



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.19.16

MARCH 13, 2024

EFFECTIVE DATE

(03-13-2024)

PURPOSE

- (1) This transmits revised IRM 5.19.16, Liability Collection, Compliance Services Collection Operations (CSCO) Clerical Procedures.

MATERIAL CHANGES

- (1) IRM 5.19.16.3.2 - Removed requirement to send Form 8822 when working USPS Yellow Label UD mail. IPU 22U0985 issued 10-03-2022.
- (2) IRM 5.19.16.4.1 - Added new subsection containing First Read procedures on IMF/BMF Responses With Returns. IPU 22U0985 issued 10-03-2022.
- (3) IRM 5.19.16.4.1 - Changed subsection title to reflect IMF only, deleted BMF case scanning procedures and added OFP code for time reporting. IPU 22U1071 issued 11-07-2022.
- (4) IRM 5.19.16.4.1 - Removed reference to paragraph 6 in If/Then chart. IPU 23U0806 issued 07-07-2023.
- (5) IRM 5.19.16.4.3.1 - Added new sub-section with procedures for clerical processing of BMF RD E-Fax receipts. IPU 22U1071 issued 11-07-2022.
- (6) IRM 5.19.16.4.3.1.1 - Added new sub-section on misrouted E-Fax receipts. IPU 22U1071 issued 11-07-2022.
- (7) IRM 5.19.16.5.2(1) and (4) - Corrected Document 6209, Insolvency Field Office and Advisory Unit Address links. IPU 23U0806 issued 07-07-2023.
- (8) IRM 5.19.16.6.1(3) - Added Exception for batching of BMF RD E-Fax cases received as PDF documents. IPU 22U0985 issued 10-03-2022.
- (9) IRM 5.19.16.6.1(3) - Moved Exception for batching of BMF RD E-Fax cases received as PDF documents to new subsection 5.19.16.4.3.1. IPU 22U1071 issued 11-07-2022.
- (10) IRM 5.19.16.8 - Added new subsection for Document Upload Tool (DUT) Receipts. IPU 23U0641 issued 05-18-2023.
- (11) IRM 5.19.16.8(1) - Removed note regarding CP04. IPU 23U0806 issued 07-07-2023.

EFFECT ON OTHER DOCUMENTS

IRM 5.19.16 dated November 16, 2021 is superseded. The following IRM Procedural Updates (IPU) have been incorporated into this IRM: 22U0985 dated October 3, 2022, 22U1071 dated November 7, 2022, 23U0641 dated May 18, 2023 and 23U0806 dated July 7, 2023.

AUDIENCE

The target audience is Small Business Self Employed (SBSE) **Compliance Services Collection Operation** (CSCO) employees who process Collection work.

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Small Business/Self Employed

5.19.16

Compliance Services Collection Operations (CSCO) Clerical Procedures

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5.19.16.1
(08-17-2020)
Program Scope and Objectives

- (1) The objective of Compliance Services Collection Operations (CSCO) Clerical is to screen/sort incoming taxpayer responses and create inventory batches using Accounts Management Services (AMS).
- (2) **Purpose:** In general, taxpayer correspondence will be sorted/processed in clerical utilizing the guidelines outlined in this IRM. Additionally, this IRM contains procedures on controlling inventories on AMS and collaborating with Submission Processing.
- (3) **Audience:** Small Business/Self-Employed (SBSE) employees in Campus Collection CSCO.
- (4) **Policy Owner:** Director, Collection Inventory Delivery & Selection, Small Business/Self Employed (SBSE).
- (5) **Program Owner:** SBSE Collection, Collection Inventory Delivery & Selection, Nonfiler Inventory and Analysis (NIA), Campus Nonfiler Support (CNS).
- (6) **Primary Stakeholders:** Submission Processing, Compliance Services Collection Operations (CSCO).
- (7) **Program Goals:** Campus Collection CSCO Clerical screens and sorts incoming taxpayer responses and creates inventory batches. By following the procedures in this IRM, employees will be able to greatly reduce the burden of taxpayer correspondence by screening for quick closures and preventing/reducing aged inventory.

5.19.16.1.1
(08-17-2020)
Background

- (1) This IRM 5.19.16 Compliance Services Collection Operations (CSCO) Clerical Procedures, provides situations that employees may encounter, and how to resolve them.

5.19.16.1.2
(08-17-2020)
Authority

- (1) The authorities for this IRM include:
 - IRC 6159, Agreements for Payment of Tax Liability in Installments
 - Treasury Reg 301.6343
- (2) Per Policy Statement 5-1, Enforcement is a necessary component of a voluntary assessment system, located at IRM 1.2.1.6.1: A tax system based on voluntary assessment would not be viable without enforcement programs to ensure compliance. The IRS is committed to educating and assisting taxpayers who make a good faith effort to comply. However, enforcement action should be taken promptly, in accordance with Internal Revenue Manual guidelines, against taxpayers who have not shown a good faith effort to comply. Promotion of long-term voluntary compliance is a basic goal of the IRS, and in reaching this goal, the IRS will be cognizant not only of taxpayers' obligations under our system of taxation but also of their rights.
- (3) Per Policy Statement 5-2, Collecting Principles, located at IRM 1.2.1.6.2 : We will actively assist taxpayers who try to comply with the law, and work to continually improve the quality of our systems and service to meet the needs of our customers. All taxpayers, whether delinquent or fully compliant, are entitled to prompt and professional service whenever they deal with IRS employees.

The public as a whole is our customer, not just delinquent taxpayers. Our customers expect us to promote voluntary compliance by ensuring that all promptly pay their fair share.

- (4) The IRS Restructuring and Reform Act of 1998 (IRS RRA 98), Section 3705(a), provides identification requirements for all IRS employees working tax related matters.

5.19.16.1.3
(08-17-2020)
**Roles and
Responsibilities**

- (1) The Director, Collection Inventory Delivery & Selection (CIDS), is responsible for formulating short and long-range program policies and procedures related to nonfiler programs.
- (2) The operations and department managers are responsible for overseeing department, team, and employee responses to taxpayers.
- (3) The team manager is responsible for overseeing team and employee responses to taxpayer inquiries. They oversee employee actions of Compliance Services Collection Operations (CSCO) clerical staff.

5.19.16.1.4
(08-17-2020)
**Program Management
and Review**

- (1) **Program Reports:** The following daily and weekly reports are generated by management, and can assist with evaluating the performance of the clerical program:
 - Embedded Quality Review System (EQRS) Reports.
 - National Quality Review System (NQRS) Reports.
 - Accounts Management Services (AMS) Reports.
 - Monthly Monitoring Report (MMR).
 - Work Planning & Control (WP & C) Reports.
 - Case Control Activity System (CCA) Reports
 - Collection Activity Report (CAR).
- (2) **Program Effectiveness:** The program results are housed on the Collection Program and Campus Reports SharePoint site in the Monthly Monitoring Report (MMR). The MMR captures NQRS results to show monthly and cumulative stats. Evaluative (EQRS) and national (NQRS) quality reviews and consistency reviews are routinely conducted, along with Headquarters reviews to ensure case actions are timely and in accordance with the procedures in this IRM.
 - Phone and paper cases are routinely reviewed by Centralized Quality Review System (CQRS) and Program Analysis System (PAS) to ensure case actions are timely and in accordance with the procedures in this IRM.
 - Case reviews are conducted by managers to ensure compliance with this IRM.
 - Operational reviews are conducted by the department and operation managers annually to evaluate program delivery, conformance to administrative requirements and ensure compliance with this IRM.
 - Headquarters Collection Inventory Delivery & Selection (CIDS) Policy will conduct ad hoc program reviews as necessary to verify compliance with IRM requirements, address TIGTA/GAO findings, and address any trends that appear.

5.19.16.1.5
(08-17-2020)

Program Controls

- (1) Taxpayer inquiries are researched through IDRS or other related systems, loaded to AMS, and then distributed to tax examiners. AMS tracks employee actions and is monitored by operation, department, and frontline managers along with Collection HQ employees.

5.19.16.1.6
(08-17-2020)

Acronyms

- (1) For a comprehensive listing of IRS acronyms, please refer to the Acronym database found at :*Acronyms*.
- (2) Below is a list of commonly used acronyms and definitions found in this IRM.

| Acronym | Definition |
|---------|---|
| ACS | Automated Collection System |
| ADR | Address Research |
| AMS | Accounts Managements Services |
| ASFR | Automated Substitute for Return |
| AUR | Automated Underreporter |
| BMF | Business Master File |
| CC | Command Code |
| CW | Classified Waste |
| CFOL | Corporate Files On-line |
| CPS | Correspondence Production Services |
| CSCO | Compliance Services Collection Operations |
| DDIA | Direct Debit Installment Agreement |
| GII | Generalized IDRS Interface |
| IDRS | IDRS Integrated Data Retrieval System |
| IMF | Individual Master File |
| ITIN | Individual Taxpayer Identification Number |
| IAT | Integrated Automation Technologies |
| IRS | Internal Revenue Service |
| OFP | Operation Function Program |
| POA | Power of Attorney |
| RD | Return Delinquency |

| Acronym | Definition |
|---------|------------------------------------|
| RDD | Return Due Date |
| SIA | Streamlined Installment Agreements |
| TDA | Taxpayer Delinquent Account |
| TDI | Taxpayer Delinquent Investigation |
| UD | Undelivered |
| USPS | United States Postal Service |
| UFA | Unverified Forwarding Address |

5.19.16.1.7
(08-17-2020)

Related Resources

- (1) While many topics are touched upon in this chapter, comprehensive guidance about all of them cannot always be included here. As you use this chapter, remain alert for references to other resources, such as related IRMs and websites. Access that guidance as needed to ensure a thorough understanding of topics.
- (2) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, *see Publication 5170, Taxpayer Bill of Rights and TBOR link.*

5.19.16.2
(08-17-2020)

Submitting SERP Feedback

- (1) To maintain the accuracy of IRM 5.19.16, Compliance Services Collection Operations (CSCO) Clerical Procedures, send corrections and change requests to Headquarters, via the SERP Feedback Application (Database). The *SERP* Staff forwards SERP Feedbacks to the appropriate Content Owner(s) in Headquarters for consideration of the requested IRM procedural changes. The Feedback system should **not** be used to ask questions that should be answered by your manager, lead or P&A staff or to rebut an employee or product review.

Note: Before you submit corrections/change requests for IRM 5.19.16, Compliance Services Collection Operations (CSCO) Clerical Procedures, via the SERP Feedback Application (Database), you must consult your Lead or Manager for assistance to verify if this is a valid request for an IRM change/correction.

- (2) Suggestions should be submitted using the electronic *Employee Suggestion Program*. Please follow the instructions on the IRS Intranet.
- (3) Always review prior SERP Feedbacks and responses to ensure your issue has not already been addressed. See (f) below.
 - a. In all functional areas, change requests must be approved by the first line manager or designee and the responsible Planning and Analysis Analyst before submission to Headquarters. All change requests submitted by Quality Review Staff must be approved by the first line manager.

- b. The SERP Feedback Application (Database) procedures must be followed by all field employees as well as the Quality Review Program Staff and are posted on the SERP Feedback Home page.
- c. Before submission, re-examine the requested change(s) and cite supporting documentation. Be specific. Avoid the use of general terms such as "revise procedures". Submit only one issue/topic per SERP Feedback.
- d. Complete all required fields on the *SERP* Feedback Form. The Identification field **MUST** be completed or the feedback will not be forwarded.
- e. All changes are considered, but all may not be accepted. Accepted changes are published on SERP as IRM Procedural Updates (IPUs).
- f. Determine whether your issue was previously raised. You can view responses to SERP Feedbacks via *Previous Feedback Lookup* by selecting IRM or topic.

5.19.16.3
(11-16-2021)
**Undelivered (UD) Mail,
Bad Address and
Address Research (ADR)
Processing**

- (1) Undelivered (UD) mail is any letter, correspondex letter or notice sent to the taxpayer and returned with an indication the taxpayer no longer resides at the address.
- (2) Bad Address is any letter, correspondex letter or notice sent to the taxpayer and the mail is returned or could not be delivered based on the United States Postal Service (USPS) standards and requirements. These may be returned directly from the Correspondence Production Services (CPS) print sites or returned from the USPS as UD mail.
- (3) Address Research (ADR) is a system that researches potential addresses on UD mail. If potential address(es) is found by the ADR system, it will send the 2797CG (R-U-There) letter to the taxpayer.

