



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

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Control No. AP-08-0224-0004  
Expiration Date: 2/12/2026  
Affected IRMs: 8.20.5, 8.20.6

MEMORANDUM FOR: Director, Account & Processing Support

FROM: Patrick E. McGuire /s/ *Patrick E. McGuire*  
Acting Director, Case and Operations Support

SUBJECT: Updated APS Procedures for Docketed Cases

This interim guidance updates APS procedures for working docketed cases. Please ensure this information is distributed to all affected employees within your organization.

**Purpose:** To increase efficiencies in processing the docket list and stipulated decisions.

**Background/Source(s) of Authority:** The Docket Information Management System (DIMS) process has been updated to increase efficiencies and provide support for securing docketed administrative files. Additional guidance is provided for docketed cases.

**Procedural Change:** See the attachment to this memorandum for guidance.

**Effect on Other Documents:** This interim guidance will be incorporated into the affected IRMs within two years of the date of issuance.

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

**Contact:** Appeals employees should follow existing procedures to elevate questions through management and follow procedures on [How to Contact an Analyst](#).

Attachment(s): Updated Guidance  
cc: [www.irs.gov](http://www.irs.gov)

## **IRM 8.20.5 Docket List and DIMS Processing**

The APS Docket Information Management System (DIMS) Team is responsible for downloading the docket list and posting it on DIMS. DIMS Tracking System inventory is assigned to Tax Examiners (TEs) based on the assigned Appeals location from the docket list. Inventory assignments are known as FXX numbers. DIMS TEs are assigned an FXX number and are responsible for following the DIMS processes described below. See Exhibit 8.20.5-2 and 8.20.5-3 for definitions of some key terms and acronyms used in this document.

Carding Team/DIMS carding follows these steps upon receipt of a paper or paperless case:

- Do not create a skeletal record.
- Establish/update the case on ACDS in the appropriate Area and AOC per case routing instructions.
- Update AIMS/IDRS.
- Determine if the WUNO should be updated to Counsel or an ATM for assignment:
  - If TLCATS shows Appeals Jurisdiction and the Answer is uploaded to ACDS, forward or update the case to the ATM. Input SHIPPED action to indicate the location the case is sent to.
  - For any other TLCATS status, enter action code Answer and ship paper files to Counsel. For paperless processing (PL), when Action Field is updated to Answer or DCJUR, the DIMS TE inputs an [SB/SE Counsel Portal](#) request advising Counsel that the case has been updated to their control.
- Input DIMS notes and close DIMS tracking.

### **Uploading the Docket List to DIMS**

Upon receipt of the docket list, the Processing Team Manager (PTM) Lead or assigned TE uploads the docket list to the DIMS tracking system.

### **Working DIMS Inventory**

Upon receipt of a new Docket List, TEs generate the National Report for their assigned FXX number and identify Appeals issued SNDs and NODs, and work these as priority. For DIMS records with no notes, research ACDS open and closed by TIN (both primary and secondary) and/or docket number. See also page 4, Box 2, Column 2.

- If ACDS research doesn't reveal an existing WUNO, create a skeletal record in Area 08 AOC 00. Enter the appropriate ACDS action code and required field entries.
- Research and compare TLCATS and IDRS/AIMS data and notate any entries necessary to create the complete record on ACDS.
- Complete Integrated Data Retrieval System (IDRS) research to identify any Non-Petitioning Spouse (NPS) filing status 2 and Non-Petitioned Year(s) (NPY) issues and control on ACDS. Do not transfer the case out of Area 08 AOC 00 when creating a skeletal record.
- If the tax periods are not provided on the docket list, contact Counsel for them.

See [IRM 8.20.3, APS - ACDS](#) and [IRM 8.20.5, APS - Carding New Receipts](#) for guidance on carding-in skeletal records, and updating, tracking and monitoring cases in DIMS.

