



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

5.2.1

NOVEMBER 5, 2019

## EFFECTIVE DATE

(11-05-2019)

## PURPOSE

- (1) This transmits revised IRM 5.2.1, *Reports, Collection Time Reporting*.

## MATERIAL CHANGES

- (1) Internal controls have been added to this IRM, which have resulted in the reorganization and renumbering of existing content and subsections, as indicated in the following table:

Previous Subsection Number	Description of Change
5.2.1.1, <i>Overview</i>	Subsection has been renamed to <i>Program Scope and Objectives</i> and includes internal controls information.
5.2.1.1.1, <i>Overview of Chapter</i>	Subsection renamed to <i>Background</i> , updated content.
5.2.1.1.2, <i>Overview of the Collection Time Reporting System (CTRS)</i>	Subsection renamed to <i>Responsibilities</i> . Added internal controls content. Moved CTRS content to IRM 5.2.1.2.
5.2.1.1.3, <i>Program Management and Review</i>	Added new subsection to provide internal controls information.
5.2.1.1.4, <i>Program Controls</i>	Added new subsection to provide internal controls information.
5.2.1.1.5, <i>Terms/Definitions/Acronyms</i>	Added new subsection to provide internal controls information.
5.2.1.1.6, <i>Related Resources</i>	Added new subsection to provide internal controls information.
5.2.1.2, <i>Revision History</i>	Subsection renamed to <i>Overview of the Collection Time Reporting System</i> and now contains information on CTRS.
5.2.1.3, <i>Persons Affected</i>	Subsection renamed to <i>Program Users</i> . Clarified time reporting procedures.
5.2.1.4, <i>Definitions</i>	Subsection renamed to <i>Functional Roles</i> and describes end-of-month time-reporting responsibilities found in the previous 5.2.1.5. Prior content moved to IRM 5.2.1.1.5.

Previous Subsection Number	Description of Change
5.2.1.5, <i>Responsibilities</i>	Subsection renamed to <i>CTRS Problem Reporting Procedures and CTRS Help Desk</i> . Prior content moved to 5.2.1.4.
5.2.1.6, <i>CTRS Problem Reporting Procedures and CTRS Help Desk</i>	Renumbered to 5.2.1.5
5.2.1.7, <i>CTRS Problem Reporting Procedures and IT CTRS Development Team</i>	Renumbered to 5.2.1.6
5.2.1.8, <i>Procedures</i>	Renumbered to 5.2.1.7
5.2.1.9, <i>Details to Other Business Units</i>	Renumbered to 5.2.1.8

- (2) IRM 5.2.1.7.2: Revised procedures for CEASO, PALS, and Insolvency as a result of the elimination of the CTRS Roll-up program.
- (3) Exhibit 5.2.1-1: Revised to add time code *625 Passport Denial or Revocation*.
- (4) Exhibit 5.2.1-2:
- Revised to add time code *324 Captive Insurance Abusive Scheme*.
  - Revised to add time code *625 Passport Denial or Revocation*.
  - Name change for time code *322 Offshore Banking to Foreign Account Tax Compliance Act*.
  - Added time code *324 Captive Insurance Abusive Scheme*.
  - Added time code *626 OIC NEH-ETA Check Sheet*.
- (5) Exhibit 5.2.1-5:
- Revised to add time code *324 Captive Insurance Abusive Scheme*.
  - Revised to add time code *625 Passport Denial or Revocation*.
  - Added time code *324 Captive Insurance Abusive Scheme*.
  - Changed name for time code *310 Offshore Voluntary Compliance Initiative (OVCI) to Collection Strategy*.
  - Changed name for time code *311 Offshore Voluntary Disclosure Initiative (OVDI) to Offshore Voluntary Disclosure Initiative/Program (OVDI/OVDP)*.
  - Changed name for time code *313 Promoter to Promoter/Preparer*.
  - Changed name for time code *315 Announcement 2005-80 to Collection Strategy*.
  - Changed name for time code *317 High Dollar CNC (Currently Not Collectible) Project to Collection Strategy*.
  - Changed name for time code *318 Easement Settlement Offer to Collection Strategy*.
  - Changed name for time code *325 - 339 ATAT Reserved to Collection Strategy*.
- (6) Exhibit 5.2.1-9: Revised procedures for CEASO, PALS, and Insolvency as a result of the elimination of the CTRS Roll-up program.
- (7) Exhibit 5.2.1-10: Updated dates for current fiscal year and the next two fiscal years.
- (8) Throughout: Changed Walk-In title to Taxpayer Assistance Center.
- (9) Throughout: Name change for the Advisory function to Civil Enforcement Advice and Support Operations (CEASO).

- (10) Throughout: Fiscal year references updated where appropriate.
- (11) Throughout: Removed all references of the CTRS Roll-up Program and Form 4872-B, *Collection Daily Time Utilization Report*.
- (12) Throughout: made editorial changes for clarification and corrected links and references as necessary.

#### **EFFECT ON OTHER DOCUMENTS**

This material supersedes IRM 5.2.1 dated October 3, 2016.

#### **AUDIENCE**

SB/SE Field Collection Area Employees, OIC Specialists, CEASO, PALS and Field Insolvency Collection Employees

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5.2.1

Collection Time Reporting

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5.2.1.1  
(11-05-2019)  
**Program Scope and Objectives**

- (1) The objective of this IRM is to provide the policies and procedures for the preparation and processing of Field Collection (FC) daily reports. The field employee time reporting procedure includes entering time and activity data through the Integrated Collection System (ICS) which is then transmitted to the Collection Time Reporting System (CTRS). CTRS is used to provide monthly and cumulative data for all of Field Collection (Civil Enforcement Advice and Support Operations (CEASO), Field Collection Areas, Insolvency, Offer In Compromise (OIC) and Property Appraisal and Liquidation Specialist (PALS).
- (2) **Purpose:** The time reporting system is used to determine the resources expended by all Field Collection employees.
- (3) **Audience:** SB/SE Field Collection Area Employees, OIC Specialists, CEASO, PALS and Field Insolvency Collection Employees
- (4) **Policy Owner:** Director, Collection Policy
- (5) **Program Owner:** Technology Solutions Collection Systems and Projects, Manager, CDA/Spec Reports and Plans, Planning and Performance Analysis, Collection Operations, Small Business/Self Employed.
- (6) **Primary Stakeholders:**
  - The Commissioner
  - Treasury Inspector General for Tax Administration (TIGTA)
  - Congress
  - General Accounting Office (GAO)
- (7) **Program Goals:** The data consolidated in CTRS forms the basis for analysis presented in the NO-5000-23 (C-23), *Collection Workload Indicators Report*. The C-23 provides the information needed to monitor and project work plan accomplishments, budget and resource allocations, and staff planning. It also provides the data necessary to produce required reports and statistical data for internal and external stakeholders. For data definitions of the C-23, refer to IRM 5.2.4, *Collection Reports Overview*.

5.2.1.1.1  
(11-05-2019)  
**Background**

- (1) The CTRS program was developed in 1991 to automate and simplify the task of recording, gathering, and reporting time and inventory data from the individual level up to the servicewide level.
- (2) In general, program revisions are made at the beginning of the fiscal year based upon the data needed to perform analysis and to provide information to internal and external customers.

5.2.1.1.2  
(11-05-2019)  
**Responsibilities**

- (1) The Director, Field Collection (FC) is the responsible executive for the CTRS Program.
- (2) Field Collection Policy is responsible for procedural guidance in this IRM.
- (3) Field Collection Territory and Group Managers are responsible for ensuring the guidance and procedures described in this IRM are followed.

5.2.1.1.3  
(11-05-2019)  
**Program Management  
and Review**

- (1) **Program Reports:** To provide national data of resources expended by Collection employees in direct case work and non case work activities.
- (2) **Program Effectiveness:** Data captured on the *Collection Workload Indicators Report*, NO-5000-23 (C-23) is used on a monthly basis to ensure Field Collection is meeting their program goals.

5.2.1.1.4  
(11-05-2019)  
**Program Controls**

- (1) CTRS access is controlled via the Online 5081 system.

5.2.1.1.5  
(11-05-2019)  
**Terms/Definitions/  
Acronyms**

- (1) The table below list commonly used acronyms in the End of Month process.

Acronyms	Definitions
ATAT	Abusive Tax Avoidance Transactions
CDA	Collection Data Assurance
CEASO	Civil Enforcement Advice and Support Operations
COB	Close of Business
CTRS	Collection Time Reporting System
ENTITY	ENTITY Case Management System
EOD	End of Day
EOM	End of Month
FC	Field Collection Areas
ICS	Integrated Collection System
INS	Specialty Collection Insolvency
IQA	ICS Quality Analyst
NO-5000-23	Collection Workload Indicators Report (C-23)
OIC	Off in Compromise/ Specialty Collection Offers
PALS	Property Appraisal and Liquidation Specialist
PPA	The Planning & Performance Analysis
RO	Revenue Officer
SHUR	Staff Hour Utilization Report
VTs	Virtual Territory Specialist
WAS	Wide Area Specialist



- (2) The table below lists commonly used terms and definitions in the End of Month process.

TERMS	DEFINITIONS
Case Code	A three digit ICS/ENTITY code that identifies the type of taxpayer, See IRM 5.3.1 , <i>ENTITY Case Management System (ENTITY)</i>
CDA	Office responsible for receiving area time and activity to create the C-23
Collection Headquarters	Office that oversees Inventory Delivery & Selection and Collection Policy. These offices have employees with stakeholder interest in the data provided by CTRS
Designated Personnel	For purposes of EOM time reporting, are employees designated in ICS as manager, acting manager or group secretary profiled to run EOM reports in ENTITY
Detail	Temporary assignments of an employee to a different position for a specified period with the employee returning to regular duties at the end of the detail
ENTITY	Database provides Collection managers with case data that is useful in managing employee casework and verifying time charges
EOD	The process of entering and finalizing daily time through ICS
EOM	The last day of the time reporting cycle which is always a Saturday, Exhibit Exhibit 5.2.1-10, <i>Last Friday of Reporting Period and Number of Expected Hours (FY 2020, FY 2021, and FY 2022)</i>

Field Collection Areas	ROs working regular program casework, Specialty Collection Offers and groups assigned to special compliance programs such ATAT and the International Program
ICS	System used by Field Collection Areas, CEASO, Insolvency, PALS and Field OIC Specialists employees to report time and activity, Also used by CEASO and PALS to obtain monthly inventory data
ICS/ENTITY Quality Analyst (IQA)	Collection Headquarters employees who use CTRS for EOM purposes. The IQA monitors, analyzes, identifies, and corrects systemic and user errors in ICS
Subcategory	Used by CEASO, PALS, and Insolvency in conjunction with time codes. These are secondary time codes which are used to further define the time reported in an activity
Sub Code	A three-digit ICS/ENTITY code that identifies the type of case assignment. Used with a case code, the sub code further describes the taxpayer's case
Time Code	A three or four alphanumeric code used to track time on ICS
VTs	An IQA, CEASO, PALS or Insolvency employee designated to perform the (EOM) validation of reported data for one or more territories.
WAS	A CEASO, Insolvency, PALS employee, or lead IQA designated to perform End of Month (EOM) procedures. The WAS validates assigned area data each month.

Field Collection Areas	<p>There are seven Field Collection Areas:</p> <ul style="list-style-type: none"> <li>• North Atlantic</li> <li>• Central</li> <li>• South Atlantic</li> <li>• Gulf States</li> <li>• Northwest</li> <li>• Southwest</li> <li>• International</li> </ul>
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5.2.1.1.6  
(11-05-2019)  
**Related Resources**

- (1) Employees may also refer to the CTRS User Guide which is found at: <http://ctrs.web.irs.gov/>.

5.2.1.2  
(11-05-2019)  
**Overview of the Collection Time Reporting System (CTRS)**

- (1) The primary sources of data for the Collection Time Reporting System (CTRS) are time and activity reported by Field Collection, (CEASO, Field Collection Areas, Insolvency, Field OIC and PALS employees).
- (2) The time reported by Collection Areas in ICS is entered by time code and/or case time. The data entered in ICS is compiled in ENTITY. ENTITY receives daily, weekly, and monthly extracts from ICS that, when integrated, produce data files containing time, inventory, and activity information used by CTRS for time reporting purposes.
- (3) Collection Area and OIC End of Month (EOM) group files are then generated by ENTITY. Time reported through ICS generates group files for CEASO, Insolvency and PALS. Insolvency inventory derives from monthly feeder reports. The data is used to produce group and area data files, which are transmitted to the Collection Data Assurance (CDA) office.
- (4) The data consolidated in CTRS forms the basis for analysis presented in the NO-5000-23 (C-23), *Collection Workload Indicators Report*. The C-23 provides the information needed to monitor and project work plan accomplishments, budget and resource allocations, and staff planning. It also provides the data necessary to produce required reports and statistical data for internal and external stakeholders such as the Commissioner, Treasury Inspector General for Tax Administration (TIGTA), Congress, and General Accounting Office (GAO). For data definitions of the C-23, refer to IRM 5.2.4, *Collection Reports Overview*.

5.2.1.3  
(11-05-2019)  
**Program Users**

- (1) Field Collection Areas and Field OIC Specialists employees are required to use ICS to report time on casework and on non-case related activities. They are also required to use ENTITY to monitor time reported on ICS and to process time reporting End of Month (EOM) data files.
- (2) CEASO, PALS, and Insolvency employees are required to report time on ICS.
- (3) Collection employees designated to use CTRS include the Wide Area Specialist (WAS), the Virtual Territory Specialist (VTS) and specific managerial officials.

- (4) Managers and analysts use information gathered through CTRS to give program direction and to make resource allocation and financial decisions at the national level that impact the areas, territories, and groups in Collection.

5.2.1.4  
(10-01-2012)

**Functional Roles**

- (1) The following subsections identify roles and responsibilities for end of month time reporting instructions for Collection employees.

5.2.1.4.1  
(10-01-2014)

**Field Collection and  
Field OIC Specialist  
Responsibilities**

- (1) The following Field Collection employees are required to report time on ICS: ROs, para-professionals, group managers, and clerical. For instructions on ICS time reporting, refer to *ICS User Guide, Chapter 26, TIN-Based Time Reporting*.
- (2) Collection employees are responsible for the accuracy of the case information in their assigned inventory, accurately reporting time, and performing a timely EOD process.
- (3) Group secretaries or designated personnel are responsible for weekly time entry and verification for the group, generating and printing reports, advising the manager of the status of the time reporting process, and maintaining historical files as required. Group secretaries are also responsible for accurately reporting their time and performing a timely EOD process.
- (4) Group managers or designated personnel are responsible for overseeing time reporting, case information correction, and timely EOD process of group employees. They are responsible for reviewing, approving and ensuring completion of a timely and accurate monthly group report. Group managers are also responsible for accurately reporting their time and performing a timely EOD process.
- (5) Territory managers are responsible for accurate and timely completion of the EOM reports for their assigned groups.

5.2.1.4.2  
(11-05-2019)

**CEASO, PALS, and  
Insolvency  
Responsibilities**

- (1) Employees in the CEASO, PALS, and Insolvency functions are required to report time using ICS. The employee categories required to use ICS are clerical, para-professional, professional, and management.
- (2) Group secretaries or designated personnel are responsible for weekly time verification for the group, generating and printing reports, advising the group manager of the status of the time reporting process, and maintaining historical files as required.
- (3) Group managers or designated personnel are responsible for overseeing the group time reporting and correction process. They are responsible for reviewing, approving and ensuring completion of a timely and accurate monthly group report. Group managers are also responsible for accurately reporting their time.
- (4) Territory managers are responsible for accurate and timely completion of the EOM reports for their assigned groups.

**Note:** IRM Exhibit 5.2.4–18(3), *Preparation and Transmission of Collection Workload Indicators (C-23) Report*, states, “Because of the inability to provide an approval signature line in electronic transfer, it is understood that

the territory or group manager or his/her designee, has reviewed and approved the 4872 report prior to transmission...”

5.2.1.4.3  
(11-05-2019)  
**CTRS Coordinator  
Responsibilities**

- (1) The CTRS user is responsible for gathering, processing, and validating Collection time and activity information from individuals and other external feeder reports. The user is responsible for the accurate completion and timely transmission of the group report.
- (2) The Virtual Territory Specialist (VTS) is responsible for validating collection time and activity information from ICS and ENTITY (FC Areas only) group files each month.
- (3) The Field Collection WAS provides support and service to Field Collection employees utilizing the ICS and ENTITY systems to report time and inventory data. The WAS is responsible for the accurate completion and timely transmission of the CTRS Area report and for providing assistance during the end of month process.
- (4) The CEASO, PALS, and Insolvency WAS provides support and service to CEASO, PALS, and Insolvency employees who use ICS to report time and receive inventory data from feeder reports. The WAS is responsible for the accurate completion and timely transmission of the CTRS area report and for providing assistance during the end of month process.

5.2.1.5  
(11-05-2019)  
**CTRS Problem  
Reporting Procedures  
and CTRS Help Desk**

- (1) The CTRS Help Desk is staffed by Collection Systems and Collection Data Assurance (CDA). Questions pertaining to the execution of the CTRS program are to be directed via e-mail to the CTRS Help Desk at *\*SBSE CTRS (sbse.ctr@irs.gov)*.
- (2) A communication plan has been established that will ensure a response is provided within two hours during normal business hours, after the request is received.
- (3) Help Desk Protocol:
  - Send e-mail requests for assistance to the CTRS mailbox at *\*SBSE CTRS (sbse.ctr@irs.gov)*.
  - Send a copy of the e-mail to your manager (for CEASO, PALS, and Insolvency), or all three IQA managers (for Field Collection) per the protocol agreement.
  - E-mail subject line must contain “911” if time sensitive CTRS assistance is required during EOM processing.
- (4) CTRS Help Desk duties:
  - Provide guidance and solve problems relating to time code utilization.
  - Solve problems relating to inventory counts.
  - Solve problems relating to CTRS procedures.
  - Refer systemic or software-related problems to CTRS IT development team.
  - Track and document all problems described above.
  - All CTRS program issues.

5.2.1.6  
(10-02-2013)  
**CTRS Problem  
Reporting Procedures  
and IT CTRS  
Development Team**

- (1) Systemic or software-related problems must go through the CTRS Help Desk.
- (2) When the CTRS Help Desk staff is unable to resolve a systemic or software related problem, they will open a KISAM ticket and attach a completed troubleshooting form. The KISAM ticket should state the issue and the steps taken by the CTRS Help Desk staff to resolve the issue, the KISAM ticket will be assigned to: COMP-F & PC-ACCT-IDS (IT CTRS development team). The troubleshooting form can be found on the CTRS website: <http://www.ctr.web.irs.gov/> or in the CTRS User Guide.
- (3) IT CTRS Development staff duties include:
  - Solving problems relating to the CTRS software installation.
  - Solving systemic problems relating to CTRS program execution.
  - Tracking and documenting all problems described above.
  - Referring all procedural questions to the CTRS Help Desk Staff.

5.2.1.7  
(10-01-2009)  
**Procedures**

- (1) This section identifies procedures to be followed by Collection employees for the end of month time and activity reporting process.

5.2.1.7.1  
(11-05-2019)  
**Field Collection  
Procedures**

- (1) Revenue Officers and Field OIC Specialists will:
    - a. Review and update case codes and sub codes weekly as appropriate.
    - b. Report time and finalize it at the conclusion of each business day using the End of Day (EOD) process on ICS, but no later than the next business day. The EOD process can be done if teleworking via Cisco AnyConnect Secure Mobility Client.
- Note:** The only exception to this requirement applies to the last Friday of the monthly time reporting period. On the last Friday of the reporting period, ICS users will EOD their time by close of business (COB) that day. They will either connect to the LAN via Cisco AnyConnect or come into the office to upload their time. Users can input and EOD training and leave hours in advance. See Exhibit 5.2.1-10, *Last Friday of Reporting Period and Number of Expected Hours (FY 2020, FY 2021, and FY 2022)* for further information.
- c. If an employee is unexpectedly absent when the month end time report is due or is having difficulty connecting to the LAN, the employee will make every effort to provide the time information to the group secretary or manager via telephone or fax as soon as possible but no later than COB on the last Friday of the reporting period. The group secretary or manager can input, correct and EOD time for the employee.
  - d. During the EOD process, the RO is prompted to record the number of manually issued levies created in that day.

- (2) Group Secretaries will:
  - a. Report their time and finalize it at the conclusion of each business day using the EOD process on ICS, but no later than the next business day.
  - b. Use the ENTITY Weekly Time Verification feature or Weekly Time Report to identify any time discrepancies or failure to EOD weekly. At month end, use the ENTITY Hours Verification Report to verify that all time has been EOD'd and that each employee's tour of duty total matches the hours expected for the given reporting period. The hours expected for the reporting period may vary depending on the number of holidays and whether it is a four or five week cycle.

- c. Resolve any discrepancies discovered in the review by COB on the last Friday of the reporting period. If an error is found after the Friday of the last reporting period, resolve this error as soon as possible on the following Monday. Refer to IRM Exhibit 5.2.1-10, *Last Friday of Reporting Period and Number of Expected Hours (FY 2020, FY 2021, and FY 2022)*, for a list of the reporting periods and the number of hours expected for the reporting period.

**Note:** Corrections to time in ICS update to ENTITY overnight. It is critical that necessary action(s) to resolve any discrepancies are taken by COB on the last Friday of the monthly time reporting period.

- d. Generate the ENTITY End of Month Report. After managerial review and approval, the EOM group file will be systemically transmitted to the CTRS server.
- e. If the EOM report cannot be transmitted by the established time frame due to unusual circumstances, notify the group manager via e-mail of the reason for the delay and the expected completion date. The group secretary should also notify the VTS (IQA) via e-mail.
- f. Maintain paper copies of the monthly Group Form 4872, **Collection Activity Report** for a period of three months following the end of the reporting period, in accordance with Document 12990, *Records Control Schedules , for Tax Administration - Collection*.

(3) Group Managers will:

- a. Report time and finalize it at the conclusion of each business day using the End of Day (EOD) process on ICS, but no later than the next business day.
- b. Ensure time information is reviewed and corrected weekly.
- c. Review the ICS Employee Parameter Tables and make any needed corrections by the COB on the last Friday of the monthly time reporting period. If the group manager does not have the proper authority to make the needed corrections, he/she must contact the IQA for assistance.

**Note:** ICS takes a snapshot of the ICS Employee Parameter Table on the weekend after the monthly time reporting period ends, to get each user's profile at cutoff. This profile is used to determine where the time will be reported in CTRS. ENTITY reports time under the manager, clerical, para-professional, and professional categories.

- d. Review and approve the EOM group report before it is transmitted systemically to the CTRS server. The review will include Revenue Officer inventory counts, inventory item counts, case sub codes, case type, group monthly data and time allocation.
- e. Notify the lead IQA in the area if the EOM report cannot be transmitted by the established time frame. Provide the reason for the delay, i.e., due to a workstation/mainframe problem or other unusual circumstance, will be sent via e-mail along with the expected completion date.
- f. Ensure key employees (such as group secretary and acting manager) are available to complete the EOM report and address questions regarding the report.
- g. If corrections are required, make the changes in ICS and notify the VTS /IQA via e-mail.
- h. The next day, re-generate and re-approve the ENTITY EOM report.