Note: ADR can send up to 50 R-U-There letters on one account.

- (4) The ADR Online Customer Information Site houses additional information for ADR users. Refer to the customer SharePoint site for scanner barcode configurations and system user guides.

5.19.16.3.1
(11-16-2021)
**Undelivered (UD) Mail
Batching Procedures**

- (1) All Undeliverable mail that is received will be sorted and separated per IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures under OFP 790-61000 with no count.

Note: C letters that will be returned to local Teams based on the IDRS number should be worked under OFP 790-61000 and should not contain a count.

Exception: CP 04 and Letter 2761-C should be batched and worked by the combat zone team in KCSC under 790-61007.

- (2) Undeliverable mail and 2797 responses should be worked in the receiving site and **should not** be transshipped.
- (3) It is important that all undelivered mail is worked as a priority to ensure that the taxpayer's mailing address is current address. This action reduces undelivered mail receipts, postage cost, and provides data that can be utilized for additional research.

- (4) The following program codes and procedures must be reported under specified program code as described in the table below

Note: Users should wait 3 minutes before logging off the ADR Online application. This will ensure scanned entries are updated in database.

Reminder: Reset scanner with ADR barcode configuration.

If and Then Chart for Batching UD Mail

| If ... | And ... | Then ... |
|---|---|---|
| CP Notice <ul style="list-style-type: none"> CP 501 ,CP 503 , CP 504, ,CP 501 (SP) CP 504 (SP) CP 521, CP 522, CP 523, CP 521 (SP), CP 522 (SP), CP 523 (SP) CP 59, CP 259, CP 59 (SP), CP 959 CP 515, CP 516, CP 518, CP 515 (SP), CP 516 (SP), CP 518 (SP), CP 14, CP 71, CP 71A | Marked with Refused or Unclaimed | <ul style="list-style-type: none"> Destroy as classified waste <p>Note: Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records.</p> <ul style="list-style-type: none"> report time under 790-61000 no count taken. <p>Note: Submission Processing pulls Refused/Unclaimed UD mail and destroys as classified waste. These instructions are for the few that may get sent in error.</p> |
| CP Notice <ul style="list-style-type: none"> CP 501 ,CP 503 , CP 504, CP 501 (SP), CP 504 (SP) CP 521, CP 522, CP 523, CP 521 (SP), CP 522 (SP), CP 523 (SP) CP 59, CP 259, CP 59 (SP), CP 959 CP 515, CP 516, CP 518, CP 515 (SP), CP 516 (SP), CP 518 (SP) CP 63, CP 14 ,CP 71, CP 71A | USPS yellow label undeliverable sticker or USPS undelivered stamp Note: These are yellow labels without address information | <ul style="list-style-type: none"> Batch in groups of 50 Scan through ADR. Report time and volume under 790-61007 <p>Note: Destroy as classified waste if UD CP Notices are over 30 days from the IRS receive date.</p> |

| If ... | And ... | Then ... |
|---|---|--|
| <p>CP Notice</p> <ul style="list-style-type: none"> CP 501 ,CP 503 , CP 504, CP 501 (SP), CP 503 (SP), CP 504 (SP) CP 521, CP 522, CP 523, CP 521 (SP), CP 522 (SP), CP 523 (SP) CP 59, CP 259, CP 59 (SP), CP 959 CP 515, CP 516, CP 518, CP 515 (SP), CP 516 (SP), CP 518 (SP) CP 63, CP 14, CP 71, CP 71A | <p>Handwritten unverified forwarding address (UFA)</p> <p>Note: These instructions apply to handwritten addresses only. If forwarding address is provided on the “yellow label”, follow guidance in IRM 5.19.16.3.2, Undelivered Mail Procedures to enter data into IDRS/AMS</p> | <ul style="list-style-type: none"> Batch in groups of 50 Scan through the UFA/ADR process If UFA/ADR is not working, take the following steps: <ol style="list-style-type: none"> Send a Letter 2788-C Overlay the address on CC LPAGE with the USPS yellow label address Send a Form 8822, Change of Address Document action taken on AMS. Report time and volume under 790–61007 |
| <p>CP Notice</p> <ul style="list-style-type: none"> CP 501 ,CP 503 , CP 504, CP 501 (SP), CP 503 (SP), CP 504 (SP) CP 521, CP 522, CP 523, CP 521 (SP), CP 522 (SP), CP 523 (SP) CP 59, CP 259, CP 59 (SP), CP 959 CP 515, CP 516, CP 518, CP 515 (SP), CP 516 (SP), CP 518 (SP) CP 63, CP 14, CP 71, CP 71A All other notices and letters not being returned to originator. | <p>USPS forwarding address yellow label present</p> <p>Note: These are envelopes with the address provided by USPS</p> | <ul style="list-style-type: none"> Batch in groups of 50 Work per IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures and update address via IDRS/AMS. Report time and volume under 790–61004 <p>Note: Potential address changes should be researched/ processed regardless of age.</p> |
| <p>Any undelivered mail.</p> <p>Note: This includes 2797-CG R-U-There letters.</p> <p>Exception: Do not batch letters that will be returned to the originating employee.</p> | <p>Deceased</p> <p>Note: These could be stamped by the USPS as deceased or have a hand written notation indicating deceased.</p> | <p>These cases should not be worked under the UD mail program. They should be batched under 810 - 61150 (TDA) or 810 - 62230 (TDI) or 810 - 62610 (BMF).</p> <p>Note: Tax Examiners working Deceased UD mail will follow procedures in IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures</p> |

| If ... | And ... | Then ... |
|---|---|---|
| Any undelivered mail. Note: This includes 2797-CG R-U-There letters. Exception: Do not batch letters that will be returned to the originating employee. | Incarcerated Note: These could be stamped by the USPS as incarcerated or have a hand written notation that the taxpayer is in prison. | These cases should not be worked under the UD mail program. They should be batched under 810 – 61150 (IMF), 810 –62610 (BMF) or 810 - 62230 (TDI). Note: Tax Examiners working Incarcerated UD mail will follow procedures in IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures |
| 2797-CG R-U-There letter | Correspondence attached or notation unrelated to the address | Batch in regular work under appropriate program based on the written request. Do not scan through ADR, the employee working the case will update that address and respond to the Taxpayers request. |
| 2797-CG R-U-There letter | Signed Responses from the taxpayer that the: <ul style="list-style-type: none"> • Taxpayer verified address • Taxpayer supplied a new address or phone number | <ul style="list-style-type: none"> • Batch in groups of 50 • Work through ADR 2797 response process using appropriate drop down box • Report time and volume under 790–61005 |
| 2797-CG R-U-There letter | Returned undelivered with no new potential address | <ul style="list-style-type: none"> • Batch in groups of 50 • Work through the UD 2797 ADR process under appropriate drop down box • Report time and volume under 790–61007 |
| 2797-CG R-U-There letter | Returned with USPS forwarding address yellow label | <ul style="list-style-type: none"> • Batch in groups of 50 • Work through 2797 ADR process under appropriate drop down box • Report time and volume under 790–61007 |
| 2797-CG R-U-There letter | Returned with Unverified forwarding address. Note: These will be addresses that are written on the envelope and you can't verify their source. | <ul style="list-style-type: none"> • Batch in groups of 50 • Work through the UFA/ADR process • Report time and volume under 790–61007 |

| If ... | And ... | Then ... |
|--|--|--|
| 2797-CG R-U-There letter | Unsigned responses Note: These will be responses that indicate a new address on the 2797 or they checked the boxes indicating the address on the letter is correct, but did not sign the 2797. | <ul style="list-style-type: none"> • Batch in groups of 50 • Work through AMS/IDRS • Send Letter 2788-C • Overlay the old address on CC LPAGE with the potential new address • Send Form 8822, Change of Address, • Report time and volume under 790-61007 Note: Do Not change the address on IDRS with CC ENREQ or through AMS Address Update. Leave a history on AMS notating the address the letter was sent to and why. |
| ACS LT letters, CP 90 and Letter 3676-C | Undelivered | <ul style="list-style-type: none"> • Route to appropriate ACS support function • Report time and volume under 790-61006 Note: Destroy as classified waste UD CP Notices that are over 30 days from the IRS receive date. |
| ASFR 30 day (2566/2566R) and/or 90 day (3219N) letters | Undelivered | <ul style="list-style-type: none"> • Route to appropriate ASFR clerical team • Report time and volume under 790-61006 |
| Any letter or notice that is not a CSCO function | Undelivered | <ul style="list-style-type: none"> • Route to appropriate function (Exam, AM, AUR, etc.) • Any ACS correspondex letter should be routed to ACSS. • Report time and volume under 790-61006 |
| Third party responses | Any CP notice per IRM 5.19.16.3.4, Address Research (ADR) Processing | <ul style="list-style-type: none"> • Batch in groups of 50 • Work through UFA process per IRM 5.19.16.3.4, Address Research (ADR) Processing • Report time and volume under 790-61007 |

Note: Return Delinquency and Balance Due CP notices, listed in the above table, **should not** be transhipped from site to site. They will be worked in the site they were received.

Note: Undeliverable CP 14 A notices are processed by the above guidelines.

5.19.16.3.2
(11-16-2021)
**Undelivered (UD) Mail
Procedures**

(1) This subsection provides general procedures for processing UD mail for CSCO and ACS letters and notices that are **not processed** through the ADR system. If the procedures below cannot be worked by the ADR employees, then the work is performed in other areas in the CSCO and ACS Support functions. In addition, specific procedures for ACS letters UD mail not processed through ADR should be worked using IRM 5.19.6.17.1, Non-Scanned UD Mail (ACS Input).

(2) Separate and work all UD mail in groups as follows:

| If ... | And ... | Then ... |
|-------------------------------|---------------------------------------|--|
| Correspondex Letters | Intentionally left blank | <ol style="list-style-type: none"> Return to the originator's IDRS assignment number Exception: Any ACS letter should be routed to ACSS. Originating employee should work their undelivered correspondex letters using the following list: <ul style="list-style-type: none"> Research IDRS to check the address was recently changed or is in a pending status. If address was updated, reissue the correspondex letter and leave comments on AMS. If no new address or pending address, destroy correspondex letter and update AMS comments. If correspondex letter has a USPS forwarding address label follow the USPS yellow label directions below. |
| Systemic Correspondex Letters | Intentionally left blank | <ol style="list-style-type: none"> If correspondex letter has a USPS forwarding address label follow the USPS yellow label directions below. If no forwarding address on USPS yellow label, destroy correspondex letter |
| USPS Yellow Label | Indicates Undeliverable as addressed. | <ol style="list-style-type: none"> Follow ADR processing procedures in IRM 5.19.16.3.4, Address Research (ADR) Processing Does not meet ADR criteria, destroy notice. <p>Exception: If Correspondence or a written response is present, batch in normal case processing for possible disclosure issue.</p> |

| If ... | And ... | Then ... |
|-------------------|-------------------------------|--|
| USPS Yellow Label | Indicates forwarding address. | <ol style="list-style-type: none"> 1. Verify the name on the forwarding USPS label matches the name on the notice. Note: If name control on the yellow label is different then the name control on ENMOD, do not update the taxpayer address. Follow (7) below. Exception: If a TDA notice or ACS LT letter contains the primary SSN with the secondary taxpayer's name and address information, follow (8) below. 2. Compare the current TIF cycle on CC ENMOD or the current cycle of Master File address shown on CC IMFOLE/BMFOLE to the date on the USPS yellow label. 3. If the USPS yellow label date is more recent than the cycle on IDRS, update the address on IDRS using AMS address update tool. AMS will update the address and leave an appropriate address change history. Exception: If forward time has expired on the yellow label, and the cycle date on ENMOD is one year or more prior to the yellow label date, update the address on IDRS using AMS address update tool. If the IDRS cycle date is within one year, follow (7) below. 4. If AMS is down, input History items and change address on CC ENMOD on IDRS. 5. If USPS address is older than what is reflected on ENMOD, leave a history on AMS reflecting the forwarding address and why address was not updated. If the USPS address already matches what is on ENMOD, no AMS comments are needed. Exception: If the forward time has expired and the IDRS cycle date is within one year of the yellow label date, follow (7) below. 6. Reissue the letter or notice if possible; otherwise, the next notice issuance will contain the new address. For IMF Return Delinquency (RD) notices, see paragraph 9. Exception: Reissuing the letter is not required if systemically generated. |