<b>DAYS:</b> Docket List date + 1, 20, 35 & 75 days.	<b>DIMS TE ACTIONS REQUIRED</b>
1 day	<p>Upon receipt of a docket list, identify Appeals issued notices, Statutory Notice of Deficiency (SNDs), and Notice of Determination Letters (NODs). Email the assigned PTM that a petition is filed.</p> <p>PTMs process DIMS TE requests within <b>5 days</b> of receipt by pulling the case, updating/forwarding it to Counsel for trial preparation per <a href="#">IRM 8.20.6</a> and closing DIMS.</p>
20 days	<p>Research ACDS to determine if the case is established. If yes, make sure DIMS tracking is closed. If no, take the following actions:</p> <ul style="list-style-type: none"> <li>• For closed CDP/EH cases or Appeals notices with a statutory notice expiration date more than 90 days prior to the list date (late filed petition), do not request ACDS to be reopened. Create a skeletal record on ACDS.</li> <li>• Create a skeletal record in Area 08 AOC 00 for all cases not on ACDS. Enter action code DKTLST, FXX# and TODATE = List date.</li> <li>• Using IDRS and the Petition, control the case on ACDS with information entered in each field, including MFTs, Type Codes, Source, Counsel of Record, Tax Periods, Tax and Penalty amounts if available. The return AIMS Indicator should be “N” until Exam opens/reopens AIMS. See <a href="#">IRM 8.20.3</a> and <a href="#">8.20.5</a>.</li> <li>• Using eTCS, retrieve a copy of the petition (CVSH file) and upload it to ACDS as an attachment.</li> </ul> <p>Update the DIMS tracking system with clear and concise notes.</p>

<p>35 days</p>	<p>For Compliance issued Statutory Notices of Deficiency (SNDs), perform IDRS research. Review the petition and IDRS to determine who issued the notice and identify any NPS/NPY. Update ACDS as appropriate. <b>Do not transfer NPS/NPY out of Area 08 AOC 00.</b></p> <ul style="list-style-type: none"> <li>• Email Compliance for cases still open on AIMS/IDRS where no default assessment has been made and request the admin file be immediately sent to Appeals.</li> <li>• For cases open on AIMS and not in Status 81, input Command Code AMFRZQ to generate a Q freeze on each period petitioned.</li> <li>• Cases defaulted by Compliance:             <ul style="list-style-type: none"> <li>○ Enter LACTION: 2275</li> <li>○ TODATE – Date 2275 sent to files.</li> <li>○ Complete the Special Search request, Form 2275 to retrieve the case from files. Link to: <a href="#">special search contact info</a>.</li> <li>○ If closed/defaulted by Campus or Field as a paperless process, request an electronic copy of the case to be submitted to the Appeals ECR SP site. Link to: <a href="#">blocking series chart</a>.</li> </ul> </li> <li>• Update the DIMS tracking system with clear and concise notes.</li> </ul>
<p>75 days</p>	<p>Cases are held in Area 08 AOC 00 for 75 days as DIMS tries to secure the administrative file. If an administrative file is not received within 75 days, take following actions:</p> <ul style="list-style-type: none"> <li>• Enter Feature Code PL and the DKTAD Dummy date.</li> <li>• Transfer/Update the case to the appropriate Area and AOC based on the <a href="#">Appeals Case Routing Guide</a> instructions.</li> <li>• Go into the AOC's inbox and accept the transfer.</li> <li>• Identify NPS/NPY WUNOs being transferred. If the interim assessment is not already assigned on PEAS, import to PEAS and transfer to the designated PTM assigned to the AOC.</li> <li>• Update ACDS action code:             <ul style="list-style-type: none"> <li>○ Leave blank if TLCATS status is Appeals Jurisdiction and the Answer is uploaded to ACDS.</li> <li>○ DCJUR if Counsel has requested no Appeals consideration/assignment or TLCATS indicates the case is in trial prep status.</li> <li>○ DCOTHER for the NPS record only if the PS and MFT 30 record has action code ANSWER or DCJUR.</li> <li>○ ANSWER if the case is being transferred out of AOC 00 and Counsel requested the case for Answer or we are waiting on the Answer motion to be uploaded or the</li> </ul> </li> </ul>

	<p>petition to be perfected (TLCATS status shows Counsel Jurisdiction, Pre-Answer, or Imperfect).</p> <p>When Action Field is updated to Answer or DCJUR, the DIMS TE inputs a <a href="#">SB/SE Counsel Portal</a> notification request advising Counsel the case has been updated to their control.</p> <ul style="list-style-type: none"><li>• Update the DIMS tracking system with clear and concise notes.</li></ul> <p>When Answer is uploaded to ACDS or TLCATS status is in Appeals Jurisdiction:</p> <ul style="list-style-type: none"><li>• Enter Feature Code PL and the DKTAD Dummy date.</li><li>• Transfer/Update the case to the appropriate AOC based on the <a href="#">Appeals Case Routing Guide</a> instructions and accept from the ACDS Inbox.</li><li>• Identify NPS/NPY WUNOs being transferred. If the interim assessment is not already assigned on PEAS, import to PEAS and transfer to the designated PTM assigned to the AOC.<ul style="list-style-type: none"><li>○ Leave Action Code blank.</li><li>○ If Action Code updated to ORDENT or DECENT, notate the Action and TODATE. After accepting the case into the AOC, update the ACTION Field back to ORDENT or DECENT and the TODATE.</li></ul></li><li>• Update the DIMS tracking system with clear and concise notes.</li></ul> <p>If you're not expecting to receive a case file, or the database will not be transferred out of Area 08 AOC 00, use applicable LACTION Code appropriate to the issue. See the list of LACTION Codes in the table below.</p> <ul style="list-style-type: none"><li>• Update ACDS:<ul style="list-style-type: none"><li>○ Update Action code to DCJUR if no admin file is expected.</li><li>○ Update LACTION with appropriate code.</li><li>○ Update DIMS tracking system with clear and concise notes and close DIMS.</li></ul></li></ul> <p>Repeat follow-up steps every 30 days until the file is received or the steps have been repeated 3 times. If the file is not received after the third request, upload the email or F2275 with comments to ACDS attachment. Update the DIMS tracking system with clear and concise notes and close DIMS.</p>
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Entries to the ACDS fields remain the same except for the LACTION field. Only use the LACTION Codes below:

