



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.20.5

JANUARY 30, 2026

## EFFECTIVE DATE

(01-30-2026)

## PURPOSE

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

## MATERIAL CHANGES

- (1) IRM 8.20.5.1.3, Responsibilities - Updated leadership roles based on changes to organizational structure.
- (2) IRM 8.20.5.1.4, Program Reports - Removed reference to IRM 8.20.2 as this IRM section is obsolete.
- (3) IRM 8.20.5.2, General Statute Responsibility for Account and Processing Support (APS) - Updated to remove reference to use of fax and EEFax for transmittal of Form 3210.
- (4) IRM 8.20.5.3.1.2, Verifying Administrative File Contents, IRM 8.20.5.4, General Carding Information for Non-Docketed Cases, and IRM 8.20.5.5.8 (new), Carding Paperless Docketed Cases - Incorporated Interim Guidance Memorandum AP-08-0923-0008, Appeals Electronic Case File Initiative (ECFI) for Small Business/Self-Employed (SB/SE) Field Examination Implementation. Certain language from this interim guidance was found to be erroneous and was modified to match current practices.
- (5) IRM 8.20.5.3.1.4, AIMS Control and AIMS Status, IRM 8.20.5.35.3, TEFRA Investor (TEFRAI) Case Carding, and IRM 8.20.5.35.4.3.1, CASES Screen Information for Docketed TEFRA Cases - Incorporated Interim Guidance Memorandum AP-08-0423-0004, Including Large Corporate Compliance (LCC) Returns in the Coordinated Industry Case (CIC) Category.
- (6) IRM 8.20.5.3.2, AIVP Create Case Validation, IRM 8.20.5.5.1.3, Docket Information Management System (DIMS), and IRM 8.20.5.26.1, FTS From LB&I Carding - Removed reference to Lead Large Case Processor and case processor and replaced it with APS where applicable. Case processors no longer card in cases.
- (7) IRM 8.20.5.4, General Carding Information for Non-Docketed Cases, and IRM 8.20.5.5.8 (new), Carding Paperless Docketed Cases - Incorporated Interim Guidance Memorandum AP-08-0524-0008, Appeals Electronic Case Files Initiative (ECFI) for Large Business & International (LB&I) International Individual Compliance (IIC) Cases Implementation. Certain language from this interim guidance was found to be erroneous and was modified to match current practices.
- (8) IRM 8.20.5.4.1.3.3, Reference Returns Non-Taxable Carding - Updated to include docket number and action code information.
- (9) IRM 8.20.5.4.1.3.4, Sending the New Case to the Appeals Team Manager (ATM) - Updated to include electronic case file information.
- (10) IRM 8.20.5.5.1.1, Docket List Responsibilities, and IRM 8.20.5.5.3.1, Compliance Function No-Changes the Statutory Notice of Deficiency - Incorporated Interim Guidance Memorandum AP-08-0823-0007, Updated Procedures for Certain No-Change Certifications and Docketed Examination Assistance Requests on Correspondence Examination and IMF Automated Underreporter Cases.
- (11) IRM 8.20.5.5.1.3, Docket Information Management System (DIMS), and IRM 8.20.5.5.1.5 (new),

Working DIMS Inventory - Incorporated Interim Guidance Memorandum AP-08-0224-0004, Updated APS Procedures for Docketed Cases.

- (12) IRM 8.20.5.9, Audit Reconsideration Case Carding, and IRM 8.20.5.10.1.1, Claim or Overassessment Case Carding - Incorporated Interim Guidance Memorandum AP-08-0425-0003, New IRM Processes for Employee Retention Credit (ERC) Cases and ERC Claim Cases.
- (13) IRM 8.20.5.11, Collection Appeals Program (CAP) Case Carding - Removed reference to Memphis APS. CAP cases are sent to Appeals via the Electronic Case Receipts site, not via Memphis APS.
- (14) IRM 8.20.5.12, Collection Cases - New WUNO Creation Requests, IRM 8.20.5.13.1.6, CDP - Carding Related Cases Requiring Separate WUNOs, and IRM 8.20.5.13.1.6.1, CDP/EH Offer in Compromise (OIC) Case Carding - Incorporated Interim Guidance Memorandum AP-08-1223-0013, New SharePoint site for ACDS Update request.
- (15) IRM 8.20.5.13, Collection Due Process (CDP) and Equivalent Hearing (EH) New Receipts - Updated to remove reference to Form 3210 and to highlight the use of the Electronic Case Receipts website for new cases sent to Appeals.
- (16) IRM 8.20.5.13.1.3, CDPTD - Separate Timeliness Determination Cases - Updated to remove references to EEFax and the fax cover sheet and to highlight use of the Electronic Case Receipts website.
- (17) IRM 8.20.5.13.1.6.4, CDP Liability Issues Case Carding - Updated STATDATE information for Form 656-L to incorporate guidance from Interim Guidance Memorandum SBSE-05-0424-0020, Interim Guidance regarding IRS Received Date for Form 656. The two year TIPRA statute starts when the OIC is received at the Centralized Offer in Compromise (COIC) location.
- (18) IRM 8.20.5.13.2.1.2, Rapid Response Appeals Process (RRAP) Case Carding - Incorporated Interim Guidance Memorandum AP-08-0924-0020, Interim Guidance for Collection Due Process (CDP) requests in the Rapid Response Appeals Process (RRAP).
- (19) IRM 8.20.5.19, e-file Cases - Updated to include the use of the Electronic Case Receipts site and remove references to use of encrypted/secure email. Replaced reference to Manhattan APS with Fresno APS where applicable.
- (20) IRM 8.20.5.19.1, e-file Case Carding - Added requirement to use feature code **PL** for paperless cases.
- (21) IRM 8.20.5.20, Employee Tax Compliance (ETC) Case Carding - Updated routing information from Atlanta to Fresno APS.
- (22) IRM 8.20.5.30.4, Innocent Spouse References - Updated to reflect changes to reference material locations.
- (23) IRM 8.20.5.31, Offer in Compromise (OIC) Case Carding - Incorporated Interim Guidance Memorandum AP-08-0524-0009, Paperless Offer in Compromise (OIC) procedures for Appeals Account & Processing Support (APS) employees.
- (24) IRM 8.20.5.32.1.1, Return Preparer Penalty (RPP) Case Carding - Removed guidance to input feature code AI (Appeals coordinated issue). This was removed as part of memorandum SEPR-24-02, Change in coordination status of ACI-RC and ACI issues, dated September 18, 2024.
- (25) IRM 8.20.5.33.1, Employer Shared Responsibility Payment (ESRP) Cases - Incorporated Interim Guidance Memorandum AP-08-0724-0014, Appeals procedures for paperless closures of certain Employer Shared Responsibility Payment (ESRP) liability cases.

- (26) IRM 8.20.5.36, Tax Exempt/Government Entities (TE/GE) Cases - Updated routing information from Boston to Fresno APS.
- (27) IRM 8.20.5.36.1.1, EP Determination Case Carding - Removed reference to Form 6406, this form is obsolete.
- (28) IRM 8.20.5.36.4, TE/GE Employee Plans (EP) 6707A Carding - Updated routing information from Boston to Fresno APS.
- (29) IRM 8.20.5.38.2, TFRP Case Carding - Incorporated Interim Guidance Memorandum AP-08-0724-0015, Trust Fund Recovery Penalty (TFRP) procedures update.
- (30) IRM 8.20.5.38.2.4.4, TFRP Formal Claim for Refund and Claim Reconsideration Case Carding - Updated to clarify information regarding statute indicators for reference files.
- (31) Updated Case & Operations Support (COS) to Operations Support (OS) for references to Policy, Planning, Quality & Analysis throughout this IRM.
- (32) Updated Case & Operations Support (COS) to Case Support (CS) for references to the executive responsible for APS.
- (33) Removed references to Form 14758, Appeals/Counsel Routing Coversheet, throughout this IRM.
- (34) Updated the use of “normal” carding procedures to remove “normal” and include a link to IRM 8.20.3.4, INPUT Case/Returns, throughout this IRM. Carding procedures referenced are detailed in IRM 8.20.3.4.
- (35) Updated references to Fast Track Mediation (FTM) to Fast Track Mediation - Collection (FTMC) throughout this IRM based on Rev. Proc. 2016-57.
- (36) Updated internet links throughout this IRM.
- (37) Updated Wage & Investment (W&I) to Taxpayer Services (TS) throughout this IRM.
- (38) Updated internal references and renumbered subsections within this IRM that were affected by the above changes.
- (39) Made editorial changes throughout this IRM.

## **EFFECT ON OTHER DOCUMENTS**

This IRM supersedes the information in IRM 8.20.5, Account and Processing Support (APS), Carding New Receipts, dated August 26, 2024, and incorporates the following Interim Guidance Memoranda: AP-08-0423-0004, Including Large Corporate Compliance (LCC) Returns in the Coordinated Industry Case (CIC) Category.

AP-08-0823-0007, Updated Procedures for Certain No-Change Certifications and Docketed Examination Assistance Requests on Correspondence Examination and IMF Automated Underreporter Cases.

AP-08-0923-0008, Appeals Electronic Case File Initiative (ECFI) for Small Business/Self-Employed (SB/SE) Field Examination Implementation.

AP-08-1223-0013, New SharePoint site for ACDS Update request.

AP-08-0224-0004, Updated APS Procedures for Docketed Cases.

AP-08-0524-0008, Appeals Electronic Case Files Initiative (ECFI) for Large Business & International (LB&I) International Individual Compliance (IIC) Cases Implementation.

AP-08-0524-0009, Paperless Offer in Compromise (OIC) procedures for Appeals Account & Processing Support (APS) employees.

AP-08-0724-0014, Appeals procedures for paperless closures of certain Employer Shared Responsibility Payment (ESRP) liability cases.

AP-08-0724-0015, Trust Fund Recovery Penalty (TFRP) procedures update.

AP-08-0924-0020, Interim Guidance for Collection Due Process (CDP) requests in the Rapid Response Appeals Process (RRAP).

AP-08-0425-0003, New IRM Processes for Employee Retention Credit (ERC) Cases and ERC Claim Cases.

## **AUDIENCE**

Appeals Account and Processing Support (APS)

Steven M. Martin

Director, Operations Support

8.20.5  
Carding New Receipts

## Table of Contents

8.20.5.1	Program Scope and Objectives
8.20.5.1.1	Background
8.20.5.1.2	Authority
8.20.5.1.3	Responsibilities
8.20.5.1.4	Program Reports
8.20.5.1.5	Terms and Acronyms
8.20.5.1.6	Related Resources
8.20.5.2	General Statute Responsibility for Account and Processing Support (APS)
8.20.5.3	General Carding Rules
8.20.5.3.1	Receiving Returns and Administrative Files
8.20.5.3.1.1	Contents of the Administrative File
8.20.5.3.1.2	Verifying Administrative File Contents
8.20.5.3.1.3	Cases Not Accepted by Appeals
8.20.5.3.1.4	AIMS Control and AIMS Status
8.20.5.3.1.5	Case Routed to an Incorrect Appeals Office
8.20.5.3.1.6	Work Unit Number (WUNO)
8.20.5.3.2	AIVP Create Case Validation
8.20.5.3.3	eCase
8.20.5.3.4	Issue Management System (IMS)
8.20.5.4	General Carding Information for Non-Docketed Cases
8.20.5.4.1	Non-Docketed Receipts
8.20.5.4.1.1	Non-Docketed Case Types Requiring an Original Return
8.20.5.4.1.2	AIMS Status Updates
8.20.5.4.1.3	Non-Docketed Case Carding
8.20.5.4.1.3.1	Multiple Filer Form 1040 Cases
8.20.5.4.1.3.2	Related/Reference Cases on ACDS
8.20.5.4.1.3.3	Reference Returns Non-Taxable Carding
8.20.5.4.1.3.4	Sending the New Case to the Appeals Team Manager (ATM)
8.20.5.4.1.4	Non-Docketed Non-TEFRA Flow Through Entity Case Carding Background and History Overview
8.20.5.4.1.4.1	Non-Docketed Non-TEFRA Flow Through Entity Returns Related to Non-Docketed Case Carding
8.20.5.4.1.4.2	Non-Docketed Non-TEFRA Flow Through Entity Related to a Docketed Case Carding
8.20.5.4.1.4.2.1	Additional Instructions for the Non-Docketed Non-TEFRA Flow Through Entity ACDS Record when related to a Docketed or Non-Docketed Investor Key Case

- 8.20.5.5 General Carding Information for Docketed Cases
  - 8.20.5.5.1 Docket List
    - 8.20.5.5.1.1 Docket List Responsibilities
    - 8.20.5.5.1.2 Time Line From Date Petition Served to Answer Due Date
    - 8.20.5.5.1.3 Docket Information Management System (DIMS)
      - 8.20.5.5.1.3.1 DIMS Tracking
    - 8.20.5.5.1.4 DIMS Procedures
    - 8.20.5.5.1.5 Working DIMS Inventory
    - 8.20.5.5.1.6 Docketed Case Carding (Skeletal Record)
      - 8.20.5.5.1.6.1 Premature Petition Carding and Certification Procedure
    - 8.20.5.5.1.7 Dummy File Creation
    - 8.20.5.5.1.8 Reopening Procedures for CDP Cases Defaulted Prematurely
  - 8.20.5.5.2 Docketed Cases Received in Appeals
    - 8.20.5.5.2.1 Docketed Case Carding Power of Attorney or Attorney of Record
    - 8.20.5.5.2.2 Premature Assessments and Command Code AMSTUR
    - 8.20.5.5.2.3 Original Return Required on Docketed Cases
  - 8.20.5.5.3 Docketed Case Carding (Compliance-Issued Statutory Notice of Deficiency (SND))
    - 8.20.5.5.3.1 Compliance Function “No-Changes” the Statutory Notice of Deficiency (SND)
  - 8.20.5.5.4 Docketed Case Not Received Timely in Appeals
    - 8.20.5.5.4.1 Administrative File Received After Dummy File Created
  - 8.20.5.5.5 Non-Petitioning Spouse (NPS) Cases
    - 8.20.5.5.5.1 Non-Petitioning Spouse Case Carding Requirements
      - 8.20.5.5.5.1.1 Non-Petitioning Spouse Joint Return Carding
      - 8.20.5.5.5.1.2 Non-Petitioning/Petitioning Spouse Case Carding the Petitioning Spouse
      - 8.20.5.5.5.1.3 Non-Petitioning/Petitioning Spouse Case Carding the Non-Petitioning Spouse
  - 8.20.5.5.6 Joint Return - Separate Petitions
    - 8.20.5.5.6.1 Joint Return Separate Petitions - Carding the Primary Taxpayer Identification Number (TIN)
    - 8.20.5.5.6.2 Joint Return Separate Petitions - Carding the Joint Return
    - 8.20.5.5.6.3 Joint Return Separate Petitions - Carding the Secondary TIN
    - 8.20.5.5.6.4 Joint Petition Separate Returns Case Carding
  - 8.20.5.5.7 Non-Petitioned Year(s) Case Carding
  - 8.20.5.5.8 Carding Paperless Docketed Cases
- 8.20.5.6 Abatement of Interest (ABINT) Case Carding
- 8.20.5.7 Administrative and Litigation Cost Case Carding
- 8.20.5.8 Allocated Tip Tax Case Carding
- 8.20.5.9 Audit Reconsideration Case Carding
- 8.20.5.10 Introduction to Appeals Consideration of Claim and Overassessment Cases
  - 8.20.5.10.1 Receipt of Claim Cases, Overassessment Cases, or Net Rate Netting Claims/Requests
    - 8.20.5.10.1.1 Claim or Overassessment Case Carding

- 8.20.5.10.1.2 Net Rate Netting (NRN) Claim/Request Case Carding
- 8.20.5.11 Collection Appeals Program (CAP) Case Carding
- 8.20.5.12 Collection Cases - New WUNO Creation Requests
- 8.20.5.13 Collection Due Process (CDP) and Equivalent Hearing (EH) New Receipts
  - 8.20.5.13.1 Determine CDP/EH TYPE
    - 8.20.5.13.1.1 Types of Hearings
      - 8.20.5.13.1.1.1 Retained Jurisdiction
    - 8.20.5.13.1.2 TC 520 cc 76/77
    - 8.20.5.13.1.3 CDPTD - Separate Timeliness Determination Cases
      - 8.20.5.13.1.3.1 CDP Separate Timeliness Determination Case Carding
    - 8.20.5.13.1.4 Determine Feature Codes
    - 8.20.5.13.1.5 Determine “Linked” or “Separate WUNO”
    - 8.20.5.13.1.6 CDP - Carding Related Cases Requiring Separate WUNOs
      - 8.20.5.13.1.6.1 CDP/EH Offer in Compromise (OIC) Case Carding
      - 8.20.5.13.1.6.2 CDP ABINT Case Carding
      - 8.20.5.13.1.6.3 CDP Innocent Spouse Case Carding
      - 8.20.5.13.1.6.4 CDP Liability Issues Case Carding
  - 8.20.5.13.2 CDP and EH Case Carding
    - 8.20.5.13.2.1 CDP/EH Cases With Special Carding Requirements
      - 8.20.5.13.2.1.1 Son of Boss Case Carding
      - 8.20.5.13.2.1.2 Rapid Response Appeals Process (RRAP) Case Carding
      - 8.20.5.13.2.1.3 Limited Liability Corporations (LLC) Case Carding
      - 8.20.5.13.2.1.4 Paperless CDP/EH Cases
- 8.20.5.14 Criminal Investigation (CI) Indicator Awareness
- 8.20.5.15 Delegation Order (DO) 4-25 Case Carding
- 8.20.5.16 Dyed Fuel and Refusal Penalty Case Carding
- 8.20.5.17 Early Referral Issue Case Carding
- 8.20.5.18 Earned Income Tax Credit (EITC) Recertification Program Case Carding
- 8.20.5.19 *e-file* Cases
  - 8.20.5.19.1 *e-file* Case Carding
- 8.20.5.20 Employee Tax Compliance (ETC) Case Carding
- 8.20.5.21 Employment Tax Case Carding
- 8.20.5.22 Estate Tax Case Carding
- 8.20.5.23 Estate Tax IRC 6161 and IRC 6166 Case Carding
- 8.20.5.24 Excise Tax Cases and Excise Tax Claim Case Carding
  - 8.20.5.24.1 Excise Case Routing and Assignment from SB/SE to the Appeals Officer Cadre
- 8.20.5.25 Fast Track Mediation - Collection (FTMC) Case Carding
  - 8.20.5.25.1 FTMC OIC Case Carding
  - 8.20.5.25.2 FTMC TFRP Case Carding



- 8.20.5.26 Fast Track Settlement (FTS) Case Carding
  - 8.20.5.26.1 FTS From LB&I Carding
  - 8.20.5.26.2 FTS From SB/SE Carding
  - 8.20.5.26.3 FTS From TE/GE Carding
- 8.20.5.27 Foreign Bank Account Report (FBAR) Penalty Case Carding
- 8.20.5.28 Freedom of Information Act (FOIA) Administrative Appeal Case Carding
- 8.20.5.29 Gift Tax Case Carding
- 8.20.5.30 Innocent Spouse Case Overview
  - 8.20.5.30.1 Common Terms Applicable to Innocent Spouse Cases
  - 8.20.5.30.2 Types of Innocent Spouse Cases
  - 8.20.5.30.3 Innocent Spouse Disclosure Guidance
  - 8.20.5.30.4 Innocent Spouse References
  - 8.20.5.30.5 Innocent Spouse Case Carding
    - 8.20.5.30.5.1 Joint Return WUNO
      - 8.20.5.30.5.1.1 Joint Return Key Case Carding
      - 8.20.5.30.5.1.2 Requesting Spouse Related Case Carding
      - 8.20.5.30.5.1.3 Non-Requesting Spouse Related Case Carding
    - 8.20.5.30.5.2 Separate Return WUNO (For Married Taxpayers Who Filed Separate Returns in Community Property States) Case Carding
      - 8.20.5.30.5.2.1 Requesting Spouse Key Case Carding
      - 8.20.5.30.5.2.2 Non-Requesting Spouse Related Record Carding
    - 8.20.5.30.5.3 IS/AUR Case Carding
  - 8.20.5.30.6 CDP/EH and Innocent Spouse Case Carding
  - 8.20.5.30.7 Innocent Spouse Reconsideration Case Carding
  - 8.20.5.30.8 IDRS/ISTS Controls
- 8.20.5.31 Offer in Compromise (OIC) Case Carding
  - 8.20.5.31.1 ACDS OIC Feature Codes
  - 8.20.5.31.2 Previously Accepted OIC (Potential Default) Cases Returned to Appeals
- 8.20.5.32 Penalty Case Receipts
  - 8.20.5.32.1 Civil Penalty (MFT 13 & MFT 55) Case Carding
    - 8.20.5.32.1.1 Return Preparer Penalty (RPP) Case Carding
  - 8.20.5.32.2 IRC 6038 - Accelerated International Penalty Case Carding
  - 8.20.5.32.3 IRC 6676 Penalty Case Carding
  - 8.20.5.32.4 IRC 670X - Abusive Transaction Penalties Case Carding
  - 8.20.5.32.5 IRC 6707A Penalty Case Carding
  - 8.20.5.32.6 Penalty Appeal (PENAP) Case Carding
  - 8.20.5.32.7 IRC 6673 - Sanctions and Costs Awarded by the Courts Penalty (Reconsideration) Case Carding
  - 8.20.5.32.8 IRC 6682 - Withholding Compliance (WHC) Program Case Carding