| If ... | And ... | Then ... |
|--------|---------|--|
| | | <p>7. If the cycle on ENMOD and USPS yellow label are the same, and you are not sure which is more current, do the following:</p> <ul style="list-style-type: none"> • Send a Letter 2788-C • Overlay the address on CC LPAGE with the USPS yellow label address • Send a Form 8822, Change of Address • Document action taken on AMS. <p>8. If a TDA notice or ACS LT letter was sent with the secondary taxpayer's name and address, and you are not sure if the FWD address is for the primary or secondary taxpayer</p> <ul style="list-style-type: none"> • Send a Letter 2788-C to both the primary and secondary SSN • Overlay the address on CC LPAGE with the USPS yellow label address • Send a Form 8822, Change of Address • Document action taken on AMS under both SSN's <p>Note: If the FWD address is already on the primary SSN, but not the secondary SSN, only send the letter to the secondary taxpayer and document AMS.</p> <p>9. To reissue an IMF RD notice and the USPS cycle is newer than ENMOD:</p> <ul style="list-style-type: none"> • After address is updated, check the RD module Status Code (SC). It must be in SC 02, and • No other modules are in TDI SC 03 or in TDA status, then • Input ASGNIC (Definer C) and enter, then • Enter TIN, name control and Notice Code "R" (R will be in position 29 of the line item), See IRM 2.4.27-5, ASGNI/ASGNB Input Display - Single and Batch. After input, the Notice Code "R" will be displayed on CC TDINQ. <p>Note: As of January 2013, CP 59 should be reissued as well. The system will issue a CP 515</p> <p>when you use Notice Code "R". It is important that you work this re-issuance in a timely manner to ensure a CP 515 is issued before the next notice is generated.</p> <p>Note: The above procedure only applies to IMF CP 59, 516 or 518. These procedures do not apply to BMF RD notices at this time. These procedures do not apply to any IMF module(s) or associated module(s) already in SC 03 (TDI) or TDA status or account with an assignment (TSIGN) number.</p> |

| If ... | And ... | Then ... |
|-------------------------|---|---|
| | | Note: ACS LT-11's, do not reissue, instead use OL-16 to issue another ACS letter. |
| ASFR | Intentionally left blank | 1. Forward all UD ASFR letters including letters with USPS yellow label, Deceased, Incarcerated, Refused or Unclaimed to the ASFR Clerical function, as stated in IRM 5.18.1.9.2.2, Undeliverable Mail. |
| Incarcerated | Yellow postal sticker or hand written responses such as, taxpayer is in Jail | 1. Batch as regular work 2. If working as batched cases, Follow 3) below. |
| Deceased | Yellow postal sticker, stamped deceased or any written response that indicates "deceased" | 1. Batch as regular work. 2. If working as batched cases, follow (4) below |
| Out of Business (OOB) | Intentionally left blank | 1. Follow instructions in (5) below. |
| Power of Attorney (POA) | Intentionally left blank | 1. Follow instructions in (6) below. |

- (3) **Incarcerated mail**, these include Return Delinquency and Balance Due notices, process as follows:

Note: Do not transship Incarcerated Undelivered mail.

| If | Then |
|---|--|
| The amount of the balance due notice is | Input TC 530 cc 09 to the notice module or year. |
| The amount of the balance due is above | Accelerate to ACS by using CC STAUP 2200. |
| The return delinquency is marked PCB (IMF) or LRA (BMF) and the | Input TC 593 cc 82 to the notice module. |

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#

#

| If | Then |
|---|---|
| The return delinquency notice is not a PCB (IMF) or LRA (BMF) and the amount is above 1065. | Accelerate to ACS, see: IRM 5.19.22-5, Accelerate and/or Delay To TDI Status 03. Note: Do not accelerate to ACS if the IMF account is a Sel Code 13, 14, or 17 as these are ASFR potential and will be systemically sent to ASFR. |
| The amount of the balance due exceeds our authority | Follow procedures in IRM 5.19.17.2.5, Incarcerated Taxpayers. |

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- (4) For **Deceased** mail, these include Return Delinquency and Balance Due notices, process as follows:
- For Balance Due notices, follow procedures in IRM 5.19.1.5.3.1, Deceased Taxpayer - Balance Due Actions.
 - For RD notices, follow procedures in IRM 5.19.2.6.4.5.6, IMF Response Taxpayer Deceased, or IRM 5.19.22.5.3.1.2.1, BMF Response Taxpayer Deceased.

Note: Do not transship deceased undelivered mail.

- (5) Return delinquency notices indicating **OUT OF BUSINESS** (OOB) modules with and without dates will be processed as shown below. After the appropriate action is taken, destroy the UD mail as classified waste (CW).

| If | Then |
|---|---|
| The OOB date is provided | Input TC 591 to the earliest tax period. If there is no open TDI module on IDRS, input TC 591 on the next period. IRM 5.19.22-5, Accelerate and/or Delay To TDI Status 03 or IRM 5.19.22.5.3.1.1, BMF Response Taxpayer Not Liable. |
| The OOB date is not provided | Accelerate or Delay to TDI Status 03, see IRM 5.19.2-7, Accelerate and/or Delay To TDI Status 03. |
| For ACS LT. letters and the UD mail is marked OOB | Input any useful information or comments. Change the follow-up date to the following day (OAU,01,TPOOB). |

- (6) **For Power of Attorney** process as follows:

| If ... | Then ... |
|--|---|
| USPS forwarding address "yellow label" | <ol style="list-style-type: none"> 1. Check CC CFINK to validate the POA's name and address. 2. If CFINK address is different from the address shown on the yellow label, route POA UD mail on Form 3210, Document Transmittal, to the appropriate centralized CAF site. 3. Indicate on Form 3210, "Research and update POA address, if necessary, based on USPS yellow label per Rev. Proc. 2010-16 Section 4.05 and Rev. Proc. 2010-16 Section 4.06." 4. Update AMS comments, as appropriate. 5. Report time and volume under 790-61004 <p>Note: If there is no data on CC CFINK, destroy UD mail.</p> |
| USPS no forwarding address yellow label | <ol style="list-style-type: none"> 1. Destroy 2. Do not process POA (CAF indicator) cases through ADR. 3. Update AMS comments with which POA/CAF representative was returned undelivered with no forwarding address and the CP notice or letter that was returned. <p>Note: If CFINK already shows the address is UD, you do not have to leave a comment on AMS. Also, If prior comments have already been left on AMS within the last 6 months, it is not necessary to leave another comment. Just destroy the UD mail.</p> |

5.19.16.3.3
(11-16-2021)
Bad Address Processing

- (1) This subsection provides procedures for Bad Address processing for those letters or notices that are **not processed** through ADR processing, see IRM 5.19.16.3.4, Address Research (ADR) Processing. Bad Address means the address lines are not compliant with the standards of the United States Postal Service (USPS) and may or may not be delivered to the taxpayer. These bad addresses may contain IRS campus addresses, for unique campus zip codes, see IRM 3.10.72.2.3, Unique Campus Zip Codes, or incomplete or no address lines. The USPS standards are in Publication 28 and can be found on web site: www.usps.com/publications/pubs/welcome.htm
- (2) If the Bad Address mail is received and is not one of the listed letters or

notices to be processed through ADR per IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures, do the following:

| If ... | And ... | Then ... |
|---|---|---|
| UD mail is returned with an IRS address | A better address cannot be found | Destroy as classified waste Note: Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records. |
| There is a USPS yellow label | Is not one of the notices or letters to be processed through ADR | Follow the procedures IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures. |
| Address line is incomplete | Research on CC ENMOD or CC IMFOLE/ BMFOLE shows no new address was updated. | <ol style="list-style-type: none"> 1. Research by using the various address research tools for a potential address 2. Send Letter 2788-C and overlay with the new potential address on LPAGE. 3. Destroy UD mail and leave comments on AMS of actions taken. Note: Do not change the address on CC ENREQ. |
| Address line is incomplete | Research on CC ENMOD or CC IMFOLE/ BMFOLE shows the address was updated. | <ol style="list-style-type: none"> 1. Reissue the letter or notice. 2. If you can not reissue the letter or notice, destroy the UD mail and update AMS comments, as appropriate. |

Note: Never update a Bad Address on IDRS CC ENREQ unless the UD mail has a USPS forwarding address yellow label or you received a response from the taxpayer per Rev. Proc. 2010-16 Section 4.05 and Rev. Proc. 2010-16 Section 4.06.

5.19.16.3.4
(11-16-2021)

Address Research (ADR) Processing

- (1) This subsection provides procedures for the employees processing UD mail through ADR processing. UD mail processed through ADR must contain a barcode. After the UD mail is scanned into ADR, the notice or letter can be destroyed. The list of letters and notices, including Spanish versions, scanned through ADR are as follows:

| If ... | Then ... |
|--|--|
| <p>CP notice</p> <ul style="list-style-type: none"> CP 501 ,CP 503, CP 504, CP 501 (SP), CP 503 (SP), CP 504 (SP) CP 521, CP 522, CP 523, CP 521 (SP), CP 522 (SP), CP 523 (SP) CP 59, CP 259, CP 59 (SP), CP 959 CP 515, CP 516, CP 518, CP 515 (SP), CP 516 (SP), CP 518 (SP) CP 63, CP 14, CP 71, CP 71A <p>Note: Undeliverable CP 14 A notices are also scanned through ADR.</p> | <ol style="list-style-type: none"> Scan through ADR in groups of 50. Note: Allow the system to auto save before continuing with the next group of 50. Destroy as classified waste. Note: Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records. Exception: If there is correspondence attached to the UD mail, do not destroy. Batch as regular work for tax examiner to address possible disclosure issue. Note: If the bar code will not scan into ADR, follow these procedures. <ul style="list-style-type: none"> On the UD CP notices, note the number below the barcode. Manually type in the 12 digit number in your blank Microsoft Word document. Highlight and copy the numbers on the Word Document. Click over to ADR so that the cursor is flashing in the barcode field on ADR. Press Ctrl + V for Paste. The 12 digit number will now be present in the barcode field. Press Enter <p>Exception: They have started removing the 12 digit number from below the ADR barcode. These directions may not work if the number is missing.</p> |

| If ... | Then ... |
|--|---|
| <p>ACS LT letters</p> <p>Note: Exclude LT-11 letters.</p> <p>Reminder: All UD LT-11's and other ACS letters that cannot be processed through ADR are forwarded to the ACS Support function per IRM 5.19.6.17, Undeliverable Mail. For a complete listing of scannable letters, please refer to the ADR Online User Guide for Clerical Staff.</p> | <ol style="list-style-type: none"> 1. Scan through ADR in groups of 50. Note: Allow the system to auto save before continuing with the next group of 50. 2. Destroy once scanning is complete. |
| <p>Refused or Unclaimed</p> | <ol style="list-style-type: none"> 1. Destroy all notices in the list above. Exception: If there is a USPS forward address yellow label, process per IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures. If there is a frivolous statement on Refused mail, route to appropriate Frivolous Filer unit. Note: Submission processing should be extracting refused and unclaimed prior to sending UD mail to CSCO. |

| If ... | Then ... |
|-------------------------------------|---|
| Unverified Forwarding Address (UFA) | <ol style="list-style-type: none"> These will be any of the notices listed above that have a hand written forwarding address that does not contain a USPS stamp. Scan into the ADR UFA processing screen in groups of 50. Destroy notices once scanning is complete If ADR UFA is not working, take the following steps: <ul style="list-style-type: none"> Send a Letter 2788-C Overlay the address on CC LPAGE with the UFA address Send a Form 8822, Change of Address Document action taken on AMS |