## 5.2.1.7.2

(11-05-2019)

**CEASO, PALS, and  
Insolvency Procedures**

## (1) CEASO, PALS, and Insolvency employees will:

- a. Record and verify time at the conclusion of each business day to the appropriate time code for the type of work performed using the End of Day (EOD) process on ICS, but no later than the next business day. The EOD process can be done if teleworking via Cisco AnyConnect Secure Mobility Client.

**Note:** The only exception to this requirement applies to the last Friday of the monthly time reporting period. On the last Friday of the reporting period, ICS users will EOD their time by close of business (COB) that day. They will either connect to the LAN via Cisco AnyConnect or come into the office to upload their time. Users can input and EOD training and leave hours in advance. See Exhibit 5.2.1-10, *Last Friday of Reporting Period and Number of Expected Hours (FY 2020, FY 2021, and FY 2022)* for further information.

- b. If an employee is unexpectedly absent when the month end time report is due or is having difficulty connecting to the LAN, the employee will make every effort to provide the time information to the group secretary or manager via telephone or fax as soon as possible but no later than COB on the last Friday of the reporting period. The group secretary or manager can input, correct and EOD time for the employee.

## (2) Group Secretaries users will:

- a. Report their time and finalize it at the conclusion of each business day using the EOD process on ICS, but no later than the next business day.
- b. Use the Monthly Time Summary Report in ICS, to identify any time discrepancies or failure to EOD weekly. At month end, use the Monthly Time Summary Report to verify that all time has been EOD'd and that each employee's tour of duty total hours matches the hours expected for the given reporting period. The hours expected for the reporting period may vary depending on the number of holidays and whether it is a four or five week cycle.
- c. Obtain required monthly feeder reports from the CEASO/PALS group managers and the Insolvency Technical Analysts for inventory data.
- d. Print Group Monthly Time Summary Report from ICS.
- e. Verify all time and inventory (CEASO/PALS only); verify time (INS only). After managerial review and approval, notify VTS and send documentation(s) via e-mail.
- f. Notify the group manager if the CTRS group data cannot be verified by the established time frame. Provide the reason for the delay, i.e., due to a server problem or other unusual circumstance, send via e-mail to the group manager along with the expected completion date. Also, the group secretary should notify the VTS or WAS, if applicable, via e-mail.
- g. Maintain monthly paper feeder reports for a period of three months following the end of the reporting period, in accordance with Document 12990, *Records Control Schedules, for Tax Administration - Collection*. This will be for all reports that provide data for composite reports, the group report and Form 4872, *Collection Activity Report*.

## (3) Group Managers will:

- a. Review and approve the group data before it is transmitted to the VTS or WAS. The review will include group monthly inventory data and time allocation.



- b. Managerial approval is completed within the CTRS program. Once approved the data is transmitted directly to CDA.
- c. Notify the WAS if the group report cannot be transmitted by the established time frame. Provide reason for the delay, i.e., due to a server problem or other unusual circumstance. Send reason for delay via e-mail along with the expected completion date.
- d. Ensure key employees such as the group secretary and acting manager are available to complete the CTRS report.

## 5.2.1.7.3

(11-05-2019)

**CTRS Coordinator  
Procedures (Collection)**

## (1) The Field Collection VTS will:

- Notify the WAS and the group manager when a group's EOM report has not been generated and approved on ENTITY.
- Verify the reported data after the WAS has processed the group files.
- Research ENTITY and ICS to obtain correct data.
- Compare the ENTITY 4872 to the CTRS 4872 for accuracy (they should match).
- Resolve CTRS error listings sent by the WAS.
- Contact groups for further information while validating if needed.
- Advise the WAS of any needed corrections.
- Notify the WAS when validation is complete and provide supporting documentation.
- Serve as backup to other CTRS specialists.
- Maintain Form 4872 , *Collection Activity Report*, for a period of three months following the end of reporting period, in accordance with Document 12990, *Records Control Schedules , for Tax Administration - Collection*.

## (2) The CEASO and Insolvency VTS will:

- Verify the reported data.
- Research systemic tools such as ICS to obtain correct data.
- Resolve CTRS error listings sent by the WAS.
- Contact groups for further information while validating if needed.
- Advise the WAS of any needed corrections in CTRS.
- Notify the WAS when validation is complete and provide supporting documentation.
- Serve as backup to other CTRS coordinators.
- Maintain Form 4872 , *Collection Activity Report*, for a period of three months following the end of reporting period, in accordance with Document 12990, *Records Control Schedules, for Tax Administration - Collection*.

## (3) The Field Collection WAS will:

- Update CTRS with the monthly group files retrieved from the CTRS server.
- Advise the VTS that group data is ready for review.
- Provide CTRS error listings to the VTS for resolution.
- Validate the reported data.
- Notify the CTRS analysts in CDA of any problem that will prevent the timely transmission of the Area data file.
- Generate the area data file to the CTRS server.
- Send narrative analysis of time code utilization issues and RO attrition explanation via e-mail to the \*SB/SE CTRS mailbox.

- Serve as backup to other CTRS users.
- Run Staff Hours Utilization Reports (SHUR).
- Maintain Form 4872, *Collection Activity Report*, for a period of three months following the end of reporting period, in accordance with Document 12990, *Records Control Schedules for Tax Administration - Collection*.

(4) The CEASO and Insolvency WAS will:

- Update CTRS with the monthly group files from the CTRS server.
- Advise the VTS that group data is ready for review.
- Provide CTRS error listings to the VTS for resolution.
- Validate the reported data.
- Notify the CTRS analysts in CDA of any problem that will prevent the timely transmission of the area data file to CDA.
- Generate the area data file to the CTRS server.
- Send narrative analysis of time code utilization issues and the CTRS WAS Check Sheet via e-mail to CDA.
- Maintain Form 4872, *Collection Activity Report*, for a period of three months following the end of reporting period, in accordance with Document 12990, *Records Control Schedules for Tax Administration - Collection*
- Validate inventory counts using the CEASO feeder reports and the Insolvency inventory data provided by the Insolvency Technical Analyst.

5.2.1.7.4

(11-05-2019)

**CTRS Report Error  
Correction Procedures  
for Field Collection**

- (1) Corrections to the month end reports can be made at any time during the month end process. The procedures for making corrections will differ according to the person identifying the error and at what point the error is identified.
- (2) When errors are identified after the group EOM report has been transmitted to ENTITY, the Field Collection VTS or WAS will take the following steps to ensure the data is corrected:
  - a. The VTS or WAS will notify the field group manager of the error(s).
  - b. The group manager, the group secretary, or designated personnel will make the correction(s) in ICS.
  - c. The group manager, the group secretary, or designated personnel will reapprove and regenerate the Group EOM report the day after the correction was made in ICS.
  - d. The VTS will ensure that the correction was made and the report was reapproved and regenerated before completing the month end process.
  - e. In rare circumstances, such as when there are time constraints, the WAS may make "pen and ink" corrections to the CTRS data. However, this should be done in conjunction with the group making the correction in ICS and re-running the month end report the following day. The WAS must notify the CTRS analysts in Collection Data Assurance (CDA) when corrections of this type have been made and the area data file will be generated or needs to be regenerated.
  - f. The Field Collection WAS should only run the ENTITY Area Management Information System (MIS) reports when all corrected group EOM reports have been re-run.
  - g. Errors in the ICS position type should be corrected before the ICS EOM snapshot is taken. The snapshot captures the employee profile from the

ICS Employee Parameter Table at the end of month cutoff. The snapshot profile will determine how the time rolls to CTRS, therefore the position type must be accurate.

- Note:** 1) A RO classified as a long-term acting manager will not be permitted to have non-manager time, and  
2) An employee who has an ICS classification of “disbanded,” will be considered off the employee rolls and no time will be permitted. If time is reported but cannot be corrected in ICS, a manual correction will be required in the CTRS program by the WAS.
- (3) If errors are identified after the area report has been transmitted, the Field Collection WAS must contact the CTRS Analyst in CDA immediately.
- (4) In CEASO, PALS, and Insolvency, if errors are identified and reported by the group prior to transmitting the group report to the server, the VTS or CEASO and Insolvency WAS have similar required steps for making corrections.
- a. In rare instances, such as when there are time constraints, the WAS may make “pen and ink” corrections to the CTRS data, then regenerate the report.
  - b. After the report has been regenerated, the WAS must notify the CTRS analyst in CDA.

5.2.1.8  
(11-05-2019)  
**Details to Other  
Business Units (BU)**

- (1) In general, detailed out time includes all hours spent by Collection employees while on detail to another Business Unit (BU) such as W&I, SB/SE Exam, TE/GE, LB&I, and TAS. It also includes any specific program identified as detailed out by the Collection Headquarters office.
- (2) The five specific detail out programs identified by Collection Headquarters are as follows:
- Taxpayer Assistance Center (TAC)
  - ACS/Toll-Free
  - Taxpayer Advocate Service
  - Stakeholder Liaison
  - Disaster Relief

Any other detail out activity is reported as “Detailed Out Other”. Descriptions for each detail out category are contained in this section.

**Note:** A detail can be either official or unofficial. An official detail requires that a Standard Form 52, *Personnel Action Request*, be issued designating a specific time frame for the assigned detail. An unofficial detail does not require a Standard Form 52 and is simply impromptu assistance provided by a Collection employee for either short or extended periods of time.

**Example:** A Collection employee may be asked to fill in by the W&I TAC area manager when the TAC area is understaffed. In this example, the Collection employee is merely providing assistance for a short period of time and this does not warrant issuance of Standard Form 52.

- (3) Employees detailed out will track the number of hours spent outside their normal group in the detailed out section of ICS. They will also report their time as detailed in under the appropriate time codes on the time reporting form or system required by the function or organization to which they are detailed.

- (4) Earned overtime, credit, or compensatory hours are not included in detail out totals.

**Note:** Detailed out employees who earn overtime, credit, or compensatory hours will include those hours on the time recordation form required by the function to which they are detailed. Detailed out employees will also include Leave (i.e. Admin, Annual, Sick, jury, Military or any other type of approved leave), Holidays and LWOP on the time recordation form required by the organization to which they are detailed. See IRM 5.2.1.9.8, *Time Reporting Procedures for Details*.

5.2.1.8.1  
(11-05-2019)  
**Details to Taxpayer  
Assistance Center (TAC)**

- (1) Details to TAC include the time spent by Collection employees assisting the Customer Assistance, Relationships, and Education (CARE) TAC operation.

5.2.1.8.2  
(11-05-2019)  
**Details to ACS/Toll-Free**

- (1) Employees detailed to the ACS/Toll-Free call site will report their time on ICS in the detailed out section.

5.2.1.8.3  
(10-02-2013)  
**Details to Taxpayer  
Advocate Service**

- (1) Report time detailed to the Taxpayer Advocate Service Office.
- (2) Time expended by Collection employees on Taxpayer Advocate Service issues or complaints will be charged to the assigned case or appropriate time codes as defined in Exhibit 5.2.1-2, *Collection Operational Time Codes (Definitions)*.

5.2.1.8.4  
(10-01-2007)  
**Details to Stakeholder  
Liaison**

- (1) Report time spent on the following programs as detailed out to Stakeholder Liaison.
- Volunteer Income Tax Assistance (VITA)
  - Tax Counseling for the Elderly
  - Customer Service Telephone Operator
  - Understanding Taxes (UT)
  - Small Business Workshop (SBW)
  - Student Tax Clinic
  - Magnetic Media Promotion
  - Other types of taxpayer education programs and efforts (not directly case related) that can be construed as providing customer service and for which the employee is officially detailed out.

5.2.1.8.5  
(10-02-2013)  
**Details to Disaster Relief**

- (1) When a disaster occurs, the Internal Revenue Service may establish disaster assistance centers to provide prompt on-site assistance to taxpayers in the affected area. Because of the unplanned and un-budgeted use of resources resulting from a disaster, Collection absorbs its share of the cost. Collection personnel will report all time expended providing tax assistance at disaster assistance centers as detailed out to Disaster Relief, in addition to completing any forms required by the center.

5.2.1.8.6  
(10-03-2016)  
**Details Out - Other**

- (1) Detailed Out - Other includes any other Business Units not listed in IRM 5.2.1.9.1 through 5.2.1.9.5. Examples of Detailed Out Other to Business Units include, but are not limited to:

- Large Business and International (LB&I)
- Examination
- Combined Federal Campaign (CFC) Loaned Executive

5.2.1.8.7  
(10-03-2016)

#### Details within Collection

- (1) Collection employees detailed to Collection Headquarters, PPA, Area Director or Territory Manager's office **will not** report time as either detailed out or as detailed in. The area and territory staff does not track time for the purposes of CTRS, therefore it is unnecessary for a detailee to report time worked in these offices.
- (2) There are no details within Collection, since Field Area, OIC Specialists, CEASO, PALS and field Insolvency employees all report to the Collection function.

5.2.1.8.8  
(11-05-2019)

#### Time Reporting Procedures for Details

- (1) The following quick reference chart shows procedures for proper time reporting while on detail within or outside of Collection.

HOW TO REPORT DETAIL TIME WITHIN OR OUTSIDE COLLECTION			
IF YOU WORK IN:	AND YOU ARE DETAILED TO:	THEN THE TIME IS:	REPORT TIME FOLLOWING THESE STEPS:
Field Collection, Field OIC, CEASO, Insolvency or PALS	Another Field Collection Area/ Group, Field OIC, CEASO, Insolvency or PALS	<b>Not</b> counted as a detail out	<ul style="list-style-type: none"> <li>• Report time to normal operational time codes in the new Field Collection Area/ Group, Field OIC, CEASO, PALS, or Insolvency Group.</li> <li>• <b>Do not</b> report time as detailed out.</li> </ul>
	Another Business Unit such as Exam, CFC, LB&I, HCO or TE/GE:	Detail Out Other	<ul style="list-style-type: none"> <li>• Report time as detailed out in ICS .</li> <li>• Report time as detailed in under appropriate time codes on the time reporting form or system required by the function or Business Unit to which you are detailed.</li> </ul>
	Territory Manager's Office	<b>Not</b> reported	<ul style="list-style-type: none"> <li>• <b>Do not</b> report time as detailed out of Field Collection, Field OIC, CEASO, PALS or Insolvency.</li> <li>• <b>Do not</b> report time detailed in to Territory Manager's office.</li> </ul>
	Any Director's Office (Field Area or Specialty Collection)/ Headquarters Collection	<b>Not</b> reported	<ul style="list-style-type: none"> <li>• <b>Do not</b> report time as detailed out of Field Collection, Field OIC, CEASO, PALS or Insolvency.</li> <li>• <b>Do not</b> report time detailed in to Area Director's office.</li> </ul>

5.2.1.9  
(11-05-2019)  
**ICS and ENTITY Sub  
Codes (Field Collection  
Areas only)**

- (1) ENTITY provides inventory receipt and disposition data to the CTRS program, which is then used to calculate the CTRS inventory item counts. Receipt and disposition data for Other Investigation (OI), Federal Tax Deposit (FTD) Alerts, Taxpayer Advocate Service cases, and various special project cases such as Abusive Tax Avoidance Transactions (ATAT) and Mutual Collection Assistance Request (MCAR), is passed to the CTRS program upon the completion of the Group End of Month process.
- (2) These inventory items must be sub coded properly for accurate inventory counts and time data to roll to CTRS. Time applied on specific sub coded cases roll to associated time codes. A list of sub codes and associated time codes is provided in IRM 5.2.1.10(7), *ICS and ENTITY Sub Codes (Field Collection)* of this section. When a case is received, a sub code should be immediately assigned by the RO or group manager, before time is charged to the case and before the end of the reporting period.
- (3) A Taxpayer Delinquent Account/Taxpayer Delinquent Investigation (TDA/TDI) case with an associated OI must be sub coded either 104 (TDA) or 204 (TDI) for the time to roll into 104 or 204, when time is applied directly to the case by the RO who has the OI assignment. The RO with the case assignment who issued the OI must sub code the case 104 or 204. When the RO with the TDA/TDI case assignment that issued the OI charges time to the case, it rolls into direct time code 101 even though the case has a 104/204 sub code.

**Example:** A RO in California has a TDA case assigned to him. He needs to send an OI to a RO in New York to check for property owned by the taxpayer in that state. When the California RO sub codes his case as 104, the New York RO receives the OI with the 104 sub code and any time he applies on the OI will roll into 104. Time applied to the case by the California RO will roll into direct case time code 101.

**Exceptions:** The exceptions to this rule are cases that have been sub coded Offers-in-Compromise (OIC) 106, FTD Alert 105, and ATAT sub codes 309 through 339. See (4), (5), and (6) below.

- (4) When an OI is issued on an open OIC case, the OIC sub code should not be changed from 106 so that all time rolls into the specialized OIC program. The receiving group manager of the OI would update the sub code if the Compliance Initiative Program (CIP) is closed.

**Note:** CTRS tracks hours only for OIC 106, it does not track offer receipts and dispositions. Those inventory counts are tracked by the Automated Offer in Compromise system (AOIC).

- (5) FTD Alert 105 sub codes are automatically changed to 000 by ICS when the FTD module closes.
- (6) Collection Strategy Abusive Tax Avoidance Transactions (ATAT) are sub coded using 309 through 339. The sub code on these ATAT cases should not be changed unless the criteria of the ATAT case changes, dictating the need to update the case with another ATAT sub code. See also *IRM 5.20.2.2.1 Abusive Tax Avoidance Transactions Sub Codes* for ATAT sub codes definition. This is a specialized program where all time charged to the case must be tracked using the ATAT sub codes.



**Example:** An ATAT RO in Florida has an ATAT case assigned to her with a sub code of 309. She needs to send an OI to a RO in Louisiana to check for property owned by the taxpayer in that state. When the Louisiana RO receives the OI, she should not change the sub code to 104, it must remain 309 so time will roll into 309. Time applied to the ATAT case by the Florida RO will also roll to 309.

**Note:** If an offer is received on an ATAT case and the RO determines that the offer was submitted to delay collection and forwards the case with the Form 657, *Offer in Compromise/Revenue Officer Report*, as a “solely to delay” collection, the sub code for the case should remain as 309.

**Note:** If an offer is received on an ATAT case, and the offer is worked by the OIC specialist, that case will be sub coded 106 OIC.

- (7) CTRS tracks inventory counts in Field Collection for the following sub coded items:

Sub Code/TIME CODE	TITLE
104	Inter-Area Other Investigation (OI) - Taxpayer Delinquent Account (TDA)
105	Federal Tax Deposit (FTD) Alert
107	Taxpayer Advocate Service
204	Inter-Area OI - Taxpayer Delinquent Investigation (TDI)
309	Abusive Trust Avoidance Transactions (ATAT)
310	Collection Strategy
311	Offshore Voluntary Compliance Initiative/Program (OVDI/OVDP)
312	Intermediary Transactions
313	Promoter/Preparer
314	Notice 2000-44
315	Collection Strategy
316	Federal Payment Levy Program (FPLP) Contract Vendor
317	Collection Strategy
318	Collection Strategy
319	Refund Schemes
320	Large Business and International (LB&I) Distressed Asset Trust (DAT)
321	IRC § 6707A Penalty Assessment

Sub Code/TIME CODE	TITLE
322	Foreign Account Tax Compliance Act (FATCA)
323	ATAT Estate and Gift
324	Captive Insurance Abusive Scheme
325–339	Collection Strategy (ATAT) (Reserved)
361	Mutual Collection Assistance Request (MCAR)
362	Solution Saturday



**Exhibit 5.2.1-1 (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

This alphabetical index is intended as a quick reference to indicate which time code and subcategory (sc), if applicable, address a particular subject for quick searching. Also included is appropriate functional and employee position type usage information. Refer to Exhibit 5.2.1-2, *Collection Operational Time Codes (Definitions)*, for a complete description of time codes and appropriate usage.

***Program Area Operational Time Codes for Field Collection:***

<b>PROGRAM AREA</b>	<b>TIME CODE</b>
Balance Due	100 series
Delinquent Return	200 series
Compliance Initiative & Local Outreach Programs, Collection Strategy (ATAT), Appeals, Mutual Collection Assistance Requests (MCAR), and Solution Saturday	300 series
Non-Direct Time	400 series
Clerical Duties (direct time)	500 series
Overhead Time	601-613
Management Direct Case	614
Informational Only	406, and 619–625
ICS Only	700-800 Series

***QUICK REFERENCE TIME CODE LISTING***

*The following time codes and subcategory time codes are open to all functions and all position types unless otherwise noted. Managers and Field Collection clerical employees use a limited range of time codes. Rather than state “No Management” or “No Clerical” after each subject, listings of valid managerial and clerical time codes are provided at the end of this index.*

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
<b>- A -</b>	
Absent Without Leave (AWOL)	Not Reported
Acquired Property (CEASO only)	subcategory (sc) 165 (which rolls into 116)
Acquired Property (PALS only)	sc 153 (which rolls into 115)
Administrative Leave (Field Collection only)	770
Administrative Leave (CEASO, PALS, and Insolvency)	613
Administrative Time	611
Administrative Transferee Assessments (CEASO only)	sc 175 (which rolls into 117)
CEASO Opinions (CEASO only)	sc 121-123 (which rolls into 112)
All Other Training--except CPE, RO/CEASO, PALS, and Insolvency, Phase (Unit X), OJI, or Instructor Assignment	605

**Exhibit 5.2.1-1 (Cont. 1) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Annual Recertifications (OL5081)	611
Analysis/Perfection (Clerical only)	502
Analyze/Action Plan - TDA	101
Analyze/Action Plan - TDI	201
Answering Telephone as a Receptionist	611
Appeals	360
Appearing in Civil Court as a Witness	613/770
Assist Another RO (Field Collection only)	810
Assist Coworkers or IT with Automated Systems (Non-ICS/ ENTITY systems)	402
Assist Coworkers or IT with Automated Systems (ICS/ENTITY systems only)	403
Attending Meetings (including 7114 Meeting)	611
Attending Union Meetings and Activities Not Covered Elsewhere	611
AWS Day Off (Field Collection only)	760
AWS Day Off (CEASO, PALS, and Insolvency)	Not Reported
<b>- B -</b>	
Backup Withholding (BWH) -TDA	101
Backup Withholding (BWH) -TDI	201
Balance Due - ACS Related	102
Balancing Civil and Criminal Activities (Insolvency & CEASO only)	sc 181 (CID Control) & sc 182 (Probation) which rolls into 118
Bankruptcy - Abandoned/Exempt	113m
Bankruptcy - ABC Assignments	113q
Bankruptcy - Chapter 7 No Asset (Insolvency only)	113a
Bankruptcy - Chapter 7 Asset (Insolvency only)	113b
Bankruptcy - Chapter 9 (Insolvency only)	113c
Bankruptcy - Chapter 11 (Insolvency only)	113d
Bankruptcy - Chapter 12 (Insolvency only)	113f
Bankruptcy - Chapter 13 Pre-Confirmation (Insolvency only)	113h
Bankruptcy - Chapter 13 Post-Confirmation (Insolvency only)	113i