- 8.20.5.33 Shared Responsibility Payment
  - 8.20.5.33.1 Employer Shared Responsibility Payment (ESRP) Cases
- 8.20.5.34 Substitute for Return (SFR) and IRC 6020(b) Case Carding
  - 8.20.5.34.1 Delinquent Return Secured by Compliance Examination After the Compliance-Issued SND is Petitioned
- 8.20.5.35 Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA)
  - 8.20.5.35.1 Bipartisan Budget Act of 2015 (BBA)
    - 8.20.5.35.1.1 BBA Docketed Cases
  - 8.20.5.35.2 TEFRA Key Case Carding
  - 8.20.5.35.3 TEFRA Investor (TEFRAI) Case Carding
  - 8.20.5.35.4 TEFRA Investor Carding When Non-TEFRA Issues Also Exist
    - 8.20.5.35.4.1 Receiving TEFRA Partnership Key Cases
    - 8.20.5.35.4.2 Non-docketed TEFRA Partnership Key Case Contents
      - 8.20.5.35.4.2.1 Additional Items for Non-Docketed TEFRA Partnership Key Cases
    - 8.20.5.35.4.3 Additional Items for Docketed TEFRA Partnership Key Cases
      - 8.20.5.35.4.3.1 CASES Screen Information for Docketed TEFRA Cases
      - 8.20.5.35.4.3.2 RETURN Screen Information for Docketed TEFRA Partnership Key Cases
- 8.20.5.36 Tax Exempt/Government Entities (TE/GE) Cases
  - 8.20.5.36.1 Employee Plan (EP) Cases
    - 8.20.5.36.1.1 EP Determination Case Carding
    - 8.20.5.36.1.2 EP Examination Case Carding (Taxable Returns)
    - 8.20.5.36.1.3 EP Revocation Case Carding
  - 8.20.5.36.2 EO Determination Case Carding
  - 8.20.5.36.3 EO Revocation Case Carding
  - 8.20.5.36.4 TE/GE Employee Plans (EP) 6707A Carding
- 8.20.5.37 Transferee/Transferor Case Carding
  - 8.20.5.37.1 Transferee and Income Tax Liability Cases
    - 8.20.5.37.1.1 Transferee Case Carding
    - 8.20.5.37.1.2 Transferee ACDS RETURN Input Screen
    - 8.20.5.37.1.3 Carding the Related Income Tax Case
    - 8.20.5.37.1.4 Transferor Case Carding
    - 8.20.5.37.1.5 Transferor ACDS RETURN Input Screen
- 8.20.5.38 Trust Fund Recovery Penalty (TFRP) Cases
  - 8.20.5.38.1 TFRP Quick and Jeopardy Assessments
  - 8.20.5.38.2 TFRP Case Carding
    - 8.20.5.38.2.1 TFRP ACDS CASES Screen
    - 8.20.5.38.2.2 TFRP ACDS RETURN Screen
    - 8.20.5.38.2.3 TFRP Cases - Assessment or Collection Statute Date
    - 8.20.5.38.2.4 TFRP Cases - Verifying that the Collection File is Complete

- 
- 8.20.5.38.2.4.1 TFRP Fast Track Mediation (FTMC) - Required Collection File Documentation
  - 8.20.5.38.2.4.2 TBOR2 (pre-assessment) - Required Collection File Documentation
  - 8.20.5.38.2.4.3 TFRP Jeopardy Assessment Reconsideration - Required Collection File Documentation
  - 8.20.5.38.2.4.4 TFRP Formal Claim for Refund and Claim Reconsideration Case Carding

Exhibits

- 8.20.5-1 Innocent Spouse - ACDS STATDATE/Statute CODE Tables
- 8.20.5-2 General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
- 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
- 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
- 8.20.5-5 Integrated Data 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  
(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 System (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:* IRS Independent Office of Appeals (Appeals).
- (3) *Policy Owner:* Appeals Policy is under the Director, Operations Support (OS).
- (4) *Program Owner:* Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals organization and is under the Director, Policy, Planning, Quality and Analysis (PPQ&A)
- (5) *Contact Information:* Appeals employees follow established procedures on *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) The Director, APS, reports to the Director, Case Support (CS).
- (2) The APS-specific IRM sections 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  
(01-30-2026)  
**Responsibilities**

- (1) The Director, OS, 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, PPQ&A, is responsible for providing technical and procedural guidance to Appeals employees and establishing and maintaining policies and standard procedures for Appeals' work streams.
- (3) PPQ&A 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 *Policy, Planning, Quality & Analysis* page on the Appeals website, where you can navigate to the two Policy teams' web pages.
- (6) APS is comprised of three areas: APS Collection, APS Exam, and APS Special Programs. The Director for each of these areas is the senior manager respon-

## 8.20 Account and Processing Support (APS)

sible for the control and processing of all Appeals cases. They report to the Director, CS. For more information on APS, see the *APS page* on the Appeals website.

(7) 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 (TP)
- 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's jurisdiction onto ACDS

### 8.20.5.1.4 (01-30-2026) 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's jurisdiction:

- 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, Internal Reports
- IRM 8.20.3, Appeals Centralized Database System (ACDS)
- IRM 8.20.10, 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 Data 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:

- *Account & Processing Support (APS)*
- IRM 8.20.6, Interim Actions
- IRM 8.20.7, Closing Procedures

8.20.5.2  
(07-01-2017)

## General Statute Responsibility for Account and Processing Support (APS)

- (1) IRM 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's 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 the Appeals Centralized Database System (ACDS).
  - b. Case is carded into 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.

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 eCase for existing cases before carding new cases.
- (3) The APS tax examiner (TE) will search both the open and closed databases prior to establishing a new receipt to determine if:
  - a. The taxpayer (TP) has a previous case on ACDS, and, if so,
  - b. Whether or not it is part of another work unit number (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 TP name and key TP identification number (TIN)
  - c. Changing the key tax period
  - d. Duplicating cases that are already on ACDS
- (5) When the TP 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 (CC) are provided below. Additional information for input on ACDS is available in IRM 8.20.3.4.26 , Repname (Representative's Name).
  - *CFINK Job Aid*

## 8.20 Account and Processing Support (APS)

- IRM 2.3.31.2, Centralized Authorization File Inquiry Command Codes CFINK and RPINK - General Description
- IRM 2.3.31.3, Command Code CFINK - Description and Use
- IRM 21.3.7, Processing Third Party Authorizations onto the Centralized Authorization File (CAF)

**Caution:** Level H and Form 8821, Tax Information Authorization, designees are not authorized to represent the TP before Appeals and their information should not be added to ACDS as a representative or 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 TP, consent to extend the statute, if needed, examining officer's report, and other documents relating to the TP'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 CC 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 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 transaction code (TC) 520 closing code (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 five 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 TP electronically files their tax return, the IRS 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 electroni-



cally filed by checking the file location code (FLC) in the TC 150 document locator number (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
  - Corporate Files Online (CFOL) RTVUE
  - Modernized E-File (MEF) return due date (RDD)
  - Issue Management System (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
  - *Document Locator Number* for Individual Master File (IMF) electronically filed returns
  - Document 6209, IRS Processing Codes and Information, Section 4 - Document Locator Number, Subsection 5 - Individual Master File (IMF) Electronically Filed Returns General
  - *Transcript Return Database (TRDB)* information

8.20.5.3.1.2  
(01-30-2026)

#### 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 expiration date (ASED), the APS TE 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 (PS/NPS) docketed case cannot be returned to the originating function; however, IRM 8.20.5.5.3, Docketed Case Carding (Compliance-Issued Statutory Notice of Deficiency (SND)), 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 <b>180 days</b> remaining on the ASED when Compliance returns the case to Appeals.
♦ An estate tax case (Form 706, U.S. Estate Tax Return) must have at least <b>270 days</b> remaining on the ASED when received in Appeals.



Case Types Not Subject to the 365 ASED Rule
♦ An IRC 6206 excise tax case (Form 720, Quarterly Federal Excise Tax Return) must have at least <b>270 days</b> 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 “ <b>AA</b> ” in the “ <b>DD</b> ” field of the numeric ASED. See the Example below.
♦ Collection Due Process (CDP) cases do not require an open ASED and will not have open AIMS Controls.
♦ Post-assessment PENAP 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.
♦ Trust Fund Recover Penalty (TFRP) <b>pre-assessment</b> 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 *Statute of Limitations Alpha Codes* for the complete list of AIMS Alpha Statute Codes.

(3) For additional guidance see:

- IRM 8.21.2.4, Cases Not Accepted by Appeals
- IRM 8.21.2.5, 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 8.20.6.9.2, 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 NPS cases. Docketed cases and NPS cases should **NOT** be returned to the originating function.

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

(5) If a paper case file was received, 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 date stamped 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 IRS 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 to track the transfer of custody of TP records and other tracked documents.

- (6) Electronic case files received by APS with less than 365 days remaining on the assessment statute not meeting the criteria in (2) above will be returned by APS via encrypted email to the Technical Services group manager and alternate. See *Technical Services Directory*. Do not attach the entire electronic case file to the encrypted email. Instead, APS will:

- State “Short Statute Case - Returned to Technical Services” in the subject line and body of the email
- List electronic case file identifying information (name, TIN, Master File Tax (MFT), tax year(s), etc.)
- Follow normal case procedures per IRM 8.20.7.52.1, Jurisdiction Released on Premature or Improper Referrals. Specifically:
  - Return AIMS controls to originating function
  - Attach Form 3210 identifying the earliest ASSED for each tax period being returned to originating function
- Request that the Technical Services manager, or alternate, sign, date, and return Form 3210 to APS

**Note:** Follow IRM 10.5.1.6.8.3, Emails to IRS Accounts, policy for encrypting all internal email messages that contain Sensitive but Unclassified (SBU) data (including personally identifiable information (PII) and tax information) with IT-approved encryption.

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 ASSED, or extended ASSED, **has expired** on a tax period that is not suspended due to a timely issued SND and also does not include a properly executed Form 10498-B, Joint Investigations Intent to Solicit Consent to Extend Statute, for the expired ASSED tax period.
- Compliance Examination case received with less than 365 days remaining on the ASSED unless one of the exceptions identified in IRM 8.20.5.3.1.2 (2), Verifying Administrative File Contents, 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 TP and/or representative, and the designated official of the IRS 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 an SND has been issued and the TP has filed a petition with the U.S. 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:

## 8.20 Account and Processing Support (APS)

- 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).
- Offer in Compromise (OIC) cases where the taxpayer's appeal was not postmarked within 30 days of the rejection letter. CSEDs 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 TFRP Taxpayer Bill of Rights 2 (TBOR2) cases where the TP appealed after 60 days from the date of Letter 1153, Proposed Trust Fund Recovery Penalty Notification.

**Caution:** Letter 1153 gives the TPs 60 days to appeal a proposed TFRP assessment (75 days if the letter was mailed to an address outside the United States). If a TP 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 or the delivery date, if the letter was delivered in person by the revenue officer (RO).

**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 TP 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 TP can invoke their right to a hearing by Appeals. If the ASSED 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  
(01-30-2026)

## 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 Tax Equity and Fiscal Responsibility Act (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 ASER when appropriate and necessary

- (2) See IRM 8.20.5.3.1.2 (2), Verifying Administrative File Contents, for several examples of case types that will not have AIMS controls. The list is not all inclusive.
- (3) Carefully review command code AMDISA to identify certain types of cases that need to be identified by specific ACDS entries:
  - a. LB&I (Large Business and International) case indicators are Coordinated Industry Case (CIC) and Large Corporate Case (LCC). These cases require source code "CE" on ACDS.
  - b. TEFRA key cases are identified by a Partnership Information Control File (PICF) code "1" and an "H" freeze.
  - c. BBA indicators and the Audit Control Number (ACN) number can be found on CC AMDISA.

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) WUNOs are established on ACDS as follows:
  - a. Non-docketed - generally cases that have returns with the same TIN and MFT code received at the same time (that are included in a Revenue Agent 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 NPS or Non-Petitioning Year (NPY) cases.
  - c. Exception to the docketed carding rules for a closed CDP Notice of Determination (NOD) issued on a Married Filing Joint (MFJ) MFT 30 account, see IRM 8.20.6.21.1, Petitioned CDP Cases - DCJUR.
- (2) The Compliance Examination functions issue separate SNDs to each TP 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

## 8.20 Account and Processing Support (APS)

required for each docket number. For guidance on carding a Petitioning/NPS case or a Petitioned/NPY 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	TPs file a petition together (jointly)	establish one WUNO. Both TPs 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	TPs file separate petitions and have separate docket numbers	establish each docket number as a separate WUNO and enter the primary Social Security Number (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.
the examination involved multiple tax periods	TP 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 <b>only includes the petitioned tax period return(s)</b>	<p>establish one WUNO for the petitioned year(s).</p> <p><b>Reminder:</b> 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.</p> <p>See IRM 8.20.6.9.2 (10), Petitioning/Non-Petitioning Taxpayer, or Non-Petitioned Year(s) in Multiple Year Compliance-Issued SND, for additional guidance.</p>

If...	And...	Then...
the examination involved multiple tax periods	taxpayer's petition <b>does not include</b> all the tax periods shown on the notice of deficiency, but the administrative file includes <b>both</b> the petitioned tax period return(s) as well as the non-petitioned tax period return(s)	<p>establish one WUNO for the petitioned year(s).</p> <p><b>Reminder:</b> 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.</p> <p>See IRM 8.20.6.9.2 (10) for additional guidance.</p> <p>✓ Notify your PTM to request Counsel involvement and verification of the tax periods in Counsel's jurisdiction.</p>

- (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 - Collection (FTMC) 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 TE 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 TE 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 (CDFs) that the APS TE has responsibility for in the Create Case Validation are indicated below with an “X” in the “Create Case Validation” column:



ACDS CDFs	Create Case Validation
Taxpayer Name	X
Taxpayer Address	X
POA	X
POA Address	X
TIN	X
MFT	X
Source	X
TYPE	X
TAXPER	X
Primary Business Code (PBC)	X
STATDATE	X
Statute CODE	X

**Note:** The 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) IMS is 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) 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 Integrated Talent Management (ITM) Course 39821, Issue Management System for Appeals Processing Employees.

## 8.20 Account and Processing Support (APS)

- (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 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  
(01-30-2026)

### 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 TP 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 NOD. A non-docketed case is a protested case in which the TP has **not** been issued an SND and has **not** filed a petition with the USTC.
- (2) The APS TE 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 (ACDS), for additional information on the CDFs 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 ATM, or designated official, in the office who assigns the WUNO to an ATE following local procedures. The ATE makes a preliminary review of the case and validates the CDFs for each return within an assigned case. If corrections are required to CDFs, the ATE will update the case information using the Assignment Validation.

- (3) For paperless workstreams, the APS PTM will access the site contents on the *Appeals Shared Programs Hub*, select "Electronic Case Receipts" (ECR), and assign the case to an APS TE.

Step	Action
1.	The TE will access the ECR site page and the Case Carding Check Sheet attachment to create an ACDS WUNO.
2.	TE will enter ACDS feature code "PL" (paperless workstream), which generates a notification in ACDS 2.0 (in Notification and Tools) to the ATM when a new paperless case is available to assign.

Step	Action
3.	If there are case-related documents attached to the Case Carding Check Sheet, the TE will attach them to ACDS.
4.	ATM will review the case in Appeals Correspondence Examination Automation System (CEAS) View and assign case in ACDS to the ATE.
5.	The ATE will be notified of a new case assignment in ACDS 2.0.

## 8.20.5.4.1

(07-01-2017)

**Non-Docketed Receipts**

- (1) The APS TE verifies the administrative file contents. This verification is mandatory for all documents, returns, etc. listed on the Form 3210 prior to entering their signature and date in the **Received and Verified** block.
- (2) The administrative file may contain the following items:
  - 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. See IRM 8.20.3.4.65.2, SECBUSCD (Secondary Business Code)
  - **Valid** consents extending the statute (if needed) - determines the ACDS STATDATE and Statute CODE entered for each tax period
  - Examining officer's report - identifies the proposed tax (PropdTax) and proposed penalty (PropdPen) amount entered for each tax period
  - Other documents relating to the TP'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:
  - History
  - Correspondence
  - Financial Information
  - Other documents related to collection action taken on the TP
- (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, Account and Processing Support (APS) Statute Responsibility
- (5) If a paper copy of the file was received, once the contents of the administrative file and the statute date are verified, the APS TE 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 electroni-

## 8.20 Account and Processing Support (APS)

cally whenever possible to avoid unnecessary creation of a paper record. As the IRS continues to progress towards a paperless process under the future state, E3210s will gradually replace the current paper Form 3210 for TP 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:
  - Fraud case
  - Delinquent return
  - 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 ATE will make this decision.
- (3) If it becomes necessary for Appeals to issue an 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 TP electronically files their tax return, the IRS 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
- 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 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
- *Document Locator Number* for IMF electronically filed returns
- *Transcript Return Database (TRDB)* information

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 documents are one WUNO.
  - b. Non-docketed Non-TEFRA Flow Through Entity (FTE) Returns - carded per procedures provided in IRM 8.20.5.4.1.4.1, Non-Docketed Non-TEFRA FTE 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 TE will validate all CDFs after establishing the case on ACDS. See IRM 8.20.5.3.2, AIVP Create Case Validation, for the Create Case Validation CDFs.

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 TP on one return for a given tax period and as a secondary TP on a different return for the same tax period.
- (2) When a TP electronically files an MFJ Form 1040, U.S. Individual Income Tax Return (with only their signature), and the other TP 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), Multiple Uses of Taxpayer Identification Numbers - (DUPTIN Filing Condition), 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 4.19.15.37, 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 TP 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	TP Name for the key case WUNO
KEYTIN	TIN for the key case WUNO
NOTE	“Multiple Filer Associated Return”
STATDATE	ASED for the <b>non-key case associated return</b>
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 FTE Returns Related to Non-Docketed Case Carding
  - IRM 8.20.5.38.2, TFRP Case Carding

8.20.5.4.1.3.3  
(01-30-2026)

**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 still open
  - Statute CODE - Enter **RFRTN** if the assessment statute is not open
  - DKTNO - For any reference returns related to a docketed case, enter the docket number followed with the letter “N”
  - Action Code - Use the same code that is used on the key case, if applicable

- (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 they are 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 8.20.5.4.1.4.2.1, Additional Instructions for the Non-Docketed Non-TEFRA FTE ACDS Record when related to a Docketed or Non-Docketed Investor Key Case.

- (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  
(01-30-2026)  
**Sending the New Case  
to the Appeals Team  
Manager (ATM)**

- (1) When carding in a new receipt on ACDS, the APS TE 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 AIVP, see IRM 8.10.3, Appeals Inventory Validation Process.
- (3) When a paper file is received and the ATM is not co-located with APS, the APS TE must prepare 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) The ATM will review the case in CEAS View and will assign the case in ACDS to the ATE.
- (6) APS TEs 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.
- (7) APS TEs must follow up on all unacknowledged Form 3210s within 10 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 **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 IRS continues to progress towards the future state, E3210s will gradually replace the current paper Form 3210 for TP records transfer of custody purposes.



8.20.5.4.1.4  
(07-01-2017)

**Non-Docketed  
Non-TEFRA Flow  
Through Entity Case  
Carding Background  
and History Overview**

- (8) For information on what the ATM does with the case upon receipt for assignment, see IRM 1.4.28.4, Assignment and Control of Work.
- (1) Prior to January 1, 2002, the non-TEFRA FTE 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 FTE returns were established as a separate WUNO, which allowed the ATE 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 FTE 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 FTE 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 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 FTE Return
  - NOTE - Enter "Related to key investor WUNO NNNNNNNNNN" (NNNNNNNNNN - investor key case WUNO)
  - LOC7 - Enter "REF"
- (4) On the return information screen, follow carding procedures in IRM 8.20.3.4 , INPUT Case/Returns, 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 and 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 ASSED and update the STATDATE and/or Statute CODE as appropriate.

**Note:** For Examination's AIMS and ASSED requirements when submitting a case to Appeals, see IRM 25.6.23.4.5, Responsibility for Investor Returns - Investor Level Statute Control, and for detailed information applicable to AIMS alpha statute codes, see IRM 25.6.23-3 Exhibit (4), Instructions for Updating the Statute on AIMS.

- (5) The APS TE will validate all CDFs after establishing the case on ACDS. See IRM 8.20.5.3.2, AIVP Create Case Validation, for the Create Case Validation CDFs.
- (6) Appeals will receive and accept certain non-TEFRA FTE 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 FTE 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 FTE return to alpha code “GG” (or other appropriate alpha code) until 180 days prior to the ASED.

