. If they are present, these files are reference files that must be returned to Advisory once Appeals releases jurisdiction of the case, unless the taxpayer has petitioned the court.

(3)   A copy of the Claim (usually Form 843) must also be present.

(4)   Follow TFRP carding guidance in IRM 8.20.5.38.2, TFRP Case Carding, and input the additional ACDS entries:

- STATDATE - Blank
- Statute CODE - RFRTN

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Exhibit 8.20.5-1   (07-01-2017)
Innocent Spouse - ACDS STATDATE/Statute CODE Tables

Non-Docketed Pre-Assessment:

ASED Jurisdiction:	Joint Return Key Case	Requesting Spouse Related Case	Non-Requesting Spouse Related Case
Proposed Deficiency/ Appeals' Responsibility	• STATDATE -enter ASED • Statute CODE - Blank	• STATDATE -enter ASED • Statute CODE - Blank	• STATDATE -enter ASED • Statute CODE - Blank
Proposed Deficiency/ Exam's Responsibility	• STATDATE -enter ASED • Statute CODE - EXAM	• STATDATE -enter ASED • Statute CODE - EXAM	• STATDATE -enter ASED • Statute CODE - EXAM

Non-Docketed Post-Assessment:

Both Spouses Assessed:	Joint Return Key Case	Requesting Spouse Related Case	Non-Requesting Spouse Related Case
Mirrored on MFT 31 Accounts	• STATDATE - Blank • Statute CODE N/A	• STATDATE - Blank • Statute CODE SUSP	• STATDATE - Blank • Statute CODE ASESD
Jointly on MFT 30	• STATDATE - Blank • Statute CODE ASESD	• STATDATE - Blank • Statute CODE SUSP	• STATDATE - Blank • Statute CODE ASESD

Docketed Pre-Assessment:

Both Spouses Petition SND:	Joint Return Key Case	Requesting Spouse Related Case	Non-Requesting Spouse Related Case
Same Docket Number	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - Blank • Statute CODE DOCKT
Separate Docket Number	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - Blank • Statute CODE DOCKT • See Note below	• STATDATE - Blank • Statute CODE DOCKT • See Note below

Note: Each separate Docket Number must be controlled as a key case record on ACDS with a cross reference in the NOTE field to the other WUNO/Docket Number.

Exhibit 8.20.5-1 (Cont. 1) (07-01-2017)
Innocent Spouse - ACDS STATDATE/Statute CODE Tables

Requesting Spouse (RS) Petitions, Non-Requesting Spouse (NRS) is a Non-Petitioning Spouse (NPS):

Status of NRS NPS Assessment:	Joint Return Key Case	Requesting Spouse Related Case	Non-Requesting Spouse Related Case
NRS NPS not yet assessed	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - enter NPS ASED • Statute CODE - Blank
NRS NPS assessment is posted	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - Blank • Statute CODE - ASESD • NOTE - enter 23C date of NRS NPS assessment • See Note below

Note: Once APS has verified the posting of the Non-Requesting Spouse (NRS)/Non-Petitioning Spouse (NPS) assessment, the NRS/NPS ACDS record STATDATE, Statute CODE fields must be updated to accurately reflect the correct ASED information for the NRS/NPS and the 23C Date of the NRS/NPS assessment must be entered in the NOTE field.

Requesting Spouse (RS) Petitions Notice of Determination - Assessment Posted:

Assessment Posted:	Joint Return Key Case	Requesting Spouse Related Case	Non-Requesting Spouse Related Case
Jointly on MFT 30	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - Blank • Statute CODE ASESD • See Note Below	• STATDATE - Blank • Statute CODE ASESD • See Note Below
Separately on MFT 31	• STATDATE - Blank • Statute CODE DOCKT	• STATDATE - Blank • Statute CODE ASESD • See Note Below	• STATDATE - Blank • Statute CODE ASESD • See Note Below

Note: When a Requesting Spouse files a Petition of a Notice of Determination, and the assessment has already been processed for both taxpayers on a Married Filing Joint return on their MFT 30 or their separate MFT 31 accounts, Appeals is neither obligated, nor responsible for monitoring or controlling the Collection Statute thus the STATDATE will be blank and the Statute CODE will reflect ASESD.