**Exhibit 5.2.1-1 (Cont. 2) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Bankruptcy - Chapter 15 (Insolvency Only)	113p
Bankruptcy - Clerical Duties	611
Bankruptcy - Decedents	113s
Bankruptcy - Other Insolvency	113o
Bankruptcy - Receiverships	113r
Bankruptcy - Related Field Collection TDA	101
Bankruptcy - Related Field Collection TDI	201
Billing Analysis Report Tool (BART) Annual Recertification	605
Blood Donation	613
Break Time	611
<b>- C -</b>	
Captive Insurance (CEASO only)	188 (rolls into 118)
CARE	Detail to TAC
Case Reviews - Managers	614
Case Reviews - Employees	611
Certificate of Non-attachment (CEASO only)	149
Civil Actions/Litigation ( CEASO & PALS only)	sc 131-139 (which rolls into 111)
Combined Federal Campaign (CFC) Coordinator Officer	404
CFC - Completing CFC Forms	611
CFC Key Person	611
CFC Loaned Executive	Detail to Other
Claims - TFRP (CEASO only)	sc 172 (which rolls into 117)
Claims - Other (CEASO only)	sc 185 (which rolls into 118)
Clerical employees (CEASO and Insolvency professional employees)	505/611
Clerical (Field Collection professional employees)	611
Coding and Editing of Adjustment Documents (Clerical only)	502
Collateral Agreements (CEASO only)	sc 184 (which rolls into 118)
Collateral Duties (i.e., EEO & Union Representative)	401
Collection Information Statements - TDA (Secure & Analyze)	101
Collection Strategy ATAT	309-339

**Exhibit 5.2.1-1 (Cont. 3) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Commissioner Representative (Manager or Official Management Detail)	610
Commissioner Representative (Bargaining Unit Employees)	611
Comp-Time Earned - (Field and Collection Offers only)	710 and related activities
Comp-Time Earned - (CEASO, PALS, and Insolvency only)	To Appropriate Program Time Codes
Comp-Time Used -	711
Comp-Time Earned (Religious - Field Collection Only)	720 and related activities
Comp-Time Earned (Religious - CEASO, PALS, and Insolvency Only)	To Appropriate Program Time Codes
Comp-Time Used (Religious - Field Collection Only)	721
Comp-Time Used (Religious - CEASO, PALS, and Insolvency Only)	Not Reported
Compliance Initiative Programs (CIP)	Local time codes 301-303
Computer Downtime	623
Conducting Full Compliance Checks - TDI	201
Consultations by Managers (Management only)	614
Consultations with Managers -15 minutes or less (Employee only)	809
Consultations with Managers - Longer than 15 minutes (Employee only)	101/201
Coordinator Duties	404
Course Development - CPE	601
Course Development - RO/CEASO, PALS, and Insolvency Phase (Unit X)	602
Course Development - Other Training except CPE or RO/CEASO, PALS, and Insolvency Phase (Unit X)	605
Courtesy Investigations - TDA - Inter-Area	104
Courtesy Investigations - TDA - Intra-Area	101
Courtesy Investigations - TDI - Inter-Area	204
Courtesy Investigations - TDI - Intra-Area	201
CPE Training	601
Credit Hours Earned (Field Collection only)	710 and related activities

**Exhibit 5.2.1-1 (Cont. 4) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Credit Hours Earned (CEASO, PALS, and Insolvency only)	To Appropriate Program Time Codes
Credit Hours Used (Field Collection only)	711
Credit Hours Used (CEASO, PALS, and Insolvency)	Not Reported
Criminal Investigation (CEASO only)	181 (rolls into 118)
CTRS Processing	611
Customer Service (Call Site)	Detail to ACS/Toll-Free
Customer Service (TAC)	Detail to TAC
<b>- D -</b>	
Day Off Granted By Executive Order (Field Collection only)	750
Day Off Granted By Executive Order (CEASO, PALS, and Insolvency)	Not reported
Decedent (Insolvency only)	sc 113s (which rolls into 113)
Decedent Estate (CEASO only)	sc 198 (which rolls into 119)
Deed Issuance (CEASO only)	sc 163 (which rolls into 116)
Delinquent Account Notice, ACS, and Unassigned Work	102
Delinquent Return Notice, ACS, and Unassigned Work	202
Detailed In to Field Collection - From Another Business Operating Division (BOD) (Field Collection only)	619
Detailed In - From Another BOD (CEASO, PALS, and Insolvency)	Detail In
<b>DETAILED OUT: (TO THE FOLLOWING)</b>	
Another BOD (Criminal Investigation, Exam, etc.)	Other
Appeals	Other
CARE	TAC
CFC Loaned Executive	Other
Counsel	Other
Counter for TAC Office	TAC
Customer Service Telephone Operator (Call Sites)	ACS/Toll-Free
Customer Service for TAC Office	TAC
Department of Justice	Other
Disaster Assistance	Disaster Relief
Disclosure	Other

**Exhibit 5.2.1-1 (Cont. 5) (11-05-2019)**  
**Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Learning & Education	Other
Magnetic Media Promotion	Stakeholder Liaison
Media Relations Office	Other
Small Business Workshop (SBW)	Stakeholder Liaison
Student Tax Clinic	Stakeholder Liaison
Tax Counseling for the Elderly (TCE)	Stakeholder Liaison
Tax Forum (Nationwide Tax Forums)	Other
Taxpayer Advocate Service (TAS)	TP Advocate
Taxpayer Education and Communication (TEC)	Stakeholder Liaison
Taxpayer Education Programs (Other)	Stakeholder Liaison
Telephones for TAC Office	TAC
Volunteer Income Tax Assistance (VITA)	Stakeholder Liaison
TAC Office	TAC
<b>- D - (continued)</b>	
Determining Penalties Due on Returns (TDI)	201
Determining Status of Filing Requirements (TDI)	201
Determining the Appropriate TSIGN via Use of ZIP Codes (Clerical only)	505
Discharge of Property from Federal Tax Lien (CEASO only)	sc 141 (which rolls into 114)
Disclosure, Privacy Acts, and FOIA Function (CEASO and Insolvency only)	183 (which rolls into 118)
Discussing Cases With Managers	101/201
Discussing Cases With Managers During a Performance Review	611
Discussing Cases With Employees	614
Distributing Mail - Clerical	505
Distributing Mail - Para-Professional and Professional	611
Documenting ICS Case History - TDA	101
Documenting ICS Case History - TDI	201
<b>- E -</b>	
Embedded Quality Review (by managers)	614
E-File Program	Local time code 308

**Exhibit 5.2.1-1 (Cont. 6) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Employee Audit	611
Employee Involved in a Performance Review with Manager	611
End of Month Report Processing (ENTITY EOM)	611
Entering Appropriate Closing Action on TDIs	201
Equal Employment Opportunity (EEO Coordinator, Counselor, Investigator)	401
Estate Tax Lien (CEASO only)	sc 192 (which rolls into 110)
Extension of Time to Pay Due to Undue Hardship - Form 1127 (CEASO only)	102
Extension of Time to Pay Estate Tax - Form 4768 (CEASO only)	sc 199 ( which rolls into 119)
Executive Order Granted Holiday (Field Collection only)	750
Executive Order Granted Holiday (CEASO, PALS, and Insolvency only)	Not Reported
<b>- F -</b>	
Foreign Account Tax Compliance Act	322
FedState Duties	610
Field Time	621
Files Maintenance - Files Request (Clerical only)	504
Field Insolvency Resource Engine Team (F.I.R.E.) -Writers (Insolvency only)	611
Field Insolvency Resource Engine Team (F.I.R.E.) - Testers (Insolvency only)	charge time to case
Flexi-place	622
FOIA/Disclosure (CEASO only)	sc 183 (which rolls into 118)
Foreclosures (Judicial) (CEASO only)	sc 146 (which rolls into 114)
Foreclosures (Non judicial) (CEASO only)	147 (which rolls into 114)
FTD Alert	105
Full-Time Collateral Duties (not case work)	401
Full-Time Union Officials	401
Furlough with pay (Field Collection only)	770
Furlough without pay (Field Collection only)	740
Furlough with pay (CEASO, PALS, and Insolvency only)	613

**Exhibit 5.2.1-1 (Cont. 7) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Furlough without pay (CEASO, PALS, and Insolvency only)	Not Reported
<b>- G -</b>	
<b>- H -</b>	
Holiday (Field Collection only)	750
Holiday (CEASO, PALS, and Insolvency)	Not Reported
Holiday Luncheon (Admin hours Granted by Commissioner)	770
<b>- I -</b>	
ICS/ENTITY Support	403
Identity Theft	624
IDRS Research - Case Related	101/201
IDRS Research - Case Related (Clerical)	502/505
Independent Administrative Reviewer (IAR) (Total Time) (CEASO only)	sc 411/412 (which rolls into 406)
Independent Administrative Reviewer (IAR) (Case Type) (CEASO only)	101/106
Initiating Courtesy Investigations	101/201
Insolvency - Abandoned/Exempt	113m
Insolvency - ABC Assignments	113q
Insolvency - Chapter 7 No Assets	113a
Insolvency - Chapter 7 Assets	113b
Insolvency - Chapter 9	113c
Insolvency - Chapter 11	113d
Insolvency - Chapter 12	113f
Insolvency - Chapter 13 Pre-Confirm	113h
Insolvency - Chapter 13 Post-Confirm	113i
Insolvency - Chapter 15	113p
Insolvency - Other Insolvency (CEASO, PALS, and Insolvency only)	113o
Insolvency - Receiverships	113r
Insolvency - Decedents	113s
Installment Agreements	101
Installment Agreements (Assigned to Another Function)	102



**Exhibit 5.2.1-1 (Cont. 8) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Installment Agreements, Determination - TDA	101
Installment Agreements, Monitor & Follow-Up Action - TDA	101
Installment Agreements, Secure Agreement - TDA	101
Installment Agreements (Reviewing Rejected Cases) Total Time (CEASO only)	sc 412 (which rolls into 406)
Installment Agreements (Reviewing Rejected Case) by Type of Case (CEASO only)	101/102
Inter-Area Other Investigations - TDA OI's	104
Inter-Area Other Investigations - TDI OI's	204
International - Other (CEASO only)	189 (rolls into 118)
Interviewing Taxpayers and Examining Records to Determine Tax Liability - TDI	201
Instructor Assignment (not CPE or OJI)	604
<b>- J -</b>	
Jeopardy Levies (Field Collection only)	101
Jeopardy Levies (CEASO only)	sc 186 (which rolls into 118)
Judicial Foreclosures	sc 146 (which rolls into 114)
Judgment (CEASO only)	sc 135 (which rolls into 111)
<b>- K -</b>	
<b>- L -</b>	
Leave - Jury/Civil Court Witness/Military/Blood Donation/Office Closings, etc. (Administrative Leave) (CEASO, PALS, and Insolvency)	613
Leave - Jury/Civil Court Witness/Military/Blood Donation Office Closings, etc. (Administrative Leave) (Field Collection only)	770
Leave (Annual, Sick)	613
Leave (Administrative) (Field Collection only)	770
Leave (Administrative) (CEASO, PALS, and Insolvency only)	613
Leave Without Pay (LWOP) (Field Collection only)	740
Leave Without Pay (LWOP) (CEASO, PALS, and Insolvency)	Not Reported
Levies - TDA	101
Lien/Levy (CEASO only)	193 (rolls into 110)
Liens (Filed, Refiled, Determination) (Field Collection only)	101

**Exhibit 5.2.1-1 (Cont. 9) (11-05-2019)**  
**Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Liens (Filed, Refiled, Released) (CEASO and Insolvency)	108
Lien Priority - Other (CEASO only)	sc 148 (which rolls into 114)
Local Outreach (i.e., Speeches and Practitioner Workshops)	Local time codes 305–308
Locate/Contact/Interview Taxpayers/3rd Parties - TDA	101
Locate/Contact/Interview Taxpayers/3rd Parties - TDI	201
Lunch	Not Reported
<b>- M -</b>	
Mail Distribution - Non–Clerical	611
Mail Distribution - Clerical	505
Management	610
Management Direct Case	614
Mandatory Briefings	605
Miscellaneous (CEASO only)	187 (rolls into 118)
Miscellaneous Direct (Field Collection only)	809
Mutual Collection Assistance Request (MCAR) (Field Collection only)	361
<b>- N -</b>	
Nominee/Alter Ego Lien (CEASO only)	sc 191 (which rolls into 110)
Non–IRS Training: CPR, Defibrillator, etc., Attended During Work Hours	611
Non–Work Day	760
Non-Judicial Foreclosures	sc 147 (which rolls into 114)
Notice of Federal Tax Lien - TDA - Filing, Release, Determination, etc. (Field Collection only)	101
Notice of Levy Initiate and Follow-Up-Actions - TDA	101
NTEU Approved Annual Training	605
NTEU Full-time and Part-time	401
<b>- O -</b>	
Offer In Compromise - CDP Related Offers	120
Offer In Compromise - Independent Reviewer rejected cases total time (CEASO only)	sc 411 (which rolls into 406)
OIC NEH-ETA Check Sheet	626

**Exhibit 5.2.1-1 (Cont. 10) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Offer In Compromise No Open TDA	106
Offer In Settlement (CEASO and Insolvency only)	sc 131 (which roll into 111)
Office Closings (Field Collection only)	770
Office Closings (CEASO, PALS, and Insolvency only)	613
On-The-Job Instructor (OJI) Assignment	603
OJIs Performing Managerial Duties Such As Documenting Case Files or Performing Case Reviews	614
Online 5081 Annual Recertification	611
Overtime Worked (Field Collection only)	730 and related items
Overtime Worked (CEASO, PALS, and Insolvency only)	To Appropriate Program Time Codes
<b>- P -</b>	
Paid Suspension (Field Collection only)	770
Paid Suspension (CEASO, PALS, and Insolvency only)	613
Para-Professional Time - TDA	101
Para-Professional Time - TDI	201
Part-Time Union Activities, e.g., Union Stewards	401
Passport Denial or Revocation	625
Payment Tracer Request (Form 4159)	101
Performing Miscellaneous Duties As Assigned (Clerical only)	505
Performing Sample Selection for Post Reviews (CEASO and Insolvency only)	505
Petitions for Remission (CEASO only)	139
Prevention of Sexual Harassment (POSH) Bi-Annual Recertification	605
Pre-Seizure Planning (PALS only)	sc 158 (which rolls into 115)
Pre-Suit Reviews (CEASO)	138
Preparation of Record 21, Record of Seizure and Sale of Real Estate (CEASO only)	sc 163 (which rolls into 116)
Preparing Travel Vouchers	611
Processing and Routing Case Related Mail (Clerical only)	505
Processing and Routing Non-Case Related Mail (Clerical only)	611
Processing Forms (Insolvency only)	611

**Exhibit 5.2.1-1 (Cont. 11) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Processing Forms (CEASO, PALS, and Field Collection Clerical only)	505
Processing Proof of Claims, Loading AIS Data, Mailing Claims (Insolvency only)	611
Processing Payments, Trustee Bulk Check, Voucher Preparation (Insolvency only)	611
Property Appraisal Liquidation Specialist (PALS only)	sc 151–158 (which rolls into 115)
<b>- Q -</b>	
<b>- R -</b>	
Redemption Investigation (CEASO only)	sc 144 (which rolls into 114)
Redemption Investigation (PALS only)	sc 155 (which rolls into 115)
Referrals to Criminal Investigation	101/201
Referrals to Other Divisions	101/201
Release of Right of Redemption (CEASO only)	sc 145 (which rolls into 114)
Reporting/Resolving Non-ICS/ENTITY System Problems	402
Reporting/Resolving ICS/ENTITY System Problems	403
Research Necessary to Complete Payment and Credit Transfer Requests - Clerical	502
Researching IDRS (Non-Clerical only)	101/201
Researching IDRS (Clerical only)	502/505
Reserved Time Codes (CEASO, PALS, and Insolvency only)	301 - 303 and/or 305 - 306
Restitution - IRC 6201(a)(4) (CEASO Only)	180 (rolls into 110)
RO/CEASO, PALS and Insolvency Phase (Unit X) Training	602
RO/CEASO, PALS and Insolvency Phase (Unit X) Advanced Technical Training	602
RO/CEASO, PALS and Insolvency Phase (Unit X) Training - Managerial	605
RO/CEASO, PALS and Insolvency Phase (Unit X) Technical Training for GS-13 ROs	602
Reviewing Documents for Accuracy and Completeness - Clerical	505
Routing Documents to the Appropriate Function - Clerical	505
<b>- S -</b>	
Savings Bonds Coordinator	404

**Exhibit 5.2.1-1 (Cont. 12) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Searching Office Records and Directories	101/201
Securing Delinquent and Current Returns - TDI	201
Securing Payment of the Tax Liability	101/201
Seizure and Sale Actions (CEASO only)	sc 161-165 (which rolls into 116)
Seizure and Sale Actions - TDA (Field Collection only)	101
Seizure - Intervening Claims (CEASO only)	sc 164 (which rolls into 116)
Seizure - Surplus Money Proceeds (CEASO only)	sc 164 (which rolls into 116)
Self-instructional Training Courses	605
Serving Subpoena/Summons for Appeals, Department of Justice (DOJ), Counsel (if case is assigned, charge time directly to case)	360
Solution Saturday (or other similarly named events)	362
Specials Condition NFTL (nominee, alter ego, transferee, successor in interest) (CEASO only)	191 (rolls into 110)
Subordination of Federal Tax Lien (CEASO only)	sc 142 (which rolls into 114)
Subpoena (CEASO only)	sc 136 (which rolls into 111)
Suits (CEASO only)	sc 131-134 (which rolls into 111)
Suits or Other Legal Action - TDA (Field Collection only)	101
Suits or Other Legal Action - TDA (CEASO, PALS, and Insolvency only)	sc 131 - 139 (which rolls into 111)
Summons - Assigned TDA/TDI	101/201
Summons Referral	109
Supplemental Training - Except CPE, RO/CEASO, PALS, and Insolvency Phase (Unit X), OJI, or Instructor Assignment	605
Support of Commissioner's Representative Activities	610/611
Survey Coordinator	404
Survey Feedback Meeting	611
Survey Participation (taking the survey)	611
Suspension - Paid (Field Collection only)	770
Suspension - Paid (CEASO, PALS, and Insolvency only)	613
Suspension - Unpaid (Field Collection only)	740
Suspension - Unpaid (CEASO, PALS, and Insolvency only)	Not Reported

**Exhibit 5.2.1-1 (Cont. 13) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
<b>- T -</b>	
TAC Office	Detailed to TAC
Tax Forum (Nationwide Tax Forums)	Detailed Out - Other
Taxpayer Advocate Service (TAS)	107
Taxpayer Delinquency Account (TDA) (OI)	101
Taxpayer Delinquency Inquiry (TDI) (OI)	201
Telecommunications Asset Tool (TAT) [formerly Billing Analysis Reporting Tool (BART)]	605
Time Entry on ICS	611
Training	601-605
Training - CPE	601
Training - Instructor Assignment (not CPE or OJI)	604
Training - OJI Assignment	603
Training - RO/CEASO, PALS, and Insolvency Phase (Unit X)	602
Training - All Other Training	605
Train-the-Trainer for CPE	601
Train-the-Trainer for OJI	603
Train-the-Trainer for RO/CEASO, PALS, and Insolvency Phase (Unit X)	604
Train-the-Trainer for All Other Training	604
Training - CPE Course Development	601
Training - OJI Course Development	603
Training - RO/CEASO, PALS, and Insolvency Phase (Unit X) Course Development	604
Training - All Other Training Course Development	604
Training - Instructor Lesson Prep for CPE	601
Training - Instructor Lesson Prep for OJI	603
Training - Instructor Lesson Prep for RO/CEASO, PALS and Insolvency Phase (Unit X)	604
Training - Instructor Lesson Prep for All Other Training	604
Travel - Administrative Meetings	611
Travel - Management Purposes	610

**Exhibit 5.2.1-1 (Cont. 14) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>ACTION TAKEN:</b>	<b>TIME CODE:</b>
Travel - Training Related	As appropriate: 601, 602, 603, 604, 605
Travel - TDA Related	101
Travel - TDI Related	201
Trust Fund Recovery Penalty (CEASO only)	sc 171 - 176 (which rolls into 117)
Trust Fund Recovery Penalty in Appeals (CEASO only)	sc 176 (which rolls into 117)
Trust Fund Recovery Penalty (TDA) (Field Collection only)	101
Typing Letters, Forms, etc.	505/611
<b>- U -</b>	
Unassigned Delinquent Account Work - TDA	102
Unassigned Delinquent Return Work - TDI	202
UNAX Annual Recertification	605
Unpaid Suspensions (Field Collection only)	740
Unpaid Suspensions (CEASO, PALS, and Insolvency only)	Not Reported
<b>- V -</b>	
Verify Assets and Liabilities - TDA	101
Volunteer Income Tax Assistance (VITA)	Detail to Stakeholder Liaison
Voting - Time Granted To Vote In Certain Locations (CEASO, PALS, and Insolvency only)	613
Voting - Time Granted To Vote In Certain Locations (Field Collection only)	770
<b>- W -</b>	
Withdrawal of Notice of Federal Tax Lien (CEASO only)	sc 143 (which rolls into 114)
Witness Appearance - Case Not Opened In Any Collection Function (CEASO only)	sc 187 (which rolls into 118)
Witness Appearance - Case Open in Collection	time code as applicable
Writs of Entry (CEASO only)	sc 137 (which rolls into 111)
<b>- X, Y, Z -</b>	

**Valid Cross-functional Management Time Codes**

<b>Valid Managerial Time Codes</b>	
401	Collateral Duties

**Exhibit 5.2.1-1 (Cont. 15) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>Valid Managerial Time Codes</b>	
402	ADP Support
403	ICS/ENTITY Support
601	CPE
603	OJI Assignment
604	Instructor Assignment
605	All Other Training
610	Management
613	Leave
614	Management Direct Case
621	Field Time
622	Flexi-place
623	Computer Downtime
624	Identity Theft
625	Passport Denial or Revocation
626	OIC NEH-ETA Check Sheet
619 - 770	ICS only time codes

***Valid Clerical Time Codes for Secretaries***

<b>Valid Clerical Time Codes</b>	<b>Time Code Name</b>
401	Collateral Duties
402	ADP Support
403	ICS/ENTITY Support
404	Coordinator Duties
502	Analysis & Perfection
504	Files Maintenance
505	Clerical
601	CPE
603	OJI Assignment
604	Instructor Assignment
605	All Other Training
611	Administrative



**Exhibit 5.2.1-1 (Cont. 16) (11-05-2019)****Collection Operational Time Codes Index (Alphabetical Listing)**

<b>Valid Clerical Time Codes</b>	<b>Time Code Name</b>
613	Leave
622	Flexi-place
623	Computer Downtime
624	Identity Theft
625	Passport Denial/Revocation
626	OIC NEH-ETA Check Sheet
619 - 770	ICS only time codes

**Exhibit 5.2.1-2 (11-05-2019)****Collection Operational Time Codes (Definitions)**

Employee time is to be charged based on the type of taxpayer case controls used during that time. This is the basic premise for time reporting. The time codes in this exhibit apply to all Collection employees as follows: Field Collection, CEASO, PALS, and Insolvency. The time codes are cross-functional, unless otherwise indicated.

Refer to IRM Exhibit 5.2.1–5, *Time Code Matrix for Field Collection*; IRM Exhibit 5.2.1–6, *Time Code Matrix for CEASO and PALS*; and IRM Exhibit 5.2.1–7, *Time Code Matrix for Insolvency*, for more detailed information. Program time codes are generally divided into the following categories, with some exceptions explained in detail later in this section.

