DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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Expiration Date: 02/21/2015
Affected IRMs: Listed below

MEMORANDUM FOR APPEALS EMPLOYEES

FROM: SUSAN L. LATHAM /s/ *Susan L. Latham*
              DIRECTOR, POLICY, QUALITY AND CASE SUPPORT

SUBJECT: Interim Guidance on Appeals' Discontinued Use of CDPTS

This memorandum provides guidance to Appeals employees working Collection Due Process/Equivalent Hearing (CDP/EH) cases, discontinuing Appeals' updates to the Collection Due Process Tracking System (CDPTS).

Effective Date

The effective date of these procedures depends on the source of the CDP/EH case:

- For Automated Collection System (ACS)-sourced CDP/EH cases, the effective date is April 1, 2014.

- For Field Collection-sourced CDP/EH cases, the effective date is the date of this memorandum.

Cases referred by Field Collection to Appeals after January 8, 2014 are now referred using Form 14461, *Transmittal of CDP/Equivalent Hearing Request*, replacing Form 12153-A, *Referral Request for CDP Hearing and Request for CDPTS Input*. This interim guidance reflects this change.

Procedural Changes

These procedures apply to both new cases and cases already in inventory.

Appeals Technical Employees (ATE) will no longer request CDPTS updates by Account and Processing Support (APS) during the CDP/EH hearing.

APS employees will no longer update CDPTS upon receipt of the CDP/EH referral, at closing, or at any point during the hearing.

APS employees will input required Integrated Data Retrieval System (IDRS) transactions directly to IDRS, using command code REQ77 or Integrated Automation Technology (IAT) tool, discontinuing the use of CDPTS to do so. These include:

- Input of TC 520 closing code 76/77 to CDP modules for a Field Collection-sourced CDP case. The action date for the transaction code (TC) 520 input for each tax period is found on page 2 of Form 14461.
- Input of TC 521 closing code 76/77 or TC 522 to CDP modules.
- Input of TC 971 action code (AC) 277 to CDP modules and TC 971 AC 280 to EH modules using the date APS is closing the case.
- Closing an open control base for an ACS-sourced CDP/EH case.

APS employees will place the CDP/EH case(s) in Processing Employee Automated System (PEAS) suspense using "S09-Monitoring Online Adjustment" and monitor the account(s) until the TC 521(s) closing code 76/77 or TC 522(s) posts, before closing PEAS.

This guidance will be incorporated within one year into the affected IRMs listed below. Appeals personnel should elevate any questions through the appropriate management chain. Please ensure that this information is distributed to all affected employees within your organization.

The following IRM subsections are affected by Appeals' discontinued use of CDPTS:

8.1.10	Ex Parte Communications
8.4.1	Procedures for Processing and Settling Docketed Cases
8.7.6	Appeals Bankruptcy Cases
8.10.3	Appeals Inventory Validation Process
8.20.2	IDRS Transcripts and Automated Systems
8.20.3	Appeals Centralized Database System
8.20.5	Carding New Receipts
8.20.6	Interim Actions
8.20.7	General Closing Procedures
8.22.1	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases
8.22.3	Backend Processing for Collection Due Process and Equivalent Hearing Cases
8.22.4	Collection Due Process Appeals Program
8.22.5	Receipt, Control and Pre-conference Considerations
8.22.6	Cases Requiring Special Handling
8.22.8	Liability Issues and Relief from Liability
8.22.9	Closing and Post Closing Actions
8.24.1	Collection Appeals Program (CAP)

cc: www.irs.gov