Exhibit 8.20.5-1   Internal Revenue Manual   Cat. No. 36043N (05-17-2022)

Exhibit 8.20.5-1 (Cont. 2) (07-01-2017)
Innocent Spouse - ACDS STATDATE/Statute CODE Tables

Married Filing Separate (MFS) Returns ACDS STATDATE/Statute CODE Entries (For Married Taxpayers Who Filed Separate Returns in Community Property States (IRC § 66(c)):

Non-Docketed/Docketed & Assessment Status:	Requesting Spouse MFS MFT 30 Key Case	Non-Requesting Spouse MFS MFT 30 Related Case
Non-Docketed 66(c) Assessed	• STATDATE - Blank • Statute CODE - SUSP	• STATDATE - Blank • Statute CODE - ASESD
Non-Docketed 66(c) **Not Assessed**	• STATDATE enter numeric ASED • Statute CODE - Blank	• STATDATE enter numeric ASED • Statute CODE - **Blank or EXAM** • See **NOTE** below
Docketed 66(c) Assessed	• STATDATE - Blank • Statute CODE - DOCKT	• STATDATE - Blank • Statute CODE - ASESD
Docketed 66(c) **Not Assessed**	• STATDATE - Blank • Statute CODE - DOCKT	• STATDATE enter numeric ASED • Statute CODE - **Blank or EXAM** • See **NOTE** below

Note: When the Non-Requesting Spouse (NRS) is not already assessed and AIMS control is in Appeals' or Counsel's Jurisdiction (AIMS Status 80/81/82) leave the ACDS Related WUNO Statute CODE **Blank** to ensure the NRS ASED will be included on the applicable ACDS and AIMS Statute Reports. When the NRS is not already assessed and the AIMS control is NOT open in Appeals or Counsel Jurisdiction, enter **EXAM** in the ACDS Statute CODE field to exempt the NRS ASED from being controlled and monitored for Appeals statute protection purposes. Appeals only controls and monitors ASEDs under Appeals' or Counsel's Jurisdiction in AIMS Status 80/81/82.

Exhibit 8.20.5-2 (07-01-2017)

General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7

Acronym	Acronym Definition
ABINT	Abatement of Interest
AC	Action Code and ACDS Feature Code for ACA
ACA	Affordable Care Act
ACDS	Appeals Centralized Database System
ACM	Appeals Case Memorandum
ACS	Automated Collection System
ACT/DMI	Automated Computation Tool (Decision Modeling Inc.)
AGI	Adjusted Gross Income
AIVP	Appeals Inventory Validation Process
AMT	Alternative Minimum Tax
AOC	Appeals Office Code
AOIC	Automated Offer In Compromise
APO	Army or Air Force Post Office
APS	Account and Processing Support
ASED	Assessment Statute Expiration Date
ATCL	Appeals Team Case Leader
ATE	Appeals Technical Employee which includes the following Appeals Employee Categories: Appeals Officer Hearing Officer Settlement Officer Tax Computation Specialist (when applicable) Appeals Team Case Leader
ATM	Appeals Team Manager
ATT	Appeals TEFRA/BBA Team
BBA	Bipartisan Budget Act of 2015
AUR	Automated Underreporter
BMF	Business MF
BOD	Business Operating Division
BS	Blocking Series
CAF	Centralized Authorization File
CAP	Collection Appeal Program
CAR	Case Activity Record
CCISO	Cincinnati Centralized Innocent Spouse Operation
CCP	Compliance Case Processing

Exhibit 8.20.5-2 (Cont. 1) (07-01-2017)
General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7

Acronym	Acronym Definition
CDP	Collection Due Process
CDP/EH	Collection Due Process Equivalent Hearing
CDPTD	Collection Due Process Timeliness Determination
CFO	Chief Financial Officer
CG	Computer Generated
CI	Criminal Investigation
CNC	Currently Not Collectable
CPF	Campus Pass-Through Function
CPM	Control Point Monitor
CRN	Credit Reference Number
CSED	Collection Statute Expiration Date
CVPN	Civil Penalty
DATC	Doubt as to Collectability
DATL	Doubt as to Liability
DC	Disposal Code
DDIA	Direct Deposit Installment Agreement
DIMS	Docketed Information Management System
DLN	Document Locator Number
DO	District Office
E&G	Estate and Gift
E3210	Electronic 3210
EDL	Electronic Docket List
EEFax	Electronic Employee Fax number
EH	Equivalent Hearing
EIC	Earned Income Credit
EIN	Employer Information Number
EITC	Earned Income Tax Credit
EMPL	Employment
EP/EO	Employee Plan Exempt Organization
EPSS	Electronic Products & Services Support
ES	Estate Tax

Exhibit 8.20.5-2 (Cont. 2) (07-01-2017)
General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7