<b>COLLECTION OPERATIONAL TIME CODE DEFINITIONS</b>	
<b>Category</b>	<b>Definition</b>
100 Series:	Direct time spent on Balance Due accounts or programs
200 Series:	Direct time spent on Delinquent Return investigations or programs
300 Series:	Direct time spent on Compliance Initiative Programs, local outreach, Collection Strategy ATAT cases, Appeals, MCAR, Solution Saturday, and other reserved specialty programs
400 Series:	Non–direct time spent on Collateral Duties, Automated Data Program (ADP) Support, ICS/ENTITY Support, Coordinator Duties, and Independent Reviewer work
500 Series:	Direct time spent by clerical and other support personnel for support of assigned casework in the group
600 Series:	Overhead time, Management Direct Case time, and Informational Time
700 - 800 Series:	ICS and ENTITY only time codes for Field Collection that track hours to balance time on those systems

**Direct time codes** track hours spent on assigned casework. Hours input directly to assigned cases roll into direct time codes in the 100 and 200 series.

**Non–direct time codes** in the 400 series (except 406) track hours spent on daily activities that are not related to casework, such as:

- Collateral assignments
- ADP support
- ICS/ENTITY support
- Coordinator duties

**Overhead time codes** in the 600 series (except 614, and 619-626) track hours spent on the following activities:

- Training
- Administrative time
- Management
- Leave

**Exhibit 5.2.1-2 (Cont. 1) (11-05-2019)****Collection Operational Time Codes (Definitions)**

**Local time codes** are used for Compliance Initiative Programs (CIPs) and outreach activities. Unnamed local time codes 301 through 303 and 305 through 308 already exist on ICS. Once a specialized program has been initiated by area and/or territory management, a title is assigned in the CTRS program by the CTRS WAS. A CIP (301 through 303) is developed when certain market segment studies are undertaken. Local outreach programs (305 through 308) are services provided by IRS to certain groups who could benefit from IRS assistance. Time code 308 has been designated for use by the E-File program, and must be established by the CTRS WAS.

**Informational time codes** capture time spent by Independent Administrative Reviewer (time code 406), employees performing official duties while in the field (time code 621), and while working in a Flexi-place location (time code 622). Also included is a time code for capturing the hours when computers are offline (time code 623), Identity Theft (time code 624) and Passport Denial or Revocation (time code 625). While these codes are for informational purposes only, they are no less important since they reflect our accomplishments in how we meet program goals. The amount of time charged to these codes will not affect the overall balance of time charged for the day. Since these codes are informational, it is important that time is also charged to the appropriate program time codes for work performed during this time.

**Detailed-In hours** are reported on ICS by CEASO, PALS, and Insolvency groups. Field Collection groups report detailed in hours on ICS to time code 619, which is shown as an informational line item.

**Detailed-Out hours** are any programs identified as detailed out by Collection Headquarters or Field Collection. Detailed out hours are reported by CEASO, PALS, and Insolvency groups on ICS to time code 620. Field Collection groups are to use time code 620 and subcategory time codes 62A-62G for specific activities such as TAC, ACS/Toll-Free, TP Advocate, Reserved, Stakeholder Liaison, Disaster Relief, and Other.

**ICS and ENTITY time codes** are resident only on their systems for use in reporting and balancing time. During the CTRS interface, some of these codes roll up to appropriate time codes shown on the Form 4872, *Collection Activity Report*.

All employees with assigned cases, including those in Offer in Compromise (OIC) groups, will charge time directly to their assigned cases. Field Collection employees with ICS functionality are responsible for ensuring that their assigned cases are coded with the appropriate case code and sub codes. Maintenance of proper case codes and sub codes is critical to business planning, monitoring, measurement, and feedback. Proper case sub codes ensure that time charged will tally under the appropriate program code for the NO-5000-23, *Collection Workload Indicators Report (C-23)*, that is systematically produced at month end by the CTRS Analysts in Collection Data Assurance (CDA).

All Collection employees will use ICS to report hours and activity. At the end of each month, time and operational data from ICS and ENTITY is combined to produce Form 4872, *Collection Activity Report*, for each group via CTRS. The group data is then processed by the WAS and validated by the VTS. The area data file is generated and systemically sent to the CTRS server. CDA Analysts process all area files and produce the C-23. The C-23 report is available for viewing using Monarch software on the Collection Office Information System (COINS) website and Business Objects.

**100 SERIES (Collection)**

Direct time codes in the 100 series include all TDA (Bal Due) time and activity.

**101 TAXPAYER DELINQUENCY ACCOUNT (TDA) DIRECT CASE (Collection)**

This time code covers all actions taken by employees working on and disposing TDAs and OIs generated from within an Area, e.g. bankruptcy investigations. OIs received from local CEASO and Insolvency are also considered within an Area. Hours charged to a TDA case systemically roll into TC 101.

**Exhibit 5.2.1-2 (Cont. 2) (11-05-2019)****Collection Operational Time Codes (Definitions)**

**Note:** Field Collection employees charge time directly to cases on ICS.

Listed are the types of activities, not all inclusive, that should be reported under this time code.

- Analyzing the case, developing a plan of action and documenting ICS and/or case history sheets.
- Consulting with the manager on a case for a period of more than 15 minutes.
- Note:** Collection consultations are non-evaluative in nature and are not included in managerial performance appraisals; therefore, time will be charged to the case, not time code 611 Administrative.
- Locating, contacting and interviewing taxpayers and/or third parties; including all TDA related travel.
- Securing and analyzing collection information statements, verifying assets and liabilities, determining lien priorities, and the fair market value of assets; securing and evaluating information required to prepare Form 53, Report of Currently Not Collectible Taxes, and preparing necessary documents. This includes electronic research on case related issues (i.e., e-mail/Internet). However, non-case related electronic research (i.e., e-mail/Internet) should be charged to time code 611 Administrative.
- Preparing jeopardy, quick or prompt assessment recommendations on balance due cases.
- Determining the maximum ability to pay and securing Installment Agreements; monitoring and follow-up actions on Installment Agreement accounts; and follow-up on suspended accounts.
- Preparing a Notice of Federal Tax Lien, release, and/or refiling determinations and issuing appropriate form(s). ROs should apply time directly to cases when making lien determinations and when they physically file Notice of Federal Tax Lien.
- Initiating and serving Notices of Levy and taking appropriate follow-up actions.
- Conducting seizure actions, including the preparation and processing of all necessary documents.
- Note:** Time code 116 and its subcategory codes are reserved for CEASO employees working on seizure file maintenance and related actions. Time code 115 and its subcategory codes are reserved for PALS working on seizure and sale cases.
- Issuing delinquent account related summonses and taking appropriate follow-up actions.
- Preparing adjustment actions such as Form 3870, *Request for Adjustment*, Form 4159, *Payment Tracer Request*, corrections and changes to the Master File, Form 2363, *Request for IDRS Input*, for BMF/EO ENTITY Change, and Form 3177, *Notice of Action for Entry on Master File*, by Field Collection and CEASO and Insolvency employees. This does not apply to Field Collection clerical employees.
- Preparing TFRP assessments and completing all required interviews with potentially responsible parties, forms, and documents.
- Note:** Time code 117 and its subcategory codes are reserved for the review and processing of TFRP case files, etc., by CEASO employees.
- Preparing referrals to other Operating units, including assaults, threats, harassment, and attempted bribe reports.
- Securing Form 900, *Tax Collection Waiver*.
- Recommending the placement of taxpayers under the Trust Fund Compliance Program as outlined in IRM 5.7.2, *Trust Fund Compliance, Letter 903 Process*. This includes monitoring and follow-up actions.
- Recommending institution of suits or other legal action.
- Note:** Time code 111 and its subcategory codes are reserved for CEASO processing of suits.
- Preparing reports to notify Insolvency of bankruptcy receivership, or CEASO of decedent estate proceedings.
- Note:** Time code 113 is reserved for Insolvency processing of bankruptcy and time code 198 for CEASO processing of decedent estate cases.
- Discussing a specific case, cases, or case actions with a manager, except during a performance review.

**Exhibit 5.2.1-2 (Cont. 3) (11-05-2019)****Collection Operational Time Codes (Definitions)**

**Note:** Time spent by employees during a managerial performance review of inventory, is reported under operation code 611, Administrative.

- Review of proposed rejected Installment Agreement (IA) by Independent Administrative Reviewer (IAR) and all actions related to the review.

**Note:** IAR time for IA review will also be reported under subcategory code 412, IAR IA Review.

- Time spent on Backup Withholding (BWH) activities which generated a TDA taxpayer contact.

**Note:** Time code 101 should not be used by CEASO employees unless there is no other case-related time code for which the time can be reported.

- Time spent by a RO explaining or soliciting and perfecting an offer.

**Note:** Time code 106 is reserved for employees working an assigned offer in compromise case.

**102 UNASSIGNED DELINQUENT ACCOUNT WORK (Field Collection and CEASO)**

This time code covers all time spent by employees while working and disposing of unassigned delinquent account work, such as delinquent account notices (including those generated by the ACS/Toll-Free call sites) and time spent working with TAC taxpayers or handling incoming telephone calls on open ACS delinquent accounts when these activities are not a part of a formal detail. In addition, time spent reviewing and forwarding an offer in compromise to Centralized Offer In Compromise (COIC) for processing on an ACS or queue account, or working an intra-area OI on an offer in compromise, should be reported under this code.

Also captured under this time code is the time spent providing assistance to Examination taxpayers that want to enter into an Installment Agreement, and the time spent by ROs assisting revenue agents with cases that are assigned to SB/SE. However, this time code does not apply to assigned Abusive Scheme cases, and any work performed should be charged to the appropriate Collection Strategy time code (309 through 339).

The examples listed under time code 101 relate to the types of activities to be reported to time code 102 when working on unassigned delinquent account work.

**Note:** Time code 102 should only be used by CEASO employees when reviewing Form 1127, **Extension of Time to Pay Due to Undue Hardship**, or there is no other case-related time code for which the assignment time can be reported.

Inventory is only tracked by CEASO for this time code.

Receipt of Form 1127 cases are counted when the Form 1127 is received in CEASO.

Dispositions are counted when the Form 1127 is accepted, rejected or closed as unprocessable.

**104 INTER-AREA DELINQUENT ACCOUNT OTHER INVESTIGATIONS (OI's) (Field Collection)**

This time code is for time spent by employees working OIs on balance due (bal due) cases, including OIs on closed offers in compromise, received from outside the area (inter-area). For offer in compromise cases, the sub code should be updated to 104 in instances when an OI is issued to the field in conjunction with the reassignment of a closed offer investigation. Time should also be reported to 104 on an Appeals Research Investigation (ARI) issued by Appeals that relates to an offer in compromise. Activities listed under time code 101, when performed on an OI, are to be charged to 104. In order to properly account for time it is necessary that the case is sub coded as 104.

This code excludes time spent initiating inter-area courtesy investigations, or working OIs generated within the area (intra-area). Those actions should be reported under time code 101, or directly to the assigned case. See IRM 5.2.1.10, *ICS and ENTITY Sub Codes (Field Collection only)* for OI sub-coding.

**Exhibit 5.2.1-2 (Cont. 4) (11-05-2019)****Collection Operational Time Codes (Definitions)**

**Note:** Time code 104 should not be used by CEASO employees. All case work should be controlled and time reported under the specific time codes for casework.

**105 FTD ALERTS (Field Collection)**

This time code covers all actions taken by employees while working assigned FTD Alerts. Alerts are used to determine an employer's compliance with employment tax deposit requirements for the quarter of Alert issuance, and for subsequent quarters until the taxpayer is brought into full compliance. This time code encompasses all of the actions outlined in IRM 5.7.1, *Collecting Process, Trust Fund Compliance Handbook, FTD Alerts*, which includes receiving alerts, compiling case files, conducting taxpayer contacts, and completing follow-up and closing actions.

**Note:** When the FTD Alert is closed and a bal due module is created on ICS to continue work on the case, the sub code 105 will be systemically updated by ICS and all future case time and activity will be reported under the new case code or sub code.

**106 OFFER IN COMPROMISE (Field Collection, Field OIC Specialist, and CEASO)**

This time code covers all actions taken by offer specialists and offer tax examiners while working assigned offer in compromise cases submitted on Form 656, *Offer in Compromise*. This includes receiving offers, compiling case files, requesting data and conducting offer investigations. This time code is not valid for clerical employees. Area offices not involved in the offer program should verify that any time reported under this code relates to an open offer in compromise investigation. The time spent completing Form 657, *Offer in Compromise-Revenue Officer Report*, and forwarding the offer to COIC for processing should not be reported to time code 106. The case code on ICS should only be updated to 106 by an offer group upon receipt of the offer file for investigation after the processability determination has been made. The receiving manager of the closed offer updates the sub code.

If an offer is received by an ATAT RO and it is determined that the offer was submitted to delay collection and the case is forwarded with Form 657, *Offer in Compromise-Revenue Officer Report*, this case's time code should remain coded as ATAT (ICS sub codes 309-339). If an offer is received on an ATAT case and is worked by the OIC Specialist, that case will be coded 106 OIC.

This time code also covers reviews by the Independent Reviewer of a proposed rejected offer in compromise and all actions related to the review.

**Note:** IAR time for OIC review will also be reported under subcategory code 411, IAR OIC Review.

**107 TAXPAYER ADVOCATE SERVICE (TAS) (Field Collection and CEASO)**

This time code covers administrative actions taken by employees while handling cases referred by TAS which includes controlling cases on ICS, documenting actions, monitoring the case to a pending (PN) status, and maintaining TAS case logs. Actions taken to resolve cases should be reported under the appropriate time code for that type of case. For example, if an Advisor is working a TAS referral on a Trust Fund Recovery Penalty (TFRP) claim, the majority of time spent on that case should be reported under subcategory code 171.

ROs should charge time to 107 only if they have a valid TAS case assigned to them.

Receipts are counted when a written request for assistance is received and an OI is opened on ICS.

Dispositions are counted when a response is provided to TAS or TAS has closed the case.



**Exhibit 5.2.1-2 (Cont. 5) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)****108 TOTAL ALS LIEN ACTIVITY (CEASO)**

This time code covers all actions taken by employees related to filing, re-filing and releasing a Notice of Federal Tax Lien and maintaining the Automated Lien System (ALS) database. This time code does not cover actions performed by Field Collection employees with assigned TDAs or CEASO and Insolvency employees when the actions are in association with an assigned case.

Receipts are counted when a request for filing, re-filing, release or revocation of release is received and the action is not being taken as part of working another action code. Example: if there is an open Suit by USA control and the Notice of Federal Tax Lien (NFTL) is being re-filed as part of maintaining lien priority in the litigation, then the action would fall under code 131. If there is a request to revoke the release of a NFTL and no other CEASO action is open or expected to be opened, then time code 108 is used.

Dispositions are counted when the action is completed.

**109 SUMMONS (Field Collection and CEASO)****FIELD COLLECTION (ROs)**

Field Collection ROs use this time code **only** when in support of CEASO for summons enforcement.

Time spent on the following actions is charged directly to the assigned case:

- ROs prepare summonses using ICS templates and the ICS Summons application.
- ROs serve summonses or subpoenas to taxpayers whose cases are in their assigned inventory.
- ROs may have a witness role with Department of Justice (DOJ).

**Note:** ROs who serve summonses or subpoenas for Appeals, Department of Justice, and/or Area Counsel on unassigned cases should report time to time code 360 Appeals. If the case is assigned to the RO, time should be charged directly to the case. Do not report the time to TC 109 Summons.

**CEASO**

This time code covers all actions taken by CEASO employees related to summons activity, including activities related to processing or monitoring summons for enforcement.

Receipts are counted when a request to enforce a summons is received in CEASO.

Dispositions are counted when the referral actions on a summons has been rejected, enforced or withdrawn, or the case is resolved.

ROs will work with CEASO and Area Counsel in some instances when a taxpayer fails to comply with a certain summons request.

**Note:** Receipt and disposal inventory is tracked only by CEASO.

**110 TOTAL LIEN AND LEVY ISSUES (CEASO and Insolvency)**

This time code covers all actions related to reviewing special lien or levy requests and resolving lien or levy problems.

This time code is further defined by three subcategory codes (191 - 193) under which time should be specifically reported by CEASO. Insolvency may use subcategory 193 only. The sum of subcategory codes 191 through 193 will equal the total reported to time code 110.

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**Exhibit 5.2.1-2 (Cont. 6) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)****191 NOMINEE/ALTER EGO**

This subcategory covers all time spent reviewing requests for special condition NFTLs or levies (nominee, alter ego, transferee, successor in interest) including reviewing requests, coordinating with Counsel, and preparing necessary documents.

Receipts are counted when a request for a special condition NFTL/levy is received.

Dispositions are counted when lien filing or levy determination is made and is returned to requestor.

**192 ESTATE TAX LIEN**

This subcategory covers all time spent reviewing and processing estate tax liens, which includes reviewing requests, preparing Form 668-H, *Notice of Federal Estate Tax Lien Under Internal Revenue Laws*, and Form 668-J, *Notice of Federal Estate Tax Lien Under Internal Revenue Laws*, or related documents, and monitoring liens for release.

Receipts are counted when a case is received for estate tax lien determination, lien certificate or related estate tax lien issue.

Dispositions are counted when the lien statute expires or the lien is otherwise satisfied and released.

**193 LIEN/LEVY ACTIVITIES**

This subcategory covers all time spent by CEASO and Insolvency working levy and lien issues not specifically identified in other subcategory codes, including Notice of Duplicate Lien Filing and Revocation of Certificate of Release, and resolving lien/levy inquiries. This code also covers time spent on FPLP activities. This code is also used by CEASO and Insolvency employees who are assisting PALS on a sale of property.

Receipts are counted when a request is received.

Dispositions are counted when the issue is resolved.

**111 TOTAL SUITS (CEASO and PALS)**

This time code covers all actions related to recommendations for suit by the United States, civil actions involving the United States, suits against IRS employees, offers in settlement, and requests for writs of entry.

This time code is further defined by nine subcategory codes (131-139) under which time should be specifically reported by CEASO and PALS only. The sum of subcategory codes 131 through 139 will equal the total reported as time code 111.

**131 SUITS BY USA**

This subcategory covers all time spent controlling and monitoring suit recommendations from ROs and other collection personnel, coordinating actions with Counsel and the Department of Justice (DOJ), and monitoring the case until resolution or judgment.



### **Exhibit 5.2.1-2 (Cont. 7) (11-05-2019)** **Collection Operational Time Codes (Definitions)**

Receipts are counted when a suit recommendation has been reviewed, approved by the appropriate officials, and forwarded to Counsel.

Dispositions are counted when the suit is adjudicated, dismissed or settled and the DOJ closes their case or the suit is recommended.

#### **132 SUITS AGAINST USA**

This subcategory covers all time spent responding to litigation filed by taxpayers, excluding suits filed against specific IRS employees or TFRP refund litigation, coordinating actions with Counsel and the DOJ, and monitoring the case until resolution.

Receipts are counted when CEASO and PALS receives notice of a docketed case.

Dispositions are counted when the suit is adjudicated, dismissed, or settled and the DOJ closes the case.

#### **133 EMPLOYEE SUITS**

This subcategory covers all time spent responding to litigation filed by taxpayers against specific employees, which includes coordinating actions with Counsel and the DOJ and monitoring the case until resolution.

Receipts are counted when CEASO receives notice of a docketed case.

Dispositions are counted when the suit is adjudicated, dismissed, or settled and the DOJ closes the case.

#### **134 TFRP REFUND SUITS**

This subcategory covers all time spent responding to litigation filed by taxpayers for refunds related to TFRP assessments, which includes coordinating actions with Counsel and the DOJ and monitoring the case until resolution.

Receipts are counted when CEASO receives notice of a docketed case.

Dispositions are counted when the suit is adjudicated, dismissed, or settled and the DOJ closes the case.

#### **135 JUDGMENT**

This subcategory covers all time spent monitoring judgments obtained for the IRS and coordinating enforcement actions with field ROs.

Receipts are counted when the government is awarded a judgment from civil litigation.

Dispositions are counted when the judgment is collected, settled, expired, or determined to be uncollectible.

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**Exhibit 5.2.1-2 (Cont. 8) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)**

**136 SUBPOENA**

This subcategory covers all time spent processing subpoena requests from the DOJ.

Receipts are counted when a subpoena is received in CEASO for processing.

Dispositions are counted when the subpoena is sent to the field and all required CEASO actions have been taken.

**137 WRIT OF ENTRY**

This subcategory covers all time spent reviewing and processing requests for writs of entry from ROs, writs served, and coordinating actions with Counsel.

Receipts are counted when a request for writ is received from a RO.

Dispositions are counted when the writ of entry has been obtained, rejected, or withdrawn.

**138 PRE-SUIT REVIEWS**

This subcategory covers all time spent by CEASO employees reviewing suit recommendations prior to sending the case forward to Counsel or back to the originator.

Assistance with suit development prior to group manager approval should be recorded under time code 187 - Miscellaneous.

Receipts are counted when a suit recommendation is approved by a manager Form 4477Form 4477, **Civil Suit Recommendation**, is received.

Dispositions are counted when the suit recommendation is approved by CEASO and the designated management official(s) and sent to Counsel or the recommendation is returned to the initiating employee.

If the suit is forwarded to Counsel, then the Non-Field (NF) Other Investigation (OI) is closed and a new NF OI is opened under code 131 for monitoring of the suit in Counsel, DOJ and the courts.

**139 PETITIONS FOR REMISSION**

This subcategory covers all time spent by CEASO employees working cases involving petitions for remission.

Receipts are counted when a referral for a petition of remission is received.

**Exhibit 5.2.1-2 (Cont. 9) (11-05-2019)****Collection Operational Time Codes (Definitions)**

Dispositions are counted when the petition of remission is closed and a decision is made not to proceed or after all collection actions are completed. The decision on whether or not to honor the petition is made by the agency receiving the petition.

**112 TOTAL CEASO OPINIONS (CEASO)**

This time code covers all actions taken by employees relating to requests for oral or written advice received from IRS personnel, taxpayers, or practitioners which does not pertain to an open case file in CEASO. When requests for advice relate to an open case file in CEASO, the time expended is charged to the subcategory time code for the case.

This time code is further defined by three subcategory codes (121-123) under which time should be specifically reported by CEASO only. The sum of subcategory codes 121 through 123 will equal the total reported as time code 112.

**121 COUNSEL REFERRAL**

This subcategory covers time spent reviewing and processing requests for CEASO opinions, coordinating reviews with Counsel, if necessary, and preparing responses.

Receipts are counted when written requests for opinion are received.

Dispositions are counted when a response is sent to the requestor.

**122 ORAL OPINION**

This subcategory covers time spent answering procedural and technical, non–case related inquiries, from internal and external customers.

Receipts are counted when an inquiry is received.

Dispositions are counted when a response is provided to requestor.

**Note:** ICS modules for oral opinions should be opened at the point when it is determined that a subsequent contact will be made with the requestor or follow-up action is required. If an ICS module is not needed, time spent responding to inquiries should still be recorded under this code and receipts and dispositions should be manually counted.

**123 LIAISON/CORRESPONDENCE**

This subcategory includes time spent coordinating Appeals Research Investigations (ARIs), assisting Appeals and Counsel on general issues not directly related to a specific case, and providing technical response to requests for written guidance on general issues not directly related to a specific case.