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 FTE 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 FTE ACDS record.

Docket Number of Related Docketed Case	ACDS DKTNO Entry on Non-Docketed Non-TEFRA FTE 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 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 an SND on the unagreed key case (Part 1)\*

**Note:** \* The ATE provides Form 5402, Appeals Transmittal and Case Memo, 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:

## 8.20 Account and Processing Support (APS)

- TP agrees and the investor case and non-docketed non-TEFRA FTE are closed per applicable procedures
  - TP defaults and the investor case and non-docketed non-TEFRA FTE are closed per applicable procedures
  - TP petitions and the docketed investor case along with the non-docketed non-TEFRA FTE case are updated to Counsel's 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 Appeals officer's (AO) timesheet if there is a petition filed in the USTC. 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 SND)
  - Docketed case not received timely in Appeals
  - Joint return - separate petitions
  - Joint petition - separate returns
  - NPS cases
  - NPY
  - Premature petitions

8.20.5.5.1  
(05-17-2022)  
**Docket List**

- (1) Counsel transmits the list to employees in the functions that issue SNDs and NODs. 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 the USTC. The list is prepared by Counsel after the USTC serves the TP's petition(s) to the Commissioner of Internal Revenue. Counsel emails the list as an attachment to employees in various business units 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)
  - TP(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 8.20.5.5.1.6.1, 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 DIMS which is a sub-system of the 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 BEARS access request.
- (7) APS uses DIMS to monitor the docket List.

8.20.5.5.1.1  
(01-30-2026)  
**Docket List  
Responsibilities**

- (1) Business units that issue notices which include the right to file a petition with the 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:

- SND
- NOD

- (2) If a petition is filed, the business unit that issued the notice is responsible for locating the case and processing it to Appeals using disposal code 11, within 10 calendar days from receipt of the docket list.

**Caution:** *When an SND is issued on an MFT 30 MFJ tax period, and the petition to the USTC is signed by one spouse but not the other, the business unit that issued the SND must follow their respective IRM guidance to prepare a Dummy File for their continued suspense of the 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 PS case must be identified by the originating business unit as a PS/NPS 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 USTC 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 USTC to answer the petition.
- (5) The answer due date, or the time within which the petition must be answered, is set by the USTC at 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 20 days prior to the answer due date.
- (7) In the instance where a TP provides supporting documentation to a business unit in response to an SND 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. For no-change certifications from SB/SE, IMF Automated Underreporter (AUR), TS, and SB/SE Correspondence Exam groups, the Form 14121 must be transmitted to APS via the ECR SharePoint site and identified as being of "Type of Case" "DKT No-Change F14121". 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 timeline for various actions required, beginning on the day the petition is served on the IRS.

DAY	ACTION REQUIRED
1	Petition served on IRS

DAY	ACTION REQUIRED
1 - 3	Docket list prepared and distributed Docket list is uploaded to DIMS
1 - 10	Business units 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	Business units 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 <b>Note:</b> Within two 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  
(01-30-2026)  
**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 DIMS. DIMS tracking system inventory is assigned to TEs based on the assigned Appeals location from the docket list. Inventory assignments are known as FXX numbers. DIMS TEs are assigned an FXX number and are responsible for following the DIMS processes described below.
- (2) Carding Team/DIMS carding follows these steps upon receipt of a paper or paperless case:
  - Do not create a skeletal record.
  - Establish/update the case on ACDS in the appropriate Area and Appeals office code (AOC) per case routing instructions.
  - Update AIMS/IDRS.
  - Determine if the WUNO should be updated to Counsel or an ATM for assignment:  
If TLCATS shows Appeals's jurisdiction and the answer is uploaded to ACDS, forward or update the case to the ATM. Input SHIPPED action to indicate the location the case is sent.  
For any other TLCATS status, enter action code "Answer" and ship paper files to Counsel. For paperless processing (PL), when Action Field is updated to answer or DCJUR, the DIMS TE inputs an SB/SE Counsel Portal request advising Counsel that the case has been updated to their control.
  - Input DIMS notes and close DIMS tracking.
- (3) Upon receipt of the docket list, the PTM, lead, or assigned TE uploads the docket list to the DIMS tracking system and 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 employer identification number (EIN).

***DIMS Tax Examiner Actions Based on the ACDS Record***

IF...	THEN...
If the case is controlled and open on ACDS	<ul style="list-style-type: none"> <li>• Notify the controlling AOC (via email) that the TP has petitioned the USTC and fax the TLCATS print to the PTM.</li> <li>• 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.</li> <li>• DIMS is closed when ACDS is updated.</li> </ul>
If the case is closed on ACDS	<ul style="list-style-type: none"> <li>• Coordinate with the PTM in the controlling office to request they reopen the ACDS record and inform Counsel the original administrative file has been ordered.</li> <li>• 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.)</li> </ul> <p><b>Note:</b> 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.</p>
If the case is not controlled on ACDS	<ul style="list-style-type: none"> <li>• Control a skeletal record on ACDS under AOC 00 using the information from the docket list and TLCATS.</li> <li>• Input action code DKLSTXXX (XXX = the AOC from the docket list) and TODATE = date petition served.</li> </ul> <p>The following fields are mandatory:</p> <ul style="list-style-type: none"> <li>• TP</li> <li>• WUNO</li> <li>• MFT</li> <li>• TYPE</li> <li>• TIN</li> <li>• SRCSYS</li> <li>• DO</li> <li>• RECDATE</li> <li>• KEYPER</li> <li>• DKTNO</li> <li>• Address</li> <li>• SNTYPE</li> <li>• SNDATE</li> <li>• TAXPER</li> </ul>

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

- (4) 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.
- (5) 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	<ul style="list-style-type: none"> <li>• Contact the PTM for that AOC and verify receipt of the administrative file.</li> <li>• Once verification is received, transfer the skeletal record on ACDS to their AOC and close DIMS tracking.</li> </ul>
The AIMS status indicates that the case is open in Compliance or a campus	<ul style="list-style-type: none"> <li>• Contact the source of the notice and request the administrative file be forwarded to the correct Appeals office.</li> <li>• Note the name, date, and phone number of the contact on DIMS.</li> </ul>
The AIMS status is 90 or Non-AIMS Default Assessment Made	<ul style="list-style-type: none"> <li>• Research TXMOD to determine if the case is a paper file or a paperless campus file.</li> <li>• If case is a paper file, order the applicable TC 290 or TC 421 refile DLN.</li> <li>• Use the special search to order the DLNs and request the documents be forwarded to the applicable AOC in Appeals.</li> <li>• Note the DLN and date ordered on DIMS.</li> <li>• For paperless cases, contact AUR, Business Master File (BMF) AUR, Automated Substitute for Return (ASFR), or other business unit for copies of the case file.</li> <li>• 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.</li> <li>• See IRM 8.20.5.5.2.2, Premature Assessments and Command Code AMSTUR.</li> </ul>
The return is closed on AIMS or there is a Default Assessment	Perform further research using TXMODA/ IMFOLT/BMFOLT: <ul style="list-style-type: none"> <li>• 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.</li> <li>• See IRM 8.20.5.5.2.2, Premature Assessments and Command Code AMSTUR.</li> </ul>

- (6) Any petition filed with the USTC prior to the IRS issuance of an SND (Examination), NOD (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 TP.
- Petitioner’s 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 8.20.5.5.1.6.1, Premature Petition Carding and Certification Procedure.

## 8.20 Account and Processing Support (APS)

- (7) 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 TLCATS 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.
- (8) The APS DIMS team is responsible for securing administrative files for Appeals.
- (9) 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 10 calendar days of appearing on a docket list.
- (10) The APS DIMS team contacts the source function responsible for sending the case to Appeals to obtain the file(s).
- (11) 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 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.
- (12) Within two 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. Transmit the file to Counsel for answer.
- (13) DIMS tracking is closed by the DIMS employee upon transfer of the database to the applicable AOC.
- (1) DIMS tracking is a feature within DIMS used to record the actions taken to locate administrative files for docketed USTC 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).
- (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 TC is used to identify AUR returns. Options are: <ul style="list-style-type: none"> <li>• Y - TC 922 on TXMOD</li> <li>• N - no TC 922 on the account</li> <li>• UNK - unknown or not yet determined</li> </ul>
SN defaulted (required)	Options are: <ul style="list-style-type: none"> <li>• Y - a default assessment was made (see Note below)</li> <li>• N - a default assessment was not made</li> <li>• UNK - unknown or not yet determined if a default assessment was made</li> </ul> <p><b>Note:</b> If Y, then an entry to reflect the date assessed is also required.</p>
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	<p>Enter a date in this field when the docketed case is properly controlled on ACDS.</p> <p><b>Caution:</b> Entering a date in this field closes the case on DIMS.</p> <p>♦ <b>Non-Appeals-Issued Notices</b> - The DIMS employee will enter the date the case is received and perfected on ACDS in this field.</p> <p>♦ <b>Appeals-Issued Notices</b> - The DIMS employee will:</p> <ul style="list-style-type: none"> <li>• Send an email or EEFax to notify the issuing APS office the case is docketed</li> <li>• Add a DIMS contact to record the action taken</li> </ul> <p>Within two days of receipt of the email, the issuing office will:</p> <ul style="list-style-type: none"> <li>• Pull the file</li> <li>• 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</li> <li>• Send the case to Counsel for trial preparation</li> <li>• Close DIMS by entering the date the case was sent to Counsel for trial preparation in this field</li> </ul>
Contacts	<p>Click on "Add" to add a contact to document the actions taken to locate the case. The contact fields are:</p> <ul style="list-style-type: none"> <li>• Date - the date the action occurred</li> <li>• Name - the name of the person contacted</li> <li>• Notes - description of the action taken</li> <li>• Userid - systemically generated to identify the user who added the contact. Click on the hyperlink to view the name of the user.</li> </ul>

8.20.5.5.1.4  
(07-01-2017)

#### DIMS Procedures

(1) The APS DIMS team is responsible for:

- Creating skeletal records on ACDS for every docket number on a docket list
- Uploading USTC petitions to ACDS as a case file attachment within two business days of receipt of the docket list
- Deleting the petitions from the shared folder after uploading them to ACDS
- Researching docket lists to identify AOCs
- Preparing dummy files for answer
- Promptly sending files to Counsel by fax or overnight mail
- Carding, monitoring, and closing premature petition cases

**Note:** DIMS team case monitoring is assigned by AOC to the DIMS team TEs. 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 **two 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 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 and 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 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.

**Note:** If the TP has erroneously filed a petition when no SND was issued by Compliance Examination, see IRM 8.20.5.5.1.6.1, Premature Petition Carding and Certification Procedure, and IRM 8.20.6.17.1, Entered Order to Dismiss for Lack of Jurisdiction.

8.20.5.5.1.5  
(01-30-2026)

**Working DIMS Inventory**

- (1) Upon receipt of a new docket list, TEs generate the national report for their assigned FXX number and identify Appeals-issued SNDs and NODs, and work these as priority. For DIMS records with no notes, research ACDS open and closed by TIN (both primary and secondary) and/or docket number.
- If ACDS research doesn't reveal an existing WUNO, create a skeletal record in Area 08 AOC 00. Enter the appropriate ACDS action code and required field entries.
  - Research and compare TLCATS and IDRS/AIMS data, and notate any entries necessary to create the complete record on ACDS.
  - Complete IDRS research to identify any NPS filing status 2 and NPY issues and control on ACDS. Do not transfer the case out of Area 08 AOC 00 when creating a skeletal record.
  - If the tax periods are not provided on the docket list, contact Counsel for them.
- (2) The following table details timeframes for required DIMS TE actions:

DAYS: Docket list date + 1, 20, 35 & 75 days.	DIMS TE ACTIONS REQUIRED
1 day	Upon receipt of a docket list, identify Appeals-issued notices, SNDs, and NODs. Email the assigned PTM that a petition is filed. PTMs process DIMS TE requests within five days of receipt by pulling the case, updating/forwarding it to Counsel for trial preparation per IRM 8.20.6, Interim Actions, and closing DIMS.



20 days	<p>Research ACDS to determine if the case is established. If yes, make sure DIMS tracking is closed. If no, take the following actions:</p> <ul style="list-style-type: none"><li>• For closed CDP/EH cases, or Appeals notices with a statutory notice expiration date more than 90 days prior to the list date (late filed petition), do not request ACDS to be reopened. Create a skeletal record on ACDS.</li><li>• Create a skeletal record in Area 08 AOC 00 for all cases not on ACDS. Enter action code DKTLST, FXX# and TODATE = List date.</li><li>• Using IDRS and the petition, control the case on ACDS with information entered in each field, including MFTs, type codes, source, counsel of record, tax periods, and tax and penalty amounts, if available. The return AIMS indicator should be "N" until Examination opens/ reopens AIMS.</li><li>• Using Electronic Tax Court System (eTCS), retrieve a copy of the petition (CVSH file) and upload it to ACDS as an attachment.</li></ul> <p>Update the DIMS tracking system with clear and concise notes.</p>
---------	---

35 days	<p>For Compliance issued SNDs, perform IDRS research. Review the petition and IDRS to determine who issued the notice and identify any NPS/NPY. Update ACDS, as appropriate. Do not transfer NPS/NPY out of Area 08 AOC 00.</p> <ul style="list-style-type: none"> <li>• Email Compliance for cases still open on AIMS/IDRS where no default assessment has been made and request the admin file be immediately sent to Appeals.</li> <li>• For cases open on AIMS and not in Status 81, input CC AMFRZQ to generate a Q freeze on each period petitioned.</li> <li>• Cases defaulted by Compliance: <ul style="list-style-type: none"> <li>- Enter LACTION: 2275</li> <li>- TODATE – Date 2275 sent to files.</li> <li>- Complete the Special Search request, Form 2275, Records Request, Charge and Recharge, to retrieve the case from files. Refer to <i>Special Search Contact Information</i>.</li> <li>- If closed/defaulted by campus or field as a paperless process, request an electronic copy of the case to be submitted to the Appeals ECR SharePoint site. Refer to <i>Blocking Series Chart</i>.</li> </ul> </li> <li>• Update the DIMS tracking system with clear and concise notes.</li> </ul>
---------	--

75 days	<p>Cases are held in Area 08 AOC 00 for 75 days as DIMS tries to secure the administrative file. If an administrative file is not received within 75 days, take following actions:</p> <ul style="list-style-type: none"> <li>• Enter feature code PL and the DKTAD Dummy date.</li> <li>• Transfer/update the case to the appropriate Area and AOC based on the <i>Appeals Case Routing Guide</i> instructions.</li> <li>• Go into the AOC's inbox and accept the transfer.</li> <li>• Identify NPS/NPY WUNOs being transferred. If the interim assessment is not already assigned on PEAS, import to PEAS and transfer to the designated PTM assigned to the AOC.</li> <li>• Update ACDS action code: <ul style="list-style-type: none"> <li>- Leave blank if TLCATS status is Appeals' jurisdiction and the answer is uploaded to ACDS.</li> <li>- DCJUR if Counsel has requested no Appeals' consideration/assignment or TLCATS indicates the case is in trial prep status.</li> <li>- DCOTHER for the NPS record only if the PS and MFT 30 record has action code ANSWER or DCJUR.</li> <li>- ANSWER if the case is being transferred out of AOC 00 and Counsel requested the case for answer or we are waiting on the answer motion to be uploaded or the petition to be perfected (TLCATS status shows Counsel's jurisdiction, pre-answer, or imperfect).</li> </ul> </li> </ul>
---------	---

	<p>When Action Field is updated to answer or DCJUR, the DIMS TE inputs an <i>SB/SE Counsel Portal</i> notification request advising Counsel the case has been updated to their control. Update the DIMS tracking system with clear and concise notes.</p> <p>When answer is uploaded to ACDS or TLCATS status is in Appeals's jurisdiction:</p> <ul style="list-style-type: none"><li>• Enter feature code PL and the DKTAD Dummy date.</li><li>• Transfer/update the case to the appropriate AOC based on the <i>Appeals Case Routing Guide</i> instructions and accept from the ACDS inbox.</li><li>• Identify NPS/NPY WUNOs being transferred. If the interim assessment is not already assigned on PEAS, import to PEAS and transfer to the designated PTM assigned to the AOC.<ul style="list-style-type: none"><li>- Leave Action Code blank.</li><li>- If Action Code updated to ORDENT or DECENT, notate the Action and TODATE. After accepting the case into the AOC, update the ACTION Field back to ORDENT or DECENT and the TODATE.</li></ul></li><li>• Update the DIMS tracking system with clear and concise notes.</li></ul>
--	---

	<p>If you're not expecting to receive a case file, or the database will not be transferred out of Area 08 AOC 00, use applicable LACTION code appropriate to the issue. See the list of LACTION codes in (3) below.</p> <ul style="list-style-type: none"> <li>• Update ACDS: <ul style="list-style-type: none"> <li>- Update action code to DCJUR if no admin file is expected.</li> <li>- Update LACTION with appropriate code.</li> </ul> </li> </ul> <p>Update DIMS tracking system with clear and concise notes and close DIMS.</p> <p>Repeat follow-up steps every 30 days until the file is received or the steps have been repeated three times. If the file is not received after the third request, upload the email or Form 2275 with comments to ACDS attachment. Update the DIMS tracking system with clear and concise notes and close DIMS.</p>
--	--

- (3) Entries to the ACDS fields remain the same except for the LACTION field. Only use the LACTION codes below:

- DUPLICAT
- LATEFILED
- MULTI
- NOCHANGE
- NOSND
- NOSSN
- NO-YEARS

8.20.5.5.1.6  
(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, 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.

## 8.20 Account and Processing Support (APS)

- Leave the AO (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 AO which is also the ATE.

- REQAPPL (Request Appeal - Date TP 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 WUNO. The information for this can be obtained from various documents in the administrative file (i.e., petition previously uploaded onto ACDS, docket list). 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 8.4.1.3.1, 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 TP can file a petition with the USTC. See IRM 8.20.3.4.31, 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 TE 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 TE. 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 TE 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 two-digit code called the AIMS Office Code. This code is used to designate the primary Appeals office. When establishing a docketed case, a "2" precedes the two-digit AOC. See IRM 8.20.3.4.3, 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.

8.20.5.5.1.6.1

(07-01-2017)

**Premature Petition  
Carding and  
Certification Procedure**

- (1) When a TP files a petition with the 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 an SND to the TP.
- (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 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	<ul style="list-style-type: none"> <li>Select <b>Y</b> if there are open AIMS controls but AIMS will not be transferred to an Appeals AIMS status, the AIMS controls will remain under Compliance's jurisdiction.</li> <li>Select <b>N</b> if there are no open AIMS controls.</li> </ul>
STATDATE	Leave blank
Statute CODE	Enter <b>EXAM</b>
PropdTax	Leave blank
PropdPen	Leave blank
Date DKTAD Skeletal	<ul style="list-style-type: none"> <li>Enter the date the ACDS skeletal record is created.</li> <li>Prepare Form 15022, IRS Certification - Income/Gift/Estate Tax Statutory Notice of Deficiency NOT Issued</li> <li>Send <b>docketed notification email to the compliance contact to certify an SND has not been issued.</b></li> </ul>
Date DKTAD Dummy	Enter the date the Compliance contact provides the email response <b>confirming the SND has not been issued.</b>

- (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
- b. AMS
- c. CEAS
- d. IDRS
- e. ISTS
- f. RGS
- g. Other applicable database

Compliance Function	SND Issuance Indicator	Identify the Manager
Automated Questionable Credit (AQC) Return Integrity and Compliance Services (RICS)	<ul style="list-style-type: none"> <li>• IDRS - TC 971 AC 140</li> <li>• IDRS - TC 971 AC 122</li> </ul>	<ul style="list-style-type: none"> <li>• Identify the five-digit IDRS unit from IDRS Case Control</li> <li>• Research IDRS and Unit Security Representative (USR) Database (IUUD) to identify the IDRS unit manager</li> <li>• <i>IDRS Unit &amp; USR Database</i></li> </ul>
ASFR	<ul style="list-style-type: none"> <li>• IDRS - TC 494</li> <li>• AIMS - ST 24</li> <li>• AIMS - PBC</li> </ul>	<ul style="list-style-type: none"> <li>• <i>Campus ASFR - Appeals Liaisons</i></li> </ul>
AUR IMF	<ul style="list-style-type: none"> <li>• IDRS - TC 922 Reason Code 75</li> </ul>	<ul style="list-style-type: none"> <li>• <i>AUR Coordinators</i></li> </ul>
AUR BMF	<ul style="list-style-type: none"> <li>• IDRS - TC 925 Case Control Category = BURS</li> </ul>	<ul style="list-style-type: none"> <li>• <i>AUR Coordinators</i></li> </ul>
Correspondence Examination	<ul style="list-style-type: none"> <li>• AIMS Status</li> <li>• PBC</li> <li>• EGC</li> <li>• CEAS</li> <li>• RGS</li> </ul>	<ul style="list-style-type: none"> <li>• <i>Examination contacts</i></li> </ul>
Field Examination	<ul style="list-style-type: none"> <li>• AIMS Status</li> <li>• PBC</li> <li>• EGC</li> <li>• RGS</li> </ul>	<ul style="list-style-type: none"> <li>• <i>Examination contacts</i></li> </ul>
Innocent Spouse (INNISP)	<ul style="list-style-type: none"> <li>• IDRS - ISTSRA Stage 12</li> </ul>	<ul style="list-style-type: none"> <li>• ISTS</li> </ul>

- (4) The APS DIMS TE will:

- a. Identify the appropriate Compliance Manager.
- b. Complete Part A and Part B of Form 15022.
- c. Use encrypted email to alert Compliance of the premature petition.
- d. Request the Compliance manager complete Part C and Part D of Form 15022.