(2) Process 2797-CG responses as follows:

| If... | Then ... |
|--|--|
| USPS yellow label indicates undeliverable as addressed | <ol style="list-style-type: none"> Scan through ADR 2797 undeliverable access screen and then destroy. <p>Exception: If there is correspondence attached to the UD mail, do not destroy. Batch as regular work for tax examiner to address possible disclosure issue.</p> <p>Note: If the barcode will not scan into ADR, follow the procedures described earlier in (1) above.</p> |
| Signed response from the taxpayer | <ol style="list-style-type: none"> If taxpayer has agreed to the address on the 2797, scan into appropriate 2797 response screen on ADR and destroy. If taxpayer has provided another address, update the appropriate 2797 response screen and destroy. |

| If... | Then ... |
|--------------------------------------|--|
| No signature provided | <ol style="list-style-type: none"> 1. No confirmation provided, Research CC ENMOD or CC IMFOLE/BMFOLE to see if the address was updated before sending a Letter 2788-C. Overlay, on LPAGE, the potential new address on the 2797 . Leave narrative on AMS as to actions taken and destroy 2797. 2. If comments are from another person providing an alternate address, scan through 2797 processing screen with appropriate drop down box to send new 2797 to alternate address. 3. Destroy 2797. |
| USPS yellow label forwarding address | Scan through 2797 Response screen and use the appropriate drop down box for forward address. This will generate a new 2797. |

- (3) ADR will conduct address research of the Corporate Files On-line (CFOL), IRMF, and an outside vendor on IMF and BMF accounts. Once the notice (case) is scanned or input on the ADR system, the time line may be as follows:
- A delay of 7 cycles is systemically initiated on the notices listed above, if scanned timely, and searches are done for potential new address(es) from IRMF and outside vendor.
 - If address(es) is found, ADR systemically sends 2797-CG R-U-There letter(s) to those address(es).
 - ADR suspends the case for 45 days to allow enough time for the taxpayer's response.
 - If no alternate address is found, ADR releases the case on IDRS to continue normal processing.
 - After 45 days and no response or no address is found, the case moves out of ADR and resumes normal processing.
 - If the taxpayer does respond during any of the processes above, the ADR employees will update the address through ADR and once posted, it moves out of ADR and resumes normal processing.
 - The entire maximum time in ADR could be up to 60 days.
- (4) For ACS LT letters (**excluding LT-11**), when ADR completes research, normally 60 days, the results will systemically be entered onto the comments field of ACS with the source of the new address found. This depends on the number of sources researched, the number of 2797CG letters issued and the receipt of the responses. The comments shown on ACS will appear as follows:
- IDS CB - Trans Union Credit Bureau
 - IDS CBRS - Currency and Banking Retrieval System (BMF only)
 - IDS CP - ChoicePoint
 - IDS UFA - Unverified Forwarding Address
 - IDS IRMF - Information Return Master File
 - IDS ADR - No Alternative Addresses Found
- (5) For technical support and password related issues, send an e-mail to the ADR customer support mailbox: *SBSE ADR Online.

- Provide a clear and detailed description with as much information as possible.
- Include steps you have taken to resolve the problem.
- Submit screenshots (showing error messages), if applicable.

5.19.16.4
(04-03-2014)
**Return Delinquency (RD)
Notice Overview**

- (1) The objective of the Taxpayer Delinquent Investigation (TDI) Program is to work Return Delinquency notice responses that were generated through Case Creation and issued to taxpayers that are identified as liable to file and have not filed a tax return by the Return Due Date (RDD).
- (2) RD receipts consist primarily of response to:
 - BMF CP 259, CP 518
 - Spanish BMF CP 959, and CP 618
 - IMF CP 59, CP 515, CP 516, and CP 518
 - Spanish IMF CP 59 (SP), CP 515 (SP), CP 516 (SP) and CP 518 (SP)
 - Documents, letters, notices or forms addressing tax return issues
 - Correspondence indicating closure of a business
 - Form 4442, Inquiry Referral requests

5.19.16.4.1
(03-13-2024)
**First Read on IMF
Responses With Returns**

- (1) All incoming returns should go through a first read screening process prior to batching.
- (2) Scan the IMF Notices and Returns for the following:
 - Correspondence attached to a return
 - Primary TIN on the return does not match TIN on the notice
 - Address on the return does not match the address on the notice
- (3) If any of the above conditions are present, batch and follow normal processing procedures.
- (4) If none of the conditions are present, check for the required signature(s):

| If... | Then... |
|---|---|
| Form 15103, Form 8879, an RD notice, or appropriate letter includes a signature line and jurat statement, and is signed by the taxpayer(s) Note: Form 8879 must be attached with a valid original signature and there must be an indication of rejected electronic filing or prior year. See IRM 3.11.3.14.5 Signature, for more information. | <ul style="list-style-type: none"> • Mark on signature line of the return "Attached". • Attach the notice or letter behind the return. • Notate on the notice or letter "original signature attached". |

| If... | Then... |
|--|---|
| There is no appropriate jurat statement and signature(s) present | <ul style="list-style-type: none"> • Attach Form 3531 to the front of the return. • Check the appropriate boxes on the form requesting a signature. • Return to the taxpayer in an envelope. • Leave comments on AMS that say "unsigned return" <p>Note: Make sure you are returning any IA requests or Financial statements back with the return so the taxpayer can return them once they sign the return.</p> |

(5) Follow procedures below:

- Use IAT FRM49 tool to input TC 599 CC 094 for a taxable return
- Use IAT FRM49 tool to input TC 599 CC 096 for a non-taxable return

Exception: See IRM 5.19.2.2.5(5), Mandated Integration Automation Technologies, if an IAT tool is unavailable.

- Write "TC 599 and CC" on left margin of the return

Exception: If the return was received electronically, code return using the watermark feature in Adobe Acrobat using your local established procedures.

- Detach CP notice and destroy as classified waste

Note: Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records.

- Managerial oversight is required when providing instructions for employees to destroy documents as classified waste to ensure there is no unlawful destruction of records. Records cannot be destroyed without approval from the National Archives and Records Administration (NARA).
- Forward return to Submission Processing (SP). See *SERP - Who/Where - Campus Program Locator Guide for Submission Processing State Mapping*.
- Report time under OFP code 62210.

5.19.16.4.2
(11-16-2021)
**IMF Return Delinquency
(RD) Notice Batching
Procedures**

(1) When work is received, take the following actions:

- a. TDI boxes are delivered or transshipped. They should be logged in and assigned a batch number, CSCO received dated, batched number and volume.

Note: Use an estimated volume of 400 for full boxes.

- b. Sign out each box to be worked with your initials or your employee number, date, and time. Once the box is completed, you must log it back in with the date and time completed.
- c. All work in each box should be date stamped with the CSCO date that is on the Batch Assignment sheet. This includes **Returns**, Routes and the work that will be batched as BMF or IMF TDI. All work that isn't BMF or IMF TDI should be pulled out and sent to the appropriate designated site or area.

Note: Refund returns should be pulled and expedited. If the return is marked "apply to next return" or "credited to estimated tax", you will follow normal batching procedures.

- d. Cases must be batched and entered into AMS within 5 business days of receipt in the operation.

| If ... | Then ... |
|---|---|
| Letter 2797-CG | Date stamp and route to appropriate ADR unit to be worked per IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures |
| Form 1040-X | Route to Account Management |
| RD notices, returns, Form 4442 , Inquiry Referral or correspondence addressing return issues Note: Batch BMF issues per IRM 5.19.16.4.3, BMF Return Delinquency Notice (RD) Batching Procedures | <ol style="list-style-type: none"> 1. Divide by "With return" (W/R) and "Without return" (WO/R) 2. Put documents in the oldest IRS received date order. You can put multiple IRS received dates within a 7 day span of each other. The oldest work should be first on the cart. 3. Batch in volumes of 20 or less. The oldest IRS received date should be on the top of each batch. If the batch has less than 20, it should be notated on a post-it. <p>Note: See Exhibit 5.19.16-4, IMF TDI Batch Color Coding for an example of batching with colored folders.</p> |
| Aged Work | <ol style="list-style-type: none"> 1. Batch in volumes of 10 or less by month, unless instructed to do otherwise. The oldest IRS received date should be on the top of each batch. 2. Notate "Aged Work" on the batch log. If the batch is less than 10, it should be notated on a post-it. |

| If ... | Then ... |
|--------------------|---|
| Combat Zone issues | a. Batch in volumes of 25 with oldest IRS received date on the top of each batch. |

Note: Once batches are ready for case assignment on the Accounts Management System (AMS), see IRM 5.19.16.6.2 ,Accounts Managements Services (AMS) Create Batch.

5.19.16.4.2.1
(11-07-2016)

2D Bar Code Procedures

- (1) Beginning January 2013, all RD IMF notices will no longer have a visible Individual Taxpayer Identification Number (ITIN) present on the notice.

Note: Beginning January 2013, all TDA IMF notices will have a 2D barcode present that will be fully functional. Only the notices mentioned above will have the actual TIN extracted on the notice.

- (2) These notices will have a 2D bar code with the TIN imbedded within it.
- (3) Scanners will need to be used to extract this information.
- (4) Employees will need to have CC TPIIP in their IDRS profile.

| If ... | Then ... |
|---|--|
| <p>All notices that contain a 2D barcode and there is no TIN present on attached correspondence or no return attached to notice.</p> <p>Note: Notices with 2D barcodes can be used during AMS create a batch even if the TIN is still present on the notice.</p> | <p>a. During AMS create a batch (Enter TINs) you will need to use the scanners to retrieve the TIN</p> <p>b. Scan 2D barcode</p> <p>Note: You will need to make sure your scanners have been set prior to scanning the notices. Each employee should have the required barcodes to set the scanner for the 2D bar code. You will need to scan the second required barcode in order to use the scanners for ADR UD mail.</p> <p>c. TIN, Name Control, MFT and Tax period will pull up in the required fields of AMS create a batch (Enter TINs) process.</p> <p>Note: If the Name Control only contains three characters, sometimes the barcode will add an extra alpha code. Make sure to correct the name control to match what is on the notice before you proceed.</p> <p>Note: 2D barcodes will not recognize Invalid TINs, so the employee will need to put the “*” when needed.</p> <p>d. Since the TIN on the notice still contains the last 4 digits, the tax examiner will be able to match the case in the folder with the correct case on AMS.</p> |

| If ... | Then ... |
|---|--|
| CP 04 and there is no TIN present on attached correspondence. | <p>a. During AMS create a batch (Enter TINs) you will need to use the scanners to retrieve the TIN.</p> <p>b. Scan 2D barcode</p> <p>Note: You will need to make sure your scanners have been set prior to scanning the notices. Each employee should have the required barcodes to set the scanner for the 2D bar code. You will need to scan the second required barcode in order to use the scanners for ADR UD mail.</p> <p>c. TIN, Name Control, MFT and Tax period will pull up in the required fields of AMS create a batch (Enter TINs) process.</p> <p>Note: 2D barcodes will not recognize Invalid TINs, so the employee will need to put the “*” when needed.</p> <p>d. Since the TIN on the notice still contains the last 4 digits, the tax examiner will be able to match the case in the folder with the correct case on AMS.</p> |

Caution: If the 2D barcode can not be read by the scanner, the employee will need to research for the TIN with CC TPIIP on IDRS.

5.19.16.4.3
(11-16-2021)
**BMF Return Delinquency
Notice (RD) Batching
Procedures**

- (1) When work is received, take the following action:
 - a. TDI boxes are delivered or transshipped. They should be logged in and assigned a batch number, CSCO received dated, batched number and volume.
 - b. Sign out each box to be worked with your initials or your employee number, date, and time. Once the box is completed, you must log it back in with the date and time completed.
- (2) Sort the mail in separate piles prior to batching. The seven separate piles are:
 - BMF Notices
 - BMF Correspondence
 - BMF Returns
 - All Foreign Mail
 - Individual units Profile Mail (10 digit IDRS employee number)
 - Work that does not pertain to TDI
 - IMF TDI
- (3) **BMF Notices & Correspondence:** Date stamp with the current CSCO date. Proceed to step 5 below.

Note: If there are multiple notices pertaining to different tax periods, stamp each notice. If there are multiple tax returns, stamp the front page of each return. Stamp all correspondence.