Receipts and dispositions are counted for ARIs in this subcategory.

**Exhibit 5.2.1-2 (Cont. 10) (11-05-2019)****Collection Operational Time Codes (Definitions)**

If an inquiry is related to a taxpayer case, an ICS module under the specific program area should be opened and time reported under that specific code.

**Note:** ARIs on CDP related OIC investigations will be reported under time code 120.

**113 TOTAL INSOLVENCY (CEASO, PALS, and Insolvency)**

This time code covers all actions taken by employees relative to bankruptcy proceedings, receivership proceedings, assignment for the benefit of creditors, and corporate dissolutions. Activities include the following: plan review for feasibility in asset cases, compliance for cases where IRS was notified, determining classification of tax and calculating Proofs of Claim, identifying and addressing TFRP issues, valuation of the equity in assets, dischargability determinations related to all chapters of bankruptcy, fraud referrals, exam referrals and preparation of referrals and opinions to Counsel or the U.S. Attorney. Electronic research and Internet time spent on bankruptcy related issues should be reported under the specific bankruptcy chapter time code. On occasion, CEASO and PALS may get involved with cases that are in bankruptcy. Time spent by CEASO and PALS employees on these cases should be charged to 113o.

Time reported under Insolvency begins when a notice of the proceeding is received from the court under Bankruptcy Rule 2002(a) and (j). Time reported under Insolvency ends when the determination is made that no further case actions or follow-ups are required.

Time spent working inventory reports including Automated Insolvency System (AIS), Automated Proof of Claims (APOC), Litigation Transcript System (LTS), Generalized Unpostable Framework (GUF), Litigation Accounts Management System (LAMS), and the 5000 series Collection Activity Reports (CAR), should be reported under the related bankruptcy chapter time code.

Time spent on Field Collection balance due cases that have related Insolvency accounts should be reported under time code 101. Time spent on securing delinquent returns should be reported under time code 201.

Time spent on the following clerical activities in Insolvency should be reported under time code 611:

- Retrieving and distributing AIS reports
- Distributing and processing incoming and outgoing mail
- Processing payments and vouchers via Form 3210, *Document Transmittal*

**Note:** Electronic research and Internet time spent on bankruptcy related issues should be reported under the specific bankruptcy chapter time code. Non-case related e-mail and Internet research activity should be charged to administrative time code 611.

There are thirteen subcategory codes under this time code to track time and inventory information by Bankruptcy Code Chapter. The sum of subcategory codes 113a through 113s will equal the total reported to time code 113. They are:

**113a CHAPTER 7 - NO ASSET**

This subcategory covers all time spent on cases while classified as a Chapter 7 No Asset.

Receipts are counted when Chapter 7 No Asset cases are reassigned from Centralized Insolvency Operation (CIO) or cases in current inventory convert from another chapter. This time code does not include cases for which actions in reference to exempt/abandoned/excluded property are being taken as this is captured in Time Code 113m.

### **Exhibit 5.2.1-2 (Cont. 11) (11-05-2019)** **Collection Operational Time Codes (Definitions)**

Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter.

#### **113b CHAPTER 7 - ASSET**

This subcategory covers all time spent on cases while classified as a Chapter 7 Asset.

Receipts are counted when Chapter 7 Asset cases are assigned via Case Assignment Guide (CAG); cases are reassigned from CIO or cases in current inventory convert from another chapter. This time code does not include cases for which actions in reference to exempt/abandoned/excluded property are being taken as this is captured in Time Code 113m.

Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter.

#### **113c CHAPTER 9**

This subcategory covers all time spent on Chapter 9 cases.

Receipts are counted when Chapter 9 cases are manually assigned or assigned via CAG.

Dispositions are counted when cases are closed on AIS.

#### **113d CHAPTER 11**

This subcategory covers all time spent on Chapter 11 cases.

Receipts are counted when Chapter 11 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter.

Dispositions are counted when cases are closed on AIS or converted to another chapter.

#### **113f CHAPTER 12**

This subcategory covers all time spent on Chapter 12 cases.

Receipts are counted when Chapter 12 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter.

Dispositions are counted when cases are closed on AIS or converted to another chapter.

#### **113h CHAPTER 13 - PRE-CONFIRMATION**

This subcategory covers all time spent on Chapter 13 cases until the case is confirmed by the court.

**Exhibit 5.2.1-2 (Cont. 12) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)**

Receipts are counted when Chapter 13 cases are assigned via CAG, cases are reassigned from CIO or cases in current inventory convert from another chapter.

Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter.

**113i CHAPTER 13 - POST-CONFIRMATION**

This subcategory covers all time spent on Chapter 13 cases after the case is confirmed by the court.

Receipts are counted when Chapter 13 cases are reassigned from CIO to address post-confirmation issues after they had been reassigned to CIO after confirmation. This time code does not include post-confirmation Chapter 13 cases received for the first time that require an initial case analysis as this is captured in Time Code 113h.

Dispositions are counted when cases are closed on AIS, reassigned to CIO or converted to another chapter.

**113m ABANDONED/EXEMPT PROPERTY**

This subcategory covers all time spent by advisors and specialists when investigating the collection potential of assets on cases (all chapters) where the taxpayer has been discharged from bankruptcy and a Notice of Federal Tax Lien (NFTL) was on file. This also includes time spent when investigating excluded assets, whether or not a NFTL is on file. This line captures inventory of cases for which investigations of exempt/abandoned/excluded property are being completed. These are usually Chapter 7 No Asset and Chapter 7 Asset cases.

**113o OTHER INSOLVENCY**

This subcategory covers time spent by Insolvency employees working Insolvency inventory where the activity does not fit into one of the subcategory codes (113a through 113r). CEASO and PALS may get involved in bankruptcy cases, and time spent by CEASO and PALS employees on bankruptcy cases would be included in this time code.

Time spent by PALS on seized property where the taxpayer has filed bankruptcy should be included here, unless the court grants permission for the sale to proceed.

**113p CHAPTER 15**

This subcategory covers time spent by Insolvency employees working Insolvency inventory on foreign cases.

Receipts are counted when Chapter 15 cases are assigned via CAG.

Dispositions are counted when cases are closed on AIS.

### **Exhibit 5.2.1-2 (Cont. 13) (11-05-2019)** **Collection Operational Time Codes (Definitions)**

#### **113q ABC Assignments**

This subcategory covers all time spent on Assignment for the Benefit of Creditors (ABC) cases.

Receipts are counted when ABC cases are manually assigned.

Dispositions are counted when cases are closed on AIS.

#### **113r Receiverships**

This subcategory covers all time spent on Receivership cases.

Receipts are counted when Receiverships are manually assigned.

Dispositions are counted when cases are closed on AIS.

#### **113s Decedents**

This subcategory covers all time spent on Decedent cases.

Receipts are counted when Decedents are manually assigned.

Dispositions are counted when cases are closed on AIS.

#### **114 TOTAL DISCHARGES/FORECLOSURES (CEASO)**

This time code covers actions taken by employees relating to foreclosures, redemptions, waivers of right of redemption, applications for discharge of property, subordinations, non-attachments of lien and bulk sales. Time spent providing advice prior to receipt of a written application should be charged to subcategory code 122, Oral Opinion.

This time code is further defined by nine subcategory codes (141-149) under which time should be specifically reported by CEASO only. The sum of subcategory codes 141 through 149 will equal the total reported to time code 114.

#### **141 DISCHARGE**

This subcategory covers all time spent processing and reviewing application for discharge (including estate tax liens), coordinating issuance of documents, monitoring case, and posting payments.

Receipts are counted when the initial written application for discharge is received.

Dispositions are counted when a determination is made and required checks or documents are received or there is no response from the taxpayer 30 days after the deadline for response.

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**Exhibit 5.2.1-2 (Cont. 14) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)****142 SUBORDINATION**

This subcategory covers all time spent processing and reviewing applications for subordination (including estate tax liens), coordinating issuance of documents, monitoring cases, and posting payments.

Receipts are counted when the initial written application for subordination is received.

Dispositions are counted when a determination is made and required checks or documents are received or there is no response from the taxpayer 30 days after the deadline for response.

**143 WITHDRAWAL**

This subcategory covers all time spent processing and reviewing requests for withdrawal from internal and external customers and coordinating withdrawal actions with ALS personnel.

Receipts are counted when a request for withdrawal is received.

Dispositions are counted when determinations are made, notice of withdrawal is prepared, if appropriate, and requestor is notified of determination.

**144 REDEMPTION**

This subcategory covers all time spent investigating foreclosure redemption situations, including redeeming and selling property, and preparing necessary documents such as deeds. Time spent by (Property Appraisal and Liquidation Specialist) PALS on redemption investigations or conducting redemption sales should be reported under time code 154 or 155.

Receipts are counted when a determination is made of potential redemption.

Dispositions are counted when redemption issue is resolved.

**145 RELEASE OF REDEMPTION RIGHTS**

This subcategory covers time spent processing and reviewing requests for releasing redemption rights and initiating investigations, as necessary.

Receipts are counted when a release request is received.

Dispositions are counted when a determination is made on the request and applicant is notified.



### **Exhibit 5.2.1-2 (Cont. 15) (11-05-2019)** **Collection Operational Time Codes (Definitions)**

#### **146 JUDICIAL FORECLOSURE**

This subcategory includes time spent responding to judicial foreclosure actions, researching accounts, coordinating actions with the US Attorney, and providing post-sale information for posting of proceeds.

Receipts are counted when a notice of judicial foreclosure action is received.

Dispositions are counted when actions relevant to case have been taken.

#### **147 NON-JUDICIAL FORECLOSURE**

This subcategory covers time spent processing non-judicial foreclosure sale notices, researching accounts, making adequacy determinations, responding to notices and subsequent actions related to the notices or sales.

Receipts are counted when a notice of non-judicial foreclosure sale is received.

Dispositions are counted when actions relevant to case have been taken.

#### **148 LIEN PRIORITY OTHER**

This subcategory covers activities of CEASO employees related to lien priority issues (e.g. bulk sales, and subsequent actions related to the notices or sales) not specifically covered by other subcategory codes.

Receipts are counted when inquiries or applications are received or CEASO is otherwise notified of a case.

Dispositions are counted when actions relative to the request have been taken.

#### **149 CERTIFICATES OF NON-ATTACHMENT**

This subcategory covers all time spent by CEASO employees working applications for certificates of non-attachment.

Receipts are counted upon receipt of an application for certificate of non-attachment.

Dispositions are counted when actions relative to the request have been taken.

#### **115 PROPERTY APPRAISAL AND LIQUIDATION SPECIALIST (PALS)**

This time code is used solely by Property Appraisal and Liquidation Specialists (PALS) to report time spent on activities defined for the position.

This time code is further defined by eight subcategory codes (151-158) under which time should be specifically reported by PALS only. The sum of subcategory codes 151 through 158 will equal the total reported to time code 115.

**Exhibit 5.2.1-2 (Cont. 16) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)**

**Note:** Pending sales of property which cannot be held due to bankruptcy or other litigation, or which are pending a settlement at the request of DOJ should be monitored in time code 1130, 131 or 132, as appropriate. When the bankruptcy, litigation or settlement issues are resolved, they can then be opened in the proper PALS time code.

**151 PALS APPRAISAL**

This subcategory covers time spent by PALS assisting ROs with the valuation of property for pre-seizure or other case-related determination.

Receipts are counted when a formal request for assistance is received.

Dispositions are counted when all appraisal paper work is completed and no further action required.

**152 SEIZED ASSET CONTROL/SALES**

This subcategory covers all time spent by PALS in regard to controlling seized assets including: receiving custody of seized assets, monitoring assets, preparing and delivering seizure documents, planning and coordinating sale activities, conducting sale, and completing necessary seizure and sale paperwork and related reports.

Receipts are counted upon notification of a completed seizure by the RO.

Dispositions are counted when property is disposed of, all seizure and sale paper work is completed and no further action is required.

**153 PALS ACQUIRED PROPERTY**

This subcategory covers time spent by PALS controlling and disposing of property acquired by the IRS and preparing required paperwork.

Receipts are counted upon notification of acquired property. If property is acquired through IRS sale, a receipt is counted as of the date of sale.

Dispositions are counted when property is disposed of, all paper work is completed, and no further action is required.

**154 PALS REDEMPTION SALES**

This subcategory covers time spent by PALS planning and conducting the sale of property redeemed by the IRS and preparing paperwork.

Receipts are counted when a formal request is made for PALS assistance with a sale.

### **Exhibit 5.2.1-2 (Cont. 17) (11-05-2019)** **Collection Operational Time Codes (Definitions)**

Dispositions are counted when a sale is held, all paper work is completed, and no further action is required.

#### **155 PALS REDEMPTION INVESTIGATION**

This subcategory covers time spent by PALS conducting redemption investigations prior to redemption by the IRS and preparing related paperwork.

Receipts are counted when a request is received to conduct an investigation.

Dispositions are counted when a determination is made and all paperwork is completed.

#### **156 PALS JUDICIAL SALES**

This subcategory covers time spent by PALS planning and conducting court-ordered sales of property at the request of DOJ and preparing paperwork.

Receipts are counted when a request is received from the DOJ for assistance.

Dispositions are counted when a sale is conducted and all paperwork is completed.

#### **157 PALS JUDICIAL APPRAISAL**

This subcategory covers time spent by PALS conducting an appraisal of property at the request of the DOJ and preparing related paperwork.

Receipts are counted when a request is received from the DOJ for assistance.

Dispositions are counted when an appraisal is done and all paperwork is completed.

#### **158 PALS PRE-SEIZURE PLANNING**

This subcategory covers time spent by PALS for all pre-seizure work other than appraisals.

Receipts are counted when requests are received.

Dispositions are counted when the requested action(s) are taken.

#### **116 SEIZURE - ICS HOURS and SEIZURE - ICS INVENTORY (CEASO)**

This time code covers actions taken by employees related to processing seizure and sale documents, except processing request for writs.

**Exhibit 5.2.1-2 (Cont. 18) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)**

The title of time code 116 covers the number of hours spent working ICS Non–Field Other Investigation (NF OI) seizure modules and the actual number of ICS NF OI seizure modules in inventory. This time code is further defined by five subcategory codes (161-165) under which time should be specifically reported by CEASO only. The hourly sum of subcategory codes 161 through 165 will equal the total reported to time code 116.

**161 PRE-SEIZURE REVIEW**

This subcategory covers time spent by CEASO reviewing proposed seizure recommendations submitted by ROs for technical and legal accuracy and securing appropriate managerial approval.

Receipts are counted when a proposed seizure package is received for review.

Dispositions are counted when the seizure package is returned to the RO upon completion of all requested follow-up actions, or the seizure package is forwarded to the approving official.

**162 SEIZURE PROCESSING**

This subcategory covers all time spent by CEASO after the seizure has been conducted in reviewing and processing seizure and sale documents submitted by ROs and PALS, monitoring case disposition, preparing required seizure reports, and taking other procedurally required closing actions, including preparation of Record 21 on personal property seizures. This time code should not be used for post-sale activities such as resolving surplus proceeds and intervening claims and issuing deeds on real property.

Receipts are counted when a seizure control number is issued (no later than the end of the same business day).

Dispositions are counted when the property has been bid-in or disposed of, all required closing documents on personal property seizures have been received and processed by CEASO, applicable documents have been forwarded to the Campus Accounting Branch, and proceeds and expenses have posted correctly.

**Note:** Real property seizure cases should not remain open to monitor closing actions at the Campus, monitor the redemption period or await closing documentation. An NF OI with action code 163 should be opened for real property cases. On personal property cases, an NF OI with action code 187 can be used to monitor closing actions on the Campus.

**163 DEED FOLLOW-UP/RECORD 21**

This subcategory covers time spent by CEASO monitoring post-sale actions on real estate, checking on taxpayer right of redemption, preparing closing documents, issuing deeds, and finalizing Record 21 and all other closing documentation for real property seizures. An ICS NF OI module should be opened under this code when the ICS seizure module (162) is closed and post-sale actions are needed on real estate.

Receipts are counted when sale documents for real estate seizures have been processed.

**Exhibit 5.2.1-2 (Cont. 19) (11-05-2019)****Collection Operational Time Codes (Definitions)**

Dispositions are counted when the deed has been issued or property is redeemed by the taxpayer and no further action is needed.

**164 INTERVENING CLAIMS/SURPLUS PROCEEDS**

This subcategory covers time spent resolving intervening claims or surplus proceeds including notifying appropriate parties of any situations, reviewing and processing claims, preparing documents, and disbursing funds.

Receipts are counted when seizure closing documents indicate intervening or surplus situation or a claim for proceeds is received. An ICS module should be opened under this code and the ICS seizure module (162) closed, if appropriate.

Dispositions are counted when funds have been disbursed and no further action is necessary.

**165 ACQUIRED PROPERTY**

This subcategory covers time spent by CEASO coordinating disposition of acquired property with PALS/RO, reviewing paperwork, and preparing necessary documents and reports. This time code should be used for property acquired through IRS seizure or through other actions specified in IRC § 6335 or through other actions specified in IRC § 7506.

Receipts are counted when notified of property being acquired by the IRS.

Dispositions are counted when acquired property has been disposed of and relevant paperwork completed.

**117 TRUST FUND RECOVERY PENALTY (TRFP) / ADMINISTRATIVE TRANSFEREE ASSESSMENTS (CEASO)**

This time code includes all actions taken by employees related to the review of assertions of the Trust Fund Recovery Penalty (TFRP), Personal Liability for Excise Tax (PLET), coordination of resulting balance dues, processing of claims for refund/abatement, and the review and processing actions that are related to transferee assessments.

This time code is further defined by six subcategory codes (171-176) under which time should be specifically reported. The sum of subcategory codes 171 through 176 will equal the total reported for time code 117.

**171 TFRP PROCESSED**

This subcategory includes time spent processing TFRP and PLET assessment documents, making pre-assessment adjustments, and maintaining the Automated Trust Fund Recovery (ATFR) system. A separate ICS NF OI module should be opened for each assessment period.

Receipts are counted when a TFRP or PLET assessment package is received. Receipts, under this code, are the number of individuals against whom recommendations for assertion of the penalty are received.

**Exhibit 5.2.1-2 (Cont. 20) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)**

Dispositions are counted when assertion is rejected (including those from Appeals) or Form 2749, *Request for Trust Fund Recovery Penalty Assessment(s)*, is forwarded for assessment, and a Document Locator Number (DLN) is issued.

**172 TFRP CLAIM FOR REFUND**

This subcategory covers time spent reviewing claims for refund, researching TFRP and PLET files, responding to claims, and preparing abatement documents or disallowance letters, as appropriate.

Receipts are counted when a claim is received in CEASO.

Dispositions are counted when a determination has been made and resulting actions have been taken.

**173 TFRP ADJUSTMENT/OTHER**

This subcategory covers time spent processing post-assessment TFRP and PLET adjustment requests received from campus units, TAS, or other internal sources; and activities related to TFRP cases not specifically defined in any other time code.

Receipts are counted when a request for adjustment is received.

Dispositions are counted when an adjustment document has been prepared and forwarded.

**174 TFRP FILES**

This subcategory covers time spent responding to requests from internal sources for case files, maintaining files, and coordinating records disposition with the Federal Records Center.

Receipts are counted when a request for a file is received.

Dispositions are counted when a file has been returned from the requestor and the case is re-filed **or** the requestor has been notified that the case file is not retrievable.

**175 TRANSFEREE ASSESSMENT**

This subcategory covers time spent reviewing and processing requests for transferee assessment.

Receipts are counted when a request for an assessment is received in CEASO.

Dispositions are counted when the assessment file is sent to Exam or the decision is made not to assess.

### **Exhibit 5.2.1-2 (Cont. 21) (11-05-2019)** **Collection Operational Time Codes (Definitions)**

#### **176 TFRP APPEALS**

This subcategory covers time spent preparing TFRP and PLET assessment documents for referral to Appeals, monitoring cases sent to Appeals, and post-Appeals processing of TFRP cases returned from Appeals.

Receipts are counted when a TFRP or PLET assessment package is received for referral to Appeals.

Dispositions are counted when assertion is rejected or Form 2749, *Request for Trust Fund Recovery Penalty Assessment(s)*, or Form 9494, *Request for Assessment of Personal Liability of Excise Tax* is forwarded and assessment made.

#### **118 FOIA/DISCLOSURE/TOTAL MISCELLANEOUS (CEASO)**

This time code covers all actions performed by employees which are not specifically covered by other operational time codes. This time code is further defined by ten subcategory codes (180-189) under which time should be specifically reported by CEASO only. The sum of subcategory codes 180 through 189 will equal the total reported to time code 118.

#### **180 RESTITUTION 6201**

This subcategory covers time spent handling Restitution Based Assessments (RBA) under IRC 6201(a)(4) which includes collecting information and reports from Criminal Investigation and Examination on the RBA and monitoring OIs to Field Collection to work such cases. Cases involving restitution ordered prior to August 15, 2010 are not part of this program and would be reported under time code 182. Also, monitoring of conditions of probation would be reported under time code 182.

Receipts are counted when CEASO is notified of Restitution Based Assessment(s) on a taxpayer and a NFOI is opened.

Dispositions are counted upon notification that the RBA is collected, settled, CSED expired or it has been determined that there is no future collection potential.

#### **181 CRIMINAL INVESTIGATION (CI) CONTROL**

This subcategory covers time spent balancing civil and criminal activities on collection cases including monitoring cases with Criminal Investigation (CI) involvement and coordinating activities between ROs and CI.

Receipts are counted when an inquiry is received from CI asking about open collection actions or there is a TC 914 on some or all modules on IDRS.

Dispositions are counted when a responding memo has been sent to CI, the Bal Due case has been transferred to CCP or the TC 914 has been reversed.

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**Exhibit 5.2.1-2 (Cont. 22) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)****182 PROBATION**

This subcategory covers time spent monitoring criminal judgments for restitution ordered prior to August 15, 2010 (pre-IRC 6201(a)(4)) and instituting actions to address violations of the terms of probation.

Receipts are counted when CEASO is notified that a court order for restitution dated prior to August 15, 2010 has been received and/or terms of probation ordered which include actions to be monitored by CEASO

Dispositions are counted when the terms of probation are completed, when CEASO notifies CI that the terms have not been met or when CEASO is notified that monitoring is no longer required by reversal of transaction code 910 on ENMOD.

**183 DISCLOSURE/FOIA**

This subcategory includes time spent processing requests for information under FOIA and coordinating activities with the Disclosure Office.

Receipts are counted when a FOIA or disclosure request is received for which research and sanitizing is required. If only acting as a conduit of the request, receipt does not need to be counted. Time, however, should still be reported under this subcategory.

Dispositions are counted when necessary actions related to the FOIA or disclosure request are completed.

**184 COLLATERAL**

This subcategory covers time spent reviewing and processing request for collateral agreements, monitoring compliance with the agreements, and instigating actions to dispose of collateral.

Receipts are counted when a proposed collateral agreement is received.

Dispositions are counted when a collateral agreement is disposed of or a request for a collateral agreement is denied.

**185 CLAIMS - OTHER**

This subcategory covers time spent processing and reviewing non-TFRP claims for refund or abatement, including interest abatement and wrongful levy claims.

Receipts are counted when a claim is received.

Dispositions are counted when a claim is resolved by approval or denial and the claimant has been notified.