<b>LACTION CODES</b>
DUPLICAT
LATEFILED
MULTI
NOCHANGE
NOSND
NOSSN
NO-YEARS **

### **IRM 8.20.6 Stipulated Decisions**

If Feature Code EC and/or PL: PTM assigns the PEAS STIPFF case to a TE who updates the ACDS action code to STIPFF and submits notification to [SB/SE Counsel Portal](#) that the agreed decision is ready for filing.

If no Feature Code EC or PL: PTM waits for the administrative file. Upon receipt, the PTM assigns the PEAS STIPFF action to a TE.

- If the decision documents are loaded to ACDS, TE submits notification to the [SB/SE Counsel Portal](#) that the agreed decisions are ready for filing.
- If the decision documents are not loaded to ACDS, TE mails the original signed decisions, ACM and Form 5402 to the Counsel office as shown on TLCATS. A copy of these documents must be maintained in the administrative file, which is placed in the suspense cabinet.

### **IRM 8.20.6.12 Docketed Cases Not Settled by Appeals – Jurisdiction Release to Counsel (DCJUR)**

If Feature Code EC and/or PL: APS PTM assigns the DCJUR action to a TE who updates ACDS action code DCJUR using the closing code 42/43 menu option and submits notification to [SB/SE Counsel Portal](#) the case is being sent for trial preparation.

If no Feature Code EC or PL: Wait for the administrative file. Upon receipt, update ACDS Action Code to DCJUR and Part 3 using the Closing Code 42/43 menu option. Do not update without receipt of the file.

Appeals issued notices of deficiency/determination letters:

- If EC and/or PL: APS PTM assigns the DCJUR action to a TE for processing. TE updates ACDS action code DCJUR using the closing code 42/43 menu option and submits notification to [SB/SE Counsel Portal](#) the case is being sent for trial preparation.
- If no feature code EC or PL: Pull the case from the SND suspense drawer, assign the case on PEAS for DCJUR processing. Update ACDS Action Code to DCJUR and Part

3 using the Closing Code 42/43 menu option and ship the case to the applicable Counsel office as shown on TLCATS.

### **Definitions and Resources**

**ACDS:** A case control system used to control and track cases through the Appeal process.

**ACDS 2.0:** If the case is transferred via ACDS 2.0 and feature code PL is present, the case will be accepted out of the ACDS inbox automatically.

**DIMS:** A sub-system of ACDS for tracking and monitoring receipt of docketed cases. It is mandatory to use the DIMS program to work the docket lists by researching and creating ACDS records. Use of DIMS standardizes the control and reporting process and facilitates timely follow-up actions on cases needed by Counsel.

**Docket List:** A list of cases docketed by U.S. Tax Court. The list is prepared by Counsel and sent to Appeals/employees in the functions that issue Statutory Notices of Deficiency (SND) and Notices of Determination (NOD). The APS DIMS team uploads the Docket list to the ACDS DIMS tracking system.

**TLCATS:** Tax Litigation Counsel Automated Tracking System (TLCATS) is a management information system used by Counsel to track Tax Litigation cases. TLCATS tracks docketed Tax Court cases from the time the taxpayer files a petition until a decision is entered and their case is closed.

**Transfers:** When transferring cases out of Area 8 AOC 00, ACDS records must be placed in the correct Area/AOC. Case routing instructions are found on the Appeals web site:

- [Appeals Only Routing](#)
- [Large Business International \(LBI\)](#)
- [CIC/IC/LCC - Area 9ATCL Group](#): Identified by CIC or IC category codes on ACDS.

#### **Additional Links:**

- [Appeals Acronym Lookup](#)
- [SharePoint- Account & Processing Support \(APS\)](#)