

IRM PROCEDURAL UPDATE

DATE: 04/16/2014

NUMBER: SBSE-05-0414-0702

SUBJECT: Retirement of Decision RD Update

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1.1.2

CHANGE(s):

IRM 5.19.1.1.2 Documenting Account Actions, updated paragraph (1) to remove Decision RD, due to retirement of the tool.

1. Whenever you work a case, you are required to document actions taken on taxpayer's accounts and/or actions promised by the taxpayer. Documentation should also include results of tools utilized to determine IA amounts such as from Decision IA, Return Delinquency results such as from Integrated Automation Technologies (IAT), and Reasonable Cause Assistor (RCA) etc.
2. All documentation must be done via AMS, using checklists, or by adding an appropriate issue and narrative. All documentation should be, to the extent possible, completed while the taxpayer is on the phone.

NOTE: While working paper inventory, if AMS is unavailable, and the case type can be worked to completion via IDRS, work the case on IDRS. When AMS is available, close the AMS control and note AMS: "Case worked on IDRS, AMS down".

NOTE: For ACS and ACSS see IRM 5.19.5, *ACS Inventory*.

EXCEPTION: Cases worked through GII. GII does not have the capability to interact with AMS.

3. Complete and accurate case documentation promotes quality and consistency in working balance due cases. History entries should contain enough information so that any person subsequently reading the history can easily determine what decisions were made, why those decisions were made, what actions were taken and what further actions are required to resolve the case.
4. Do not use the term "Illegal Tax Protester" (ITP) or similar designations on IDRS, ACS History Codes, or AMS comments. The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), Section 3707,

prohibits the use of any tax protester designation to describe the taxpayer. If you identify any such reference, immediately inform your manager. Terms such as "frivolous argument" or "tax avoidance argument" are acceptable terms to use. See IRM 25.4, *Employee Protection*, for further information.