



**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

INDEPENDENT OFFICE  
OF APPEALS

January 23, 2026

Control No. AP-08-0126-0002  
Expiration Date: 01/23/2028  
Affected IRM: 8.10.1

MEMORANDUM FOR DIRECTOR, CASE SUPPORT

FROM: Steven M. Martin /s/ *Steven M. Martin*  
Director, Operations Support

SUBJECT: Updated APS procedures for the AIMS status 71 and 81 List

This memorandum issues guidance on updated Account and Processing Support (APS) procedures for the Audit Information Management System (AIMS) Status 71 and 81 List until IRM 8.10.1, Internal Reports, is published. Please distribute this information to all impacted employees within your organization.

**Purpose:** To update procedures for the AIMS Status 71 and 81 List.

**Background/Source(s) of Authority:** APS is responsible for confirming and acknowledging receipt of all cases updated to Appeals Status 71 and 81 and controlling each period on the Appeals Centralized Database System (ACDS) or its future replacement.

**Procedural Change:** See the attached document.

**Effect on Other Documents:** This guidance may be incorporated into IRM 8.10.1 within two years from the date of this memorandum.

**Effective Date:** This guidance is effective as of the date of this memorandum.

**Contact:** Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on How to Contact an Analyst.

## Attachment

cc: [www.irs.gov](http://www.irs.gov)

**8.10.1.11.6 (MM-DD-YYYY)**  
**AIMS Status 71 and 81 List**

(1) **DEFINITION:** This report includes all cases that are in AIMS status 71 and 81. The report lists those tax periods updated to Appeals status 71 or 81 by field or campus Compliance functions, which at the time the list is generated, have not been updated to the appropriate status on AIMS (status 70 or 80 for non-docketed cases or status 72 or 82 for docketed cases).

(2) **OBJECTIVE:** To verify that the tax period was received in Appeals and that AIMS is appropriately updated. If not received, APS performs the appropriate follow-up research, follows-up with Compliance, and takes corrective actions to update AIMS or ACDS.

(3) **FREQUENCY:** It is required that the AIMS Status 71 and 81 List in ACDS (through AMATCH) be generated after the information from the monthly extract date is uploaded (usually by the 5th of each month).

**Note: It is required that this list be worked monthly. All listed cases in status 71 and 81 for more than 60 days must be fully resolved by the 25<sup>th</sup> of each month, which prevents them from appearing on the next report.**

(4) **PROCEDURES:**

- a. Generate the AIMS Status 71 and 81 reports in ACDS under the AMATCH tab (use Appeals Office Code (AOC) 00 to get a full list of cases for all AOCs) and copy the report information into an Excel spreadsheet.
- b. Research all cases in status 71 and 81 for more than 60 days to determine the current status of the tax periods. Make notations on the list to reflect all the research that was done, the results of that research, and the resolution.
- c. Check AIMS to determine if the status has changed since the list was generated.
- d. Check ACDS open and closed databases. Search by Name, Primary TIN, and Secondary TIN. If the tax period is controlled on ACDS, update AIMS to the correct status (70 for Bipartisan Budget Act of 2015 (BBA) non-docketed, 72 for BBA docketed, 80 for non-docketed, and 82 for docketed cases). Update the ACDS AIMS indicator at the return level to "Y" to indicate the return is controlled on AIMS.
- e. Check the Electronic Case Receipts (ECR) SharePoint for incoming receipts.
- f. Check the ECR check sheet to see if other periods were updated and controlled in Appeals to determine if this period was missed at carding.
- g. Check the Document Transmittal (Form 3210) file for acknowledgement of the case, as well as incoming cases not yet received (see k. below).
- h. Check Electronic Counsel Inventory Tracking Environment (eCITE) for petitioned periods. If the tax period is petitioned, it must be controlled on ACDS. If the period was not petitioned, it is a non-petitioned tax period. For a non-petitioned tax period:
  - If a Statutory Notice of Deficiency (SND) was issued, a default assessment must be made.