- (4) **BMF Returns:** Exclude BMF returns from batching and route to Submission Processing per the guidance below:
- Strip/detach all CP 259 and CP 518 notices from the returns, discard the CP notice as classified waste (CW). There may be situations where the taxpayer is requesting additional information or confirmation of receipt of return. In those instances, do the following:

| If: | Then: |
|--|--|
| The taxpayer is requesting additional information, | <ul style="list-style-type: none"> Date stamp and batch as correspondence. Notate on the correspondence or notice that a return was secured and sent for processing. Indicate on the correspondence the Form number and Tax period. (Example: 01-201406 or Form 941, 3rd QTR June 2014). <p>Note: If taxpayer is requesting an Installment agreement or abatement of penalty, attach the notice to the back of the return. Submission Processing will address those requests, an installment agreement or penalty abatement request cannot be considered until the return has posted to the account.</p> |

- Leave returns attached to the CP 259 and/or CP 518 where the return is for a tax period other than the tax period documented on the CP notice. Then proceed to (5) below. **(For example the return is for 01-201512 and the CP notice is for 01-201601).**
- Do not strip the envelope. Ensure the envelope is attached to the return.
- Date stamp the return only if there is no existing IRS received date on the return. See IRM 5.19.16.7 ,Determining IRS Received Date.
- Route the return to Submission Processing following normal routing procedures.
- Count the volume of the incoming returns routed, and report the volume on the Secured Return inventory report.
- Do not count incoming returns as CSCO RD receipts or drop a count as production.

- (5) Refer to IRM 5.19.16.5.2, Fast Scan Screening, prior to batching. Take appropriate actions per the Fast Scan process, if applicable.

Note: Do not apply Fast Scan to BMF Returns.

- (6) Batching: Employees are to take a count for **each module**. For CP 259 notices and returns, take a count for each received. For CP 518 and correspondence, take a count for each module on the notice.

Note: The employees will adjust the count for correspondence.

| If ... | Then ... |
|---|--|
| BMF Notices | a. Place in IRS receive date order with the earliest date on top. b. Batch in groups of 20 c. Batch as 62610 |
| BMF Correspondence (white mail) pertains to: <ul style="list-style-type: none"> Any letter not attached to a notice Post it notes Scrap of paper the taxpayer has written information Questions Requests to the IRS regarding tax filing requirements Refund issues New Addresses New telephone numbers Filing status Other <p>Note: Many of the issues can be resolved if they are first worked in Fast Scan per IRM 5.19.16.5.2, Fast Scan Screening</p> | a. Place in IRS receive date order with the earliest date on top. b. Batch in groups of 20 c. Batch as 62610 |

| If ... | Then ... |
|---|--|
| <p>Foreign Mail</p> <p>A TIN that begins with 66 identifies:</p> <ul style="list-style-type: none"> • Puerto Rico (PR) • American Samoa (AS) • Virgin Islands (VI) <p>A TIN that begins with 98 identifies:</p> <ul style="list-style-type: none"> • England • Japan • Cuba | <p>a. All foreign cases are routed to the Philadelphia Assistant Commissioner International (ACI) unit.</p> |
| Non-BMF TDI issues | <p>a. Place Non-BMF TDI issues, such as installment agreements, money owed to IRS or BWH in appropriate place for TDA batching. For Non-CSCO work, route as appropriate.</p> |
| IMF returns and correspondence | <p>a. IMF TDI should be batched per IRM 5.19.16.4.2IRM 5.19.16.4.2 , IMF Return Delinquency (RD) Notice Batching Procedures</p> <p>Note: IMF TDI cases should be routed per IRM 5.19.2-2, CSCO Non-Filer Campus Addresses.</p> |
| Aged Work | <ol style="list-style-type: none"> 1. Batch in volumes of 10 or less by month, unless instructed to do otherwise. The oldest IRS received date should be on the top of each batch. 2. Notate "Aged Work" on the batch log. If the batch is less than 10, it should be notated on a post-it. 3. Count each Employer Identification Number (EIN) and/or returns without a notice. |
| Form 2797 | Date stamp and route to appropriate ADR unit to be worked per IRM 5.19.16.3.2, Undelivered (UD) Mail Procedures |

- (7) Missing EIN/TIN cases should be researched to locate the information on IDRS or appropriate tool prior to batching.
- (8) Cases must be batched and entered into AMS within 5 business days of receipt in the operation. See IRM 5.19.16.6.2.,Accounts Management Services (AMS) Create Batch.

Note: AMS will systemically control the case on IDRS and input a 15 day cycle delay. The cycle delay input will delay the issuance of the next notice or the routing of the delinquency to enforcement, ACS, Collection Field, Queue or A6020b.

Note: IAT Control and Delay tool can be utilized.

5.19.16.4.3.1
(03-13-2024)

BMF RD E-Fax Receipts

- (1) BMF RD E-Fax cases are received in Portable Document Format (PDF) on a shared drive hosted at the Philadelphia Campus. Access to the shared drive is controlled by local Management.
- (2) BMF RD fax receipts must be sorted into the following groups:
 - BMF RD E-fax with return.
 - BMF RD E-fax without return.
 - Misrouted E-fax receipts . See IRM 5.19.16.4.3.1.1
- (3) During the sorting process, scan BMF notices and returns for the following (this list is not all inclusive):
 - Taxpayer informing business closed on MMDDYYYY and attached return is last return required
 - Installment agreement or extension of time to pay requests
 - Requests for abatement of penalties and interest for reasonable cause
- (4) Send PDF cases with returns to Submission Processing (SP) via electronic fax. If unable to fax, print the return and route to SP. See *SERP - Who/Where - Campus Program Locator Guide for Submission Processing State Mapping*.

Note: Delete the PDF document once printed.

- (5) If the secured return is a combo cases, i.e., taxpayer's account containing both balance due and return delinquency module(s), input a TC 599, with the applicable closing code, if the taxpayer indicates they are interested in an installment agreement.
- (6) For cases requiring TC 599 input, follow procedures below:
 - Add a watermark on each PDF document with TC 599 with closing code; 094, taxable return, or 096, non-taxable return.
 - Use the FRM49 IAT tool to input transaction code 599 with closing code on IDRS.
- (7) If the IAT tool is unavailable, or not functioning properly:
 - Work the case manually, using command code FRM49 on IDRS or AMS, following established procedures. Document the reason for not using the tool on AMS.
 - Report IAT problems to management.
- (8) All faxes received have a fax date and time stamp in the header/footer. This date is the IRS and CSCO Receive date stamp.
- (9) Cases batched on AMS, refer to IRM 5.19.16.4.3, BMF Return Delinquency Notice (RD) Batching Procedures.

Note: Batch cases on AMS as PDF documents can be batched in volume up to 25 cases regardless of IRS received date, with the earliest date as the batch date.

(10) Report time under OFP code 62640.

5.19.16.4.3.1.1
(03-13-2024)
**Misrouted E-Fax
Receipts**

- (1) Often, taxpayers will fax information, documents, etc. not related to BMF RD or any federal tax issue. These PDF cases can be deleted with no other action taken.
- (2) If possible, route case to appropriate business unit via electronic fax. If unable to route via electronic fax, print document (s) and route as a paper case.

Note: Delete the PDF document once printed.

- (3) Refer to your Lead or Manager for questions regarding fax receipts.

5.19.16.5
(08-17-2020)
**SBSE Fast Scan
Procedures Overview**

- (1) Fast Scan screenings greatly reduce the burden of taxpayer correspondence reviewed by the tax examiners. In turn, IRS correspondence and taxpayer account resolution is expedited, reducing interest and penalties to the taxpayer and allows for quick closures and preventing/reducing aged cases.
- (2) Situations may arise when it may not be appropriate to follow SBSE Fast Scan processing and all work will need to be batched directly for tax examiners to work. These situations may vary based on peak processing and must be approved by Headquarters.
- (3) The following are examples of some, but not all, of the cases that can be considered quick closures:

- Previous Actions
- Here is my payment or Did you receive my payment
- Address and phone number input or changes
- Mis-routed cases (Case belonging to Exam, Accounts Management, etc.)
- Status 72, 22, 71 and 26
- Open control base

#

5.19.1.4.1, Account Actions on Referral/Redirects

- Requests for balance due amounts
- Streamlined Installment Agreements (SIA)
- Short term full pay (up to 120 days)
- Can't pay (no financial statement needed if balance below deferral; see IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees

Note: No count should be taken for payment only correspondence, change of address already input and any other types of work which doesn't directly impact case closure. In addition, do not take a count when routing correspondence to other offices, functions or TEs within CSCO. Clerks should not batch this type of work and if it makes it to a batch, the TE should delete it from their assigned batch volume.

- (4) Cases that cannot be closed in the fast scan process, will be batched based on batching criteria discussed in IRM 5.19.16.5.2, SBSE Fast Scan Screening.
- (5) You are **not** required to secure/verify telephone numbers on the following accounts:
- If the account is **not** active on IDRS
 - ST 03: CSRs transferring cases to ACS **without** ACS access
 - ST 12: No balance due modules. This also includes instances where the account balance is resolved within the same day. Contact numbers are **not** required.

Example: Payment Tracer - money located to full pay the balance due, or on-line adjustment full paying the balance due, ST 12.

- ST 22, 23 or 24: CSRs transferring cases to ACS **without** ACS access.
- ST 26: Assigned to RO. See IRM 5.19.1.4.1, Account Actions on Referral/Redirects
- ST 71: **Unless** modules in other statuses are present.
- ST 72.

Note: The TC 520 Closing Code Chart determines where the case resides: CDP/ Appeals, Bankruptcy/Litigation, Tax Court or a Civil Penalty with Appeal Rights. Follow the TC 520 Closing Code Chart in Document 6209, IRS Processing Codes and Information, for the definitions of the CC to ensure the case is routed properly. Secure the best contact number if mixed statuses are present.

5.19.16.5.1
(08-17-2020)
**SBSE Research and
Activity Tools**

- (1) As a scanner, you will review incoming correspondence. You may need to research and/or input information using the Mail route Guide, IDRS or AMS to identify:
- Taxpayer's Social Security Number (SSN)
 - Previous actions taken
 - Verify the cases Status
 - Verify if payments were made or received
 - Appropriate Operation Function Program (OFP) required for batching
- (2) The following is a list and description of tools that can be used to assist in the fast scan process:

| Tool | Description |
|-----------------------------------|---|
| IDRS Toolbar | The IDRS Toolbar provides access to IDRS Command Codes (CC), SUMRY, TXMOD, and STAUP, etc. |
| Account Management Services (AMS) | AMS is generally accessed to review and enter case history actions. It can be used to update new addresses and add or change telephone numbers. |

| Tool | Description |
|--|--|
| <i>Mail Routing Guide</i> | The Mail Route Guide provides mail stops and routing information that can be re-researched by an assortment of categories; such as an alphabetical list of subjects or departments, the form number or type of letter which needs to be routed, etc. |
| Integrated Automation Technologies (IAT) | IAT supplies automated tools to IRS employees that simplify research, reduce keystrokes, and increase the accuracy of regular work processes. |
| <i>Program Locator Guide</i> | Provides the appropriate site to send W&I or SBSE work. |
| CSCO e-Guide | Provides quick access to IRM references and step by step guidance to resolving CSCO issues. |

5.19.16.5.2
(11-16-2021)
**SBSE Fast Scan
Screening**

- (1) **Address changes** are input when the change is part of normal case processing or an address change is annotated on a Collection notice.
- a. General requirements for making address changes require clear and concise written notification informing the IRS that they wish the address of record be changed. The notification should include these items:

| If... | Then ... |
|---|---|
| <p>The following information is present:</p> <ul style="list-style-type: none"> • The new address • The taxpayers name • The taxpayers signature • The old address • The Social Security or Employer identification Number <p>Note: Taxpayer signature(s) are NOT needed when the taxpayer uses IRS-generated correspondence/ notices to inform of an address update.</p> | <ol style="list-style-type: none"> 1. Update the address through AMS. If AMS is down, use IDRS CC ENREQ. 2. Leave history of action taken on AMS. 3. Destroy and take count. |

| If... | Then ... |
|---|---|
| Correspondence, letters, or notices sent by the IRS and is returned with corrections marked on the taxpayer's address information will constitute as clear and concise written notification of a change of address. The taxpayer's signature is not required. | <ol style="list-style-type: none"> 1. Update the address through AMS. If AMS is down, use IDRS CC ENREQ. 2. Leave history of action taken on AMS. 3. Destroy and take count. |
| <p>The following information is NOT present on "written requests" or Non IRS Generated Notices :</p> <ul style="list-style-type: none"> • The new address • The taxpayers name • The taxpayers signature • The old address • The Social Security or Employer identification Number | <ol style="list-style-type: none"> 1. Send Letter 2788-C with a Form 8822, Change of Address to the new address provided on the taxpayer's correspondence. 2. Use an asterisk in the Taxpayer Identification Number (TIN) within the Letter 2788C. This will prevent the generation of a TIN in this field. 3. Leave appropriate comments on AMS notating the potential new address. |
| Obvious error is shown | <ol style="list-style-type: none"> 1. Make appropriate change. 2. Leave history on AMS why action was taken. 3. Continue processing request. |
| Z - or - Z freeze present: For more information refer to Document 6209 | <ol style="list-style-type: none"> 1. Do not change the address. 2. Indicate the new address on an Form 4442, Inquiry Referral and route to the appropriate Criminal Investigation Function. |
| Undelivered refund check present. (TC 740 or S -freeze on account) For more information on TC 740 or S- freeze see: <i>Document 6209</i> | <ol style="list-style-type: none"> 1. Do not change the address. 2. Route to the appropriate Refund Inquiry/FTD unit. |

(2) **Appeals** cases should be pulled prior to being batched, but if an Appeals case was batched in as a 61150, take the following actions:

- Route to designated area or local Collection Appeal (CAP) coordinator.
- Leave history on AMS.
- If routing out to another site, send appropriate Letter 86-C.