**Exhibit 5.2.1-2 (Cont. 23) (11-05-2019)****Collection Operational Time Codes (Definitions)****186 JEOPARDY**

This subcategory covers all time spent coordinating activities between ROs, approving officials, and Counsel in jeopardy situations. This includes assisting with making jeopardy assessments and issuing jeopardy levies. This time code is also to be used for CEASO work coordinating activities involving termination assessments.

Receipts are counted when notified of jeopardy situation.

Dispositions are counted when the assessment file is sent to Examination, levy is approved, or decision is made not to pursue the case.

**187 MISCELLANEOUS**

This subcategory covers time spent on activities related to all other cases not specifically defined in other time codes.

Receipts are counted when the case is opened on ICS.

Dispositions are counted when the case is closed on ICS.

**188 CAPTIVE INSURANCE PROGRAM**

This subcategory covers time spent on activities related to processing elections filed by controlled foreign corporations to be taxed as a domestic corporation. Elections must be filed by the due date of the return, and are effective for that tax year.

Receipts are counted when the election is received.

Dispositions are counted when the determination is made regarding the election and no further action is needed.

**189 INTERNATIONAL—OTHER**

This subcategory covers time spent controlling all International cases such as Foreign Investment Real Property Tax Act (FIRPTA), Federal Excise Tax program, exit tax, and any other miscellaneous International issues other than Captive Insurance that are not covered elsewhere.

Receipts are counted when the request is received.

Dispositions will be counted when the requested action(s) are taken.

**Exhibit 5.2.1-2 (Cont. 24) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)**

**119 TOTAL DECEDENT (CEASO)**

This time code covers all actions taken by employees related to processing and monitoring decedent cases. This time code is further defined by two subcategory codes (198-199). The sum of subcategory codes 198 through 199 will equal the total reported to time code 119.

**198 DECEDENT ESTATE**

This subcategory covers time spent processing decedent cases which includes preparing proof of claims, monitoring disposition of assets, and initiating actions to address non-compliance.

Receipts are counted upon notification of a decedent estate.

Dispositions are counted when the estate is closed or the decision is made not to pursue collection.

**199 EXTENSION OF TIME TO PAY/Form 4768**

This subcategory covers time spent reviewing and processing Form 4768, *Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes*, requests and pursuing collection actions if the request is denied.

Receipts are counted when Form 4768, is received.

Dispositions are counted when the request is approved or issues causing denial are resolved.

**120 CDP RELATED OICs (Field Collection and Field OIC Specialist)**

This time code covers all actions taken by offer specialists and offer tax examiners while working assigned offer in compromise cases submitted on Form 656, *Offer in Compromise*, in conjunction with a Collection Due Process (CDP). This includes receiving offers, compiling case files, requesting data and conducting offer investigations.

**Note:** The time spent completing Form 657, Offer in Compromise-Revenue Officer Report, and forwarding the offer to COIC for processing should not be reported to time code 120.

Area offices not involved in the offer program should only report time under this code if:

- It relates to an Appeals Referral Investigation relating to an offer submitted to Appeals during the CDP hearing process, or
- Another Investigation from a OIC Group investigating an offer submitted during the CDP hearing process

The case code on ICS should only be updated to 120 by an offer group upon receipt of the offer file for investigation after the processability determination has been made. The receiving manager of the offer updates the sub code.

**Note:** An offer investigated during a CDP will not be forwarded to the IAR since the offer will not be rejected by the field OIC group. Therefore, IAR time should not be reported under this number. Also, this time code is not valid for clerical employees.

**200 SERIES (Collection)**

Direct time codes in the 200 series include all TDI (Del Ret) time and activity.

**Exhibit 5.2.1-2 (Cont. 25) (11-05-2019)****Collection Operational Time Codes (Definitions)****201 TAXPAYER DELINQUENCY INVESTIGATION (TDI)**

This time code covers all actions taken by employees working and disposing of TDIs and delinquent return OIs generated within the Area. OIs received from the local CEASO and Insolvency functions are considered within an Area.

**Note:** Field Collection employees charge time directly to the case on ICS. Hours charged to a TDI case systematically roll into 201.

Listed are the types of activities, not all inclusive, that should be reported under this time code when working TDIs and intra-area delinquent return OIs.

1. Analyzing TDIs and developing a plan of action.
  2. Consulting with the manager on a case for a period of more than 15 minutes.
- Note:** Collection consultations are non-evaluative in nature and are not included in managerial performance appraisals. Therefore, time will be charged to the case, not time code 611 Administrative.
3. Locating and contacting taxpayers, including all TDI related travel.
  4. Interviewing taxpayers and examining records to determine tax liability.
  5. Researching IDRS, Information Returns Program (IRP), taxpayer records, etc. in order to determine income for examination referral(s).
  6. Documenting ICS or case histories.
  7. Determining status of filing requirements; i.e. securing delinquent and current returns.
  8. Securing/determining wage information in order to request IRC § 6020(b) assessment(s).
  9. Securing sufficient IRP data on High Income Non-Filers (HINF) to make a Substitute for Return (SFR) referral.
  10. Determining penalties due on returns.
  11. Securing payment of the tax liability or an Installment Agreement, as appropriate.
  12. Initiating courtesy investigations.
  13. Recommending potential fraud cases to the Criminal Investigation function.
  14. Discussing a specific case, or case actions with managers, except during a performance review.
- Note:** Time spent by the employee during a managerial performance review of inventory, is reported under time code 611 Administrative.
15. Working on Backup Withholding (BWH) activities which generated a TDI taxpayer contact.
  16. Issuing summonses related to delinquent investigations and taking appropriate follow up actions.

**202 UNASSIGNED DELINQUENT RETURN WORK (Field Collection and Insolvency)**

This time code covers all actions taken by employees working and disposing of unassigned delinquent return work, such as delinquent notices (including those generated by the ACS call sites), time spent working with TAC taxpayers and handling incoming telephone calls on open ACS delinquent return accounts, when these activities are not part of a formal detail.

Also captured under this time code is the time spent by ROs assisting revenue agents with cases that are assigned to SB/SE. However, this time code does not apply to Collection Strategy Abusive Tax Avoidance Transactions (ATAT) cases, as any work performed should be reported to the appropriate Collection Strategy time code.

The activities covered under time code 201 apply here as well, with the distinguishing characteristic that the time charged to 202 represents situations where there is no account presently assigned to Field Collection.

**Exhibit 5.2.1-2 (Cont. 26) (11-05-2019)****Collection Operational Time Codes (Definitions)****204 INTER-AREA DELINQUENT RETURN OTHER INVESTIGATION (OI) (Field Collection)**

This time code is for time spent by employees while working OI(s) on delinquent return cases received from outside the area (inter-area). Activities listed under time code 201, when performed on an OI, are to be charged to this time code. In order to properly account for time, it is necessary that the case is sub coded as 204.

This time code excludes time spent initiating inter-area courtesy investigations, or working OIs generated within the area (intra-area). Those actions should be reported under time code 201, or directly to the assigned case.

**300 SERIES (Collection)**

Direct time codes in the 300 series include local Compliance Initiative Programs (CIP), local Outreach Programs, Collection Strategy ATAT cases, Appeals, Mutual Collection Assistance Request (MCAR), and Solution Saturday activities. The 300 series time codes are also reserved in CEASO and Insolvency and represent various programs being monitored by those functions.

**301 - 303 COMPLIANCE INITIATIVE PROGRAMS (CIP) (Collection)**

This time code series covers all time spent by employees developing and working Compliance Initiative Programs (CIPs) as well as disposing of leads. CIPs are defined as enforcement activities involving contact with specific taxpayers within a group, using either internal or external data to identify potential areas of non-compliance. The term CIP refers to activities formerly categorized as Return Compliance Programs (RCP), Information Gathering Projects (IGP), Compliance 2000 Projects, etc.

The group manager must advise the WAS of the new outreach program so they can include it in the CTRS program for the specific group/territory utilizing these codes. The local CIP time codes are territory specific and may vary from territory to territory within an area. Additionally, the codes will vary between areas.

Time codes 301-303 are also reserved for special projects to be identified and used by CEASO, PALS, and Insolvency, as needed. Definitions will be provided as the use of the codes is implemented.

**305 - 308 LOCAL OUTREACH**

Local outreach hours reported under these time codes are limited to activities that directly support and relate to Collection activities within an area or territory (i.e., speeches and workshops for practitioners regarding the OIC program).

Each territory or area office will assign a specific time code to each type of outreach activity. The codes assigned may vary from territory to territory within an area and from area office to area office. The group manager must advise the WAS of the new outreach program so they can include it in the CTRS program for the specific group/territory utilizing these codes.

Time spent working on the E-File Program should be reported to local outreach time code 308. Employees who spend time conducting Electronic Return Originator (ERO) monitoring visits, including any travel time, should charge time to 308. However, the 308 time code is not intended for employees who use E-File for personal reasons.

**Note:** Employees who report to the TAC office to assist with E-File would report time to Detail TAC.

Time codes 305 and 306 are also used by Insolvency and CEASO for special projects to be identified as needed by CEASO, PALS, and Insolvency. Definitions for two identified outreach projects are provided below. Definitions for other time codes will be provided as the use of the codes is implemented.

**Exhibit 5.2.1-2 (Cont. 27) (11-05-2019)****Collection Operational Time Codes (Definitions)****309 - 339 COLLECTION STRATEGY ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) (Field Collection only)**

This time code series covers all time and activity spent by Field Collection employees in the receipt and disposal of Collection Strategy Abusive Tax Avoidance Transactions (ATAT) cases. ATAT cases may include those that a Collection RO works in coordination with an Examination revenue agent. The ATAT case must have a corresponding ICS sub code assigned to it for time and inventory activity to be captured. The designation of numbers and titles for the initiatives will be determined throughout the course of the year by the ATAT program staff, dependent on what is being nationally monitored during any point in time.

**309 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) (Field)**

This time code is for time spent by employees while working Collection ATAT work not defined by codes 311 through 323.

**311 OFFSHORE VOLUNTARY DISCLOSURE INITIATIVE/PROGRAM (OVDI/OVDP)**

This time code is for time spent by employees while working Collection ATAT work related to OVDI applicants. This initiative is also referred to as the Offshore Voluntary Disclosure Program (OVDP).

**312 INTERMEDIARY TRANSACTIONS (Field Collection only)**

This time code is for time spent by employees while working assigned Large Business and International (LB&I) Examination requests for Collection assistance or audit assessments for taxpayer entities participating in an intermediary Transaction Tax Shelter, including any transferee assessments resulting from audit assessments. This tax shelter is defined in Notices 2001-16 and 2008-111, *Intermediary Transactions Tax Shelter*.

**313 PROMOTER/PREPARER (Field Collection only)**

This time code is for time spent by employees while working all promoter investigations assigned as balance dues, delinquent returns, or Compliance Initiative Program (CIP).

**314 NOTICE 2000-44 (Field Collection only)**

This time code is for time spent by employees while working all Collection work related to taxpayers identified under Notice 2000-44, *Loss Deductions, Disallowance of: Artificial Losses: Abusive Tax Shelters: Partnerships: Basis*. The type of transaction, or series of transactions referred to as the "Son of Boss" transaction is a "listed" transaction outlined in Notice 2000-44.

**316 FEDERAL PAYMENT LEVY PROGRAM (FPLP) CONTRACT VENDOR (Field Collection)**

This time code is for time spent by employees while working all FPLP contract vendor cases assigned to an ATAT group. An FPLP case is identified by a TC 971 AC 060 indicating a match between a delinquent account and a Financial Management Service (FMS) payment. This case will be assigned to an ATAT group when the investigation of the taxpayer reveals one or more of the following characteristics:

- Three or more in-business or out-of-business related entities identified
- Any of the responsible parties has outstanding Trust Fund Recovery Penalty assessments from three or more entities
- Case has a foreign component

**Exhibit 5.2.1-2 (Cont. 28) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)****319 REFUND SCHEMES (Field Collection only)**

This time code is for time spent by employees while working Collection ATAT cases related to the recovery of fraudulent refunds where the taxpayer(s) claimed false withholdings and other refundable credits on their tax return.

**320 LARGE BUSINESS AND INTERNATIONAL (LB&I) DISTRESSED ASSET TRUST (DAT) (Field Collection only)**

This time code is for time spent by employees while working all LB&I Distressed Asset Trust cases identified under Notice 2008-34, *Distressed Asset Trust (DAT) Transaction*.

**321 IRC § 6707A PENALTY (Field Collection only)**

This time code is for time spent by employees while working all IRC § 6707A penalty assessment cases. IRC § 6707A penalty assessment can be identified by MFT code 55, TC 240, reference number 648 for individuals and MFT code 13, TC 240 reference number 648 for all other cases.

**322 FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)(Field Collection only)**

This time code is for time spent by employees while working Collection ATAT cases identified with Foreign Account Tax Compliance Act (FATCA) information reported by Foreign Financial Institutions (FFIs) on Form 8966 and by taxpayers who file Form 8938. This encompasses working collection inventory in which FATCA data is utilized to identify work with high collection potential as well as collection inventory resulting from audit assessments with FATCA Exam project codes.

**323 ATAT ESTATE AND GIFT (Field Collection only)**

This time code is for time spent by employees while working all cases identified as Estate and Gift tax accounts.

**324 Captive Insurance Abusive Scheme (Field Collection only)**

This time code is for time spent working Field Collection ATAT cases that were examined and assessed because the taxpayer promoted or participated in the Captive Insurance Abusive Scheme. These include civil penalty assessments with Penalty Reference Number 628, or tax and penalty assessments with Exam Project Code 1138. Also cases where a Promoter Investigation (CIP) initiated by Examination is referred to ATAT Collection for a Captive Insurance Promoter investigation should be charged to time code 324.

**310, 315, 317, 318 AND 325 through 339 COLLECTION STRATEGY (Field Collection only)**

Time codes 310, 315, 317, 318 and 325 through 339 Collection Strategy have been reserved for future use and should not be used until directed.

**360 APPEALS (Field Collection only)**

This time code covers all time and activity spent by employees while working Collection Due Process (CDP) Appeals cases; Appeals Referral Investigations (ARI); work-related Department of Justice (DOJ) activities; and time spent serving subpoenas/summonses for Appeals, DOJ, and/or Area Counsel on unassigned cases. All Field Collection Area employees with assigned cases, including those in OIC groups, will charge time directly to their assigned cases. If a RO is detailed to DOJ, time is reported to Detail Out to Other.

**361 MUTUAL COLLECTION ASSISTANCE REQUESTS (MCAR) (Field Collection only)**

This time code covers all actions taken by Collection employees working on and disposing of Mutual Collection Assistance Requests (MCAR), CIPs and OIs. Treaties between five MCAR countries (Canada, Denmark,



**Exhibit 5.2.1-2 (Cont. 29) (11-05-2019)****Collection Operational Time Codes (Definitions)**

France, Sweden and The Netherlands) and the United States of America have broad provisions for assistance in the collection of tax debts. The United States will collect taxes specified by the treaty countries (incoming referrals) and the treaty countries will collect certain taxes for us (outgoing referrals). The type of tax to be collected for incoming referrals is specified in the respective treaty.

This time code will be used for outgoing referrals once our request to the treaty partner for collection assistance becomes a CIP or OI. This time code will not be used if the case is in active status (STAT 26). When the RO has completed investigation of domestic assets and closes the bal due out of STAT 26, an OI can be opened with sub code 361.

**362 SOLUTION SATURDAY (Collection)**

This time code covers time spent by Collection employees meeting with taxpayers during planned Solution Saturday or similar events such as Open House meetings. Time spent working notices received or cases created as a result of the Solution Saturday contact is also reported to this time code.

**400 SERIES (Collection)**

Non-direct time codes 401 through 404 are used to record time expended by employees on Collateral Duties, Automated Data Program (ADP) Support, ICS/ENTITY Support, and Coordinator Duties. Also included in the 400 series are time codes and corresponding subcategory codes specific to CEASO only (406, 411, and 412).

**401 COLLATERAL DUTIES (Collection)**

This time code includes time spent by all employees when performing collateral duties, such as Equal Employment Opportunity (EEO) and National Treasury Employees Union (NTEU) activities. NTEU activities include the duties of full and part-time union officials, and union stewards. Activities of RO Technical Council, EEO coordinators, counselors and investigators are reported to this time code.

**Note:** Full-time union stewards should only report hours to 611 Administrative when: specifically asked by management to attend a group meeting in a non-union capacity; inputting time on either SETR or ICS; reading IRS non-union e-mail; or recording break time. However, SETR union official/bank time reporting requirements remain the same in accordance with Article 9 of the National Agreement.

**Note:** When attending union steward training, the employee will report time to 605 All Other Training.

**402 AUTOMATED DATA PROGRAM (ADP) SUPPORT (Collection)**

This time code includes time spent by all employees when performing automation support duties, reporting/working computer issues with IT (Helpdesk) for non-related ICS or ENTITY systems.

Examples of support activities include, but are not limited to:

- Identifying, reporting, and resolving automation problems.
- Assisting in system rollouts.
- Receiving system upgrades.
- Encrypting/decrypting files.
- EDE or Symantec installation.
- Backing up laptop files.
- Ordering or installing software or hardware.
- Secure Messaging issues.

**Exhibit 5.2.1-2 (Cont. 30) (11-05-2019)****Collection Operational Time Codes (Definitions)**

**IMPORTANT!** When computer system(s) are down and the employee is unable to perform normal automation activities, the employee should report downtime to time code 623 Computer Downtime in **addition** to appropriate program codes specifying the type of work performed during the downtime. See definition for time code 623 later in this exhibit.

**403 ICS/ENTITY SUPPORT (Collection)**

This time code is utilized by all employees specifically for ICS or ENTITY related issues only. Examples of support activities include, but are not limited to: identifying, reporting, and resolving either ICS or ENTITY problems; issues regarding ICS templates; downloading ICS transmittals that force the user to log off system; or working with the help desk during ENTITY system lock-out.

**IMPORTANT!** When ICS or ENTITY is down and the employee is unable to perform normal ICS or ENTITY activities, the employee should report downtime to time code 623 Computer Downtime in addition to appropriate program codes specifying the type of work performed during the downtime. See definition for time code 623 later in this exhibit. **Do not report Computer Downtime to time code 403.**

**404 COORDINATOR DUTIES (Collection)**

This time code includes time spent by all non-managerial employees on coordinator duties, such as Combined Federal Campaign (CFC).

**406 INDEPENDENT ADMINISTRATIVE REVIEWER (IAR) (CEASO only)**

This informational time code includes time spent by the Independent Reviewers who review rejected Offer-in-Compromise and Installment agreement cases. **In addition to recording time to this time code, employees should also record time to time code 101 or 106.**

This time code is further defined by two subcategory codes (411-412) under which time should be specifically reported. The sum of subcategory codes 411 through 412 will total the time reported under time code 406.

**411 INDEPENDENT REVIEWER OIC**

This subcategory covers time spent by IAR reviewing proposed rejected or returned OIC cases, processing files, and monitoring corrective actions, if needed. An ICS module should be opened regardless of anticipated duration for working the case.

Receipts are counted when an OIC file is received for review.

Dispositions are counted when the review is completed and the file is returned to the appropriate office.

**412 INDEPENDENT REVIEWER IA**

This subcategory covers time spent by IAR reviewing proposed rejected Installment Agreements, processing files, and monitoring corrective actions, if needed. An ICS module should be opened regardless of anticipated duration for working the case.

Receipts are counted when an IA is received for review.

Dispositions are counted when the review is completed and the file is returned to the originator.

**500 SERIES - SUPPORT (Collection)**

Direct time codes in the 500 series are available to Field Collection clerical employees and CEASO, Insolvency and PALS employees.



**Exhibit 5.2.1-2 (Cont. 31) (11-05-2019)****Collection Operational Time Codes (Definitions)****502 ANALYSIS/PERFECTION (Field Collection and CEASO)**

This time code covers all time spent by employees in performance of duties including, but not limited to, the following:

1. Analyzing and perfecting of input documents excluding payment input documents for CEASO employees.
2. Inputting of payment postings and/or credit transfers into IDRS.
3. Coding and editing of adjustment documents such as Form 3870, *Request for Adjustment*, etc.
4. Performing research necessary to complete payment and credit transfer requests.
5. Activities related to casework assigned in the group.
6. Reviewing and perfecting information or certified transcript requests and performing all necessary follow-up actions.
7. Performing miscellaneous duties as assigned.

**Note:** CEASO examiners should report hours under the time code for the type of case worked.

**504 FILES MAINTENANCE (Field Collection and CEASO)**

This time code covers all time spent by employees maintaining group files/folders, e-mail, and computer files and folders. This also includes filing IRM transmittals and documents. CEASO employees will continue to use this code for maintaining specific files addressed in IRM 5.4, *Case Processing*, and for processing closed files requests.

Maintenance of other files will be reported under the designated time code, e.g., Trust Fund Recovery Penalty files sub category 175 ( which rolls into time code 117) for CEASO employees.

**505 CLERICAL (Collection)**

This time code covers all time spent by clerical employees (all Business Units) in support of Collection programs or assigned casework including, but not limited to, the following:

1. Typing letters, forms, documents, etc.
2. Closing cases
3. Researching IDRS case for other than payment posting and/or credit transfer
4. Performing miscellaneous duties as assigned, such as monitoring cases awaiting confirmation or other cases for follow-ups
5. Processing Form 795, *Daily Report of Collection Activity*, (CEASO only) without returns and/or remittances, including such items as:
  - Reviewing documents for accuracy and completeness, and returning incomplete or inaccurate documents to the initiator
  - Routing documents to the appropriate function
  - Processing of payments and preparation of vouchers
  - Determining the appropriate TSIGN via use of zip codes
  - Performing sample selection for post reviews
  - Loading Proof of Claims data on Automated Insolvency System (AIS)

**Note:** Field Collection Para-Professional/Professional employees performing these duties in a support capacity of Collection programs will report their time to time code 611 Administrative

**600 SERIES (Collection)**

Overhead time codes in the 600 series include 601 through 613 Training, Administrative, Management, and Leave. Hours reported to overhead time codes 601 through 613 are included in total available hours.

**Exhibit 5.2.1-2 (Cont. 32) (11-05-2019)****Collection Operational Time Codes (Definitions)**

**Note:** Time code 614 Management Direct Case, is direct time. Informational time codes in the 600 series are 619-624 for detailed in/out, field time, Flexi-place, and computer downtime. Hours reported to these time codes are not included in Overhead totals.

**601 - 605 TRAINING (Collection)**

Time codes 601-605 include a breakout for various training events and responsibilities.

**601 CONTINUING PROFESSIONAL EDUCATION (CPE)**

This time code covers time spent by either students or instructors during CPE, which include: planning, coordinating, preparing, scheduling, conducting, teaching, or attending formal CPE, and any travel related to training. This also includes any required preliminary CPE activities such as: CPE course development, lesson preparation, Instructor train-the-trainer designated for CPE, securing documents, research, reading, etc., to ensure readiness for CPE. Any training topic or event designated as CPE or specifically for CPE, is to be reported to 601 CPE, regardless of the method of delivery or the type of activity.