- If an SND was not issued, an SND needs to be issued. If sufficient time remains on the statute, this may require returning the tax period to Compliance. Seek assistance when needed.
- i. Check AIMS for related tax periods. If there are other tax periods in Appeals status codes, review the administrative file to see if the missing year is associated.
- j. Utilize various Integrated Data Retrieval System (IDRS) command codes (e.g., TXMOD, MFTRA, IMFOL, BMFOL) for additional information that may provide information about the case location.
  - If AIMS is established by Compliance and updated to Appeals, and there are unagreed dollars on the AMDISA, there is an assessment statute that needs to be protected.
  - If IDRS indicates Automated Underreporter (AUR), Automated Questionable Credit (AQC), Automated Substitute for Return (ASFR), or field Compliance initiated an open examination, issued an SND, or took any other action, there may be an assessment statute that needs to be protected.
- k. If the case has not been received in Appeals, contact the appropriate Compliance team (AIMS shows Employee Group Code (EGC) 1XXX or 2XXX) or the Campus (EGC 5XXX) on those cases that cannot be located. Ask for a copy of the acknowledged Form 3210 showing the case was sent (mailed) to your office. If no Form 3210 can be found, follow the procedures below to return the database to Compliance.
  - For field cases, the Technical Services code is found on page 2, line 7 of CC AMDISA. See IRM Exhibit 2.8.3-9, *AMD/SA Screen Two -- General Pertinent Information*, for an example screenshot.
  - For Campus sourced cases, contact the office (e.g., Correspondence Exam, AUR, ASFR, Return Integrity Compliance Services (RICS), AQC) where the case may have originated. This requires knowledge of Transaction Code (TC) 922 AUR codes and IDRS transcripts. Although not required, it may be beneficial to assign a Docketed Information Management System (DIMS) team employee to work the Status 81 report for cases where there is no prior Primary Business Code (PBC) and AIMS is established directly into an Appeals PBC.
- l. If AIMS was established directly into an Appeals PBC (663 or 668), review the Validation Tracking Log (VTL) in ACDS to determine if the AIMS record was created by an APS tax examiner (TE), or review IDRS to determine if AIMS was created by the campus Compliance function. Contact the TE or campus function.
- m. If all research is completed, and you are certain Appeals is not in possession of the return, contact the appropriate field or campus Compliance function to determine if the case was forwarded to Appeals. If not, work with the appropriate Compliance function to update the case to status 21 (Compliance) on AIMS. Maintain copies of emails regarding the update of the AIMS record back to status 21, Technical Services or Campus Compliance. Refer to the Contact List or Exam Procedures Knowledge Base - Technical Services Codes (TSC) and Status 21 Addresses for information.

- n. All cases in an Appeals status on AIMS (status 7X or 8X) must be controlled on ACDS. If not controlled on ACDS, determine whether AIMS controls need to be returned to Compliance, the tax period carded onto ACDS, assessments made, statutory notices issued, or closing AIMS cases established in error (e.g., cases established directly into an Appeals PBC only). These actions must be taken by the 25<sup>th</sup> of the month to prevent cases from appearing in the following month's AIMS status report.

**Caution: Do not update the AIMS status to 70, 72, 80, or 82 if the tax period is not controlled on ACDS.**

- o. Semiannually (for AIMS extract dates ending in February and July), the APS area assigned to work this report will complete the required actions and send a copy of the worked report with comments, including corrective actions, for each tax period to the appropriate APS Director and Technical Advisor, for review by March 31<sup>st</sup> and August 31<sup>st</sup>.
- p. Annually (by December 31<sup>st</sup>), the APS Area Director will assign an APS area to work the report, complete the same steps in the semiannual report process, and submit a screenshot of AMDISA page 1 for each TIN, MFT, and tax period to the Director, Case Support, and technical advisor (or senior program analyst). The APS Director or Technical Advisor will provide a completed report for all AOCs outlining any noted discrepancies and corrective action taken, where appropriate. The memorandum must address all cases that are in Status 71 or 81 as of the November AIMS extract date that are over 60 days. Forward a copy of each full report along with the area office memorandum signed by the APS Director.

(5) IMPACT: This list is critical for the accuracy of the AIMS and ACDS databases and for statute protection. The AIMS Status 71 and 81 List works in conjunction with the other AMATCH lists and impacts the accurate reporting of the office's physical inventory.