Acronym	Acronym Definition
ESA	Coverdell Education Savings Accounts
EX	Excise
FBAR	Foreign Bank and Financial Account
FE	Field Examination
FLC	File Location Code
FOIA	Freedom of Information Act
FPAA	Final Partnership Administrative Adjustment
FPO	Fleet Post Office
FS	Filing Status
FTE	Flow Through Entity
FTM	Fast Track Mediation
FTS	Fast Track Settlement
HOH	Head of Household
HSA	Health Savings Accounts
IA	Installment Agreement
IAT	Integrated Automation Tool
IDT	Identify Theft
IGM	Interim Guidance Memorandum
IMF	Individual MF
IMS	Issue Management System
INNSP	Innocent Spouse
INTL	International
IRA	Individual Retirement Account
IRA MF	Individual Retirement Account MF
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRN	Item Reference Number
IRS	Internal Revenue Service
ISTS	Innocent Spouse Tracking System
ITIN	IRS Individual Taxpayer Identification Number
MAAS	Manual Assessment (Literal used to identify a Quick Assessment)

Exhibit 8.20.5-2 (Cont. 3) (07-01-2017)
General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7

Acronym	Acronym Definition
MF	Master File
MMIA	Manually Monitored Installment Agreement
MEF	Modernized E-File
MFJ	Married Filing Joint
MFS	Married Filing Separate
MFT	Master File Tax
MOIC	Monitoring Offer In Compromise
MR	Manual Refund
MSA	Archer Medical Savings Accounts
NAP	National Account Profile
NF	Non-Filer
NMF	Non Master File
NOD	Notice of Determination
NPS	Non-Petitioning Spouse
NPY	Non-Petitioned Year
NRS	Non-Requesting Spouse
NRU	Non-Returns Unit
NSD	No Source Document
OAR	Operations Assistance Request
OIC	Offer In Compromise
OMB	Organizational Mailbox
PC	Post Closing
PCS	Pass-Through Control System
PDC	Posting Delay Code
PDIA	Payroll Deduction Installment Agreement
PEAS	Processing Employee Automated System
PENAP	Penalty Appeal
PER	Potential Error Report (AQMS)
PICF	Partnership Investor Control File
PII	Potentially Identifiable Information
POA	Power of Attorney

Exhibit 8.20.5-2 (Cont. 4) (07-01-2017)
General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7

Acronym	Acronym Definition
POD	Post of Duty
PR	Premature Referral
PREPSTIP	Stipulation sent to Counsel for preparation
PRN	Penalty Reference Number
PS	Petitioning Spouse
PTM	APS Processing Team Manager
Q/A	Quick Assessment (Manual Assessment MAAS)
RAR	Revenue Agents Report
RDD	Return Due Date
REF	Reference
REP	Representative
RJ	Retained Jurisdiction
RRAP	Rapid Response Appeals Process
RRB	Railroad Retirement Board
RS	Requesting Spouse
RSD	Retained Source Document
RSED	Refund Statute Expiration Date
SB/SE	Small Business Self-Employed
SC	Source Code (If not used for Source Code, may be used to indicate Service Center (Campus) e.g. SC Claim)
SD	Source Document
SFR	Substitute For Return
SND	Statutory Notice of Deficiency
SSN	Social Security Number
ST	Status
STIPFF	Filing of Stipulation by Counsel
SUB	Substitute For Return (ACDS Statute Code)
TAS	Taxpayer Advocate Service
TBOR2	Taxpayer Bill of Rights 2
TC	Transaction Code

Exhibit 8.20.5-2   Internal Revenue Manual   Cat. No. 36043N (05-17-2022)

Exhibit 8.20.5-2 (Cont. 5) (07-01-2017)
General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7

Acronym	Acronym Definition
TCS	Tax Computation Specialist
TE	APS Tax Examiner
TE/GE	Tax Exempt Government Entities
TEFRA	Tax Equity and Fiscal Responsibility Administration
TETR	Telephone Excise Tax Refund
TFRP	Trust Fund Recovery Penalty
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act of 2005
TL	Team Leader
TLCATS	Tax Litigation Counsel Automated Tracking System
TM	Team Member
TMP	Tax Matters Partner
TSA	Technical Services Advisory
TXI	Taxable Income
UNC	Unclaimed Notice
UND	Undeliverable Notice
USTC	United States Tax Court
VTS	Validation Tracking System
W&I	Wage and Investment
WH	Withholding
WHC	Withholding Compliance
WUNO	Work unit Number

Exhibit 8.20.5-3   (07-01-2017)

Appeals Centralized Database System (ACDS) Acronyms and Codes Included in IRM 8.20.5, 8.20.6, and 8.20.7