**602 RO/CEASO, PALS, and Insolvency PHASE (UNIT X) TRAINING**

This time code covers time spent by non-managerial students attending RO/CEASO, PALS, and Insolvency Phase Unit X ("X" being a variable number in the class title) training classes, performing duties and assignments, and any travel related to the class. RO/CEASO, PALS, and Insolvency Phase (Unit X) training includes Units 1, 2, and 3 for new hire ROs, and advanced and/or technical training Units 4, 5, and 6 for ROs and advisors in the CEASO, PALS, and Insolvency functions.

**Note:** Instructors who spend time in workshops reviewing RO/CEASO, PALS, and Insolvency Phase (Unit X) class material, in train-the-trainer sessions for RO/CEASO, PALS, and Insolvency Phase (Unit X) training, conducting lesson preparation, course development, or teaching RO/CEASO, PALS, and Insolvency Phase (Unit X) training will report time to 604 Instructor Assignment.

**603 ON-THE-JOB INSTRUCTOR (OJI) ASSIGNMENT**

This time code covers time spent by On-the-Job Instructors (OJIs) providing instruction/training to trainees, including scheduled workshops or impromptu on-the-job training, and any travel related to training. OJI assignments also include activities by the OJI such as documenting development guides, lesson preparation, preparing handouts, planning, coordinating, holding, and providing training for trainees.

**604 INSTRUCTOR ASSIGNMENT**

This time code covers time spent by Instructors involved in any training event as an Instructor, with the exception of OJIs or CPE Instructors. It includes attending train-the-trainer sessions, course development, giving procedural instructions during a group meeting, lesson preparatory sessions, Instructor meetings or conference calls to discuss agenda topics, making agenda assignments, or any other activity required for the training being taught. It also includes all time spent by the Instructor planning, coordinating, scheduling, and teaching a training event (with the exception of on-the-job instruction and CPE instruction) and any travel related to the training event.

**Note:** CPE Instructors will report all Instructor related time, activity, and travel to 601 CPE. On-the-job Instructors (OJI) will report all Instructor related time, activity, and travel to 603 OJI Assignment.

**605 ALL OTHER TRAINING**

This time code covers time spent by students attending miscellaneous training sessions, that are neither CPE, RO/CEASO, PALS, and Insolvency Phase (Unit X) training of any kind, nor OJI assignments. Trainees attending OJI workshops or impromptu on-the-job training workshops given by OJIs will report time to this time code. Also

**Exhibit 5.2.1-2 (Cont. 33) (11-05-2019)****Collection Operational Time Codes (Definitions)**

included are procedural instructions received within the structure of a group meeting, self instructional courses, course development, correspondence courses, mandatory briefings such as Information Systems Security, Manager's Roles in Information Protection and Disclosure, UNAX (Unauthorized Access), Notification and Federal Employee Anti-discrimination and Retaliation Act (No FEAR) (every two years), Prevention of Sexual Harassment (POSH) (every two years), and Information Protection, Disclosure and UNAX for employees, and any travel related to training.

**Note:** The instructor who delivers any of the training listed above will report hours for any instructor related activities to 604 Instructor Assignment.

Employees taking the Employee Survey will report hours to 611 Administrative. The Employee Survey is not a mandatory briefing.

Non-IRS training events such as CPR, Defibrillator, etc. that are attended during work hours are reported to time code 611 Administrative.

Union steward training attended by a union steward is reported to time code 605 All Other Training.

Shown below is a quick reference table for various training scenarios and the appropriate time code for each.

<b>HOW TO REPORT TRAINING HOURS</b>		
<b>IF YOU ARE A(N):</b>	<b>AND THE TRAINING EVENT IS:</b>	<b>THEN REPORT HOURS TO TIME CODE:</b>
Instructor	CPE	601 CPE
	CPE Train-the-Trainer	601 CPE
	OJI Train-the-Trainer	603 OJI
	Train-the-Trainer (not for CPE or OJI)	604 Instructor Assignment
	RO/CEASO, PALS, and Insolvency Phase (Unit X)	604 Instructor Assignment
	Training that is <b>NOT</b> CPE or OJI	604 Instructor Assignment
On-the-Job Instructor (OJI)	Documentation of new trainees' development guides	603 OJI
	Impromptu on-the-job training for new trainees	603 OJI
	Scheduled workshop for new trainees	603 OJI
	Train-the-Trainer	603 OJI
	Training that is <b>NOT</b> OJI-related	601 CPE; or 602 RO/CEASO, PALS, and Insolvency Phase (Unit X); or 604 Instructor Assignment; or 605 All Other Training, as appropriate

**Exhibit 5.2.1-2 (Cont. 34) (11-05-2019)**  
**Collection Operational Time Codes (Definitions)**

<b>HOW TO REPORT TRAINING HOURS</b>		
<b>IF YOU ARE A(N):</b>	<b>AND THE TRAINING EVENT IS:</b>	<b>THEN REPORT HOURS TO TIME CODE:</b>
Student	CPE	601 CPE
	Impromptu on-the-job training for new trainees	605 All Other Training
	Front Line Readiness Program (FLRP)	605 All Other Training
	Scheduled workshop given by OJI	605 All Other Training
	Mandatory briefings or recertification training	605 All Other Training
	Procedural training during a group meeting	605 All Other Training
	Self-instructional courses, correspondence courses, or online self-developmental courses	605 All Other Training
	Union Steward Training	605 All Other Training
	RO/CEASO, PALS, and Insolvency Phase (Unit X) Training	602 RO/CEASO, PALS, and Insolvency Phase (Unit X)
	RO/CEASO, PALS, and Insolvency Phase (Unit X) Training (Managers only)	605 All Other Training
	Training that is <b>NOT</b> CPE, RO/CEASO, PALS, and Insolvency Phase (Unit X),	605 All Other Training

**610 MANAGEMENT (Collection)**

This time code covers time spent by managers, acting managers, management officials, and Front Line Readiness Program (FLRP) trainees when performing management activities not related to specific taxpayer cases. See definition for time code 614 Management Direct Case, for reporting managerial time spent directly on taxpayer cases. The following are some examples of appropriate usage for time code 610:

1. Time spent performing the duties of a Commissioner's representative.  
**Note:** Bargaining unit employees assuming Commissioner's representative duties, but are not on detail in a management position, must report their time under 611 Administrative.
2. Any other activities performed by a management official that are not related to direct case activity, including but not limited to, SETR, Concur, e-mail and other administrative activities.
3. Travel time for management purposes within daily work hours.
4. Time spent in the performance of FedState or area representative duties are to be reported under this time code.

**611 ADMINISTRATIVE (Collection)**

This time code covers time spent by non-managerial employees, on administrative tasks such as:

1. Attending meetings(including 7114), including union meetings.
2. Attending one retirement seminar on official time. Additional retirement seminars attended by the employee are to be charged to employee's annual leave, credit, or comp hours.

**Exhibit 5.2.1-2 (Cont. 35) (11-05-2019)****Collection Operational Time Codes (Definitions)**

3. Travel time for administrative meetings within daily work hours.
4. Filing, reading, or disseminating manual transmittals, user guides, and other policy documents.

**Note:** Field Collection group secretaries report time under time code 504 Files Maintenance, for these activities.

5. Preparing travel vouchers.
6. Flu Shots
7. Time spent by an employee involved in managerial performance reviews annual and mid-year appraisals.

**Note:** Managers performing the case reviews report time under time code 614, Management Direct Case.

8. Time spent by employee during an employee audit and/or completing background investigations.
9. Participating in the Employee Engagement Survey and completing Combined Federal Campaign (CFC) forms.
10. Performing time reporting duties such as processing Collection Time Reporting System (CTRS) , ENTITY Hours Verification, processing ENTITY Group End of Month (EOM) reports, or reporting time and activity using ICS,
11. Non-case related e-mail and internet research activity.
12. Bargaining unit employees assuming Commissioner's Representative duties who are not on "official" detail in a management position, must report their time under this time code.
13. Time spent by clerical employees performing "non-case" related tasks such as answering telephones as a receptionist, general typing (forms and other documents), timekeeping, shredding, checking e-mails, checking IRS websites, assisting other secretaries, ordering supplies, reading IRS memoranda and other documents.
14. Time spent in non-IRS training sessions such as CPR, Defibrillator, etc. that are given during work hours.
15. Time spent by employees traveling to and/or attending government job interviews.
16. Online 5081 Annual Recertification
17. Time spent on clerical/secretarial activities within the Insolvency function is also reported under 611 Administrative:
18. Time spent by employees preparing for a government shutdown (i.e. setting an Out-Of-Office message; turning in computer; etc.)

**Note:** Refer to Exhibit 5.2.1-1, *Collection Operational Time Codes Index (Alphabetical Listing)*, for other activities that should be charged to time code 611 Administrative.

**613 LEAVE**

Annual, sick, administrative, and leave for Time Off Awards (TOA) are included in 613 Leave.

Some examples of administrative leave are:

- inclement weather
- blood donation
- voting in certain locations
- jury duty
- appearing in civil court as a witness
- military leave
- furlough with pay
- paid suspensions
- and other types of office closings

**Exhibit 5.2.1-2 (Cont. 36) (11-05-2019)****Collection Operational Time Codes (Definitions)**

**Field Collection Area** employees are required to capture administrative leave under time code 770 Administrative Leave. **CEASO, PALS, and Insolvency** employees are required to capture administrative leave under time code 613 Leave.

Leave for Workers' Compensation related injuries should be charged as Administrative Leave for 45 days. If the employee does not return to work, charge employee's time as sick or annual leave. If the employee has no leave, the time should be reported to time code 740 LWOP.

**Do not include** LWOP, AWOL, compensatory time, credit hours used, or holidays in this time code.

There are certain types of leave that are considered a holiday for timekeeping purposes and should not be reported to time codes 613 or 770.

Executive Orders granting a day off, such as December 26, are considered holiday time and should be charged to time code 750 Holiday.

**Note:** ICS and ENTITY track various types of leave (i.e., LWOP, Furlough (with or without pay), Holidays, Credit Hours, Religious Comp, etc.) using informational time codes other than 613. Once the data goes through the CTRS interface program, it falls into the proper operational time code. These specific time codes are listed at the end of this exhibit. Reporting time to these time codes on ICS enables GMs to track hours expended in these categories.

**Note:** There is no time code for AWOL, therefore employees/managers must EOD with zero (0) for the day(s) that the employees were on AWOL. AWOL reduces the number of hours expected for an employee. Therefore the manager/secretary must be aware of the time verification process to ensure that the employee's time is correct for the reporting period.

**614 MANAGEMENT DIRECT CASE (Collection)**

Managers and acting managers use this time code for all activities directly related to taxpayer cases. Examples include, but are not limited to:

1. Pre-assignment case review and case surveys.
2. Manager's Embedded Quality case review and meetings.
3. Meeting/discussing/consulting on cases with ROs, offer in compromise technicians and other appropriate staff.
4. Meeting/discussing case with other IRS representatives (i.e., Appeals officer, Criminal Investigation, etc.) and other government or third party representatives.
5. Meeting/discussing cases with taxpayers and/or their representatives.
6. Field visits with ROs.

**Note:** Time spent on a field visit is reported to 614. However, group managers do not report time spent in the field to 621 Field Time.

7. Office visits with ROs and taxpayers.
8. Approvals/disapprovals of cases and any other post-closing reviews.
9. Researching issues on assigned taxpayer cases (i.e., IDRS, IRM, IRC, etc.).
10. Time spent by on-the-job instructors performing managerial duties, such as documenting case files or performing case reviews should be recorded under this time code.
11. Time spent by trainees in the Front Line Readiness Program (FLRP) reviewing cases.

**INFORMATIONAL TIME CODES (Collection)**

Informational time codes are available to capture time spent by employees performing official duties while in the field or while working at an approved Flexi-place location. Also, included is a time code for capturing the hours



**Exhibit 5.2.1-2 (Cont. 37) (11-05-2019)****Collection Operational Time Codes (Definitions)**

that computers or computer systems are offline and a time code for capturing the hours spent working Identity Theft.

While these codes are for informational purposes only, they are no less important since they indicate how program goals are met. The amount of time charged to these codes will not affect the overall balance of time charged for the day.

Detail in/out hours are also informational, but they are not included in the Informational Hourly total and are therefore not included in this section.

**Reminder:** It is critical that the employee also report hours to whatever program activity they were engaged in for that length of time. In other words, there should be other work performed, that can be tracked in addition to the hours reported to 621 Field Time, 622 Flexi-place, 623 Computer Downtime or 624 Identity Theft.

**621 FIELD TIME (Collection)**

ICS does not track time charged to a case based on the type of contact (e.g., Field Contact). In order to track Field Time, it is necessary that each Collection employee who contacts taxpayers or attends to case-related business while in the field properly reports the amount of time spent in the field.

The total time charged to field time each day should include:

- Time spent meeting with taxpayers or their representatives at their homes or place of business.
- Time traveling from the post of duty (POD) to the field call and time traveling from the field call to the POD.
- Time traveling from field call to field call within daily work hours.
- Time spent traveling to and reviewing records.
- Time spent traveling to serve summonses or levies while in the field.
- Time spent accompanying employees or co-workers on field calls.
- Any other official action(s) taken in the course of researching, analyzing, documenting, and/or resolving an investigation for any given taxpayer while working in the field.

The amount of time charged to time code 621 Field Time is for informational purposes only and will not affect the overall balance of time charged for the day.

**Note:** When making field calls and leaving from or returning to home, normal commute time must be subtracted before figuring field time.

**Note:** This time code is not intended for clerical or management use.

In the scenarios below **only** the time physically spent in the field making the field visit **is** charged to Time Code **621 Field Time**. The time spent writing the histories at a telework site or office **is not** field time.

- An RO makes field visits in the morning and then goes to their telework site or the office and writes the ICS histories in the afternoon.
- An RO makes field visits all day long and then writes ICS histories at their telework site or the office the next day.
- An RO is in overnight case related travel status and makes field visits for two straight days and returns home on Friday evening. The RO writes the histories on Monday at a telework site or office.

In the scenarios below this time **is** charged to Time Code **621 Field Time** because, the RO has not yet returned to the office or telework site while writing the histories.

**Exhibit 5.2.1-2 (Cont. 38) (11-05-2019)****Collection Operational Time Codes (Definitions)**

- An RO who is in overnight case related travel status and is writing their histories back at the hotel at the end of the day.
- An RO finishes their field call and sits in the car and writes the histories.

**622 FLEXI-PLACE (Collection)**

Flexi-place is a program that permits employees to work at home or at other approved locations remote to the assigned post of duty. Time should be charged daily representing the total hours spent working Flexi-place. The amount of time charged to time code 622 Flexi-place is for informational purposes only and will not affect the overall balance of time charged for the day.

**623 COMPUTER DOWNTIME (Collection)**

This time code is to be used whenever an employee's computer or a computer system is down, for the length of time it is unavailable. Examples of downtime include systemic software problems, hardware crashes, transmittal releases that force the user to log off the system, viruses, power outages, or any other reason that would cause the computer (system) to be unavailable to the employee. The amount of time charged to time code 623 Computer Downtime is for informational purposes only and will not affect the overall balance of time charged for the day.

**Reminder:** In addition to the total amount of time reported to 623, the employee must also report hours to appropriate time codes under which they continued to perform work.

**Example:** The employee whose computer has crashed and is not available for the entire day would report 8 hours to 623 Computer Downtime in addition to 8 hours to other appropriate operational time codes for the type of work performed during that time.

**624 IDENTITY THEFT (Collection)**

Time code 624 captures time spent working ID Theft issues. Time Code 624 is accessed through Non Case Direct and is informational only. It will not be included in the number of hours input.

Time that should be applied to time code 624 includes activities such as preparing Form 4844, **Request for terminal Action** to input TC 971 action codes, reviewing ID theft documentation, and preparing Form 3870, **Request for Adjustment**.

**625 Passport Denial or Revocation (Collection)**

Time code 625 captures time spent working Passport Legislation (FAST Act) issues. Time Code 625 will exclusively be used by International Field Collection. Time Code 625 is accessed through Non Case Direct and is informational only, it will not be included in the total number of case hours input.

Time that should be applied to time code 625 includes activities such as preparing Form 14794, **Expedited Passport Decertification**, Form 4844, **Request for terminal Action** to input TC 971/530 action codes for passport mandated decertification, monitoring passport mandated decertification cases and initiating revocation procedures.

**626 OIC NEH-ETA Check Sheet (Collection and Offer In Compromise)**

This time code would be used to report time which involves the review and determination of the taxpayer's issues based on a check sheet submitted or other contact relating to taxpayers who are requesting consideration under public policy or other Non-Economic Effective Tax Administration factors.

**Note:** Time Code 626 will be implemented by ICS and ENTITY in **January 2020**



**Exhibit 5.2.1-3 (11-05-2019)**  
**ICS and ENTITY Time Codes**

ICS and ENTITY have created additional time codes residing only on their systems for use in reporting and balancing time. Time charged to these time codes are moved into appropriate time codes during the ICS/ENTITY interface with CTRS. Refer to IRM Exhibit 5.2.1-4, *ICS and ENTITY Time Code Translation Table (Field Collection only)*, for a translation of these time codes.

**619 DETAIL IN**

All time spent by an employee or a manager while detailed into Field Collection is considered detailed in. Time must also be reported to appropriate operational time codes for type of work performed and to any overhead time codes.

**620 DETAIL OUT OF COLLECTION**

The five defined detailed out categories are TAC, ACS/Toll-Free, Taxpayer Advocate Service, Stakeholder Liaison, and Disaster Relief. Any other detail out activity is reported using Detail Out Other.

In general, detailed out time includes all hours worked by Field Collection and Specialty Collection Offers employees while on detail to another organization. It also includes any program identified as detailed out by Collection Headquarters.

**Note:** There are no details within Collection, since CEASO, PALS, Insolvency, and Field Collection employees all report to Collection. Also see IRM 5.2.1.9.8, *Time Reporting Procedures for Details*.

**Note:** Time spent by collection employees who volunteer for the Nationwide Tax Forums should be input under Detailed Out. This is based on the fact that cases being worked come from all BODs of the IRS.

When this time code is selected in ICS, a submenu is presented with the five defined detailed out categories and Detail Out Other. The ICS time codes and categories for details are:

FIVE DEFINED DETAIL OUT CATEGORIES	
62A	Details to TAC
62B	Details to ACS/Toll-Free
62C	Details to Taxpayer Advocate Service
62D	Reserved
62E	Details to Stakeholder Liaison
62F	Details to Disaster Relief
62G	Details to Other

**740 LWOP (Field Collection only)**

This time code tracks all leave without pay, furloughs and unpaid suspensions on ICS.

**750 HOLIDAY (Field Collection only)**

This time code tracks all official holidays including any Executive Orders.

**Exhibit 5.2.1-3 (Cont. 1) (11-05-2019)****ICS and ENTITY Time Codes****770 ADMINISTRATIVE LEAVE**

This time code tracks the same time (except annual and sick leave) as outlined in the definition for time code **613 Leave** and is used only by Field Collection on ICS time reporting. Included in **770 Administrative Leave** is leave granted for inclement weather, declared emergencies, voting in certain locations, jury duty, appearing in civil court as a witness, military leave, blood donation, paid suspensions, and other types of office closings. Time that is charged to 770 on ICS is moved into 613 time during the ICS/ENTITY interface with CTRS.

**Note:** The admin hours granted by the Commissioner for Holiday Luncheon/Activities should be charged to TC **770 Administrative Leave**.

**Note:** Paid Furlough time is charged to time code **770 Administrative Leave**. Unpaid Furlough time is charged to time code **740 LWOP**.

**809 MISCELLANEOUS DIRECT (Field Collection only)**

This time code tracks time spent working on assigned or unassigned cases for 15 minutes or less; non-evaluative consultation with a manager on a case for 15 minutes or less; and working an issue on a closed case regardless of time expended.

If a para-professional/professional employee is working 15 minutes or less on an open or closed OIC case, the time should be charged to time code 106 Offer in Compromise.

ROs and Special Compliance ROs may have a mixture of ATAT cases and general program Collection cases. Use time code 809 when working 15 minutes or less on a general program Collection case. If a RO is working 15 minutes or less on an ATAT case, the time should be charged to the appropriate ATAT time code.

**Note:** During the ICS/ENTITY and CTRS end of month process, a formula is applied to hours reported to time code 809 which rolls the hours into direct case time codes 101 and 201, based on the number of TDAs and TDIs respectively in the group.

**810 ASSIST ANOTHER RO**

This time code is open to both professional employees (ROs) and para-professional employees (tax examiner, revenue representatives, etc.) who provide assistance on issues related to case work to another professional or para-professional employee. The time code is used whether the assistance occurs in the office or outside the office. Examples of activities for another RO include, but are not limited to: language translation, conducting seizures, making field calls, etc. This code can also be used by OJIs or coaches when assisting trainees on similar issues.

**Note:** During the ICS/ENTITY and CTRS end of month process, a formula is applied to hours reported to time code 810 which rolls the hours into direct case time codes 101 and 201, based on the number of TDAs and TDIs respectively in the group.

**OTHER ICS and ENTITY INFORMATIONAL TIME CODES**

ICS and ENTITY use other time codes for data transfer and balancing purposes shown below. While these are for informational purposes only, they are no less important since they indicate how program goals are met. The amount of time charged to these codes will not affect the overall balance of time charged for the day, with the exception of 770, which rolls into 613 during the CTRS interface.

**Exhibit 5.2.1-3 (Cont. 2) (11-05-2019)**  
**ICS and ENTITY Time Codes**

<b>LISTING OF ICS AND ENTITY TIME CODES</b>	
<b>Time Code</b>	<b>Title</b>
<b>710</b>	<b>Credit/Comp Hours Earned</b>
<b>711</b>	<b>Credit/Comp Hours Used</b>
<b>720</b>	<b>Religious Comp Time Earned</b>
<b>721</b>	<b>Religious Comp Time Used</b>
<b>730</b>	<b>Overtime Worked</b>
<b>740</b>	<b>Leave Without Pay (LWOP), Furlough</b>
<b>750</b>	<b>Holiday</b>
<b>760</b>	<b>Non-Work Day AWS and Part-time employees only</b>
<b>770</b>	<b>Administrative Leave</b>

**Exhibit 5.2.1-4 (10-02-2013)****ICS and ENTITY Time Code Translation Table**

Listed below are the ICS and ENTITY time codes and their corresponding CTRS time codes. Time reported to an ICS and ENTITY informational code rolls into the appropriate category or time code during the CTRS interface with ICS and ENTITY during the end of month (EOM) report process.

ICS AND ENTITY ONLY TIME CODES	WHERE THE TIME ROLLS IN CTRS
619 Detail In	Detail In
620 Detail Out	Detail Out
62A Detail to TAC	Detail to TAC
62B Detail to ACS/Toll-Free	Detail to ACS/Toll-Free
62C Detail to TP Advocate	Detail to Taxpayer Advocate Service
62D Reserved	Reserved
62E Detail to Stakeholder Liaison	Detail to Stakeholder Liaison
62F Detail to Disaster Relief	Detail to Disaster Relief
62G Detail to Other	Detail to Other
770 Administrative Leave	613 Administrative Leave
809 Miscellaneous Direct	101 TDA Direct and 201 TDI Direct
810 Assist RO	101 TDA Direct and 201 TDI Direct

**Note:** During the ICS/ENTITY and CTRS end of month process, a formula is applied to hours reported to time code 810 which rolls the hours into direct case time codes 101 and 201, based on the number of TDAs and TDIs respectively in the group.