- e. 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:
<b>Subject Line</b>	"Reply By: MM-DD-YYYY (10 business days from current date) Request for Certification - Notice of Deficiency/Determination NOT Issued. Docket Number - NNNN-YY"
<b>Attachment</b>	<ul style="list-style-type: none"> <li>Premature Petition Certification Form (Parts A and B completed by DIMS)</li> </ul>
<b>Body</b>	<ul style="list-style-type: none"> <li>Please complete Parts C and D of Form 15022 and follow the routing instructions.</li> </ul>
<b>Verify</b>	<ul style="list-style-type: none"> <li>Encryption is activated</li> <li>Click <b>Send</b></li> </ul>
<b>Update DIMS</b>	<ul style="list-style-type: none"> <li>Document your actions in DIMS</li> <li>Establish the follow-up date</li> </ul>

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

- Create a premature petition confirmation email to send to the Counsel Attorney assigned to answer the premature petition (see table below)
- Attach the completed and signed Form 15022 to the ACDS record

***Premature Petition Confirmation Email and Attachment for the Counsel Attorney***

Email Item:	Required Information:
<b>Subject Line</b>	"Premature Petition Certification Docket Number NNNN-YY"
<b>Attachment</b>	<ul style="list-style-type: none"> <li>Completed Premature Petition Certification Form</li> </ul>
<b>Body</b>	<ul style="list-style-type: none"> <li>DKTNO: NNNN-YY</li> <li>TXPD: YYYYMM</li> <li>Premature Petition IRS Certification Form attached.</li> </ul>
<b>Verify</b>	<ul style="list-style-type: none"> <li>Encryption is activated</li> <li>Click <b>Send</b></li> </ul>
<b>Update ACDS and DIMS</b>	<ul style="list-style-type: none"> <li>Document your actions in DIMS</li> <li>Update DKTAD Dummy field with current date MM/DD/YYYY</li> <li>Document actions taken in DIMS</li> <li>Monitor for ORDENT action on ACDS</li> <li>Forward signed order to dismiss for lack of jurisdiction to the appropriate Compliance contact</li> <li>Close ACDS with closing code 21</li> <li>Close DIMS</li> </ul>

8.20.5.5.1.7  
(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 CFINK 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 TE will transfer in 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 TE will continue efforts to locate the administrative file.

(5) The DIMS TE must promptly and accurately identify and act upon NPS, 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 MFJ, determine if the petition was signed by both TPs or only one of the joint TPs.
- Read the petition contents to further determine if the petition creates a 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 8.20.5.5.1, 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 TE 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 - DKTLS XXX (docket list #)
- LDATE - date the case was created and the date the dummy file is forwarded to Counsel

**Note:** Use of LACTION DKTLS 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.

8.20.5.5.1.8  
(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 TP filed their petition late
  - The TP 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  
(01-30-2026)  
**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 TS or SB/SE AUR unit, and the file is missing a Control-D generated notice of deficiency, refer to the *AUR Control-D Coordinators* to obtain a copy of the AUR issued notice of deficiency.

- Sign the acknowledgment copy of the Form 3210, return it to the originator by mail, fax, or E-fax, and place a copy of the Form 3210 in the case file.

## 8.20 Account and Processing Support (APS)

- 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 TE assigned to your 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 team 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 NPYs and NPS.

**Reminder:** Whenever necessary, take immediate and appropriate steps to process the assessment and avoid a barred ASER. 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 8.20.6.9.2, Petitioning/Non-Petitioning Taxpayer, or Non-Petitioned Year(s) in Multiple Year Compliance-Issued SND.

- f. Determine in advance, following established 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. Counsel will follow the *Appeals Case Routing* information to identify where to forward the paper/physical case file for consideration.
- g. Update ACDS for each docketed WUNO 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 "ANSWER" ACDS follow-up report can be generated and worked.
- h. 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 TP has an active POA, APS adheres to the procedures provided in IRM 8.20.5.3, General Carding Rules; however, if the taxpayer's petition identifies an attorney of record, which is different from the POA information on the taxpayer's CAF, enter the attorney of record's 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 TP 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 TP 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 TP 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 Compliance 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 ASER 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 ASER.
  - ⇒ A pending assessment must be monitored until posted.

## 8.20 Account and Processing Support (APS)

⇒ A posted assessment **MUST not be abated** because the abatement can jeopardize the IRS's authority to reassess due to an expired ASED.

- If an abatement is processed in error, and the ASED **is** expired for correction of the abatement, immediately notify your PTM. See IRM 25.6.1.10.2, 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 TE 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 TP.

- (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 TE will refer to IRM 8.20.6.19, Interim Adjustment and Interim Account Update Processing, and IRM 8.20.6.20, 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 4.21.1.32, Employee User Portal (EUP), 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 Substitute for Return (SFR) case will include the SFR return package prepared by the Compliance examiner, but will not include an original tax return when the TP **has not filed** a return for the respective tax period. If the TP **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 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 TP account.

**IRM Part 4 References for SFR and Delinquent Return Examination Procedures**

IRM Section	Section Title
IRM 4.4.9.5.3	• SFR Posted - Prepare Case for Closing
IRM 4.4.9.5.3.1.2	• Forward Case to CCP or Technical Services
IRM 4.4.9.6	• Delinquent Return Received After SFR TC 150 Posted at MF
IRM 4.4.9.6.5.2	• 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 SND 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 TPs (for an MFJ MFT 30 account), which are included on the SND, 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 an NPS or an NPY.
- (3) When only one spouse (for an MFJ 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

## 8.20 Account and Processing Support (APS)

- 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 Action Code (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 ASSED, remains with the function that 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 ASSED 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) ASSED = MM-DD-YYYY" in the email subject line. Determine the response due by date by adding **five business days** from the date you send the email.
- (6) To locate the correct 90-day contact for the applicable PBC, use the *AIMS / ERCS contacts* site. This will open an Excel spreadsheet with Area and campus contacts for each PBC. Click on the hyperlink for the applicable 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 seven 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 ASSED 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 ASSED**, notify your PTM and prepare an MFT 31 quick assessment for the NPS TIN using the tax and penalty amounts included on the SND RAR. This "protective assessment" measure should only be taken **when** the NPS ASSED 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 (10) below).

- (10) APS has detailed procedures for managing the scenario identified in (9) b) above in IRM 8.20.6.8.10.2, Deceased Spouse on a Married Filing Joint MFT 30 Statutory Notice of Deficiency - New MFT 31 Split Account Process. 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 PS case in order to determine if the PS 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 a Non-Master File (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, Interim Actions, 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’s 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 an NPY.

**Exception:** MFT 31 procedures do not apply for an NPY (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 an SND or a determination letter was issued, including 90-day cases received from Field Compliance or a campus function. Use the appropriate entry as follows:
- 090D - Compliance issued notice of deficiency
  - 150D - Compliance issued notice of deficiency to TP residing outside the United States



- 090S - Campus issued notice of deficiency
- 150S - Campus issued notice of deficiency to TP residing outside the United States
- FPAD - TEFRA (Compliance issued Final Partnership Administrative Adjustment (FPAA))

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

8.20.5.5.3.1  
(01-30-2026)

**Compliance Function  
“No-Changes” the  
Statutory Notice of  
Deficiency (SND)**

- (1) After the SND is issued by Compliance, the TP 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 TPs 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 an MFJ account has already filed a petition with the 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 AUR issues an SND on an MFJ return. Primary TP files a timely petition but does not pay the filing fee. Tax Court orders the petitioner to pay the filing fee. Secondary TP 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 PS 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 TP, but instead will await the Counsel Attorney’s resolution of the docketed case. The primary TP withdraws their petition once they’ve received the no-change letter from AUR and does not pay the filing fee. Tax Court 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 TP 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
BMF AUR	IRM 4.119.1.5.10	Docketed Appeals Cases (see (4))
IMF AUR	a. IRM 4.19.2.3.14 b. IRM 4.19.3.22.1.8.1	a. Docketed Appeals Cases (see (3) instructions for AUR cases closed with Process Code (PC) 92) b. Docketed Cases (see (3))
Correspondence Examination	IRM 4.19.13.18.1	Docketed Cases - No-Change (see (1))



Compliance Function	IRM Section Number	IRM Section Title
Field Examination Technical Services	IRM 4.8.9.25.2.5	Information Results in No Deficiency
Field Examination Technical Services	IRM 4.8.9.30.1	Criteria for Rescinding

**Note:** When the Compliance function does not provide the completed Form 14121 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.

- (4) For cases originating from SB/SE IMF AUR and Correspondence Examination groups in SB/SE and TS, the originating function will send Form 14121 to Appeals via the ECR SharePoint site, identifying the “Type of Case” as “DKT No-Change F14121”. Upon receipt, Appeals will take the following actions:
  - a. Assign the request to a TE.
  - b. Ensure that the case stays in Area 08-00 on ACDS.
  - c. Enter AC “DCJUR” with the current date.
  - d. Enter LACTION code “NOCHANG” if not already entered.
  - e. Upload a copy of the Form 14121 to ACDS using naming convention “No-Change Form 14121.”
  - f. Send a copy of the Form 14121 to Counsel via the *Chief Counsel Portal* SharePoint site identifying the “Request For” as “To Counsel - No-Change Certificate.”
  - g. Await Counsel’s response. Counsel will work to prepare and enter a decision with the Tax Court. They will then submit the closure request to APS.
  - h. APS will close ACDS only and verify no open AIMS. No adjustment will be needed.

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 been 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

**Reminder:** See IRM 8.20.5.5.1.7, 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 TE will prepare a Form 3210 and send the original administrative file to the ATE to associate it with the dummy file.

## 8.20 Account and Processing Support (APS)

- If the dummy file is currently in Counsel, the APS TE 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 TE will call Counsel to verify the dummy file location.

### **The APS TE 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 TE 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 TE 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 MFJ account, the primary 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 an **NPS case**.
- (3) The APS TE will verify the address of both TPs on all NPS cases. Use IDRS command code SPARQ to determine if the last known address of both TPs 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 TPs 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 TP 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 TP(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 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 SND.
  - f. If the assessment statute is not open, follow established procedures from IRM 8.21.7, Barred Statute Procedures, for preparing Form 3999, Statute Expiration Report. The Compliance function which incorrectly issued the SND is the office responsible for the barred statute and the person preparing the Form 3999 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) An NPS case requires special ACDS procedures to create a WUNO that includes a key case (the joint return) and two related cases, one for each spouse.
- Joint return (key case)
  - PS (related case record, same WUNOs as the key case)
  - NPS (related case record, same WUNO 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. FEATRCOD - Enter NS to identify a NPS 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 PS
  - 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 ACDS carding procedures in IRM 8.20.3.4, INPUT Case/Returns, 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 PS using the same WUNO as the joint return. Follow ACDS carding procedures in IRM 8.20.3.4, INPUT Case/Returns, and:
  - a. TPName - Enter the name of the PS
  - b. Address - Enter the address of the PS
  - c. TIN - Enter the PS TIN
  - d. MFT - Enter MFT 31
  - e. TYPE - Enter "I"
  - f. FEATRCDD - Enter NS to identify a NPS case
  - g. REQAPPL - Enter the date the petition was filed by the PS
  - 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 TP 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 NPS using the same WUNO as the joint return. Follow ACDS carding procedures in IRM 8.20.3.4, INPUT Case/Returns, and for the CASES level information screen:
  - a. TPName - Enter the name of the NPS
  - b. Address - Enter the address of the NPS
  - c. TIN - Enter the TIN of the NPS
  - d. MFT - Enter MFT 31
  - e. TYPE - Enter REF
  - f. FEATRCDD - Enter NS to identify a NPS 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 ASER. 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 ASER. See IRM 8.20.6.9.2, 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 8.20.6.9.2, 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 an SND is issued to both the primary and secondary TP who filed a joint return, and each files a separate petition with the USTC, each docket number is established on ACDS as a **separate WUNO**. 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 WUNO for the primary TIN of a joint return on the case inventory screen. This is a **key** case record. The APS TE will follow ACDS carding procedures in IRM 8.20.3.4, INPUT Case/Returns, and enter the following for the CASES level information screen:
  - a. TPName - Enter the name of the TP with the primary TIN on the joint return
  - b. Address - Enter the address of the TP 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 TP filed the petition
  - f. DKTNO - Enter the primary TP'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 TP 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 SND
  - e. Duplication - Leave blank
- (3) The APS TE 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 WUNO 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 TPs 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 TP of the joint return
  - g. DKTNO - Enter the primary TP's docket number as it appears on the petition or docket list
  - h. KEYTP - Enter the primary TP's docket number as it appears on the petition or docket list
  - i. KEYTIN - Enter the primary TP'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 WUNO** for the secondary TIN of a joint return. This is a **key** case record. On the CASES level inventory screen follow ACDS procedures in IRM 8.20.3.4, INPUT Case>Returns, and enter:
  - a. TPName - Enter the name of the TP with the secondary TIN on the joint return.
  - b. Address - Enter the address of the TP 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 TP
  - f. DKTNO - Enter the secondary TP'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 ACDS procedures in IRM 8.20.3.4, INPUT Case>Returns, and enter:
  - a. AIMS indicator - Enter E since the individual TP 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 SND



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 TP may file a joint petition with their spouse even though their SND was issued based upon a 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 MFS 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 TPs 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 procedures using the primary TP SSN. For the purposes of this case type, the first TP listed on the joint petition is the primary TP and the other is the secondary TP 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 spouse's 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
- FEATRC D - NF
- TP TYPE - B for both

**Note:** The combination of FEATRC D "NF" and TP TYPE "B" will differentiate this type of case from any other because a non-filer case cannot also be a MFJ case (TP TYPE B) until the TP's election is made on an original delinquent return, and that return is processed as a separate to joint case. Conversely, a MFJ TP cannot also be a non-filer (FEATRC D 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



## 8.20 Account and Processing Support (APS)

- NOTE - Enter “**Joint Petition Separate Return(s)**” (if only one TP has an SFR account there is no need to enter the (s)). Also enter the secondary TP’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 TP’s MFT 30 tax periods included on the Petition.

**Reminder:** Because neither of the TPs has filed a return, the ASER will be “MM-EE-YYYY”. If one or both of the TPs 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  
(01-30-2026)

### Non-Petitioned Year(s) Case Carding

- 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 NPYs. 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.
- APS cards the petitioned case with all tax periods originally included on the SND, (this includes both the petitioned and the NPYs). APS will identify the NPY(s) and email Counsel to 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
FEATRC	NPY
AIMS	Y (AIMS control remains in Compliance status)
TAXPER	YYYYMM
STATDATE	ASER 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 TP actions:

TP Action	Change to NPY
TP perfects the petition to include the NPY(s)	<ul style="list-style-type: none"> <li>• NPY becomes a petitioned year</li> <li>• Remove FEATRCN NY</li> <li>• APS notifies Compliance function</li> <li>• Admin file is submitted to APS via Form 5344, Examination Closing Record, disposal code 11 for association with the petitioned case</li> <li>• APS updates the ACDS record to correct the return level entries for the newly petitioned tax period to match the other petitioned years</li> </ul>
TP submits an agreement to the Compliance function for the NPY	<ul style="list-style-type: none"> <li>• NPY is assessed by Compliance function</li> <li>• 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.</li> <li>• 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.</li> </ul>
TP defaults on the NPY	<ul style="list-style-type: none"> <li>• NPY is assessed by Compliance function</li> <li>• 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.</li> <li>• 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.</li> </ul>

- (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's 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's 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:

<b>Counsel's Response to APS Inquiry:</b>	<b>APS Actions:</b>
Counsel needs the NPY for association with the docketed case	<p>APS prepares encrypted email to alert the Compliance function to “<b>re-charge</b>” the NPY(s) to Counsel at closing.</p> <p><u>Encrypted email information:</u></p> <ul style="list-style-type: none"> <li>• To: Compliance contact and their manager</li> <li>• Cc: APS TE and their PTM</li> <li>• Email Subject Line: “Re-charge request for Non-Petitioned Year(s) when closed”</li> </ul> <p>Body of the email:</p> <ul style="list-style-type: none"> <li>• TIN, Name Control, MFT and Tax Period of the NPY(s)</li> <li>• “Please “re-charge” tax period(s) YYYYMM to the Counsel Attorney identified below upon completion of your closing action(s).”</li> <li>• “Provide the Re-Charge” information in one of the three ways described below within the body of the email by: <ul style="list-style-type: none"> <li>✓ Typing information required for Form 2275, Records Request, Charge and Recharge, items 11 and 12, or</li> <li>✓ Pasting a screen shot of the Outlook Properties for the Counsel Attorney, or</li> <li>✓ Pasting a screen shot of the Discovery Directory page for the Counsel Attorney</li> </ul> </li> <li>• Save the completed email as a PDF and upload it as an attachment to the ACDS record</li> <li>• Send the request for the NPY(s) to be re-charged and associated with the docketed case to the Compliance function via encrypted email</li> <li>• Use “Fast Import for Non-closing function” to open a PEAS case for the WUNO <ul style="list-style-type: none"> <li>➤ PEAS Type = OTH</li> <li>➤ PEAS SubType = blank</li> <li>➤ Enter a brief CAR to describe the actions taken</li> <li>➤ Place the case in PEAS suspense (S03) for monitoring until the Compliance adjustment posts</li> </ul> </li> </ul> <p><b>Reminder:</b> 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.</p> <ul style="list-style-type: none"> <li>• Update the ACDS return level STATDATE and Statute CODE, as appropriate, once the Compliance adjustment posts</li> <li>• Enter a PEAS CAR to briefly describe the actions taken and close the case on PEAS using cc 03</li> </ul>
Counsel does NOT need the NPY(s) for association with the docketed case	<ul style="list-style-type: none"> <li>• Convert the email from Counsel to a PDF and upload it as an attachment to the ACDS record</li> <li>• Delete return level entries for NPY(s)</li> </ul>

8.20.5.5.8  
(01-30-2026)  
**Carding Paperless  
Docketed Cases**

- (1) APS will follow procedures in IRM 8.20.3.4, INPUT Case>Returns, for carding cases, but will access the documentation from the ECR link on the *Appeals Shared Programs Hub* instead of looking through a physical case file for the necessary information. The APS PTM will access the ECR SharePoint site and assign the case to an APS TE on the ECR site. The tables below provide specific guidance based on whether the case is going to an ATM for assignment or to Counsel when the administrative file is requested.

- For docketed cases to ATM for assignment:

Step	APS Action - for docketed cases (to ATM for assignment)
1.	The TE will perfect the ACDS record by making sure all fields contain accurate information (including type codes, statutes, etc.).
2.	The TE will enter ACDS feature code "PL" (paperless workstream), which generates a notification in ACDS 2.0 (in Notification and Tools) to the appropriate ATM when a new paperless case is available for assignment to an ATE.
3.	If there are case-related documents attached to ECR, the TE will attach them on ACDS.
4.	The TE will enter the DKTAD Original Date. (Note: Do not enter AC "Answer" or "DJUR" for cases being sent to the ATM for assignment.)
5.	The TE will enter "ECFI" in the LOC 7 Field in ACDS.
6.	The TE will update DIMS notes and close DIMS.

- For docketed cases when answer is not attached to ACDS:

Step	APS Action: For docketed cases - when answer is not attached to ACDS
1.	Upon receipt of a case, the TE will identify in the ACDS notes field if Counsel has requested the administrative file for answer or delayed/no consideration by Appeals.
2.	The TE will perfect the ACDS record by making sure all fields contain accurate information (including type codes, statutes, etc.). If needed, the TE enters feature code "PL" (paperless workstream), which generates a notification in ACDS 2.0 (in Notification and Tools) to the appropriate APS PTM, ATM, or ATE.
3.	The TE will enter the DKTAD original date.

Step	APS Action: For docketed cases - when answer is not attached to ACDS
4.	The TE will enter the applicable ACDS AC: <b>DCJUR</b> - Counsel has requested the admin file for delayed/no consideration by Appeals. <b>Answer</b> - Counsel has requested the admin file for answer <b>DCOTHER</b> - Non-docketed related cases associated with a docketed case also updated to Counsel (i.e., MFT 31 NPS). <b>Note:</b> Do not enter these ACs if the case is going to an ATM for assignment.
5.	For paperless cases updated to Counsel, notification will be sent through the <i>Chief Counsel Portal</i> alerting them the electronic case has been received. All related documents can be found on the originator's source system (IMS, CEAS, Reporting Compliance Case Management System (RCCMS), etc.).
6.	The TE will enter "ECFI" in the LOC 7 field in ACDS.
7.	The TE will update DIMS notes and close DIMS.