(3) If the taxpayers request is dealing with a **Balance Due** issue, Batch as 61150.

(4) **Bankruptcy**

| If ... | And ... | Then ... |
|--|---|--|
| TC 520 CC 60, 61, 62, 63, 64, 65, 66, 67, 81, 83, 84, 85, 86, 87 ,88 or 89 | Taxpayer is inquiring about the Bankruptcy proceedings | <ul style="list-style-type: none"> a. Complete Form 4442, Inquiry Referral b. Fax to (855) 235-6787 or c. Route to appropriate <i>Insolvency National Field/ Centralized Site Directory</i> d. Send Letter 86-C e. Leave history on AMS f. Destroy correspondence as classified waste |
| TC 520 CC 60, 61, 62, 63, 64, 65, 66, 67, 81, 83, 84, 85, 86, 87 ,88 or 89 | The taxpayer is requesting a full pay or an installment agreement | <ul style="list-style-type: none"> a. Input a TC 971 AC 043 if it meets criteria in IRM 5.19.1.6.4.7(3), Pending IA Criteria b. Input STAUP 22/09 on all notice status accounts c. Route case to appropriate <i>Insolvency National Field/ Centralized Site Directory</i> d. Send Letter 86-C e. Leave appropriate history on AMS |
| TC 520 CC 76 or 77 | Collection Due Process issue (CDP) | <ul style="list-style-type: none"> a. Pull up SERP, WHO/ WHERE tab/ACS-CDP coordinators b. Send Letter 86C c. Notate State & BOD - CDP Coordinators d. Route to appropriate <i>ACS-CDP coordinator</i> e. Leave history on AMS |
| TC 520 CC 70, 71, 72, 73, 74, 75, 78, 79, 80 or 82 | Intentionally left blank | <ul style="list-style-type: none"> a. Route to appropriate <i>Advisory unit</i> found on SERP Who/Where b. Send Letter 86C c. Leave history on AMS |
| Will file or has filed | There is no TC 520 or ST 72 | Batch as 61150 |

Note: All bankruptcy codes can be located in the Document 6209, Section 11.8.8.

- (5) Taxpayer states they **cannot pay** full amount, unemployed, on welfare, etc., batch as 61150.
- (6) **Death Certificate** is attached to a notice or the taxpayer has a balance due, batch as 61150
- (7) Issue is dealing with **Direct Deposit** issues, batch as 61125.

(8) If the case is dealing with an IRS employee:

- Notate “**Employee**” on the correspondence
- Complete Form 11377, Taxpayer Data Access and submit to your manager
- If you know the employee, give the case to your Manager or Lead to be reassigned.

(9) **Forms:**

| If ... | Then ... |
|------------------------|--|
| Form 1040-X | Route per the mail routing guide or IRM 3.10.72-1, Routing Guide/Local Maildex |
| Innocent Spouse claims | Route per mail routing guide |
| Court Documents | Case by Case basis. Research for prior actions. If case was already routed, destroy as classified waste, but if case was not worked, follow (4) above. Note: Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records. |
| All other Forms | Use the mail routing guide |
| Letters | Use the mail routing guide to determine if it should be routed out or worked also see IRM 3.10.72-2, Correspondence “C” Letters - Routing Guide |

Note: If you receive an installment agreement form, refer to IRM 5.19.16.5.2, SBSE Fast Scan Screening

- (10) **Hardship/Disaster** requests should be batched as 61150.
- (11) **Refer** to IRM 5.19.21, Campus Procedures for Handling Identity Theft, when **Identity Theft** (IDT) correspondence is received.
- (12) If response indicates **Innocent Spouse** or has a Form 8857 attached, then take the following action:
- Date Stamp with received date and immediately complete Form 13538 to CSC: Attention Stop 840F.
 - If no form is attached, batch as 61150.
- (13) **Interest and Penalty** abatement requests:

| If ... | Then ... |
|--|---|
| Correspondence has a collection issue | Follow correspondence batching procedures in IRM 5.19.16.6.1, Taxpayer Delinquent Account (TDA) Batching Procedures |
| If penalty abatement is the only issue | Route to Image Control Team (ICT) per mail routing guide. |

(14) Name Change requests should be done through AMS or CC ENREQ.

Note: Last name change requests “**only**” should be routed to Entity. If the last name is only a spelling error and doesn’t affect the Name Control, you can correct it using AMS or CC ENREQ.

(15) **Offer In Compromise (OIC)** cases:

| If ... | And ... | Then ... |
|------------------|------------------------------|--|
| Status 71 | Unreversed TC 480 only | <ul style="list-style-type: none"> Route to the appropriate Centralized Offer In Compromise (COIC) office found on <i>OIC-Centralized Service Center Locations</i>. Send Letter 86-C |
| Status 71 | Unreversed TC 480 and TC 780 | <ul style="list-style-type: none"> Route to the appropriate Monitoring Offer In Compromise (MOIC) office found on <i>OIC-Compliance Campus Locations for the Monitoring of Accepted Offers</i>. Send Letter 86-C |
| Not in Status 71 | Intentionally left blank | Batch as 61150 |

(16) When an **open control** base is present:

- Belongs to CSCO employee in your area, route to the TE to associate with their case
- Does not belong to CSCO employee, use CC FIEMP to locate employee information and call or send an E-mail asking if the employee needs the information you have or if you can continue processing.
- If the employee wants the case, route to them, leave AMS comments and input appropriate STAUP if needed.
- Unable to identify the employee control base, batch in appropriate program code

(17) **Payment** issues:

| If ... | And ... | Then ... |
|--|--|--|
| Payment only or green payment notation | No new information provided such as new address and/or telephone | Destroy as classified waste. Note: No IDRS research or AMS history needed. |
| Payment only or green payment notation | New information provided such as new address and/or telephone | Take the following actions: 1. Follow address change procedures listed above (1). 2. Update telephone number. 3. Destroy as classified waste. |
| Taxpayer is requesting to change their current payment arrangement | CC IADIS does reflect the change | Destroy as classified waste. |
| Taxpayer is requesting to change their current payment arrangement | CC IADIS does not reflect the change | Batch as 61120 Note: If DDIA request, Batch as 61125 |
| Taxpayer indicates they made a payment Note: See examples below. | Payment was located using CC IMFOLP/ BMFOLP | Destroy as classified waste. |
| Taxpayer indicates they made a payment Note: See examples below. | Cannot locate the payment using CC IMFOLP/BMFOLP | Batch as 61150 |
| Payment is late or taxpayer did not receive notice/ voucher | In Status 64 | Batch as 61120 |
| Payment is late or taxpayer did not receive notice/ voucher | In Status 60 | Destroy as classified waste |

Example: If the taxpayer states “I did not receive my payment coupon, so here is my payment for the month of ”, a reply is not needed.

Example: If the taxpayer states “I am not receiving my reminder notices in time to send my payment in timely”, a letter is required to advise the taxpayer that the CP 521 is a courtesy and if it is not received timely, they should still mail in their payment without the notice.

Example: Copy of canceled check.

Reminder: Make sure you read the correspondence carefully. If there is an issue requiring a reply, batch as 61150.

(18) **Power of Attorney (POA)** issues:

| If ... | Then ... |
|---|---|
| Form 2848 only | <ul style="list-style-type: none"> • Check CC CFINK • POA is not on CC CFINK • Route to appropriate POA Unit based on the Consolidated State Mapping for Centralized Authorization File (CAF) located in the <i>Program Locator Guide</i> • Document on AMS that POA was routed and notate the POA ID number and full name • If POA is already on CC CFINK, destroy the POA as a copy. |
| Correspondence from the POA to remove them from the taxpayers account | <ul style="list-style-type: none"> • Route to appropriate POA unit based on the Consolidated State Mapping for Centralized Authorization File (CAF) located in the <i>Program Locator Guide</i> • Document on AMS POA request routed. |
| Attached to CSCO issues | Batch in appropriate program |

(19) **Frivolous** responses follow IRM 21.5.3.4.16.7, Identifying Frivolous Returns/ Correspondence and Responding to Frivolous Arguments .

(20) **Spanish Correspondence** should be worked according to local procedures.

(21) **No SSN/EIN**, use available tools to try and locate missing information.

Note: Use CC NAMES/NAMEE to research for missing SSN. If no results, research using Accurant, if available.

| If ... | Then ... |
|---|--|
| SSN/EIN was located | Work accordingly |
| SSN/EIN was not located and there is no name, address, telephone or alternate way to contact the taxpayer for the information | Destroy as classified waste. "No SSN/ EIN found" |

| If ... | Then ... |
|--|--|
| SSN/EIN not located, but there is an alternative way to contact the taxpayer for the information | Batch in the correct program and write in the top right corner "No SSN/EIN". |

(22) **Status 22** accounts:

Note: DDIA requests should be worked by the receiving site and not routed to ACSS.

| If ... | And ... | Then ... |
|---|---|---|
| In status 22 before the CSCO received date | Does not meet pending Installment agreement per IRM 5.19.1.6.4.7.1(6), Requests Not Meeting Pending IA Criteria | <ul style="list-style-type: none"> Route to appropriate ACS site per SERP Who/Where tab Input Staup 22/09 on all other balance due status accounts Send Letter 86-C. <p>Note: Use available tools to assist in routing to the appropriate ACS site and sending the Letter 86-C.</p> |
| In status 22 before the CSCO received date | meets pending Installment agreement per IRM 5.19.1.6.4.7.2, Requests Meeting Pending IA Criteria | <ul style="list-style-type: none"> Route to appropriate ACS site Input TC 971 AC 043 Input STAUP 22/09 on all other balance due status accounts Send Letter 86-C |
| Moved to status 22 after the CSCO received date | Intentionally left blank | Work as CSCO work and do not route to ACS site |

(23) **Will pay** statement, completed Form 9465 or a statement requesting a monthly payment request, Batch as 61120.

(24) **Won't pay** statements batch as 61150.

(25) **Outgoing Correspondence** should follow requirements in IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines

5.19.16.6
(08-17-2020)
**Taxpayer Delinquent
Account (TDA) Overview**

(1) A balance due account occurs when the taxpayer has an outstanding liability for taxes, penalties and/or interest.

- (2) Balance due accounts are automatically monitored through computer analysis and placed in a specific status based on age and/or activities.
- (3) As a result of computer analysis, several notices are generated to the taxpayer informing them of the balance due outstanding liability.
- (4) When a taxpayer balance due inquiry is received, it is important you are aware of the Master File and Collection Status Codes and Definitions to determine whether you should work the account; for detailed information: see Document 6209, *Section 8A-3 - MF and IDRS Collection Status Codes*.
- (5) TDA work consists of notices, letters and correspondence from the taxpayer that concerns the Balance Due on their account. To meet collection criteria, the response should consist of “can’t pay”, “won’t pay” or “will pay later”.
- (6) When work is received take the following action, or follow local procedures:
 - a. Each box is logged in and assigned a batch number.
 - b. A batch assignment sheet is placed on the top of each box with the CSCO date, Batch number, and Estimated Volume.
 - c. Sign out each box with your initials or your employee number, the date and time. Once complete, notate the log with the date and time completed.
 - d. Everything in the box should be date stamped with the exception of returns.
 - e. Acknowledge all Form 3210. Place Part 1 in the 3210 file and mail Part 3 to the originator. This should be done daily or at least by the end of the week.
 - f. Search for any live check(s) in your work. If found, give the check(s) along with the stamped case to your Lead.

