



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

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Expiration Date: 4/11/2025  
Affected IRM: 8.20.3, 8.20.5,  
8.20.6, 8.20.7

MEMORANDUM FOR: Appeals Employees

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

SUBJECT: Including Large Corporate Compliance (LCC) Returns in  
the Coordinated Industry Case (CIC) Category

This memorandum issues guidance on Appeals procedures to include Large Corporate Compliance (LCC) returns in the Coordinated Industry Case (CIC) category. This IG is in accordance with LB&I IRM 4.50.2.2.1, Large Corporate Compliance (LCC). Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** This memorandum provides procedures for Appeals to include LCC work in the CIC category.

**Background/Source(s) of Authority:** The LCC program replaced the CIC program within LB&I for the selection of large corporate cases. Because the LB&I guidance contains procedures that are a deviation from current Appeals procedures, this Appeals guidance is being issued.

**Procedural Change:** Current Account and Processing Support (APS) procedures identify source code, CE, as CIC that have a "CIC Case indicator on line 3 of the AMDISA".

Under the revised procedures, APS will use the AMDISA indicators, either CIC or LCC, to identify source code CE. APS will continue to use source code CE for cases with AMDISA indicators CIC or LCC. These procedures do not create a new source code.

Current APS procedures also use AMDISA indicators for TEFRA Investor (TEFRAI) Case carding for CIC cases.

Under the revised procedures, the APS Tax Examiner will secure an AMDIS or AMDISA print from IDRS. CIC/LCC cases will have the CIC/LCC indicator present on the AMDISA print.

**Affected IRMs:** 8.20.3, 8.20.5, 8.20.6 and 8.20.7.

**Effect on Other Documents:** This guidance will be incorporated into the affected IRMs within two years of 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:** Including Large Corporate Compliance (LCC) Returns in the Coordinated Industry Case (CIC) Category.

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

#### **8.20.3.4.10 (MM-DD-YYYY)**

##### **SOURCE**

(4) The following codes apply:

- FE - Field Exam - All cases with employee group code (EGC) of 1XXX on the AMDISA
- OE - Office Exam - All cases with EGC of 2XXX on the AMDISA
- CO - Collection - All cases received from the Compliance Collection function (see Transmittal Forms)
- EP - Employee Plans - All cases with EGC of 71XX or 73XX on the AMDISA
- EO - Exempt Organizations - All cases with EGC of 72XX on the AMDISA
- SC - Campus - All cases received directly from a Campus Compliance function (see Transmittal Forms)
- CE- Coordinated Industry Cases (CIC) and Large Corporate Compliance (LCC) Returns have a "CIC" or "LCC" indicator on line 3 of the AMDISA. A case can be manually included in this type code by changing the Issue Tracking Indicator (ITIND) on the CASES screen

#### **8.20.5.3.1.4 (MM-DD-YYYY)**

##### **AIMS Control and AIMS Status**

(3) Carefully review command code AMDISA to identify certain types of cases that need to be identified by specific ACDS entries:

- a. LBI large case indicators CIC or LCC. These cases require Source code "CE" on ACDS.
- b. TEFRA key cases are identified by a PICF code "1" and an "H" freeze.
- c. BBA indicators and the ACN number can be found on CC AMDISA.

#### **8.20.5.35.3 (MM-DD-YYYY)**

##### **TEFRA Investor (TEFRAI) Case Carding**

(4) For Coordinated Industry Case (CIC), Large Corporate Compliance (LCC), Joint Committee Case and other Corporate Specialty TEFRA Investor Cases:

- AMDIS/AMDISA: The APS Tax Examiner will secure an AMDIS or AMDISA print from IDRS. CIC/LCC cases will have the CIC/LCC indicator present on the AMDISA print. If the AMDISA print shows PICF Code 5, the investor has at least one open TEFRA key case linkage. If there is an open TEFRA linkage(s), the APS Tax Examiner will secure a TSUMYI for the linkage information. The prints will be retained in the administrative file.
- The APS Tax Examiner will review the IDRS TSUMYI and identify any cases with an open assessment statute expiration date. Cases identified as CIC and LCC, joint committee case and other corporate specialty investors cases when received in Appeals, will require the following information to determine if case needs to be carded to track the assessment statute of the investor. If there are no open assessment statute expiration dates, then those investors do not have to be controlled on ACDS.

#### **8.20.5.35.4.3.1 (MM-DD-YYYY)**

##### **CASES Screen Information for Docketed TEFRA Cases**

(1) The APS Tax Examiner will card the docketed TEFRA cases with:

- c. FEATRCD - Enter appropriate code, when applicable. The most common codes are: TS for Tax Shelter. A TEFRA case is not automatically a tax shelter. CE for CIC (Coordinated Industry Cases) and LCC (Large Corporate Compliance).

#### **8.20.6.32.2.2 (MM-DD-YYYY)**

##### **TEFRA Issues Resolved Before Non-TEFRA Issues**

(1) If the TEFRA partnership key case is resolved, the Campus TEFRA Function (CTF) will process (including computing and assessing any tax) the partnership adjustments for the investors who are not CIC/LCC corporation, Joint Committee, or other corporate specialty cases. The CTF will send a copy of the computations, [Form 5344](#), Examination Closing Record, and [Form 4549A](#), Income Tax Examination Changes (Unagreed and Excepted Agreed), to APS. APS will forward these documents to the ATE for association with the investor file.

#### **8.20.7.24 (MM-DD-YYYY)**

##### **Docketed Cases**

(3) When an E&G, IC, or CIC/LCC case is received from Counsel, the APS PTM must prepare a CIT Referral Form and submit it to the \*AP Complex Interest email address for assignment of an APS-CIT TE.

See <https://portal.ds.irsnet.gov/sites/ap/Pages/COS/APS/Default.aspx>, go to the APS Complex Interest Team Resources section then click on the CIT Referral Form to open the form.

#### **8.20.7.56.1 (MM-DD-YYYY)**

##### **Case Routing**

(1) The ATE will determine the proper routing of the investor case file by researching the Partnership Control System (PCS). The ATE will note the proper routing in the remarks of the [Form 5402](#) for APS. After closing, APS will forward cases with an open TEFRA linkage to the appropriate destination as follows:

- a. CIC/LCC corporation, Joint Committee, or other corporate specialty case files should be sent to the appropriate Compliance Technical Services (CTS) unit based on the location of the originating Examination group.

#### **8.20.7.56.5 (MM-DD-YYYY)**

##### **Closing the CIC/LCC Corporation, Joint Committee or Other Corporate Specialty Investor Case**

The only change to this subsection is adding "LCC" to the title.