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	<b>E</b> 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	<b>ABINT</b>
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 TP 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 TP, 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 carding procedures in IRM 8.20.3.4, INPUT Case/Returns, 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
  - TP's request for Appeals' consideration
- (2) On the CASES level inventory screen, follow carding procedures in IRM 8.20.3.4, INPUT Case/Returns, 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 TP 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 TP contests an 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:

- Type 1** is a case that has already been closed by Appeals.
- 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 carding procedures in IRM 8.20.3.4 , INPUT Case>Returns, and enter FEATRC D **RE**

**Note:** If the case has Employee Retention Credits (ERC), then also add FEATRC D RC.

(4) STATDATE - leave blank

(5) Statute CODE - enter ASES D

**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 1.2.2.9.8, Delegation Order 8-8 (Rev. 1) (formerly DO-66, Rev. 15), Authority of Appeals in Protested and Tax Court Cases.

(2) Claims can be:

- Part of a case file received by Appeals, or
- Filed by the TP 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, Field Operations, SB/SE or TS 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 TP's address. Campus-sourced claims are routed to Appeals based on the business unit that issued the Letter 105-C, Claim Disallowed, or 106-C, Claim Partially Disal-



lowed. Campus claims are assigned to the Appeals location identified on the Campus Examination case routing instructions provided on the *Appeals Case Routing From External Sources* site.

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) TPs can file a claim on Form 843, Form 1040-X, Amended U.S. Individual Income Tax Return, Form 1120-X, Amended U.S. Corporation Income Tax Return, or Form 941-X , Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund. Correspondence from the TP 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 carding procedures in IRM 8.20.3.4, INPUT Case/Returns, 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 or Letter 106-C 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 Letter 105-C/106-C is missing, enter the following comment in the NOTE field: "Unable to determine claim amount."

  - FEATRCDD - enter RC for ERC claims.
  - LOC11 Date - enter the date of issuance for Letter 105-C and/or Letter 106-C.

**Reminder:** If the front page of the Letter 105-C/106-C is missing, enter the following comment in the NOTE field: "Unable to determine claim amount."
- (2) Letter 105-C/106-C claims involving ERC should arrive from Compliance after merits of the claim have been considered. Claims that arrive from TS Accounts Management (AM) should be rejected back to the originating function.
- (3) For 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 TP 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. TPs can use either of the two methods provided below for preparing their NRN claim:
  - a. Form 843

## 8.20 Account and Processing Support (APS)

- b. If a return is pending with the IRS or a court, a written request or letter in which the TP furnishes all of the information required per Rev. Proc. 2000-26
- (2) APS can further identify an 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) NRN 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 105C or a partial disallowance Letter 106C from Ogden Campus (see carding guidance in IRM 8.20.5.10.1.2 (5) below);
  - c. Submitted by the TP or TP representative directly to the 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 AM Complex Interest Unit (CIU) 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 an 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 an 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 an NRN request submitted by the TP or TP representative directly to the 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 AM CIU receives an 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 8.7.19.2.1, 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 APS CIT with the subject line "Open AIMS Netting Case"
- b. The encrypted email will include the TP's name, TIN, MFT(s), and all tax periods included in the NRN claim/request

**Caution:** NRN claims/requests can include more than one TIN, so all TINs and TP 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 CIT lead assigned to monitor the "\*\*AP Complex Interest" mailbox will contact the ATE 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 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  
(01-30-2026)  
**Collection Appeals  
Program (CAP) Case  
Carding**

- (1) Appeals is required to make every effort to resolve Collection Appeals Program (CAP) cases within five 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 APS by the originating function via the ECR intake system on SharePoint.
- (2) CAP cases originate either from Collection (Field Collection, Compliance Services Collection Operations (CSCO), or the Automated Collection System

## 8.20 Account and Processing Support (APS)

(ACS)) or from AM. Field CAP requests must be in writing. While TPs are encouraged to use Form 9423, Collection Appeal Request, written requests other than on Form 9423 are acceptable. ACS cases are initiated by the TP'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) The assigned APS TE will receive an email from the Shared Programs hub and click on the "here" link to access the ECR site on SharePoint. Card in the new CAP receipt on ACDS using the information provided, including the Form 15044, Transmittal of Collection Appeals Program (CAP) Hearing Request.
- (4) On the CASES level inventory screen, APS will follow carding procedures in IRM 8.20.3.4 , INPUT Case/Returns, 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 if the TP requests more than one type:
    - "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 the TP requests more than one TYPE, enter the following NOTE:  
"Multiple CAP types"

  - 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 ACS or "AM" if the case is from AM.

**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
Multiple IMF MFT 30/55 codes	enter the IMF MFT with the most periods

- (5) No data will be entered on the RETURNS level inventory screen.
- (6) Input the corresponding Area, AOC, and Loc 9 code (reflecting the team responsible for the case) in accordance with the latest combined Field and Campus CAP routing list on the *Appeals Case Routing page*. No data will be entered on the RETURNS level inventory screen
- (7) Open the attachment, save it, and upload it to the CAP case on ACDS.
- (8) Enter feature code "PL," which will forward the CAP to the notifications page on ACDS.
- (9) Once the case is carded on ACDS, return to SharePoint via the original email and update the status to completed and click submit.

- (10) The ATM or delegate will check their ACDS notifications page for new CAP case receipts. The ATM is responsible for assigning the case to an ATE.

8.20.5.12  
(01-30-2026)  
**Collection Cases - New WUNO Creation Requests**

- (1) The *Appeals Shared Programs Hub* is to be used for all requests to create a new WUNO. ATEs will select *Add New APS - Case Update Request* to add their case update request. The site then notifies ATEs that their requests have been assigned, completed, and/or rejected, and allows ATEs to monitor and follow up on their open requests.

8.20.5.13  
(01-30-2026)  
**Collection Due Process (CDP) and Equivalent Hearing (EH) New Receipts**

- (1) Cases are sent to Appeals via the *Electronic Case Receipts* site.
- (2) All Collection Due Process (CDP) or Equivalent Hearing (EH) cases received in Appeals must include a transmittal:
  - Form 14461, Transmittal of CDP/Equivalent Request Hearing - field cases
  - Form 12153-B, Referral Request for CDP Hearing from ACS Support - 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 via the Appeals Shared Programs Hub.

- (3) Form 14461 or Form 12153-B transmittal will include the following case data to be used in carding the case in on ACDS:
  - TP Name(s)
  - TIN(s)
  - Date Hearing Request Received
  - POA information (if applicable)
  - Earliest CSED (for EH/RJ (Retained Jurisdiction) hearing requests)
  - MFT/Tax Periods
  - TP 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 types:
  - a. DPLV - Levy hearing request: TP must receive a CDP levy notice, Letter 1058, Final Notice, Notice of Intent to Levy and Your Right to a Collection Due Process Hearing, *LT-11*, Notice of Intent to Levy and Your Collection Due Process Right to a Hearing, CP77, Final Notice - Notice of Intent to Levy, Alaska Permanent Fund Dividend Levy Program (AKPFD), CP90, Final Notice - Notice of Intent to Levy and Notice of Your Right to a Collection Due Process Hearing, CP92, Notice of Levy on State Refund Notice of Your Right to a Hearing, CP242, Notice of Levy on Your State Tax Refund - Notice of Your Right to a Hearing, or CP297, Final Notice, Notice of Intent to Levy and Notice of Your Right to a Collection Due Process Hearing, before they can request a levy hearing.

- b. DPLN - Lien hearing request: A Notice of Federal Tax Lien is sent for filing and the TP is issued a Letter 3172, Notice of Federal Tax Lien and Your Rights to a Hearing Under IRC 6320, before they can request a lien hearing.
- c. DPL2 - Lien and levy hearing request: TP 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 TPs receive a CDP lien or levy notice, they may qualify for one of the following types of hearings before Appeals:

- CDP hearing
- EH
- 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 TPs may return to Appeals under RJ:

- 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) FEATRC D **RJ** is required when carding an RJ 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 TE will use IDRS CC: REQ77 or the applicable Integrated Automated Technologies (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 TE will input TC 520 cc 76.
- 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 TPs 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.

- (3) Levy hearing request (DPLV):

- a. The APS TE will input TC 520 cc 77.
- 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 TPs 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 TPs 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 8.20.7.20.6, Input of TC 522 for Disregarded and Non-Processable Hearing Requests.

8.20.5.13.1.3  
(01-30-2026)  
**CDPTD - Separate  
Timeliness  
Determination Cases**

- (1) Appeals must review **ALL** late filed CDP requests:
- a. Where the request is late and the TP fails to request an EH.
  - b. Where the request is late and the TP fails to timely perfect a request for an EH.
  - c. Submitted after the one-year timeframe for requesting an EH.
- (2) APS will **not** input the TC 520 cc 76/77 when carding the CDP Timeliness Determination (CDPTD) case.
- (3) Field Collection and ACS will use the ECR page and include the following documents:
- a. A cover sheet noting **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 U.S. Post Office date stamp reflecting the mailing date
  - e. Copy of letter sent to TP (as applicable)
  - f. ACS only: Copy of AMS history
- (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 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 = Earned Income Tax Credit (EITC) considered within CDP jurisdiction
  - FV = Frivolous or Delaying Argument
  - ID = Identity Theft
  - NF = Non-Filer
  - PY\* = Pyramiding in-business trust fund (IBTF) TP (Rapid Response Appeal cases only)
  - RJ\* = Retained Jurisdiction
  - SD\* = Spousal Defense (input on any CDP or offer in compromise (OIC) related to the INNRP 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 EH or RJ case.
- (3) Input TAS case feature codes only if the case file contains a Form 12412, Operations Assistant Request (OAR), 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 Appeals Account Resolution Specialist (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. RJ (RJ feature code) hearing requests
  - c. BMF cases related to an IMF
  - d. BMF accounts with different EINs (regardless that they may be related)
  - e. Joint Form 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 MFT as part of a case  
**Example:** A business entity has MFTs 01, 10, and 02  
  
**Example:** A single TP 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 Cincinnati Centralized Innocent Spouse Operations (CCISO) as a result of one spouse filing an INNISP claim on a joint year

8.20.5.13.1.6  
(01-30-2026)  
**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. Abatement of interest (ABINT)
  - c. INNISP
  - d. Liability issue
- (2) Hearing officers will submit requests for new WUNOs using the *Appeals Shared Programs Hub* site. ATEs will select *Add New APS - Case Update Request* to add their case update request. The request will include:
  - a. A copy of the CDP case summary card noted at the top in red "Please create (OIC, ABINT, IS, LIABILITY) WUNO with feature code - DP" and in the NOTE field list the XREF with the WUNO of the related case.
  - b. For INNISP, also add feature code "SD" to the CDP WUNO for correct Direct Ship routing at closing.

## 8.20 Account and Processing Support (APS)

- c. For OICs only: a copy of page one of Form 656, Offer in Compromise, 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 ABINT cases
  - IRM 8.20.5.30 for carding INNRP cases
  - IRM 8.20.5.31 for carding OIC cases

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

8.20.5.13.1.6.1  
(01-30-2026)

### 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 submit a request to create a new WUNO using the *Appeals Shared Programs Hub* site. ATEs will select *Add New APS - Case Update Request* to add their case update request. 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 WUNO”
  - 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) 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 carding procedures in IRM 8.20.3.4, INPUT Case>Returns, to input the TP Name, Address, TIN, MFT, and Tax Periods as shown on Form 656 and also enter the following:

- TYPE - OIC
- FEATRC - DP, and also input this feature code DP on the CDP/EH WUNO to indicate there is a related OIC. If the OIC is a Doubt As To Liability (DATL), 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 Tax Increase Prevention and Reconciliation Act (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 TP'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 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. FEATRC - Enter "DP"

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

- (1) CCISO investigates CDP INNISP claims and mirrors accounts when their preliminary determination is to allow relief in full.
- (2) Use the following dates for carding the INNISP 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 received the request to create the INNISP WUNO

## 8.20 Account and Processing Support (APS)

- c. ASNDATE - The date the INNSP WUNO was assigned to the ATE
- d. NOTE - Cross-reference the related CDP WUNO
- e. FEATRCDD - 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 SSN
- CSED
- ASER

(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  
(01-30-2026)

### CDP Liability Issues Case Carding

- (1) ATEs will determine if TP's can raise a liability issue in CDP or EH cases.
- (2) If the ATE determines the TP 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	FEATRCDD	Worked By
INNSP after CCISO makes preliminary determination:	I	SD, DP	Examination AO
Income tax or other Exam-related issue	I	DP	Examination AO
DATL OIC: TFRP Liability	OIC	LI, DP	Collection AO
DATL OIC: Non-TFRP Liability	OIC	LI, DP	Examination AO
Penalties (reasonable cause) <ul style="list-style-type: none"> <li>• Failure to File</li> <li>• Failure to Pay</li> <li>• Deposit Penalties</li> </ul>	PENAP	DP	Collection AO
Estimated Tax Penalty (Exception in IRC 6654(e) or 6655(f))	PENAP	DP	Collection AO
Penalties: <ul style="list-style-type: none"> <li>• 6038</li> <li>• 6039</li> <li>• 6652</li> <li>• 6677</li> <li>• 6679</li> <li>• 6689</li> <li>• 6712</li> </ul>	PENAP	DP	Examination AO
Penalties: <ul style="list-style-type: none"> <li>• 6700 and 6700A</li> <li>• 6701</li> <li>• 6702</li> <li>• 6707 and 6707A</li> </ul>	6700, 6701, 6702, 6707, and 6707A	DP	Collection or Examination AO

Issue	TYPE	FEATRCOD	Worked By
Penalties: <ul style="list-style-type: none"> <li>6035</li> <li>6046</li> <li>6048</li> </ul>	OTHPEN	DP	Examination AO
Interest abatement	ABINT	DP	Collection or Examination 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 TP then raises a liability challenge other than DATL OIC, the APS TE 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 TP files an OIC under DATL, the:
  - **TYPE** code = **OIC**
  - **FEATRCOD** = **LI, DP**
  - **STATDATE** = Two years from the date the Form 656-L, Offer in Compromise (Doubt as to Liability), is received by the Centralized OIC (COIC) location, for each tax period listed on the offer
  - Statute **CODE** = **TIPRA**

**Reminder:** Per IRM 8.20.3.4.16, REQAPPL (Request Appeal - Date Taxpayer Requested Appeal), 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 ACS and 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.

## 8.20 Account and Processing Support (APS)

**Note:** Cases with MFT 52 for estate tax returns (Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return), use 000000 for the tax year field, not the date of death of the TP.

(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 <b>Note:</b> ONLY use the name(s) of the TP(s) requesting the hearing. If the secondary TP in a joint liability requests the hearing, ONLY use the name of the secondary TP.
Address	eCase and/or Form 14461 <b>Note:</b> ONLY use the address of the TP requesting the hearing. If the secondary TP in a joint liability requests the hearing, use the address of the secondary TP.
TIN	eCase and/or Form 14461/Form 12153-B <b>Note: Always</b> 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: <ul style="list-style-type: none"> <li>• Pri (Primary)</li> <li>• Sec (Secondary)</li> <li>• Both</li> </ul> <b>Note:</b> Use "Sec" for TIN TYPE where the secondary TIN solely requests the hearing of a joint liability.
MFT	eCase and/or Form 14461 / Form 12153-B <b>Note:</b> Do <b>NOT</b> 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: <ul style="list-style-type: none"> <li>• DPLN (lien)</li> <li>• DPLV (levy)</li> <li>• DPL2 (joint lien and levy)</li> </ul>



ACDS Field	Source/Action
FEATRCD	<ul style="list-style-type: none"> <li>• DP* = Related WUNO (both the CDP and related WUNO will have the DP feature code)</li> <li>• DR = Disaster Relief</li> <li>• EH* = Equivalent Hearing</li> <li>• EI = EITC considered within CDP jurisdiction</li> <li>• FV = Frivolous or delaying argument</li> <li>• ID = Identity Theft</li> <li>• NF = Non-Filer</li> <li>• PY* = Pyramiding IBTF TP for Rapid Response Appeals Process (RRAP) cases</li> <li>• RJ* = Retained Jurisdiction</li> <li>• SD* = Spousal Defense (Input on any CDP or OIC related to the INNSP case)</li> <li>• TR = Transferred-in from another Appeals Area</li> <li>• T1* = Economic Hardship TAS Case</li> <li>• T5* = Systemic Hardship TAS Case</li> </ul> <p>* APS is only responsible for entering the feature codes with an * in the list above during the carding process.</p> <p><b>Note:</b> See IRM 8.20.5.12.1.4 (3) for guidance on using TAS feature codes "T1" and "T5."</p>
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	<ul style="list-style-type: none"> <li>• CO (Field)</li> <li>• SC (ACS)</li> </ul>
DO	Two-digit code systemically filled from eCase that identifies the Compliance office or campus that sent the case to Appeals - No longer available.
PBC	<p>The 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:</p> <ul style="list-style-type: none"> <li>• <b>Buffalo</b> (Andover 190)</li> <li>• <b>Denver</b> (Ogden 298)</li> <li>• <b>Des Moines</b> (Memphis 297)</li> <li>• <b>Detroit</b> (Cincinnati 296)</li> <li>• <b>Jacksonville</b> (Atlanta 191)</li> <li>• <b>Nashville</b> (Memphis 297)</li> <li>• <b>Oakland</b> (Ogden 298)</li> <li>• <b>Puerto Rico</b> (Austin 192)</li> <li>• <b>Seattle</b> (Fresno 193)</li> </ul>

ACDS Field	Source/Action
KEYTP	<ul style="list-style-type: none"> <li>If the case you are establishing is the key case, leave this item blank.</li> <li>If there is more than one case in the WUNO, enter the key TP's name on the related card.</li> </ul> <p><b>Note:</b> Do not input KEYTP for cases that are not linked.</p>
KEYTIN	<ul style="list-style-type: none"> <li>If the case you are establishing is the key case, leave this item blank.</li> <li>If there is more than one case in the WUNO, enter the key TP's TIN on the related card.</li> </ul> <p><b>Note:</b> Do not input KEYTIN for cases that are not linked.</p>
KEYPER	Enter earliest tax period of the key TP 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 TP'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	<ul style="list-style-type: none"> <li>SUSP for CDP cases</li> <li>CSED for EH or RJ</li> </ul>
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 (without feature code EH)
- DPLV (with feature code EH)
- DPLV (without feature code EH)
- DPL2 (with feature code EH)
- DPL2 (without feature code EH)

**Note:** Do not link a DPLN (with or without 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 8.20.5.13.2.1.1, Son of Boss Case Carding
  - IRM 8.20.5.13.2.1.2, Rapid Response Appeal Process (RRAP) Case Carding
  - IRM 8.20.5.13.2.1.3, Limited Liability Corporation (LLC) Case Carding
  - 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 (SOB) 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 an SOB liability subsequent to assignment, 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 TP is not barred from challenging an 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 consideration 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  
(01-30-2026)  
**Rapid Response  
Appeals Process (RRAP)  
Case Carding**

- (1) RRAP is a redefinition of what constitutes a pyramiding IBTF TP. RRAP provides priority procedures for cases identified as pyramiding IBTF 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 an "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 IBTF TP, the

## 8.20 Account and Processing Support (APS)

case must be identified by the 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 uploaded to the *Electronic Case Receipts (ECR)* site.
- (4) APS actions:
  - APS monitors the ECR site and will assign the case to an APS TE.
  - The APS TE will card the digitized CDP hearing request into Area 03 - AOC 50 within one business day of receipt and make the following entries:

ACDS Field	Entry
FEATRCD	"PY" - to indicate an IBTF pyramiding TP
LOC 9 field	RRAP

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

- (5) The ATM will assign the case to an ATE within five business days.

8.20.5.13.2.1.3  
(07-01-2017)

### Limited Liability Corporations (LLC) Case Carding

- (1) Collection will identify limited liability corporation (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 case summary card:
  - 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 *Appeals Shared Programs Hub* and selecting ECR. 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 (CI) indicators on their case
  - Communicating with CI when considering the case

- (2) During the receipt and carding process, if APS recognizes the TP'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 CI. This is generally confirmed with IDRS TCs 914, 916, or 918 with "Z-" or "-Z" 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 IRM 1.2.1.5.11, Policy Statement 4-26 (Formerly P-4-84), Criminal and civil aspects in enforcement, 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 in 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 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) IRM 1.2.2.5.21, Delegation Order 4-25 (Rev. 2), [Supplements Delegation Order No. 97] Settlement Offers, Closing Agreements, and Settlement Agreements under Section 6224(c) in Cases with Technical Advisor (TA) Program Issues and Appeals Technical Guidance Program (Compliance Coordinated and Appeals Coordinated) Issues, provides settlement authority to Examination, following approved Appeals settlement guidelines with the concurrence of Appeals Technical Guidance (TG).
- (2) These cases will be received electronically from the TG Coordinator by the local PTM. AIMS controls will remain in Compliance's status.
- (3) These cases are high priority and APS should card them on ACDS ideally within one to two business days following receipt of Delegation Order 4-25.
- (4) The case will be carded following general procedures and enter the following:
  - REQAPPL - as shown on Section I of the Form

## 8.20 Account and Processing Support (APS)

- RECDATE - as shown on Section IV of the Form
- FEATRCDD - D5
- AIMS - E
- STATDATE - Leave blank
- PBC - Check AMDISA (Page 1)
- Statute CODE - enter EXAM
- PropdTax - Leave blank initially; the TG 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 TE will enter type code shown on the Form 8278, Assessment and Abatement 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	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 (ER) Issue cases are not sent to Appeals through APS, they are sent to the ATM. 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 ATE, to their designated APS team for carding on ACDS.