Note: The Lead will return the original case to you after research is completed.

5.19.16.6.1
(11-16-2021)
**Taxpayer Delinquent
Account (TDA) Batching
Procedures**

- (1) Sort one box of work at a time.

Note: Work the oldest CSCO date first.
- (2) All inventories worked through AMS will be batched and entered within 5 business days of receipt in the operation.
- (3) Cases should be batched:
 - IRS received date within a 5 day span allowed in each batch, with the earliest date as the batch date. For more information on determining the IRS received date see IRM 5.19.16.7, Determining IRS Received Date.
 - Same CSCO received date in a batch
 - Maximum of 25 cases per batch unless otherwise stated.

Note: No count should be taken for payment only correspondence, change of address already input and any other types of work which doesn’t directly impact case closure. In addition, do not take a count when routing correspondence to other offices, functions or TEs within CSCO; Clerks should not batch this type of work.

- (4) Batch cases in colored folders or Batch slips depending on local procedures. For an example of color folder batching, see Exhibit 5.19.16-1, TDA Batch Color Coding
- (5) Take the following action for **Identity Theft** (IDT) and Return Preparer Misconduct cases.
- For Identity Theft cases - Refer to IRM 5.19.21, Campus Procedures for Handling Identity Theft , when Identity Theft (IDT) correspondence is received.
Note: If correspondence comes in and an IDT indicator is on the account and the taxpayer is sending correspondence to resolve an account without reference to the IDT, then the case should remain in CSCO to be worked.
 - Refer to IRM 3.10.72-1 Routing Guide/Local Maildex, when Return Preparer Misconduct correspondence Form 14157, Complaint: Tax Return Preparer and Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit is received.
- (6) Take the following action in sorting **Forms** for batch creation on AMS:

| If ... | And ... | Then ... |
|---|---|--|
| CP 521 or CP 523 | Taxpayer correspondence attached or notated on the notice | IMF batch as 61150 BMF batch as 61320 |
| Form 433-F Form 433-A Form 433-B Form 433-H Note: ST 12, 22, 26 and 60 need to be reviewed for previous action and/or route outs. | Intentionally left blank | IMF batch as 61190 BMF batch as 61320 Note: Batch up to 5 per batch maximum. Exception: If OIC Form 656 is attached, then route to the appropriate OIC area per <i>OIC - Centralized Service Center Locations</i> . |
| Form 433-F Form 433-A Form 433-B Form 433-H Note: ST 12, 22, 26 and 60 need to be reviewed for previous action and/or route outs. | Form 433-D with Banking information provided or attached Voided check Note: This includes cases that have a Form 433-F Form 433-A Form 433-B Form 433-H | IMF batch as 61190 BMF batch as 61320 |
| Form 433-D | No bank information or no voided check attached | IMF batch as 61120 BMF batch as 61320 |
| Form 433-D | Bank information or voided check attached. | IMF batch as 61125 BMF batch as 61320 |

| If ... | And ... | Then ... |
|-----------------------------|--|--|
| Form 1040-V | Request for a payment plan written on the form | Batch as 61120 |
| Form 1040-V | Comments indicating payment made | Batch as 61150 |
| Form 1040-V | Comments unrelated to payments, no comments or Attached Form W-2 | Route per Mail routing guide |
| Form 2159 | No bank information or no voided check attached | IMF batch as 61120 BMF batch as 61320 (Doc type 2159) |
| Form 4442, Inquiry Referral | Case concerning Direct Debit Installment Agreement (DDIA) issue | <p>1. For the following conditions: IMF batch as 61124 BMF batch as 61320</p> <ul style="list-style-type: none"> • Stop DDIA • Skip Payment • Bank account closed • Lower/change payment amount • Change payment date • Payment not deducted from checking account • Multiple payments deducted in one month • Faxed 4442 receipt, TP changing bank account/routing number and signed F.433-D. • An error in debiting the taxpayer's account. <p>2. For the following conditions: IMF batch as 61125 BMF batch as 61320</p> <ul style="list-style-type: none"> • Revise DDIA to add new tax liability, not changing payment amount • Faxed 4442 receipt of a newly signed F.433-D. <p>Note: 10 cases per batch maximum</p> |
| Form 4442, Inquiry Referral | Any issue not dealing with a DDIA request, but meets collection criteria | <p>IMF batch as 61150 BMF batch as 61320</p> <p>Note: Payroll Deduction Installment Agreement (PDIA) will be batched as 61120 Doc type Correspondence for IMF cases and 61320 for BMF cases.</p> |

| If ... | And ... | Then ... |
|---|---|--|
| Form 4844 | Reinstatement IA requests only | BMF batch as 61320 |
| Form 9465 Note: This can apply to the Form 433–D as well. | Attached to CP 2000 | Make a copy of the CP 2000 and attach it to the Form 9465. Forward CP 2000 to appropriate area. IMF batch as 61120 BMF batch as 61320 (Doc type Form 9465). |
| Form 9465 Note: This can apply to the Form 433–D as well. | Attached to Form 4549 | Make a copy of the Form 4549 and attach it to the Form 9465. Forward Form 4549 to appropriate area. IMF batch as 61120 BMF batch as 61320 (Doc type Form 9465). |
| Form 9465 | Form contains complete information, there are no written comments or attachments and does not contain bank information | Batch as GII ready 61121 Exception: If the form is missing an SSN/ EIN and/or balance owed, it should not be batched for GII |
| Form 9465 | Form contains complete information and the routing and bank account information is complete and there are no written comments or attachments Note: Live signature must be present or Form indicates Electronic signature | Batch as GII ready 61122 Exception: If the form is missing an SSN/ EIN and/or balance owed, it should not be batched for GII |
| Form 9465 | Could not be processed through GII | IMF batch as 61120 BMF batch as 61320 (Doc type 9465) |
| Form 9465 | Could not be processed through GII and contains bank information | IMF batch as 61125 BMF batch as 61320 (Doc type 9465 DDIA) |
| Form 9465 | Case stamped or marked “Transhipped for filing in DDIA files” or “To be maintained in Files” | Follow local procedures for DDIA filing data base |

| If ... | And ... | Then ... |
|-----------------|------------------|---|
| All Other Forms | Not listed above | Research the Mail Routing Guide and route using appropriate routing Forms and procedures. See IRM 3.10.72-1, <i>Routing Guide/Local Maildex</i> . |

Note: 61150 and 61120 programs can be worked per IRM 5.19.16.5, SBSE Fast Scan Procedures Overview. Time and volume is reported under 61110

(7) Take the following action for batching **Correspondence**.

Note: Scan the correspondence for key words to determine the program code the case will be batched.

Note: No count should be taken for payment only correspondence, change of address already input and any other types of work which doesn't directly impact case closure. In addition, do not take a count when routing correspondence to other offices, functions or TEs within CSCO; Clerks should not batch this type of work.

| If ... | Then ... |
|---|--|
| Contain these key words: <ul style="list-style-type: none"> • Will pay the balance in full • Request to set up payments • Extension of time to pay • Will pay by a specific date • Will pay specific amount by a specific date • Add another year to existing payment plan • Want to pay • Want to increase/decrease/skip or reinstate payment plan | IMF batch as 61120 (Doc type IMF Correspondence) BMF batch as 61320 |

| If ... | Then ... |
|--|--|
| Contain these key words: <ul style="list-style-type: none"> • Taxpayer cites numerous issues including a request to make payments • Does not request an installment agreement • Bankruptcy • Deceased • Incarcerated • Will send what I can/ Can't Pay • Letters from third party or vendor • Request is for penalty and interest abatement • Credit counseling service letters | IMF batch as 61150 (Doc type IMF TDA Correspondence) BMF batch as 61320 |
| Contains these key words: <ul style="list-style-type: none"> • Military deferment • States they have or will be deployed to a combat zone | IMF batch as 61160 (Doc type Combat Zone) |
| Contains bank account information or voided checks | IMF batch as 61125 |
| Written in a foreign language or the taxpayer is using the Spanish version of a collection Form | IMF batch as 62810 Note: Form 433-F, Form 433-B, Form 433-A and Form 433-F should still be batched as 61190. |
| Contains an EIN or Business Form and you are not an SBSE site | Route to appropriate SBSE site |
| State Tax Forms | Mail to Appropriate State Department of Revenue Under <i>State income Tax Contact Information</i> |
| Addressed to ACS Support | Return to appropriate ACS support function if the case is still in ST 22; otherwise process. <i>ACS Support and Status 22 TAS Liaisons</i> |
| Routing slips indicated another area of operation (Exam, AUR, AM, etc.) | Put stop number on routing slip, if missing, and send to appropriate function |
| Routing slips indicates employee assigned | Route to appropriate team |

- (8) With Pencil, notate on the upper right-hand side of the color-coded folders the earliest IRS received date, the CSCO received date, the number of cases in the folder and the document type. This will assist the employee who will create batch on AMS.

Note: If batch sheets are being used instead of color-coded folders, you will document the batch sheet with the required information.

- (9) **Correspondence can be screened** per IRM 5.19.16.5 prior to batching or during AMS create batch. Report time and volume under 61110.

Note: Time will be reported under 61110 and count taken per TIN.

- (10) Once cases have been batched and they are ready for AMS create batch, put on the cart in oldest IRS received date order.

5.19.16.6.2 (06-28-2012) **Accounts Management Services (AMS) Create Batch**

- (1) Accounts Management Services (AMS) is used to assign batches of work to the appropriate employees. AMS can automatically determine how the employee will receive work based on their AMS profile.
- (2) You must sign on IDRS first before accessing AMS.
- (3) Take the following action to create a batch on AMS.
- From the AMS Home page select "Inventory" in the "Case Management" section.
 - Select "CSCO" tab.
 - Select "Create batches" in the "Inventory Summary" section.
 - Create Batch screen will be displayed. Input the following information: OFP code, Document type, Batch volume, IRS and CSCO received date.
 - Select "Enter Tin" to proceed.

Note: Based on local procedures during peak, you have the option to choose "Submit". This will allow you to create a batch of work without inputting the TIN's.

- You are required to input: Tin, Name Ctrl, MFT, TXPD. The IRS received date will reflect the date you input on the create batch screen, you will need to change this to reflect the correct IRS received date on the case. Use the Tab key to navigate.
- After the information is entered, select "Add Case". The case will be compared to data on IDRS. If the information matches IDRS, the case will be reflected in the "New Batch" section. If the Name Control and TIN do not match, an error message will appear. See Exhibit 5.19.16-2, AMS Create Batch Error Messages for more information to resolve this type of error.
- Once all TIN's are entered, select Submit

Note: There may be times the system will do this automatically. It will depend on the volume of the batch.

- This will take you to the "Validate Batch" screen. Select Accept if the information is correct. If you made an error, you can "Edit Batch" or "Edit Tin" before you Accept.

Note: If you entered more or less cases than the amount you originally indicated, you will be directed to a comment screen prior to the "Validate Batch "screen. Choose "yes" and leave a note indicating why the batch volume was smaller. Choose "No" to continue inputting more TIN's if the amount is greater.

- j. The Batch Sheet will appear with an "Employee" assignment or assigned to the "Queue". Select "Print ". Attach the print to the folder and begin a new batch.

Note: After the batch slip is printed, select "Done" to begin creating a new batch.

- (4) Place Completed batch(es) in designated area for distribution.

5.19.16.7
(08-17-2020)
**Determining IRS
Received Date**

- (1) Maintaining the integrity of the IRS received date is a Servicewide requirement. It is paramount to ensure fair and equitable tax administration.
- (2) You must establish an IRS received date if the document does not contain a valid IRS received date stamp or does not contain a hand-written IRS received date entry. Determine a date in the priority below:
 - 1. U.S. Postal Service Postmark Date/Foreign Postmark. Designated Private Delivery Service.
 - 2. SCAMPS (service center automatic mail processing system) digital date.
 - 3. Revenue Officer's Signature Date/TAC office signature date or date taxpayer signed the Form coming from a TAC office or Revenue Officer.
 - 4. Signature Date only within current year.
 - 5. Julian Date
 - 6. CSCO or oldest service center or field office stamp minus 3 business days.