Acronym/Code	Acronym/Code Definition
ACAPDATE	Appeals Team Manager Approval Date
ACDS	Appeals Centralized Database System
ACTION	Type of Action taken on case
APPEALS AMTCLM	Amount of Claim Received While Under Appeals Jurisdiction
APPEALS AMTDIS	Amount of AMTCLM Disallowed by Appeals
AQMSSELECT	Six-digit Indicator automatically set when the case is selected for AQMS review
ASESD	Statute Code for a posted assessment which identifies a protected ASED
CAPIA	Collection Appeal Program Installment Agreement (ACDS CASES Type Code)
CAPLN	Collection Appeal Program Lien (ACDS CASES Type Code)
CAPLV	Collection Appeal Program Levy (ACDS CASES Type Code)
CAPSZ	Collection Appeal Program Seizure (ACDS CASES Type Code)
CLOSINGCD	Code representing type of case disposition
DCJUR	Case in Counsel Jurisdiction
DCOTHER	Case in Counsel for Review suspense
DDAMTCL	Amount of Claim Considered by Compliance Examination
DDAMTDIS	Amount of Claim Disallowed by Compliance Examination
DDJRET	Case in Compliance Appeals Retains Jurisdiction
DECENT	Decision Entered by the Tax Court
DKTNO	Docket Number
E/BNK	ACDS CARATS Status Code - Inactive - Taxpayer Bankruptcy
FEATRCD	Approved code to identify a special feature
FPA(A/S/D)	Final Notice of Appeals issued by (function)
FROMDATE	The date the action was completed
INTERIM	Interim assessment or abatement requested
LACTION	Local Action reserved for local definition
LFROMDATE	Date the local action was completed
LTODATE	Date the local action was taken
ORDENT	Order of Dismissal by Tax Court

Exhibit 8.20.5-3   Internal Revenue Manual   Cat. No. 36043N (05-17-2022)

Exhibit 8.20.5-3 (Cont. 1) (07-01-2017)
Appeals Centralized Database System (ACDS) Acronyms and Codes Included in IRM 8.20.5, 8.20.6, and 8.20.7

Acronym/Code	Acronym/Code Definition
PART	Identified case jurisdiction (1, 2, or 3)
PETNRCVD	Petition received and awaiting the administrative file
PREPSTIP	Stipulation sent to Counsel for preparation
RevsdPen	Appeals revised determination of penalty liability
RevsdTax	Appeals revised determination of tax liability
SHIPPED	Ship case between offices/PODs in the same Appeals Area
SNDATE	Date Notice of Deficiency or Notice of Determination was mailed
SNDC	Statutory Notice of Deficiency sent to Counsel for Concurrence
SNEXPDATE	Statutory Notice of Deficiency expiration date
SNTYPE	Source and Type of Notice of Deficiency or Notice of Determination mailed
TODATE	The date the action was taken
TRXXX	Case transferred from one Appeals Area to another Appeals Area
WUNO	Work Unit Number

Exhibit 8.20.5-4   (07-01-2017)
Audit Information Management System (AIMS) Acronyms and Command Codes (CC) Included in IRM 8.20.5, 8.20.6 and 8.20.7

Acronym/CC	Acronym/CC Definition
AIMS	Audit Information Management System
CC	Command Code
AM424	AIMS CC used to request establishment of AIMS controls
AMAXU	AIMS CC used to update the AIMS Database
AMCLS	AIMS CC used to input account adjustments
AMDIS	AIMS research CC
AMSOC	AIMS CC used for short closing of the AIMS record
AMSTU	AIMS CC used to update the AIMS Status Code

Exhibit 8.20.5-4   Internal Revenue Manual   Cat. No. 36043N (05-17-2022)

Exhibit 8.20.5-5   (07-01-2017)
Integrated Date Retrieval System (IDRS) and Corporate Files On-Line (CFOL) Acronyms and Command Codes (CC) Included in IRM 8.20.5, 8.20.6, and 8.20.7

Acronym/CC	Acronym/CC Definition
IDRS	Integrated Data Retrieval System
CFOL	Corporate Files On-Line
CC	Command Code
MF	Master File
ACTON	IDRS CC used to open, update and close an IDRS control base
BMFOL	CFOL CC used to research a business taxpayer's account information
ENMOD	IDRS CC used to research a taxpayer's entity information
CFINK	CFOL CC used to research Power of Attorney (POA) information on the Centralized Authorization File (CAF)
ESTAB	IDRS CC used to enter requests for original paper documents, copies, information, etc. The kind of request made depends on the request code input with CC ESTAB.
IMFOL	CFOL CC used to research an individual taxpayer's account information
INOLES	CFOL CC used to research a taxpayer's entity information
ISTSRA	ISTSR with Definer A displays a case with all its data fields, stages and comments.
REQ77/FRM77	IDRS CC used to input miscellaneous transaction codes to the tax module
STAUP	IDRS CC used to update/suspend MF Status for modules that are or have been balance due modules. Command Code STAUP is valid for IMF, BMF, IRAF, and NMF.
TSCLS	PCS CC used to close the partnership/partner linkage
TXMODA	IDRS CC used to display a taxpayer's account, monitor account updates, and research pending, posted and unpostable transaction codes.
XSINQ	IDRS CC used to research the Excess Collections File