- (2) The APS TE will follow carding procedures in IRM 8.20.3.4, INPUT Case/Returns, and will enter these fields on the CASES inventory screen:
  - FEATRC D - ER
  - REQAPPL - Date ER request accepted by Compliance
  - RECDATE - Acceptance date by ATM
- (3) Enter these fields on the RETURNS level screen:
  - AIMS indicator - Enter "E" since the ER cases come to Appeals for consideration but Compliance Examination retains jurisdiction
  - STATDATE - Statute date shown on the AMDISA
  - Statute CODE - EXAM
  - PBC - PBC shown on the AMDISA
  - PropdT ax - The ATM 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), Restrictions On Taxpayers Who Improperly Claimed Credit In Prior Year, TPs may be denied the 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 EITC recertification indicator on the National Account Profile (NAP) part of MF. Additional information can be obtained from Form 8862, Information To Claim Earned Income Credit After Disallowance, and the Instructions for Form 8862.
- (2) EITC recertification dispute issues can be:
  - EITC 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 10 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 EITC recertification indicator is present. The recertification indicators are:
  - a. 0 (or blank) = Recertification is not required
  - b. 1 = EITC is denied for one year after the disallowed year
  - c. 2 = EITC is denied for two 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 FEATRC D **EI**.

8.20.5.19  
(01-30-2026)  
**e-file Cases**

- (1) Appeals receives all cases from the Director, Electronic Products & Services Support (EPSS), in Andover, via the Appeals ECR intake site.



## 8.20 Account and Processing Support (APS)

**Note:** Cases originating from SB/SE Field may continue to use the procedure for sending a case to Fresno Appeals for card in. See IRM 8.20.5.19 (7) below.

(2) The e-file sanction Appeal case file received through the ECR site will contain:

- All correspondence
- Protest
- Related EIN(s) and tax year(s)
- Copy of e-file application screen from the Third Party Data Store (TPDS)
- History sheet
- Suitability recommendation
- POA (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 eCase electronic file, 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 <b>Add Attachment</b> from the Case File Attachments entry point. The Add Attachment screen opens.
2.	Click <b>Browse</b> to find the document you wish to attach.
3.	Click <b>Open</b> to select the document.
4.	Enter a description in the Description field, such as "EPSS case file."
5.	Click <b>Upload Attachment</b> .
6.	<p>The following entry fields will display:</p> <ul style="list-style-type: none"> <li>a. File name is displayed as a hyperlink under the heading <b>FileName</b></li> <li>b. Name of the person who uploaded the file is displayed under the heading <b>Name</b></li> <li>c. Description entered is displayed under the heading <b>Description</b></li> <li>d. Option to <b>Delete</b> the Case File Attachment is displayed for the user who added the attachment or for a user with 1801 permission to delete the attachment</li> <li>e. Option to <b>Add Attachment</b> is displayed</li> </ul> <p>Follow Steps 2 through 6 for each applicable file associated with the electronic EPSS case.</p>

(6) ACDS attachments:

- To open an ACDS attachment, click on the filename hyperlink
- To delete an ACDS attachment, see step 6 d) in the table above

(7) e-file cases originating from the field will be worked at:

IRS Independent Office of Appeals

Attn: APS Carding Team

3211 S. Northpointe Drive

Mail Stop 55205

Fresno, CA 93725

(8) Each case received from EPSS 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 suitability recommendation worksheet
- e. Any compliance memoranda issued with regard to the Provider (i.e., CI and CI Branch (CIB) memorandum and documentation)
- f. Copies of all tax returns secured by Andover e-Help

(9) For **SB/SE Compliance cases only**, copies of the SB/SE visitation worksheets and rebuttals.

8.20.5.19.1  
(01-30-2026)  
**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 electronic filing identification number (EFIN) or Incident Management (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 TP has, there will be a separate WUNO created
TYPE	DOP
Source Code	<ul style="list-style-type: none"> <li>• FE (cases received from SB/SE)</li> <li>• SC (cases received from EPSS)</li> </ul>
CAT	Other
Subcategory	DOP
AO	The assigned ATE

ACDS Field Name	Description
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.
- (3) For paperless cases, enter feature code "PL." This will generate a notification in ACDS 2.0 to the appropriate ATM when a new case is available to be assigned.

8.20.5.20  
(01-30-2026)

**Employee Tax  
Compliance (ETC) Case  
Carding**

- (1) All Employee Tax Compliance (ETC) cases are routed from the originating Compliance function to the APS team in Holtsville at the address below using Form 3210 and identifying it as an employee audit on Form 3198, Special Handling Notice for Examination Case Processing.

IRS Independent Office of Appeals

Attn: APS Carding Team

1040 Waverly Ave Stop 915

Holtsville, NY 11742

- (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 ETC 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, Employer's Annual Railroad Retirement Tax Return - MFT 09
    - Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return - MFT 10
    - Form 941, Employer's QUARTERLY Federal Tax Return - MFT 01
    - Form 943, Employer's Annual Tax Return for Agricultural Employees - MFT 11
    - Form 944, Employer's ANNUAL Federal Tax Return - MFT 14
    - Form 945, Annual Return of Withheld Federal Income Tax - MFT 16
  - Statute date (IRM 8.7.16.3.1, Verifying the Statutory Period of Limitations)
    - Forms 941, 943, 944, and 945 - three years from April 15th of the following year for which the return is due or date return received, whichever is later.
    - Form 940 - three years from due date of return or date received, whichever is later.
    - Statute can be extended by Form SS-10, Consent to Extend the Time to Assess Employment Taxes.
- (5) Once the case is established, send it to the 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 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, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes
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) TPs 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) 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. 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 AOs. The cadre members responsible for working excise tax cases for the specific areas are shown on the *Appeals Case Routing* site. 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 TP's address
3.	APS cards the case
4.	APS delivers case to ATM for assignment to excise cadre member

**Note:** A misrouted 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 - Collection (FTMC) Case Carding

- (1) Fast Track Mediation - Collection (FTMC) is only available for certain types of collection cases. All applications to the FTMC process require the approval of an ATM before acceptance into FTMC. 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 FTMC case as a priority instead of incorporating it into current receipts for carding.
- (3) When carding in the FTMC case, APS follows the general carding procedures in addition to the following:
  - FEATRCD - FT
  - ASNDATE - ATM will provide this date
  - REQAPPL - Date FTMC Agreement signed by TP or SB/SE, whichever is later
  - RECDATE - ATM acceptance date
  - Return level information is **not** entered for FTMC cases

8.20.5.25.1  
(07-01-2017)

## FTMC OIC Case Carding

- (1) The FTMC 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 TP or Collection, whichever is later
  - RECDATE - ATM acceptance date on Form 13369
  - Key Period - 777777
  - Return level information is **not** entered for OIC FTMC cases

8.20.5.25.2  
(07-01-2017)

## FTMC TFRP Case Carding

- (1) The FTMC 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 TP or Collection, whichever is later
  - RECDATE - ATM acceptance date on Form 13369
  - Key Period - 777777
  - Return level information is **not** entered for TFRP FTMC cases

8.20.5.26  
(07-01-2017)

## Fast Track Settlement (FTS) Case Carding

- (1) All applications to the Fast Track Settlement (FTS) process require the approval of an 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) FTS cases are received from three primary sources:
  - LB&I
  - SB/SE

- 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 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 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 card the approved FTS case as a priority.
- (3) When carding in the LB&I FTS case, APS will follow the general carding procedures for these cases in addition to the following:
- FEATRCDD - LS (CAP issues include feature code - CP in addition to the LS)
  - SOURCE - FE (check AMDISA for Aging Reason Code (ARC) 04, if present, SOURCE - CE) and see Note below
  - REQAPPL - Date the Form 14017 is signed by TP 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 Lead Large Case Processor (LLCP) will also check AMDISA to verify if the case is in AIMS Status 15 with an 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 PBC
  - 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 ATM before acceptance into FTS. When accepted, the ATM will sign the Form 14017 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:
- FEATRCDD - LB
  - REQAPPL - Date the Form 14017 is signed by TP 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 PBC
- 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

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 ATM before acceptance into FTS. When accepted, the ATM will sign the Form 14017 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:
  - FEATRC D - GE
  - REQAPPL - Date the Form 14017 is signed by TP 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 PBC
  - PropdTax/PropdPen - APS will leave these fields blank until the ATE provides the proposed and revised adjustment dollar amounts on the Form 14000 or the Form 5402

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 TP 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 corporation
  - a domestic estate or trust
  - a person in, and doing business in, the United States (except for a foreign subsidiary of a U.S. person)
- (3) FBAR penalty cases are carded on ACDS the same way as other PENAP cases and:
  - TYPE - FBAR
  - MFT - 00
  - FEATRC D - **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 <b>six years</b> from the date of the violation, either the due date of the FBAR report <b>or</b> date on which records requested.	Leave blank
Assessed with more than 30 days before the expiration of the two-year CSED	enter a date <b>two years</b> from the date of assessment	<b>FBAR2</b>
Assessed and within 30 days of the expiration of the two-year CSED or the CSED has expired	BLANK	<b>FBAR10</b>

**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 Freedom of Information Action (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 timeframe for the case file to be sent from APS to the ATM will be within 48 hours or two 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 99-99999999 for business returns to correspond with the MFT entered on the CASES level inventory screen <ul style="list-style-type: none"> <li>999-99-9999 for IMF</li> <li>99-99999999 for BMF</li> </ul>
MFT	<ul style="list-style-type: none"> <li>Form 1040 - 30</li> <li>Form 1120 - 02</li> </ul>
Source	FE

ACDS Field	FOIA Case Entry
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
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 "INNSP" appeals. Appeals makes a determination on these requests for relief when appropriate.
- (2) **Joint and Several Liability:** Married TPs 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). 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 TPs filing separate returns in community property states may request relief from the operation of state community property laws. This is also considered INNISP relief.

8.20.5.30.1  
(07-01-2017)

**Common Terms  
Applicable to Innocent  
Spouse Cases**

- (1) The following commonly used terms apply to INNISP cases:
  - a. Requesting spouse (RS) - The person who files the request for INNISP relief (Form 8857, Request for Innocent Spouse Relief), or otherwise properly raises the issue of INNISP relief. Sometimes this person is also referred to as the "electing spouse."
  - b. Non-requesting spouse (NRS) - The current or former spouse of the person who files the request for INNISP relief. Sometimes this person is also referred to as the "non-electing spouse."

**Note:** Both spouses may request INNISP relief for the same tax period. Therefore, you could have two cases where one spouse is the RS on his/her claim and the NRS on their spouse's claim.

  - c. Appellant spouse - The TP who requested Appeals' consideration. This can be the RS, the NRS, 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 INNISP case. INNISP cases are non-docketed or docketed, and post-assessment or pre-assessment. Appeals considers an INNISP issue as part of an appeal of any of the following types of cases (not all-inclusive):
  - Non-docketed denial of an INNISP request (post-assessment)
  - Non-docketed open examination (pre-assessment proposed deficiency case)
  - Docketed denial of an INNISP request (post-assessment)
  - Docketed proposed deficiency case with request for INNISP relief raised in the petition (pre-assessment)

- INNSP request in connection with a CDP case (typically post-assessment)
- (2) Married or formerly married TPs 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 11.3.2.4.1, 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 25.15.1.9.2, Authorized Disclosure Rules, for additional information regarding disclosure rules.

8.20.5.30.4  
(01-30-2026)  
**Innocent Spouse  
References**

- (1) Appeals employees are responsible for researching and using information contained in all reference materials.
- (2) ATEs follow the IRC and Regulations, Rev. Proc. 2003-19, 2003-1 C.B. 371, Rev. Proc. 2013-34, and IRM 8.7.12, Appeals Innocent Spouse Case Procedures.
- (3) Additional resources regarding INNSP Appeals cases are posted on the *Appeals Innocent Spouse* page.

8.20.5.30.5  
(07-01-2017)  
**Innocent Spouse Case  
Carding**

- (1) INNSP 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. CDP type code (i.e., DPLN (CDP Lien), DPLV (CDP Levy), or DPL2 (CDP Lien and Levy)), or

## b. OIC

- (3) It is important to ensure an INNSP key case is properly included in the appropriate category on ACDS.
- (4) Whether a case is initially received as an INNSP case, or identified as an INNSP 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 INNSP case on the Appeals reports.
- (5) A separate WUNO will be needed for the INNSP 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 INNSP 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) TPs who file a joint return, and one or both spouses request INNSP relief, are controlled on ACDS in a WUNO that includes three records:
  - One ACDS record for the joint return
  - One ACDS record for the RS
  - One ACDS record for the 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 ASER on ACDS on pre-assessment proposed deficiency cases. There is no need to separately control the NRS's 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
  - RS Petitions, NRS is a NPS
  - RS Petitions NOD - Assessment Posted
  - 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 carding procedures found in IRM 8.20.3.4 , INPUT Case/Returns, 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.”
- FEATRC - Always enter **SD** for Spousal Defense (INNSP) on the key case record.
  - Also enter feature code **DP** when the INNSP WUNO is created to separately control the INNSP case raised as a collection alternative in connection with a CDP 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, Innocent Spouse Statement of Disagreement, 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 INNSP relief, the original REQAPPL date is retained when it is appropriate to convert the original WUNO to an INNSP WUNO. In this circumstance, this field is not updated to reflect any subsequent requests for appeal.
- For example, if a request for INNSP relief is received on a small docketed case, convert the WUNO to an INNSP WUNO by updating the feature code to SD.
- If instead, it is appropriate to create a new WUNO to separately control the INNSP case when the request for relief is received in



## 8.20 Account and Processing Support (APS)

connection with a CDP case, input the date of the request for appeal.

► For example, a separate WUNO is needed to control the INNSP 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 INNSP 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 INNSP cases received from 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**

<b>TAXPER Modifier Determination</b>	<b>TAXPER Modifier =</b>
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
<b>PropdTax</b>	Enter the proposed deficiency of tax as shown on the examiner's report.	Leave blank
<b>PropdPen</b>	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:

- TPNAM - 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."
  - FEATRC - Enter **SD** for Spousal Defense (INNSP) 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 TP's representative is, in fact, authorized to represent or act on the TP's behalf, or to receive the information she/he requests.

## 8.20 Account and Processing Support (APS)

- For additional information see:
  - IRM 2.3.31, Command Codes CFINK, RPINK, KAFFQ, and KAFTQ for CAF Inquiry
  - IRM 8.1.6.2.3, 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 TP's representative is, in fact, authorized to represent or act on the TP's behalf, or to receive the information she/he requests.

- For additional information see:  
for CAF Inquiry

➤ IRM 8.1.6.2.3, 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 FKA information.

- (2) On the RETURNS level information screen, follow carding procedures in IRM 8.20.3.4, INPUT Case>Returns, 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 TPs 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 carding procedures in IRM 8.20.3.4, INPUT Case>Returns, and enter the following:
- 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 (INNSP) on the key case record.
    - Enter feature code **DP** when the INNSP WUNO is created to separately control the INNSP case raised as a collection alternative in connection with a CDP 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 8.20.3.4.16, 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 INNSP relief, the original REQAPPL date is retained when it is appropriate to convert the original WUNO to an INNSP WUNO. In this circumstance, this field is not updated to reflect any subsequent requests for appeal.
- For example, if a request for INNSP relief is received on a small docketed case, convert the WUNO to an INNSP 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 INNSP case, input the date of the request for appeal.
- For example, a separate WUNO is needed to control the INNSP 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 TP's representative is, in fact, authorized to represent or act on the TP's behalf, or to receive the information she/he requests.
- For additional information see:
  - IRM 2.3.31, Command Codes CFINK, RPINK, KAFFQ, and KAFTQ for CAF Inquiry
  - IRM 8.1.6.2.3, 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 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



Summary Return Information	Pre-Assessment	Post-Assessment
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 WUNO as used for the RS. Follow carding procedures in IRM 8.20.3.4 , INPUT Case>Returns, 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."
  - FEATROCD - 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 RS's return.
  - KEYTIN - Enter the TIN of the RS'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 TP's representative is, in fact, authorized to represent or act on the TP's behalf, or to receive the information she/he requests.
- For additional information see:
  - IRM 2.3.31, Command Codes CFINK, RPINK, KAFFQ, and KAFTQ for CAF Inquiry
  - IRM 8.1.6.2.3, 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 FKA information.

- (2) On the case return information screen, follow procedures in IRM 8.20.3.4 , INPUT Case>Returns, 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 AUR/INNISP cases to Florence APS and docketed INNISP cases to the Appeals office indicated on the docket list.
- (2) Create one WUNO for the "AUR/INNISP" case.
- (3) Most INNISP cases are routed to Florence APS for carding. Florence APS usually receives the CCISO INNISP case first, due to the close proximity of the Florence Appeals office to CCISO.
- (4) APS will card the case following the INNISP 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 TE.
  - c. Forward the administrative file to the ATM for assignment.
  - d. The APS TE will set a follow-up date equal to 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 TE 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 TE 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.

## 8.20 Account and Processing Support (APS)

The case might be in Counsel's 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 TE 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 INNSP combination case has been identified, the ATE will instruct APS to:
  - Card a separate WUNO for the INNSP case following carding procedures in IRM 8.20.3.4, INPUT Case/Returns.
  - 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 INNSP carding procedures in IRM 8.20.5.30.5 on a reconsideration case.
- (2) In addition to carding procedures in IRM 8.20.3.4 , INPUT Case/Returns, APS will enter:
  - a. FEATRCD - **RE** for reconsideration
  - b. NOTE - RECON
- (3) Do not input TC 971 AC 065.

8.20.5.30.8  
(07-01-2017)

### IDRS/ISTS Controls

- (1) The APS office initially receiving the Form 8857 is responsible for inputting the following TCs. Normally these codes are already input on INNSP cases received in Appeals. Upon receipt of an INNSP case, the APS TE will verify if these TCs were input, and if not, take steps to input them.
  - **TC 971 with AC 065** - this TC identifies a processable INNSP claim. The input of TC 971 AC 065 stops all potential collection action and generates an 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 TP's TIN who filed for relief (RS). A cross-reference entry is not required (leave blank) if the primary TP is the RS. If the secondary TP is the RS, enter the TIN of the secondary spouse and the date the Form 8857 or equivalent was filed with IRS. See IRM 25.15.2.4.2, Innocent Spouse Indicator Transaction Code (TC) 971/972, for additional information regarding TC 971 AC 065.
  - **TC 130** - Verify that this TC is on ENMOD for the NRS. It prevents an erroneous refund by freezing the entire account. The system automatically generates this TC 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 25.15.2.4.3, 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) **ISTS** - This is a mandatory, nationwide, cross-functional system developed to track and monitor the various stages of an INNRP 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 System, which describes the procedures for updating ISTS.

8.20.5.31  
(01-30-2026)  
**Offer in Compromise  
(OIC) Case Carding**

- (1) This section provides instructions for APS TEs to establish new OIC receipts. These procedures apply to the following case types:
- Exam originated DATL
  - Non-Exam originated DATL
  - Doubt as to Collectibility (DATC)
  - Effective Tax Administration
  - Non-CDP related OIC secured by the ATE
- (2) The OIC cases should come to Appeals on eCase and the APS TE will verify that information for database accuracy. The APS TE will add, update, or correct fields, as necessary.
- (3) When APS receives systemic email notification that the SB/SE Specialty Collection OIC (SCOIC) uploaded a paperless OIC case to Appeals via the *Appeals Electronic Case Receipts (ECR)* SharePoint intake site, APS will:
- a. Access ECR via the *APS Shared Programs Hub*.
  - b. Card in case to ACDS and create a WUNO using the information in the electronic attachments.
  - c. Attach the electronic documents received from SB/SE SCOIC to ACDS.
  - d. **Add feature code PL (paperless) to WUNO.**
- (4) On the case inventory screen, follow procedures in IRM 8.20.3.4, INPUT Case/Returns, and:
- a. TYPE - Enter OIC
  - b. WUproposdOfrAmt (Proposed Offer Amount) - Enter the amount of offer as shown on the latest Form 656 signed by the TP in the case file. If the original offer has been amended, use the amended offer amount for the WUproposdOfrAmt. This information can also be found on the Form 1271, Rejection Memorandum.
- Note:** One case folder could have up to two offers related to the same TP. Be careful to input the proper WUproposdOfrAmt to the WUNO associated with that particular Form 656.
- c. REQAPPL - For a **non-CDP OIC**, enter the date of the postmark of the TP'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.