Note: Business days do not include Holidays or weekends.

Note: IRS Received date can also be a date that was written on the document that indicates detached. These are dates that are hand written on the side of the document and are the IRS received date from the document that was detached to be sent to another department for processing.

- (3) For more information see IRM 3.11.3.8.2, Determining the Received Date or Exhibit 5.19.16-5, Description of Determining IRS Received Date.
- (4) IRS Received dates for faxes.
 - **Faxes from Taxpayers:** When a fax is received directly from the taxpayer, the fax date that prints on the document will be used as the IRS received date.
 - **Internal IRS Faxes:** Find the IRS received date either stamped or written. If neither of them exist follow the procedures above.
- (5) **Form 3870**, Request for Adjustment attached return is missing the Revenue Officers (RO) handwritten received date, then reject back to the RO for missing received date.

5.19.16.8
(03-13-2024)
**Document Upload Tool
(DUT) Receipts**

- (1) The Document Upload Tool (DUT) is an application on IRS.gov where taxpayers can upload documentation they are requested or required to provide; by using a one-time use only Unique Access Code (10-digit alphanumeric code). The DUT provides employees with an option to receive necessary documentation from taxpayers in real time. It also provides taxpayers with an alternative to provide necessary documentation securely. Wherever Eefax is referenced as an acceptable means of securing documents throughout IRM 5.19.16 the DUT will also be acceptable, when available. DUT responses are electrically submitted into the DUT portal. CSCO clerks will log into the DUT portal and download taxpayer correspondence, in received date order, to a local shared drive. Files may be retrieved as soon as they are uploaded by the taxpayer. Files received via the DUT will be labeled with the date and time much like correspondence received via fax. Once DUT responses have been loaded onto the local shared drive, CSCO clerks will batch the responses following normal procedures to be worked by Tax Examiners. Access to the shared drive is controlled by local Management.
- (2) CSCO clerks will log into the DUT portal and download taxpayer correspondence, in received date order, to a local shared drive. Files may be retrieved as soon as they are uploaded by the taxpayer. Files received via the DUT will be labeled with the date and time much like correspondence received via fax.
- (3) Once DUT responses have been loaded onto the local shared drive, CSCO clerks will batch the responses following normal procedures to be worked by Tax Examiners.
- (4) Access to the shared drive is controlled by local Management.

5.19.16.9
(08-17-2020)
Form 3210

- (1) Form 3210, Document Transmittal is a 4-part general purpose transmittal form used by all IRS functions.
- (2) Preparation of a Form 3210, Document Transmittal is the responsibility of the office originating the document and making the determination that security handling is required.
- (3) The following instructions should provide **general** direction on monitoring and maintaining Form 3210

| If ... | Then ... |
|--|--|
| We completed Form 3210 and are requesting acknowledgment | <ol style="list-style-type: none"> 1. Place Originator copy of Form 3210 in a review file and check once a week to verify the document has been received. Note: When items are determined to be lost in transit, notify management. They will determine the appropriate procedures to follow. For additional information refer to IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents. 2. Once acknowledgment has been received, maintain the document in a new suspense file for one year. 3. Receiving areas have seven (7) calendar days to acknowledge Form 3210. If acknowledgment has not been received within 7 days, allow 10 more days before contacting the receiving area for verification that the documents were received. Note: If documents were not received, follow the procedures found in IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents 4. Receiving site confirms documents were received and form was returned, make a notation on the 3210 in the suspense file of the conversation and place in the suspense file to be maintained for three years. |

| If ... | Then ... |
|---|---|
| Incoming Form 3210 needing to be returned to originator | <ol style="list-style-type: none"> 1. Sign and date any Form 3210 containing Personally Identifiable Information (PII) or requesting acknowledgement from receiving unit. 2. Acknowledgement copy should be signed, dated and returned within 7 days of receipt. 3. Place recipients copy with the same signature and date in a suspense file to be maintained for one year from the date of acknowledgment, as outlined in Document 12990, IRS Records Control Schedule (RCS) 28, Item 2, according to the National Archives and Records Administration (NARA) approved retention and disposition requirements for Form 3210.”. <p>Note: Form 3210 is also maintained in case there are any inquiries from the sender that the acknowledgment copy was not received and they are requesting verification.</p> |
| Non-essential Form 3210 | <ol style="list-style-type: none"> 1. Many Form 3210 documents are used as a routing form from one department to another and do not require acknowledgement. <p>Example: Bulk boxes of undelivered mail being sent to the unit from Submission Processing or the mail room.</p> <ol style="list-style-type: none"> 2. If the form does not contain any PII information or does not indicate that acknowledgement is required on the form, then disregard the form. 3. Do not maintain these documents in any suspense file. |

Note: When shipping unprocessed returns from campus to campus, you are required to acknowledge the 3210.

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Exhibit 5.19.16-1 (11-16-2021)

TDA Batch Color Coding

| Folder Color | Load TIN | Program | Document Types |
|--------------|----------|--|--|
| Pink | Yes | 61120 | <ul style="list-style-type: none"> IMF TDA 9465 IMF TDA Form 2159 IMF Correspondence Form 4442 (Non-DDIA) Combo BMF/IMF IA Non DDIA Form 433D Spanish |
| Burgundy | Yes | 61190 | Financial Analysis Monitoring |
| Yellow | Yes | 61140 | <ul style="list-style-type: none"> Pre-IA's Form 9465 ELF Pre-IA's Correspondence Pre-IA's CP 2000 Pre-IA's Form 9465 |
| Orange | Yes | 61150 | <ul style="list-style-type: none"> Address Change Killed in Terrorist Action (KITA) Disaster IMF TDA Form 3870 IMF TDA Notice responses Military Deferment Combat Zone IMF TDA Correspondence IMF TDA Form 4442 (Non-IA) Spanish |
| Purple | Yes | 61145 | <ul style="list-style-type: none"> Pre-IA's 9465 DDIA Pre-IA's Form 9465 ELF DDIA |
| Manila | Yes | 61125 | IMF DDIA |
| Red | Yes | 61124 | 4442 DDIA issues only |
| Green | Yes | 62180 | MLI Bal Due Notice Corr |
| Gray | Yes | <ul style="list-style-type: none"> IMF: 61610 BMF: 61460 | TC130/CP44/188 Transcript |
| Blue | Yes | 61512 | <ul style="list-style-type: none"> EFT 10 EFT 14 EFT 18 EFT Listings EFT 12 |

Exhibit 5.19.16-1 (Cont. 1) (11-16-2021)
TDA Batch Color Coding

| Folder Color | Load TIN | Program | Document Types |
|--|---|--------------------------|--------------------------|
| Note: Colored folders can be revised per local procedures. Exception: If folders are not used or are unavailable and would cause issues with expense, batch sheets may be used in place of folders. | Note: During Peak, TIN's are not required to be loaded. Follow local procedures during peak. | Intentionally left blank | Intentionally left blank |

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Exhibit 5.19.16-2 (11-07-2016)

AMS Create Batch Error Messages

| If ... | Then ... |
|--|--|
| The IRS Receive Date cannot be after the CSCO Received Date | Verify the dates for the CSCO and IRS received date are correct. |
| The Maximum Batch Volume that can be entered when using the enter Tin(s) function is 25. Do you want to set the batch Volume to 25 and continue? | Select "Cancel" and change the batch volume to 25 or less, or select "OK" and the batch will be set at 25. |
| The name control entered does not match the TIN. | <p>Research IDRS without exiting AMS.</p> <ol style="list-style-type: none"> 1. No data on ENMOD 2. Review CC INOLE. If the Name control matched, use CC MFREQ on ENMOD only to pull down the Name control 3. Return to AMS screen and select "Add Case". <p>Caution: If the name control is a two digit Alpha code that was created, you should follow the same procedure in (2) above. Do not use the two digit alpha code as the name control on AMS unless it is truly the taxpayers last name. The two digit check code creates an issue with AMS and issuing the required Letter 2645-C.</p> |
| A Name control was not found for the TIN entered. If the TIN is incorrect, please correct the mistake. Otherwise, if you do not change the TIN and press "Add Case", the Case will be added to the Batch without being validated against the name control again. | If the TIN is for a first time filer, there may be no data available on IDRS for AMS to check against. Verify that the TIN is correct. If it is, select "Add Case". |
| The TIN/MFT/Tax Period 000-00-1234/30/200812 is already in this batch. You cannot add it again. | Find the matching case in the batch and attach them. |
| TIN is invalid | If the TIN is input in the wrong format (not enough numbers), make the appropriate corrections. |
| Name control is required | This will occur if the "Name Ctrl "box is left blank. |
| You can only add a maximum of 25 cases | If 25 TIN's were already loaded and an attempt to add more is done, you will receive this error message. If there are more than 25 cases in a batch, you will need to remove the excess and create a new batch or add them to a smaller batch of the same work. |

Exhibit 5.19.16-2 (Cont. 1) (11-07-2016)**AMS Create Batch Error Messages**

| If ... | Then ... |
|---|---|
| You will lose all TIN(s) that have been entered. Do you want to continue? | If the Cancel button is selected, this error message will be displayed. If you choose "OK", all of the TIN's you have loaded will be removed and you will need to start again. Choose "Cancel "if you selected this button in error and you will be returned and the TIN's will not be removed. |

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Exhibit 5.19.16-3 (08-17-2020)

BMF Forms and MFTs

| Forms | MFT |
|-----------------------|-----|
| 706 (SSN with V or W) | 52 |
| 709 (SSN with V or W) | 51 |
| 720 | 03 |
| 730 (Monthly) | 64 |
| 940, 940EZ | 10 |
| 941 (Quarterly) | 01 |
| 943 | 11 |
| 944 | 14 |
| 945 | 16 |
| 990 | 67 |
| 990C | 33 |
| 990PF | 44 |
| 990T | 34 |
| 1041 | 05 |
| 1041A | 36 |
| 1042 | 12 |
| 1065 | 06 |
| 1066 | 07 |
| 1120 | 02 |
| 2290 | 60 |
| 5227 | 37 |
| 11C | 63 |
| 8804 | 08 |
| 8752 | 15 |
| CT1 | 09 |
| 966 | N/A |

Exhibit 5.19.16-4 (08-17-2020)
IMF TDI Batch Color Coding

| Folder Color | Load TIN | Program | Document Types |
|--------------|----------|---------|---|
| Gray | Yes | 62220 | All IMF returns regardless of attachments |
| Orange | Yes | 62230 | All correspondence without returns |
| Red | Yes | 62230 | Any TDI Correspondence without a return that has an IRS received date 23 days or older. |
| Pink | Yes | 62820 | All IMF TDI Spanish returns and TDI Spanish notice responses (MLI) |

Exhibit 5.19.16-5 (08-17-2020)

Description of Determining IRS Received Date

| Type | Description |
|---|--|
| U.S. Postal Service Postmark Date/Foreign Postmark./Designated Private Delivery Service | See IRM 3.11.3.8.2, Determining the Received Date |
| SCAMPS (service center automatic mail processing system) digital date | The SCAMPS date is located on the front center of the envelope, and is the day the document is received in the mailroom |
| Revenue Officer's Signature Date | Some forms are completed by Revenue Officers and they sign and date the bottom portion of that form. You should use this date as the IRS received date. Note: When returns are submitted by Revenue Officers they should notate the received date on the return, in red. |
| Julian Date | Some forms are removed from an original return and there is a three digit code written in red on the top-front of the detached form. This date is known as the Julian date. For more information on determining what the actual date is see IRM 3.11.10-4, Julian Date Calendar, Perpetual and Leap Year |
| Current CSCO received date minus 3 days | CSCO received dates can also be oldest service center or field dates. These are more common on transhipped work or work being routed in from other departments. |
| Hand written dates | Many documents have a hand written date that indicate detached. These are the IRS received date of the document that was routed to another area for processing. If there is no indication that the hand written date is detached or indicates IRS received date with it, then follow the appropriate steps to determine IRS received date. |

