

IRM PROCEDURAL UPDATE

DATE: 02/05/2015

NUMBER: SBSE-04-0215-0271

SUBJECT: BMF AUR Control

AFFECTED IRM(s)/SUBSECTION(s): 4.119.1

CHANGE(s):

IRM 4.119.1.3.10(10) Added additional instruction.

1. Taxpayers generally have 90 days to petition the Tax Court to dispute a Statutory Notice of Deficiency. If the Statutory Notice of Deficiency is addressed to a person outside the United States, the time is extended to 150 days.

NOTE: Disaster relief may also extend the period a taxpayer has to petition Tax Court. These cases remain in Statutory suspense until the disaster end date expires.

2. Docketed cases are **high priority**. Work these as soon as they are received. Docket procedures should be completed **within 7 calendar days** of BMF AUR receiving the request.

NOTE: Research **IDRS**, if a response is received on a case that has been closed PC 4800, it should be treated as a Recon.

3. Newly docketed Tax Court cases are available on the daily Tax Litigation Counsel Automated Tracking System (TLCATS) New Docketed Case List By Source, which contains the following information:
 - o Docket number
 - o Date of the Statutory Notice
 - o Business name, address and TIN (taxpayer identification number)
 - o Tax Years in Statutory Notice, Tax Years Petitioned to U. S. Tax Court (Tax Year)
 - o Source of Statutory Notice, Appeals Office and Counsel Office information
 - o Campus function and location number in a high-lighted box to the right of the entry
4. Research **IDRS** if the case has been **closed** with process codes 4340, 4400, 4420, 4440, 4460, 4550, 4600, 4610, 4630, 4660, 4810, 4820, 4830, complete Form 14121 No Change Certification, and fax to the Ogden Campus Appeals Office.

5. If research indicates the BMF AUR case is **closed** with process codes other than listed above:
 1. Notate on the Form 3210 "Closed BMF AUR Case" and "Request return if needed".
 2. Print all notices, and the Case Contents Tax Account (TXMOD), IRPTR Information Returns, DCI, Form 12864 *Case History Sheet* and Form 12953 *Communication Sheet* (if present).
 3. Print the Statutory Notice of Deficiency for all Stat notices.

CAUTION: Always check what phase the case is in as taxpayers can petition the tax court before a Stat is issued.

4. Establish the case on Audit Information Management System (AIMS) for Appeals using IDRS Command Code (CC): **AM424A** and the Appeals Office Code. Research SERP, under the Who/Where tab, to link to the Appeals Case Routing for current Appeals Office addresses and routing instructions.

NOTE: See the BMF AUR IDRS Guide for instructions for reversing transaction codes, AIMS actions and closing an IDRS control base.

5. Attach a print of the AIMS opening action showing request completed.
6. Route the case to the Ogden Campus Appeals Office.

6. If research indicates the BMF AUR case is **open**:
 1. Research for the CSN.
 2. Locate and pull each open case. If the case is assigned to a unit or tax examiner, contact the unit or tax examiner to obtain the case. If not assigned give case to the Appeals subject matter expert.

NOTE: All open cases must be seen by a TE to determine if a non statutory issue exists.

3. If non statutory conditions exist, the TE will print all notices, Case Contents Tax Account (TXMOD), IRPTR Information Returns, DCI, Form 12864 *Case History Sheet* and Form 12953 *Communication Sheet* (if present) and return case to clerical. Follow all steps below except 6&7.
4. If non statutory condition does **NOT** exist, the TE will return the case to clerical. When case is returned, follow all steps below.
5. Prepare Form 3210 and record the name, TIN and tax year for each case.

NOTE: If the case is MeF notate, "MeF return" on Form 3210 transmittal.

6. Print all notices, Case Contents Tax Account (TXMOD), IRPTR Information Returns, DCI, Form 12864 *Case History Sheet* and Form

12953 Communication Sheet (if present) associate these items with the case file.

7. Print the Statutory Notice of Deficiency for all Stat notices issued.

NOTE: If unable to locate the Statutory Notice of Deficiency see (7) below.

CAUTION: Always check what phase the case is in as taxpayers can petition the tax court before a Stat is issued.

8. Establish the case on Audit Information Management System (AIMS) for Appeals using IDRS Command Code (CC): AM424A and the Appeals Office Code. Research SERP, under the Who/Where tab, to link to the Appeals Case Routing for current Appeals Office addresses and routing instructions.

NOTE: See the BMF AUR IDRS Guide for instructions for reversing transaction codes, AIMS actions and closing an IDRS control base.

9. Attach a print of the AIMS opening action showing request completed.
10. Write PC 4800 and your SEID on the case folder and DCI, update the activity and close the control base using IDRS CC **TXMODA** and **ACTON**.
11. Using IDRS,CC **ESTABD** definer **T** recharge the documents (paper returns) and route the case to the Ogden Campus Appeals Office.

NOTE: Appeals may also request a copy of the Certified Mail Listing in order to verify the date and address used to mail the Statutory Notice. Locate, copy and sanitize the appropriate page of the Certified Mail Listing and include it with the Appeals package. This listing is maintained in the clerical function if needed.

7. If unable to locate the Statutory Notice of Deficiency take the following actions:
 1. Search the case file for the Statutory Notice of Deficiency for the notice date of the missing copy. If found, photocopy and send.
 2. If not able to locate write "SNOD not available" on the Form 3210 transmittal.

IRM 4.119.1.3.27(4) New date stamp instruction.

1. The Post Office returns (to IRS) all notices and miscellaneous letters that it is not able to deliver.
2. Undeliverables for POA notices should not be assigned to a batch, file the undeliverable with the case.

3. Undeliverable notices, STAT's and Correspondex letters received after case closure do not need address research.
4. Date stamp the envelopes of all undeliverables with the date that the undel was received in BMF AUR.