## 8.20 Account and Processing Support (APS)

**Note:** The REQAPPL and RECDATE dates for a non-CDP OIC are determined differently than for a CDP OIC.

- e. OfrNum - If eCase 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. FEATRCOD - 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.
- (5) 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.
- (6) Only one WUNO is created per Form 656, even if the offer involves multiple 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 EIN. In this case, the EIN will be the secondary TIN on the WUNO. Use the MFT of the income tax periods as the key case, enter the amount of the offer in the WUprospdOfrAmt 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 CDP or EH
  - ET - Effective tax administration
  - LI - DATL
  - 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 of 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:** FEATRCOD "T1" is used when Form 12412 is addressed to Appeals, **and** Item 4 of Section 1 contains number 1 through 4. FEATRCOD "T5" is used when Form 12412 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 Monitoring OIC (MOIC) unit will send Form 2209, Courtesy Investigation, to Brookhaven Appeals to consider defaulting the offer by issuing a formal letter of default.
- (2) The APS TE 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 FEATRCOD 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 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 FEATRCOD "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, ASSED 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 ASSED 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 **Affordable Care Act (ACA) related** and require entry of **FEATRCDCD 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 civil penalty (CVPN) also carries an ASER, 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 ASER is included on the Form 8278 Block 6 and enter the numeric ASER 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 ASER for the pre-assessed PENAP case will expire in less than 365 days, notify your PTM for guidance prior to accepting and carding the case.
- (7) 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 8.20.5.32.1.1, 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 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” (CVPN cases are NOT controlled on AIMS)
  - STATDATE - enter the numeric ASER for a pre-assessed CVPN or leave blank for a post-assessed CVPN
  - Statute CODE - leave blank for a pre-assessed CVPN or enter ASERD 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 MFT codes are used to control civil penalties:

- MFT 13 for assessments against business entities (BMF TP)
- MFT 55 for assessments against individuals (IMF TP)

8.20.5.32.1.1  
(01-30-2026)

**Return Preparer Penalty  
(RPP) Case Carding**

- (1) Return preparer penalty cases are carded on ACDS the same way as other PENAP 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).
  - 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
<b>6694A</b>	<ul style="list-style-type: none"> <li>• Three years from the statutory due date of the underlying return or, if filed late, or on extension, three years from the filing of the return.</li> <li>• Use the earliest ASESD if there are more than one applicable statute date.</li> </ul>	Leave blank
<b>6694B</b>	Leave blank	Enter 6694B - Penalties under IRC 6694B do not have an assessment statute of limitations.
<b>6695</b>	<ul style="list-style-type: none"> <li>• Three years from the statutory due date of the underlying return or, if filed late, or on extension, three years from the filing of the return.</li> <li>• Use the earliest ASESD if there are more than one applicable statute date.</li> </ul>	Leave blank
<b>OTHPEN for 6713</b>	Leave blank	Enter N/A - <b>6713</b> - 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.



## 8.20 Account and Processing Support (APS)

**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 TPs.

- (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 TE 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 <u>(only)</u>
TYPE	I - Income
MFT	<ul style="list-style-type: none"> <li>MFT 55 for all IMF entities</li> <li>MFT 13 for all BMF entities</li> </ul>
FEATRCOD	<ul style="list-style-type: none"> <li>AI for Appeal Coordinated Issue</li> <li>IT for Issues Tracked</li> <li>IC for International Case</li> </ul>
RECDATE	Enter the <b>earlier</b> of the date of the email sent to the: <ul style="list-style-type: none"> <li>Technical Specialist or</li> <li>Date received by APS</li> </ul>
REQAPPL	Date of the appeal hearing request
NOTE	Enter the following statement: <b>Intl Penalty Case IRC</b> * * Enter the applicable code section(s)
AIMS	E (exempt) since these cases are not on AIMS
<ul style="list-style-type: none"> <li>STATDATE</li> <li>Statute CODE</li> </ul>	<ul style="list-style-type: none"> <li>If the penalty was already assessed, leave the STATDATE blank and enter Statute CODE "ASESD"</li> <li>If the penalty was not assessed, enter the numeric ASER of the return which generated the penalty in the STATDATE and leave the Statute CODE blank.</li> </ul>
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 TP 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 TP'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 TP 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 TP has pre-assessment appeal rights per IRM 8.11.1.3.7, 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	<ul style="list-style-type: none"> <li>• MFT 13 for all BMF entities</li> <li>• MFT 55 for all IMF entities</li> </ul>
FEATRCD	<ul style="list-style-type: none"> <li>• AI for Appeals Coordinated Issue</li> <li>• IT for Issues Tracked</li> </ul> <p>ATEs have ACDS permission level access to add additional feature codes after assignment.</p>
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.

ACDS Field	Abusive Penalty Case
<ul style="list-style-type: none"> <li>• STATDATE</li> <li>• Statute CODE</li> </ul>	<p>If penalty has not been assessed:</p> <ul style="list-style-type: none"> <li>• STATDATE - the ASED of the related income tax return</li> <li>• Statute CODE - Blank</li> </ul> <p>If penalty has already been assessed:</p> <ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASED</li> </ul> <p><b>Note:</b> For IRC 6707A carding guidance, see IRM 8.20.5.32.5</p>
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	<ul style="list-style-type: none"> <li>• I for Income</li> </ul>
MFT	<p>Use the applicable MFT Code, generally:</p> <ul style="list-style-type: none"> <li>• MFT 02 for a BMF entity</li> <li>• MFT 30 for an IMF entity</li> </ul>
FEATRCD	<ul style="list-style-type: none"> <li>• AI for Appeals Coordinated Issue</li> <li>• IT for Issues Tracked</li> </ul> <p>ATEs have ACDS permission level access to add additional feature codes after assignment.</p>
NOTE	Related to WUNO - insert WUNO of the related abusive penalty case.
AIMS	<p>Y - these cases are established on AIMS. If not on AIMS, use N and take action to establish on AIMS.</p> <p><b>Reminder:</b> Update the AIMS indicator to Y once AIMS controls are fully established.</p>
<ul style="list-style-type: none"> <li>• STATDATE</li> <li>• Statute CODE</li> </ul>	<p>If the deficiency has not been assessed,</p> <ul style="list-style-type: none"> <li>• STATDATE - the ASED of the income tax return</li> <li>• Statute CODE - Blank</li> </ul> <p>If the deficiency has been assessed,</p> <ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASED</li> </ul>
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	<ul style="list-style-type: none"> <li>6707A</li> </ul>
MFT	<ul style="list-style-type: none"> <li>MFT 13 for all BMF entities</li> <li>MFT 55 for all IMF entities</li> </ul>
FEATRCD	<ul style="list-style-type: none"> <li>AI for Appeals Coordinated Issue</li> <li>IT for Issues Tracked</li> </ul> <p>ATEs have ACDS permission level access to add additional feature codes after assignment.</p>
NOTE	Related to WUNO - insert WUNO of the related abusive penalty case.
AIMS	E (exempt) - these cases are not established on AIMS.
<ul style="list-style-type: none"> <li>STATDATE</li> <li>Statute CODE</li> </ul>	<p>If penalty has not been assessed:</p> <ul style="list-style-type: none"> <li>STATDATE - the ASER of the related income tax return</li> <li>Statute CODE - Blank</li> </ul> <p>If penalty has been assessed:</p> <ul style="list-style-type: none"> <li>STATDATE - Blank</li> <li>Statute CODE - ASERD</li> </ul> <p><b>Note:</b> The Form 872, Consent to Extend the Time to Assess Tax, for the underlying income tax does not extend the period of limitations for assessment of the IRC 6707A penalty <b>unless</b> the form includes specific language addressing the penalty. See IRM 25.6.22.6.17.10 , Assessable Penalties, for the approved language.</p>
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	<ul style="list-style-type: none"> <li>I for Income</li> </ul>
MFT	<p>Use the applicable MFT Code, generally:</p> <ul style="list-style-type: none"> <li>MFT 02 for BMF entity</li> <li>MFT 30 for IMF entity</li> </ul>

ACDS Field	IRC 6707A Related Income Tax Case
FEATRC	<ul style="list-style-type: none"> <li>AI for Appeals Coordinated Issue</li> <li>IT for Issues Tracked</li> </ul> <p>ATEs have ACDS permission level access to add additional feature codes after assignment.</p>
NOTE	Related to WUNO - insert WUNO of the related 6707A case.
AIMS	<p>Y - these cases are established on AIMS. If not on AIMS, use N and take action to establish on AIMS.</p> <p><b>Reminder:</b> Update the AIMS indicator to Y once AIMS controls are fully established.</p>
<ul style="list-style-type: none"> <li>STATDATE</li> <li>Statute CODE</li> </ul>	<p>If the deficiency has not been assessed,</p> <ul style="list-style-type: none"> <li>STATDATE - the ASED of the income tax return</li> <li>Statute CODE - Blank</li> </ul> <p>If the deficiency has been assessed,</p> <ul style="list-style-type: none"> <li>STATDATE - Blank</li> <li>Statute CODE - ASESD</li> </ul>
PropdT	Enter the tax deficiency per the RAR
PropdP	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  
(08-26-2024)

**Penalty Appeal (PENAP)  
Case Carding**

- (1) PENAP procedures apply to penalties **that have already been assessed**. They are commonly referred to as “post-assessed” penalties. The APS TE will card the case following general guidelines and:
- Type code for all post-assessment PENAP cases is “PENAP”
  - Each MFT is established as a **separate WUNO**
  - AIMS indicator - E
  - STATDATE - Blank
  - Statute CODE - Enter ASESD
  - PropdP - 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) If a paper file is received, attach the ACDS case summary card to the administrative file and forward the case to the ATM.
- (3) For paperless cases, add feature code “PL” and attach the electronic file to the newly created WUNO.

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 carding procedures in IRM 8.20.3.4, INPUT Case/Returns, 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 CVPN module (MFT 13 BMF or MFT 55 IMF) using 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 respective IRS function on the appropriate CVPN module using PRN 644.
- (4) After the IRC 6673 penalty has been posted, the TP may take an action and return to Appeals via one of two venues:
  - Penalty Reconsideration
  - CDP 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 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.
- (2) A determination refers to the change the IRS made to the TP's original Form W-4 for the marital status and/or number of exemptions claimed. If the TP 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 determination
  - TP protest requesting an appeal
  - Correspondence from the TP including any supporting documents
  - History of the case development prepared by the campus
  - Current transcript and two prior years to determine how the TP filed
  - Information Returns Processing Transcript for the prior two or three years
- (4) Establish the case on ACDS using carding procedures in IRM 8.20.3.4 , INPUT Case/Returns, 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 **PENAP case**
- Statute CODE - SUSP for a **CDP NOD case**

8.20.5.33  
(11-25-2020)

#### Shared Responsibility Payment

(1) When a shared responsibility payment (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 WUNO as the MFT 30. Follow carding procedures in IRM 8.20.3.4, INPUT Case>Returns.

(2) The APS TE 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 TE 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  
(01-30-2026)

#### Employer Shared Responsibility Payment (ESRP) Cases

(1) APS receives systemic email notification that the SB/SE Employer Shared Responsibility Payment (ESRP) Compliance group transferred a case to Appeals via the *Electronic Case Receipts* site. Upon notification, APS will:

- 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
  - Feature code = PL
- 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 ECR 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
<ul style="list-style-type: none"> <li>• No signed agreement</li> <li>• No delinquent return</li> <li>• IRM 4.4.12.12, Non-Docketed Cases - Group Responsibility</li> </ul>	<ul style="list-style-type: none"> <li>• Non-docketed</li> <li>• TP protest requesting an appeal hearing</li> <li>• AIMS controls must be established by Compliance</li> <li>• IRM 4.4.12.14, Skeletal Records</li> </ul>	<ul style="list-style-type: none"> <li>• AIMS indicator - Y</li> <li>• STATDATE - MM-EE-YYYY</li> <li>• Statute CODE - SUB</li> </ul>

TC 150 0.00 SFR Posted and ...	Non-Docketed or Docketed	ACDS AIMS an ASED Entries
<ul style="list-style-type: none"> <li>Signed agreement for full amount of Compliance Report</li> <li>IRM 4.4.12.12, Non-Docketed Cases - Group Responsibility</li> </ul>	<ul style="list-style-type: none"> <li>Non-Docketed</li> <li>Compliance must process agreed adjustments to TP's account</li> <li>Case receipt in Appeals may be in error, notify PTM</li> </ul>	<ul style="list-style-type: none"> <li>If case received in error, do not card case on ACDS</li> <li>Return case to originator as an erroneous receipt per PTM instruction using Form 3210 or E3210, as appropriate</li> </ul>
<ul style="list-style-type: none"> <li>Signed agreement for partial amount of Compliance Report</li> <li>IRM 4.4.12.19.2, Form 5344, Technical Services Responsibility</li> </ul>	<ul style="list-style-type: none"> <li>Non-docketed</li> <li>Compliance must assess any agreed amount of tax and/or penalty prior to submitting the unagreed adjustments to Appeals</li> <li>If the partial assessment is not pending (PN) or posted, alert PTM to secure verification of assessment action</li> </ul>	<ul style="list-style-type: none"> <li>AIMS indicator - Y</li> <li>STATDATE - MM-DD-YYYY</li> <li>Statute CODE - blank</li> </ul> <p><b>Note:</b> Receipt of an agreement on a non-docketed SFR account serves to establish a live ASED. The ASED is calculated by adding three years to the IRS received date of the TP's agreement.</p>
<ul style="list-style-type: none"> <li>Original delinquent return received by Compliance</li> <li>IRM 4.8.9.18.2.6, Delinquent Return Filed During Examination</li> <li>IRM 4.4.9.6, Delinquent Return Received After SFR TC 150 Posted at Master File</li> <li>IRM 4.4.9.6.1, TC 971 Action Code (AC) 282</li> </ul>	<ul style="list-style-type: none"> <li>Non-docketed</li> <li>Compliance must process any delinquent return received, unless the TP had previously filed a petition to the Tax Court in response to receipt of an SND</li> <li>TC 971 AC 282 is posted to TP's account by Compliance</li> <li>If the TP's account does not reflect that the original delinquent return is posted, or PN, alert the PTM to follow-up with originating function</li> </ul>	<ul style="list-style-type: none"> <li>AIMS indicator - Y</li> <li>STATDATE - MM-DD-YYYY</li> <li>Statute CODE - blank</li> </ul> <p><b>Note:</b> 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 three years to the IRS received date of the delinquent return. TC 971 AC 282 sets the ASED at MF to three years from the return received date.</p> <p><b>Exception:</b> *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.</p>
<ul style="list-style-type: none"> <li>No signed agreement</li> <li>No delinquent return</li> <li>Both TPs petition Compliance's SND</li> <li>IRM 4.8.9.27.4, Processing Petitioned Cases</li> </ul>	<ul style="list-style-type: none"> <li>Docketed</li> <li>Compliance Technical Services uses CC: AMCLSE to transfer case to Appeals</li> </ul>	<ul style="list-style-type: none"> <li>AIMS indicator - Y</li> <li>STATDATE - blank</li> <li>Statute CODE - DOCKT</li> </ul>

TC 150 0.00 SFR Posted and ...	Non-Docketed or Docketed	ACDS AIMS an ASSED Entries
<ul style="list-style-type: none"> <li>No signed agreement</li> <li>No delinquent return</li> <li>Only one TP petitions Compliance's SND for an MFJ Account</li> <li>IRM 4.8.9.27.8, Non-Petitioning Spouse</li> </ul>	<ul style="list-style-type: none"> <li>Docketed</li> <li>Compliance Technical Services uses CC: AMCLSE to close the petitioned case to Appeals and retains NPS dummy file in their SND suspense</li> </ul>	<ul style="list-style-type: none"> <li>AIMS indicator - Y</li> <li>STATDATE - blank</li> <li>Statute CODE - DOCKT</li> </ul> <p><b>Note:</b> See IRM 8.20.5.5.5, Non-Petitioning Spouse (NPS) Cases, for additional carding guidance.</p>
<ul style="list-style-type: none"> <li>Agreed/No-Change Year(s) associated with Petitioned Years</li> <li>IRM 4.8.9.6.2, Closing Electronic Docketed and Non-Docketed Cases to the IRS Independent Office of Appeals (Appeals)</li> </ul>	<ul style="list-style-type: none"> <li>Associated with docketed TIN upon Counsel request</li> <li>Compliance processes agreed or no-change closings before recharging the NPYs to the Counsel Attorney for association with the petitioned years</li> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>AIMS indicator - N since AIMS will be closed on associated agreed/no-changed tax periods</li> <li>STATDATE - blank</li> <li>Statute CODE - RFRTN</li> </ul> <p><b>Note:</b> 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.</p>
<ul style="list-style-type: none"> <li>Original delinquent return received by Compliance after issuance of SND but <b>before</b> TP files a petition</li> <li>IRM 4.8.9.25.2.2, Delinquent Return Secured, (1) a - d</li> </ul>	<ul style="list-style-type: none"> <li>Compliance determines status of TP's case and processes original delinquent return</li> <li>SND may be reconsidered, rescinded, or remain unchanged</li> </ul>	<p>In the rare circumstance that this type of case would have the original SND unchanged and <b>also</b> 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.</p>
<ul style="list-style-type: none"> <li>Original delinquent return received by Compliance after issuance of SND but <b>after</b> TP files a petition</li> <li>IRM 4.8.9.25.2.2, Delinquent Return Secured, (1) e</li> </ul>	<ul style="list-style-type: none"> <li>Compliance associates the unprocessed original delinquent return with the petitioned SND</li> <li>Counsel Attorney or ATE notifies APS to process the return adjustments and update the ASSED as an <b>interim action</b> via APS SharePoint intake process</li> </ul>	<ul style="list-style-type: none"> <li>AIMS indicator - Y</li> <li>STATDATE - blank</li> <li>Statute CODE - DOCKT</li> </ul>

(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:

- FEATRCOD - Enter "NF"
- Statute CODE - Enter "DOCKT" or "SUB," as appropriate

(7) 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
- FEATRCOD - 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 requirements for "Compliance-secured" agreements and "Compliance-secured" original delinquent returns:

- Employment Tax IRM 4.23.12.4.2, Processing Delinquent Returns under either Delinquent or SFR Controls
- Estate and Gift Tax IRM 4.25.8.4.2, Processing Delinquent Returns
- Estate and Gift Tax IRM 4.25.8.4.4.4, Unagreed Case Closing Procedures for Delinquent Returns
- Examination Income Tax IRM 4.8.9.18.2.6, Delinquent Return Filed During Examination
- Examination Income Tax IRM 4.8.9.25.2.2, Delinquent Return Secured
- Examination Income Tax IRM 4.4.9.6.3, Delinquent Return Secured By Examination After SFR TC 150 Posted - Accepted as Filed Procedures
- Examination Income Tax IRM 4.4.9.6.3.2, Forward to Centralized Case Processing (CCP)
- Examination Income Tax IRM 4.4.9.6.4, Delinquent Return Secured by Examination After TC 150 SFR Posted, With Audit Potential - Process Partial Assessment Procedures
- Examination Income Tax IRM 4.4.9.6.5.2, Additional Adjustments Required/Prepare RAR and Form 5344, Examination Closing Record
- Examination SFR Reconsideration IRM 4.13.1.5.2, Reconsiderations of Delinquent Returns worked in an SB/SE Campus
- Examination SFR Reconsideration IRM 4.13.1.5.1, Reconsiderations of Delinquent Returns Worked in a Taxpayer Services Campus
- Exempt Organizations IRM 4.70.13.9.5, Delinquent Return Procedures (Processing Delinquent Returns Other than Employment Tax Returns)
- Exempt Organizations IRM 4.70.13.9.8.4, Original Return Received After TC 150 Posts
- Exempt Organizations IRM 4.70.13.9.5.10, Delinquent Returns Secured for Other Operating Division Jurisdiction

- Exempt Organizations IRM 4.70.13-1, EO Delinquent Return Check-sheet
- Tax Exempt and Government Entity IRM 4.5.3.16.1, Delinquent Returns and Substitute for Returns Procedures
- Tax Exempt and Government Entity IRM 4.5.3.16.1.1, Delinquent Returns
- Tax Exempt and Government Entity IRM 4.5.3.16.2, Delinquent MF Returns Processing Procedures
- Tax Exempt and Government Entity IRM 4.5.3-4, TE/GE Campus Addresses for Submitting Delinquent Returns (Reference: IRM 4.5.3.19)

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 TP did not file a return and has also not agreed to the tax and penalty adjustments proposed, the TP may file a petition with the 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 TP 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 TP files a petition with the USTC, Compliance will update the 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:
  - FEATROD - Blank (do not enter a FEATROD because the TP 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 three years to the return received date)
- (4) When an original delinquent return is received by Examination **after** the date the TP 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 4.8.9.25.2.2, 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:

## 8.20 Account and Processing Support (APS)

- FEATRCOD - 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) 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) ACN - APS and ATE will input and validate ACN for BBA cases in ACDS.