**Exhibit 5.2.1-5 (11-05-2019)****Time Code Matrix for Field Collection and OIC**

Field Collection employees report time and activity to specific time codes, in addition to other actions. The time code matrix for Field Collection contains the following information:

- a. Time code and associated title
- b. Valid employee category appropriate use
  - C = Clerical
  - PP = Para-Professional
  - P = Professional
  - M = Management
    - Y = Yes, it is valid
    - N = No, it is invalid
- c. Whether or not the time/action code tracks inventory in addition to time
  - INV = Inventory
    - Y = Yes for inventory
    - N = No inventory
- d. Other Actions data that are not assigned a time or operational code. Other Actions do not have employee category identification.

**Note:** The time code title may vary slightly from the NO-5000-23 (C-23), *Collection Workload Indicators Report*, due to space constraints in the title field on the C-23 report.

<b>FY 2020 TIME CODE MATRIX FOR Field Collection and OIC</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
101 TDA Direct Case	N	Y	Y	N	N
102 TDA Notice - ACS-Unassign	N	Y	Y	N	N
104 TDA Inter-Area OI	N	Y	Y	N	Y
105 FTD Alerts	N	Y	Y	N	Y
106 OIC	N	Y	Y	N	N
107 Taxpayer Advocate	N	Y	Y	N	Y
109 Summons	N	Y	Y	N	N
120 CDP Related OICs	N	Y	Y	N	N
201 TDI Direct Case	N	Y	Y	N	N
202 TDI Notice ACS Unassign	N	Y	Y	N	N
204 TDI Inter-Area OI	N	Y	Y	N	Y
301 Local CIP	N	Y	Y	N	N
302 Local CIP	N	Y	Y	N	N
303 Local CIP	N	Y	Y	N	N
305 Local Outreach	N	Y	Y	N	N
306 Local Outreach	N	Y	Y	N	N

**Exhibit 5.2.1-5 (Cont. 1) (11-05-2019)****Time Code Matrix for Field Collection and OIC**

<b>FY 2020 TIME CODE MATRIX FOR Field Collection and OIC</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
307 Local Outreach	N	Y	Y	N	N
308 Local Outreach	N	Y	Y	N	N
309 ATAT (Abusive Tax Avoidance Transactions)	N	Y	Y	N	Y
310 Collection Strategy	N	Y	Y	N	Y
311 Offshore Voluntary Disclosure Initiative/Program (OVDI/OVDP)	N	Y	Y	N	Y
312 Intermediary Transactions	N	Y	Y	N	Y
313 Promoter/Preparer	N	Y	Y	N	Y
314 Notice 2000-44	N	Y	Y	N	Y
315 Collection Strategy	N	Y	Y	N	Y
316 FPLP (Federal Payment Levy Program) Contract Vendor	N	Y	Y	N	Y
317 Collection Strategy	N	Y	Y	N	Y
318 Collection Strategy	N	Y	Y	N	Y
319 Refund Schemes	N	Y	Y	N	Y
320 LB&I DAT (Distressed Asset Trust)	N	Y	Y	N	Y
321 IRC § 6707A Penalty Assessment	N	Y	Y	N	Y
322 Foreign Account Tax Compliance Act (FATCA)	N	Y	Y	N	Y
323 ATAT Estate and Gift	N	Y	Y	N	Y
324 Captive Insurance Abusive Scheme	N	Y	Y	N	Y
325-339 Collection Strategy	N	Y	Y	N	Y
360 Appeals	N	Y	Y	N	N
361 MCAR (Mutual Collection Assistance Request)	N	Y	Y	N	Y
362 Solution Saturday	N	Y	Y	N	Y
401 Collateral Duties	Y	Y	Y	Y	N
402 ADP Support	Y	Y	Y	Y	N
403 ICS/ENTITY Support	Y	Y	Y	Y	N
404 Coordinator Duties	Y	Y	Y	N	N
502 Analysis/Perfection	Y	N	N	N	N

**Exhibit 5.2.1-5 (Cont. 2) (11-05-2019)****Time Code Matrix for Field Collection and OIC**

<b>FY 2020 TIME CODE MATRIX FOR Field Collection and OIC</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
504 Files Maintenance	Y	N	N	N	N
505 Clerical	Y	N	N	N	N
601 CPE	Y	Y	Y	Y	N
602 RO/CEASO, PALS, and Insolvency Phase (Unit X) Training	N	Y	Y	N	N
603 OJI Assignment	Y	Y	Y	Y	N
604 Instructor Assignment	Y	Y	Y	Y	N
605 All Other Training	Y	Y	Y	Y	N
610 Management	N	N	Y	Y	N
611 Administrative	Y	Y	Y	N	N
613 Leave	Y	Y	Y	Y	N
614 Management Direct Case	N	N	Y	Y	N
621 Field Time	N	Y	Y	Y	N
622 Flexi-Place	Y	Y	Y	Y	N
623 Computer Downtime	Y	Y	Y	Y	N
624 Identity Theft	Y	Y	Y	Y	N
625 Passport Denial or Revocation	Y	Y	Y	Y	N
626 OIC NEH-ETA Check Sheet (JAN 2020)	Y	Y	Y	Y	N
Detail In	Y	Y	Y	Y	N
Detail Out (All Categories)	Y	Y	Y	Y	N
Other Actions - Levies	Systemically generated levies on ICS and RO recordation of manually issued levies at End of Day (EOD).				

**Exhibit 5.2.1-6 (11-05-2019)****Time Code Matrix for CEASO and PALS**

CEASO employees report time and activity to specific time codes and related subcategory codes in addition to other actions. The time code matrix for CEASO contains the following information:

- a. Time code and associated title
- b. Valid employee category appropriate use
  - C = Clerical
  - PP = Para-Professional
  - P = Professional
  - M = Management
    - Y = Yes, it is valid
    - N = No, it is invalid
- c. Whether or not the time/action code tracks inventory in addition to time
  - INV = Inventory
    - Y = Yes for inventory
    - N = No inventory
- d. Other Actions data that are not assigned a time or operational code. Other Actions has no employee category identification.

**Note:** The time code title may vary slightly from the NO-5000-23 (C-23), *Collection Workload Indicators Report*, due to space constraints in the title field on the C-23 report.

<b>FY 2020 TIME CODE MATRIX FOR CEASO and PALS</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
101 TDA Direct Case	Y	Y	Y	N	N
102 Unassigned Del Acct	Y	Y	Y	N	Y
106 OIC	Y	Y	Y	N	N
107 Taxpayer Advocate	Y	Y	Y	N	Y
108 Total ALS	Y	Y	Y	N	Y
109 Summons	Y	Y	Y	N	Y
110 Total Lien Issues	Y	Y	Y	N	Y
191 Nominee/Alter Ego	Y	Y	Y	N	Y
192 Estate Tax Liens	Y	Y	Y	N	Y
193 Lien/Levy Activity	Y	Y	Y	N	Y
111 Total Suits	Y	Y	Y	N	Y
131 Suits By USA	Y	Y	Y	N	Y
132 Suits Against USA	Y	Y	Y	N	Y
133 Employee Suits	Y	Y	Y	N	Y
134 TFRP Refund Suits	Y	Y	Y	N	Y
135 Judgments	Y	Y	Y	N	Y



**Exhibit 5.2.1-6 (Cont. 1) (11-05-2019)**  
**Time Code Matrix for CEASO and PALS**

<b>FY 2020 TIME CODE MATRIX FOR CEASO and PALS</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
136 Subpoena	Y	Y	Y	N	Y
137 Writs Of Entry	Y	Y	Y	N	Y
138 Pre-Suit Reviews	Y	Y	Y	N	Y
139 Petitions For Remission	Y	Y	Y	N	Y
112 Total CEASO Opinion	N	N	Y	N	Y
121 Counsel Referrals	N	N	Y	N	Y
122 Oral Opinions	N	N	Y	N	Y
123 Liaison/Correspond	N	N	Y	N	Y
113 Total Insolvency	Y	Y	Y	N	Y
113o Other Insolvency	Y	Y	Y	N	Y
114 Total Discharge/Foreclosure	Y	Y	Y	N	Y
141 Discharges	Y	Y	Y	N	Y
142 Subordinations	Y	Y	Y	N	Y
143 Withdrawals	Y	Y	Y	N	Y
144 Redemption	Y	Y	Y	N	Y
145 Release Redemptions	Y	Y	Y	N	Y
146 Judicial Foreclose	Y	Y	Y	N	Y
147 Non-Judicial Foreclosure	Y	Y	Y	N	Y
148 Lien Priority Other	Y	Y	Y	N	Y
149 Certificates Of Non-Attachment	Y	Y	Y	N	Y
115 Total PALS	Y	Y	Y	N	Y
151 PALS Appraisals	Y	Y	Y	N	Y
152 Seized Asset	Y	Y	Y	N	Y
153 PALS Acquired Property	Y	Y	Y	N	Y
154 PALS Redemption Sales	Y	Y	Y	N	Y
155 PALS Redemption Investigations	Y	Y	Y	N	Y
156 PALS Judicial Sales	Y	Y	Y	N	Y
157 PALS Judicial Appraisals	Y	Y	Y	N	Y
158 PALS Pre-Seizure Planning	Y	Y	Y	N	Y
116 Total Seizure-ICS	Y	Y	Y	N	Y

**Exhibit 5.2.1-6 (Cont. 2) (11-05-2019)**  
**Time Code Matrix for CEASO and PALS**

<b>FY 2020 TIME CODE MATRIX FOR CEASO and PALS</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
161 Pre-Seizure Review	N	N	Y	N	Y
162 Seizure Processing	Y	Y	Y	N	Y
163 Deeds/Records 21	Y	Y	Y	N	Y
164 Intervening/Surplus	Y	Y	Y	N	Y
165 Acquired Property	Y	Y	Y	N	Y
117 Total TFRP	Y	Y	Y	N	Y
171 TFRP Processed	Y	Y	Y	N	Y
172 Claims For Refund	Y	Y	Y	N	Y
173 TFRP-Adjustment - Other	Y	Y	Y	N	Y
174 TFRP Files	Y	Y	Y	N	Y
175 Transferee Assessment	Y	Y	Y	N	Y
176 TFRP Appeals	Y	Y	Y	N	Y
177 Reserved	Y	Y	Y	N	Y
118 Total FOIA/DISL/MISC	Y	Y	Y	N	Y
180 Restitution 6201	Y	Y	Y	N	Y
181 CI Control	Y	Y	Y	N	Y
182 Probation	Y	Y	Y	N	Y
183 Disclosure/FOIA	Y	Y	Y	N	Y
184 Collaterals	Y	Y	Y	N	Y
185 Claims-Other	Y	Y	Y	N	Y
186 Jeopardy	Y	Y	Y	N	Y
187 Miscellaneous	Y	Y	Y	N	Y
188 Captive Insurance	Y	Y	Y	N	Y
189 International - Other	Y	Y	Y	N	Y
119 Total Decedent	Y	Y	Y	N	Y
198 Decedent Estate	Y	Y	Y	N	Y
199 Ext Time Pay/4768	Y	Y	Y	N	Y
120 CDP RELATED OICs	Y	Y	Y	N	N
201 TDI Direct Case	Y	Y	Y	N	N
301 Local CIP	Y	Y	Y	N	N

**Exhibit 5.2.1-6 (Cont. 3) (11-05-2019)**  
**Time Code Matrix for CEASO and PALS**

<b>FY 2020 TIME CODE MATRIX FOR CEASO and PALS</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
302 Local CIP	Y	Y	Y	N	N
303 Local CIP	Y	Y	Y	N	N
305 Local Outreach Internal	Y	Y	Y	N	N
306 Local Outreach External	Y	Y	Y	N	N
362 Solution Saturday	N	Y	Y	N	Y
401 Collateral Duties	Y	Y	Y	Y	N
402 ADP Support	Y	Y	Y	Y	N
403 ICS/ENTITY Support	Y	Y	Y	Y	N
404 Coordinator Duties	Y	Y	Y	N	N
406 Total Independent Reviewer	Y	Y	Y	N	Y
411 IAR OIC Review	Y	Y	Y	N	Y
412 IAR IA Review	Y	Y	Y	N	Y
502 Analysis/Perfection	Y	Y	Y	N	N
504 File Maintenance	Y	Y	Y	N	N
505 Clerical	Y	Y	Y	N	N
601 CPE Training	Y	Y	Y	Y	N
602 RO/CEASO, PALS and Insolvency Phase (Unit X) Training	N	Y	Y	N	N
603 OJI Assignment	Y	Y	Y	Y	N
604 Instructor Assignment	Y	Y	Y	Y	N
605 All Other Training	Y	Y	Y	Y	N
610 Management	N	N	Y	Y	N
611 Administrative	Y	Y	Y	N	N
613 Leave	Y	Y	Y	Y	N
614 Management Direct Case	N	N	Y	Y	N
621 Field Time	N	Y	Y	N	N
622 Flexi-Place	Y	Y	Y	Y	N
623 Computer Down Time	Y	Y	Y	Y	N
624 Identity Theft	Y	Y	Y	Y	N
Detail In	Y	Y	Y	Y	N

**Exhibit 5.2.1-6 (Cont. 4) (11-05-2019)**  
**Time Code Matrix for CEASO and PALS**

FY 2020 TIME CODE MATRIX FOR CEASO and PALS					
TIME CODE and TITLE	C	PP	P	M	INV
Detail Out Total	Y	Y	Y	Y	N
Other Actions - Proofs Of Claim	Proof of Claims worked during the month.				

**Exhibit 5.2.1-7 (11-05-2019)****Time Code Matrix for Insolvency (INS)**

Insolvency employees report time and activity to specific time codes in addition to other actions. The time code matrix for Insolvency contains the following information:

- a. Time code and associated title
- b. Valid employee category appropriate use
  - C = Clerical
  - PP = Para-Professional
  - P = Professional
  - M = Management
    - Y = Yes, it is valid
    - N = No, it is invalid
- c. Whether or not the time/action code tracks inventory in addition to time
  - INV = Inventory
    - Y = Yes for inventory
    - N = No inventory
- d. Other Actions data that are not assigned a time or operational code. Other Actions do not have employee category identification.

**Note:** The time code title may vary slightly from the NO-5000-23 (C-23), *Collection Workload Indicators Report*, due to space constraints in the title field on the C-23 report.

<b>FY 2020 TIME CODE MATRIX FOR INSOLVENCY (INS)</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
101 TDA Direct Case	Y	Y	Y	N	N
110 Total Lien Issues	Y	Y	Y	N	Y
113 Total Insolvency	Y	Y	Y	N	Y
113a CH 7 No Assets	Y	Y	Y	N	Y
113b CH 7 Assets	Y	Y	Y	N	Y
113c CH 9	Y	Y	Y	N	Y
113d CH 11	Y	Y	Y	N	Y
113f CH 12	Y	Y	Y	N	Y
113h CH 13 Pre-Confirm	Y	Y	Y	N	Y
113i CH 13 Post-Confirm	Y	Y	Y	N	Y
113m Abandoned/Exempt Property	Y	Y	Y	N	Y
113o Other Insolvency	Y	Y	Y	N	Y
113p CH 15	Y	Y	Y	N	Y
113q ABC Assignments	Y	Y	Y	N	Y
113r Receiverships	Y	Y	Y	N	Y
113s Decedents	Y	Y	Y	N	Y

**Exhibit 5.2.1-7 (Cont. 1) (11-05-2019)**  
**Time Code Matrix for Insolvency (INS)**

<b>FY 2020 TIME CODE MATRIX FOR INSOLVENCY (INS)</b>					
<b>TIME CODE and TITLE</b>	<b>C</b>	<b>PP</b>	<b>P</b>	<b>M</b>	<b>INV</b>
201 TDI Direct Case	Y	Y	Y	N	N
202 Unassigned Del Ret	Y	Y	Y	N	N
301 Local CIP	Y	Y	Y	N	N
302 Local CIP	Y	Y	Y	N	N
303 Local CIP	Y	Y	Y	N	N
305 Local Outreach - Internal	Y	Y	Y	N	N
306 Local Outreach - External	Y	Y	Y	N	N
307 Local Outreach	Y	Y	Y	N	N
308 Local Outreach	Y	Y	Y	N	N
362 Solution Saturday	N	Y	Y	N	Y
401 Collateral Duties	Y	Y	Y	Y	N
402 ADP Support	Y	Y	Y	Y	N
403 ICS/ENTITY Support	Y	Y	Y	Y	N
404 Coordinator Duties	Y	Y	Y	N	N
505 Clerical	Y	Y	Y	N	N
601 CPE	Y	Y	Y	Y	N
602 RO/CEASO, PALS and Insolvency Phase (UNIT X) Training	N	Y	Y	N	N
603 OJI Assignment	Y	Y	Y	Y	N
604 Instructor Assignment	Y	Y	Y	Y	N
605 All Other Training	Y	Y	Y	Y	N
610 Management	N	N	Y	Y	N
611 Administrative	Y	Y	Y	N	N
613 Leave	Y	Y	Y	Y	N
614 Management Direct Case	N	N	Y	Y	N
621 Field Time	N	Y	Y	N	N
622 Flexi-Place	Y	Y	Y	Y	N
623 Computer Downtime	Y	Y	Y	Y	N
624 Identity Theft	Y	Y	Y	Y	N
Detail In	Y	Y	Y	Y	N

**Exhibit 5.2.1-7 (Cont. 2) (11-05-2019)**  
**Time Code Matrix for Insolvency (INS)**

FY 2020 TIME CODE MATRIX FOR INSOLVENCY (INS)					
TIME CODE and TITLE	C	PP	P	M	INV
Detail Out Total	Y	Y	Y	Y	N
Other Actions - Proof Of Claims	Proof of Claims worked during the month.				

**Exhibit 5.2.1-8 (10-01-2014)****End of Month (EOM) Processing Action Schedule for Field Collection and field OIC Specialists**

This schedule provides a list of actions required to complete ENTITY End Of Month (EOM) report processing for Field Collection only.

<b>END OF MONTH (EOM) PROCESSING ACTION SCHEDULE for Field Collection</b>		
<b>DAY</b>	<b>ACTIONS REQUIRED</b>	<b>RESPONSIBLE PERSONS</b>
Monday - Friday of each week in the reporting period	Input hours on assigned cases on ICS or use time codes for non-case related work; finalize each day via End of Day (EOD) feature in ICS	All Field Collection employees
Wednesday of every week in the reporting period	Verify weekly time input by group	Group secretary
Last Friday or Workday of reporting period (cutoff)	Ensure EOD is complete	RO; Field Collection group employees; IQA
Last Friday of Workday of reporting period (cutoff)	Verify all employees' EOD is complete	GM; group secretary; IQA
Monday-Wednesday after cutoff	Complete time verification; approve and generate EOM files on ENTITY	GM; group secretary
Monday - Wednesday after cutoff	Validate 4872s by group after Wide Area Specialist (WAS) has completed group update; resolve error listings	Virtual Territory Specialist (VTS)
Monday - Wednesday after cutoff	Process group EOM files; provide any error listing to VTS for validation; validate group and area file; generate area file; notify CDA and provide narrative documentation	Lead IQA / WAS
Wednesday after cutoff	Run ENTITY Area Reports	Lead IQA / WAS



**Exhibit 5.2.1-9 (11-05-2019)****End of Month (EOM) Processing Action Schedule for CEASO, PALS, and Insolvency**

This schedule provides a list of actions required to complete end of month report processing for CEASO, PALS and Insolvency only.

<b>END OF MONTH PROCESSING ACTION SCHEDULE FOR CEASO, PALS, and Insolvency ONLY</b>		
<b>DAY</b>	<b>ACTIONS REQUIRED</b>	<b>RESPONSIBLE PERSONS</b>
Monday - Friday of each week of the reporting period	Record daily hours using ICS; finalize each day via End of Day (EOD) feature in ICS	All employees in CEASO, PALS, and Insolvency
Wednesday of every week in the reporting period	Verify weekly time input by group	Group secretary & GM
Last Friday or Workday of the reporting period (cutoff)	Finalize your time in ICS for the entire reporting month	All employees in CEASO, PALS, and Insolvency
Last Friday or Workday of reporting period (cutoff)	Verify all employees' EOD is complete	GM & group secretary
Monday - Wednesday after cutoff (INS only)	Secure ICS time and other required feeder reports (AIS); input inventory data to CTRS ; generate and print Group Form 4872; after GM approval, e-mail Group files to WAS	CTRS VTS & WAS
Monday - Thursday after cutoff (ADV/PALS only)	Secure ICS time and inventory feeder reports; input inventory data to CTRS; generate and print Group Form 4872; after GM approval, e-mail Group files to WAS	CTRS VTS & WAS
Wednesday after cutoff	Validate 4872s by group after WAS has completed group update(s); resolve error listings	VTS & WAS (Insolvency only)
Thursday after cutoff	Validate 4872s by group after WAS has completed group update(s); resolve error listings	VTS & WAS (ADV/PAL)
Wednesday after cutoff (CFF/INS/OIC only) Thursday after cutoff (ADV/PALS only)	Process group EOM files; provide any error listing to VTS for validation; validate group and area file; generate area file; notify CDA and provide narrative documentation	WAS

**Exhibit 5.2.1-10 (11-05-2019)****Last Friday of Reporting Period and Number of Expected Hours (FY 2020, FY 2021, and FY 2022)**

Reporting periods for time reporting purposes are in agreement with MCC Posting Cycles. Refer to Document 6209 for more information concerning reporting cycle dates.

The cutoff day for each reporting period is always Saturday. Any hours worked on Saturday should be included in the reporting period. It may be necessary to project Saturday hours to include them in the reporting period.

For ease of reference, the last Friday date for each reporting period is shown below to ensure all required EOD actions are taken before Saturday. Also provided are the number of expected hours within the period. Information for the current and two subsequent fiscal years is shown.

<b>LAST FRIDAY OF REPORTING PERIOD AND NUMBER OF EXPECTED HOURS (FY 2020, FY 2021, and FY 2022)</b>					
<b>FY 2020</b>	<b>Expected Hrs</b>	<b>FY 2021</b>	<b>Expected Hrs</b>	<b>FY 2022</b>	<b>Expected Hrs</b>
Oct. 25, 2019	152	Oct. 23, 2020	152	Oct. 29, 2021	152
Nov. 22, 2019	152	Nov. 20, 2020	152	Nov. 26, 2021	144
Dec. 27, 2019	184	Dec. 25, 2020	184	Dec. 31, 2021	184
Jan. 24, 2020	144	Jan. 29, 2021	184	Jan. 28, 2022	184
Feb. 21, 2020	152	Feb. 26, 2021	152	Feb. 25, 2022	152
Mar. 27, 2020	200	Apr. 2, 2021	200	Apr. 1, 2022	200
Apr. 24, 2020	160	Apr. 30, 2021	160	Apr. 29, 2022	160
May 22, 2020	160	May 28, 2021	160	May 27, 2022	160
Jun. 26, 2020	192	Jul. 2, 2021	192	Jul. 1, 2022	192
Jul. 24, 2020	152	Jul. 30, 2021	152	Jul. 29, 2022	152
Aug. 21, 2020	160	Aug. 27, 2021	160	Aug. 26, 2022	160
Sep. 25, 2020	192	Oct. 1, 2021	192	Sep. 30, 2022	192