- (5) WUNO - Case will be carded in with a new WUNO each time it returns to Appeals. See IRM 8.19.14.2.1(3), Appeals TEFRA/BBA Team (ATT).
- (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
  - ACN
- (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 , Working Docketed BBA Cases in Appeals, 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  
(01-30-2026)  
**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 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	<p>Fresno APS will:</p> <ul style="list-style-type: none"> <li>• Receive and card all non-docketed TEFRA key cases before assignment</li> <li>• Route all non-docketed TEFRA key cases to the Appeals TEFRA/BBA Team (ATT) identified on the <i>Internal Case Routing Guide</i> for screening</li> </ul> <p>All APS offices will:</p> <ul style="list-style-type: none"> <li>• Card misrouted non-docketed TEFRA key cases, if received in a local APS office</li> <li>• Transfer misrouted TEFRA key cases after carding to Fresno APS</li> </ul> <p>Refer to the transfer/reassignment procedure in IRM 8.20.6.3.3, ACDS Closing Code 30 - Transfer of a Case Between Areas Within Appeals, and IRM 8.20.6.3.4, ACDS Closing Code 40 - Reassignment of a Case Within the Same Area. Fresno APS will route the TEFRA key case to the ATT for screening.</p>
Docketed	<p>All APS offices will:</p> <ul style="list-style-type: none"> <li>• Receive docketed TEFRA key cases in Fresno APS centralized carding</li> <li>• Update the docketed skeletal ACDS record</li> <li>• Send the case to Counsel for answer</li> </ul>
Note:	The ATT must screen <b>ALL</b> TEFRA cases <b>before</b> 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 TE will leave the proposed deficiency on ACDS blank when carding the TEFRA key case. The ATT will compute the estimated proposed deficiency following the guidance in the TEFRA IRM 8.19, Appeals Pass-Through Entity Handbook.

8.20.5.35.3  
(01-30-2026)

**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 TE 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 was activated on the ACDS carding screen to ensure that the **TYPE** code for a TEFRA investor (MFT 30) case was 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 CIC, LCC, Joint Committee (JC) case, and other Corporate Specialty TEFRA investor cases:
- AMDIS/AMDISA: The APS TE will secure an AMDIS or AMDISA print from IDRS. CIC/LCC cases will have the CIC/LCC 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 TE will secure a TSUMYI for the linkage information. The prints will be retained in the administrative file.
  - The APS TE will print the IDRS TSUMYI and identify any cases with an open ASSED. Cases identified as CIC and LCC, JC 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 ASSEDs, then those investors do not have to be controlled on ACDS.
  - If an open TEFRA linkage exists, each TEFRA investor with an open ASSED 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 TP
KEYPER	Enter earliest tax period of the key TP
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
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 WUNOs 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 TE 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 TE 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, or acknowledge receipt via the E3210 Transmittal Database.
- (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 PCS. The APS TE 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 PCS, see IRM 4.29.1, Overview of the PCS.
- (5) The APS TE will leave the proposed deficiency on ACDS blank when the case is carded in. The ATT will compute the estimated proposed deficiency following the guidance in the TEFRA IRM 8.19, Appeals Pass-Through Entity Handbook, 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:
  - Form 1065 for a TEFRA partnership
  - Consents (if any) extending the statute of limitations. Form 872-P, Consent to Extend the Time to Assess Tax Attributable to Partnership Items, and Form 872-O, Special Consent to Extend the Time to Assess Tax Attributable to Partnership Items, extend the statute
  - Examiner’s unagreed report

- Explanation of Adjustments (either on Form 886-A, Explanation of Items, or Form 5701, Notice of Proposed Adjustment)
- 60-Day letter (Letter 1827, TEFRA Partnership 60-Day Letter, or Letter 1829, TEFRA Partnership 60-Day Letter for Penalties and Adjustments)
- Form 4605-A, Examination Changes - Partnerships, Fiduciaries, S Corporations, and interest Charge Domestic International Sales Corporations
- Form 886-Z, TEFRA Partners' Shares of Income, listing notice partner information
- Form 886-Z or comparable form listing non-notice partner information, if applicable
- Copies of executed Form 870-PT, Agreement for Partnership Items & Partnership Level Determinations as to Penalties, Additions to Tax, and Additional Amounts, or Form 870-LT, Agreement for Partnership Items & Partnership Level Determinations as to Penalties, Additions to Tax, and Additional Amounts and Agreement for Affected Items, 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
- Protest
- An affected item report if penalties or other affected items have been proposed by the examiner
- POA, if applicable
- Compliance required mandatory check sheets, if applicable. The following is a list of the check sheets:
  - Form 13813, TEFRA Partnership Procedures Check Sheet
  - Form 14090, TEFRA Linkage Request Check Sheet (LB&I), or Form 14091, TEFRA Linkage Request Check Sheet (SB/SE)
  - 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 TE 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 WUNO.

**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

(01-30-2026)

**CASES Screen  
Information for Docketed  
TEFRA Cases**

- (1) The APS TE will card the docketed TEFRA cases with:
- TYPE - Enter TEFRA for a TEFRA partnership case.
  - MFT - Enter 06 for Form 1065.
  - FEATRC - 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 and LCC.
  - KEYTP - Always leave blank on TEFRA partnership case.
  - KEYTIN - Always leave blank on TEFRA partnership case.
  - SNTYPE - FPAD for FPAA issued by Compliance.
  - SNDATE - Enter date FPAA was mailed to the tax matters partner (TMP).

8.20.5.35.4.3.2

(07-01-2017)

**RETURN Screen  
Information for Docketed  
TEFRA Partnership Key  
Cases**

- (1) The APS TE will enter the following information at the RETURNS level on ACDS:
- STATDATE - blank
  - Statute CODE - DOCKT
  - SND: Y - yes
- PropdTax and PropdPen - blank, the APS TE will leave this field blank at the time of carding and the ATT will update it upon assignment and receipt

8.20.5.36

(01-30-2026)

**Tax Exempt/Government  
Entities (TE/GE) Cases**

- (1) All TE/GE cases are submitted to the Fresno APS Carding Team.
- (2) TE/GE cases are categorized as 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. 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 EP specialist's findings.
- (3) See IRM Exhibit 8.7.8-1, Most Common EP Returns and Forms, for additional guidance on how to determine the ASER.

8.20.5.36.1.1  
(07-01-2017)

## EP Determination Case Carding

- (1) EP determination cases contain an application prepared on Form 4461, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Contribution Plans, or Form 5300, Application for Determination for Employee Benefit Plan, series (5300, 5303, 5306, etc.). Follow card in procedures in IRM 8.20.3.4 , INPUT Case/Returns, using the following:
  - a. TYPE - EPD
  - b. MFT - 74 for 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-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan) and taxable returns with an RAR for proposed tax/penalty. Establish the taxable returns (Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, Form 1120, Form 1041, Form 940, Form 941, etc.) on ACDS following carding procedures in IRM 8.20.3.4 , INPUT Case/Returns, and enter:
  - TYPE - EPE
  - STATDATE - statute of non-taxable return (Form 5500-EZ)
- (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 Examined 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 TP offering the appeal.
- (2) To establish an EP revocation case on ACDS, follow carding procedures in IRM 8.20.3.4, INPUT Case/Returns, 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, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, Form 1024, Application for Recognition of Exemption Under Section 501(a), or Form 1028, Application for Recognition of Exemption. 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 TP 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, TE/GE Examined 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 Form 5403, Appeals Closing Record.

8.20.5.36.4  
(01-30-2026)

**TE/GE Employee Plans  
(EP) 6707A Carding**

- (1) TE/GE EP 6707A cases are routed from the EP Mandatory Review Unit to the Fresno APS Team for carding.
- (2) Fresno APS will follow the 6707A carding guidance provided below for this specialized case receipt. Enter the TP name, address, and POA information following carding procedures in IRM 8.20.3.4 , INPUT Case>Returns, 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 - OTHPEN (automatic)
  - Source - EP
  - PBC - Use the PBC 401 - 404 or 406 per the MFT 99 AIMS control or per the Form 3198-A, TE/GE Special Handling Notice
  - AIMS indicator - Enter 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 the EP Mandatory Review Unit)
  - STATDATE - APS will enter the ASER provided by TE/GE
  - Statute CODE - Blank



- (3) Once the 6707A EP case is received by Fresno APS, and carded on ACDS, Fresno APS will forward the case to the appropriate ATM for assignment to an EP AO.

8.20.5.37  
(07-01-2017)  
**Transferee/Transferor  
Case Carding**

- (1) APS will follow carding procedures in IRM 8.20.3.4, INPUT Case/Returns, 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

**When there are multiple transferors:**

- 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 NMF codes in certain data elements to distinguish the case from 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 procedures in IRM 8.20.3.4 , INPUT Case/Returns, 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 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 procedures in IRM 8.20.3.4, INPUT Case/Returns, for carding transferee cases along with the following entries on the RETURNS screen:
- AIMS indicator - Enter "E" since these cases are not controlled on AIMS
  - Tax Period - Enter each tax period for which there is a transferee liability
  - PropdTax - Enter the unpaid liability amount (in whole dollars) for each tax period
  - 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 carding procedures in IRM 8.20.3.4, INPUT Cases/Returns, 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 procedures in IRM 8.20.3.4, INPUT Cases/Returns, for carding the transferor case and:
- TIN - Enter N after the TIN
  - TYPE - Enter the type code based on the type of tax indicated on Form 1296
  - FEATRCOD - Enter "TF"
  - MFT - Enter the NMF tax code per Document 6209
  - Since the transferor is the key case, no information will be entered in the KEYTP or KEYTIN fields
  - NOTE - Enter "Transferor"
- 8.20.5.37.1.5  
(07-01-2017)  
**Transferor ACDS  
RETURN Input Screen**
- (1) Follow carding procedures in IRM 8.20.3.4, INPUT Case/Returns, for the transferor case screen and:
- AIMS indicator - Enter "E" if the return does not need to be established on AIMS or "Y" if the return is controlled on AIMS
  - Tax Period - Enter each tax period for which the transferor has tax due
  - PropdTax - Enter the total tax (in whole dollars) for each tax period entered
  - 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 TFRP can also be assessed using quick and jeopardy assessment procedures.

- (2) A quick assessment of a proposed TFRP 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 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, Request for Trust Fund Recovery Penalty Assessment(s), and Form 5402 as soon as the case is received for closing, if the ATM has not already faxed them.

- (5) When a jeopardy assessment is made on an unagreed TFRP liability, because the TP has not had an opportunity to appeal, the TP 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 TP 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  
(01-30-2026)  
**TFRP Case Carding**

- (1) When establishing TFRP cases on ACDS, each responsible party is carded as a separate WUNO.
- (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.
- (3) Add ACDS feature codes Paperless (PL) and Electronic Closure (EC).
- (4) To determine the tax periods and the proposed penalty amounts that must be included on the ACDS case summary card for a TFRP/TBOR2, the TE will review Letter 1153 and Form 2749.
  - APS TE will include the tax periods listed on Letter 1153 unless a period(s) was/were specifically excluded.
  - APS TE will include the proposed penalty amount per tax period that is listed on Form 2749 to ACDS.
  - APS TE will upload to ACDS: Form 4183, Recommendation re: Trust Fund Recovery Penalty Assessment, including page 4, Form 2749, and the dated copy of Letter 1153, including a copy of the certified mail list (CML) or certified mail receipt (if sent via certified mail).

**Note:** It is possible for Letter 1153 to include more tax periods than Form 2749, but any tax period that is listed on Form 2749 must be included on Letter 1153. APS TE should contact the CPM for clarification if needed.

8.20.5.38.2.1  
(07-01-2017)

**TFRP ACDS CASES  
Screen**

- (1) Follow carding procedures in IRM 8.20.3.4 , INPUT Case/Returns, 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"
- **FEATRC** - 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 IRS.

8.20.5.38.2.2  
(07-01-2017)

**TFRP ACDS RETURN  
Screen**

- (1) Follow carding procedures in IRM 8.20.3.4, INPUT Case/Returns, 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 FTMC 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) TPs 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 timely 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"	<ul style="list-style-type: none"> <li>Enter "TBOR2" in the Statute CODE field</li> <li><b>Do not enter a statute date</b></li> </ul>
<p>The statute was originally extended by Form 2750, Waiver Extending Statutory Period for Assessment of Trust Fund Recovery Penalty, and Form 2749 is annotated in red "case extended by TBOR2"</p> <p><b>Note:</b> 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</p>	<ul style="list-style-type: none"> <li>Review the Form 2750 in the case file</li> <li>Verify the TP signed Form 2750 agreeing to the extension of the statute date prior to the original ASED</li> <li>Verify Form 2750 has been signed by Collection</li> <li>Enter "TBOR2" in the Statute CODE field</li> <li><b>Do not enter a statute date</b></li> </ul>

- (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 <b>NOT</b> annotated in red "ASED PROTECTED BY TBOR2" nor is it annotated with the earliest ASED	<ul style="list-style-type: none"> <li>Review IDRS (MFT 55) to verify assessment</li> <li>Enter the CSED date in the statute date field</li> <li>Enter "CSED" in the Statute CODE field</li> </ul>

**Note:** This is the only circumstance where you will have a statute date and Statute Code - 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 TP 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 and Declaration of Representative, use CC: CFINK to secure a print of the POA information. If the CAF shows no POA or representative information for this TP, enter *"No POA information on the CAF for this TP"* in the ACDS record NOTE field.

8.20.5.38.2.4.1  
(07-01-2017)  
**TFRP Fast Track  
Mediation (FTMC) -  
Required Collection File  
Documentation**

- (1) Instead of an administrative file, the FTMC case has an FTMC package or "Request to Mediate," which includes the following documents:
  - Form 13369
  - Compliance - Summary of Issues
  - TP'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 WUNO should contain:
  - Form 2749 with "ASED protected by TBOR2" in red
  - Form 4183
  - Letter 1153 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 TP'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 TP 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.

**Note:** Reference files included with the appeal are not controlled on ACDS and should have statute CODE RFRTN and the statute date should be blank.



**This Page Intentionally Left Blank**

**Exhibit 8.20.5-1 (07-01-2017)**
**Innocent Spouse - ACDS STATDATE/Statute CODE Tables**
***Non-Docketed Pre-Assessment:***

<b>ASED Jurisdiction:</b>	<b>Joint Return Key Case</b>	<b>RS Related Case</b>	<b>NRS Related Case</b>
Proposed Deficiency/ Appeals' Responsibility	<ul style="list-style-type: none"> <li>• STATDATE -enter ASED</li> <li>• Statute CODE - Blank</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE -enter ASED</li> <li>• Statute CODE - Blank</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE -enter ASED</li> <li>• Statute CODE - Blank</li> </ul>
Proposed Deficiency/ Exam's Responsibility	<ul style="list-style-type: none"> <li>• STATDATE -enter ASED</li> <li>• Statute CODE - EXAM</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE -enter ASED</li> <li>• Statute CODE - EXAM</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE -enter ASED</li> <li>• Statute CODE - EXAM</li> </ul>

***Non-Docketed Post-Assessment:***

<b>Both Spouses Assessed:</b>	<b>Joint Return Key Case</b>	<b>RS Related Case</b>	<b>NRS Related Case</b>
Mirrored on MFT 31 Accounts	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - N/A</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE -SUSP</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> </ul>
Jointly on MFT 30	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - SUSP</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> </ul>

***Docketed Pre-Assessment:***

<b>Both Spouses Petition SND:</b>	<b>Joint Return Key Case</b>	<b>RS Related Case</b>	<b>NRS Related Case</b>
Same Docket Number	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>
Separate Docket Number	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> <li>• See Note below</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> <li>• See Note below</li> </ul>

**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):***

<b>Status of NRS NPS Assessment:</b>	<b>Joint Return Key Case</b>	<b>RS Related Case</b>	<b>NRS Related Case</b>
NRS NPS not yet assessed	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - enter NPS ASED</li> <li>• Statute CODE - Blank</li> </ul>
NRS NPS assessment is posted	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> <li>• NOTE - enter 23C date of NRS NPS assessment</li> <li>• See Note below</li> </ul>

**Note:** Once APS has verified the posting of the NRS/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:***

<b>Assessment Posted:</b>	<b>Joint Return Key Case</b>	<b>RS Related Case</b>	<b>NRS Related Case</b>
Jointly on MFT 30	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> <li>• See Note Below</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> <li>• See Note Below</li> </ul>
Separately on MFT 31	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> <li>• See Note Below</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> <li>• See Note Below</li> </ul>

**Note:** When an RS files a petition of an NOD, and the assessment has already been processed for both TPs on an MFJ 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.

***Married Filing Separate (MFS) Returns ACDS STATDATE/Statute CODE Entries (For Married Taxpayers Who Filed Separate Returns in Community Property States (IRC 66(c)):***

<b>Non-Docketed/Docketed &amp; Assessment Status:</b>	<b>RS MFS MFT 30 Key Case</b>	<b>NRS MFS MFT 30 Related Case</b>
<b>Non-Docketed</b> 66(c) Assessed	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - SUSP</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> </ul>

**Exhibit 8.20.5-1 (Cont. 2) (07-01-2017)**
**Innocent Spouse - ACDS STATDATE/Statute CODE Tables**

<b>Non-Docketed/Docketed &amp; Assessment Status:</b>	<b>RS MFS MFT 30 Key Case</b>	<b>NRS MFS MFT 30 Related Case</b>
<b>Non-Docketed 66(c) Not Assessed</b>	<ul style="list-style-type: none"> <li>• STATDATE - Enter numeric ASED</li> <li>• Statute CODE - Blank</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Enter numeric ASED</li> <li>• Statute CODE - <b>Blank or EXAM</b></li> <li>• See <b>NOTE</b> below</li> </ul>
<b>Docketed 66(c) Assessed</b>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - ASESD</li> </ul>
<b>Docketed 66(c) Not Assessed</b>	<ul style="list-style-type: none"> <li>• STATDATE - Blank</li> <li>• Statute CODE - DOCKT</li> </ul>	<ul style="list-style-type: none"> <li>• STATDATE - Enter numeric ASED</li> <li>• Statute CODE - <b>Blank or EXAM</b></li> <li>• See <b>NOTE</b> below</li> </ul>

**Note:** When the 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's 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 ASESDs under Appeals' or Counsel's Jurisdiction in AIMS Status 80/81/82.

**Exhibit 8.20.5-2 (01-30-2026)****General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7**

<b>Acronym</b>	<b>Acronym Definition</b>
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) (01-30-2026)****General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7**

<b>Acronym</b>	<b>Acronym Definition</b>
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
CSSED	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) (01-30-2026)****General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7**

<b>Acronym</b>	<b>Acronym Definition</b>
ESA	Education Savings Accounts
EX	Excise
FBAR	Foreign Bank and Financial Account
FE	Field Examination
FLC	File Location Code
FOIA	Freedom of Information Act
FPA	Final Partnership Administrative Adjustment
FPO	Fleet Post Office
FS	Filing Status
FTE	Flow Through Entity
FTMC	Fast Track Mediation Collection
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	Individual Taxpayer Identification Number
MAAS	Manual Assessment (used to identify a Quick Assessment)



**Exhibit 8.20.5-2 (Cont. 3) (01-30-2026)****General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7**

<b>Acronym</b>	<b>Acronym Definition</b>
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	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) (01-30-2026)****General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7**

<b>Acronym</b>	<b>Acronym Definition</b>
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 Agent 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 (Cont. 5) (01-30-2026)****General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7**

<b>Acronym</b>	<b>Acronym Definition</b>
TCS	Tax Computation Specialist
TE	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
TS	Taxpayer Services
TSA	Technical Services Advisory
TXI	Taxable Income
UNC	Unclaimed Notice
UND	Undeliverable Notice
USTC	United States Tax Court
VTs	Validation Tracking System
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**

<b>Acronym/Code</b>	<b>Acronym/Code Definition</b>
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 ASER
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's 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 (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**

<b>Acronym/Code</b>	<b>Acronym/Code Definition</b>
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**

<b>Acronym/CC</b>	<b>Acronym/CC Definition</b>
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 8.20.5-5 (07-01-2017)**

**Integrated Data 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**

<b>Acronym/CC</b>	<b>Acronym/CC Definition</b>
IDRS	Integrated Data Retrieval System
CFOL	Corporate Files On-Line
CC	Command Code
cc (lowercase)	Closing 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 TP's account information
ENMOD	IDRS CC used to research a TP's entity information
CFINK	CFOL CC used to research POA information on 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 TP's account information
INOLES	CFOL CC used to research a TP's entity information
ISTSRA	ISTSRA with Definer A displays a case with all its data fields, stages, and comments.
REQ77/FRM77	IDRS CC used to input miscellaneous TCs to the tax module
STAUP	IDRS CC used to update/suspend MF status for modules that are, or have been, balance due modules. CC 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 TP's account, monitor account updates, and research pending, posted, and unpostable TCs.
XSINQ	IDRS CC used to research the Excess Collections File



