



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

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Affected IRM: 8.20.14 (new)

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

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

SUBJECT: Appeals Case Management System (ACMS) guidance for new  
IRM 8.20.14, Carding New Collection Receipts

This guidance transmits the proposed new IRM 8.20.14, Carding New Collection Receipts. Please distribute this information to all impacted employees within your organization.

**Purpose:** This guidance is issued to update Account and Processing Support (APS) carding procedures for Collection-based workstreams. This guidance reflects the functionality and process changes for the IRS Independent Office of Appeals (Appeals) new case management system, Appeals Case Management System (ACMS).

**Background/Source(s) of Authority:** Appeals Centralized Database System (ACDS), Appeals' aging legacy system, is being replaced by ACMS, a more modernized system. Appeals contracted Salesforce to create ACMS, which will provide Appeals with a new level of automation and analytics. These updates will allow for more effective collaboration within Appeals and, in the future, with other IRS business units.

**Procedural Change:** Release 1 of ACMS will focus on Collection-sourced case work, while additional ACMS releases will incorporate the remaining workstreams. Future releases will incorporate concepts introduced in this guidance and will be reinforced via training and applicable user guides. Procedural changes pertaining to this guidance are included in the attachment. Procedural changes pertaining to this guidance are included in the attachment. ACDS and ACMS will operate simultaneously for some actions until ACMS is built to accommodate all Appeals workstreams.

**Additional Information:** Additional information on ACMS can be found on the Appeals Intranet page – Appeals Case Management System (ACMS). This site will contain links

for helpful information with ACMS, training documents, etc.

**Effect on Other Documents:** This guidance may be incorporated into affected IRMs 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)

## **MANUAL TRANSMITTAL**

Department of the Treasury

**Internal Revenue Service**

**Effective Date**  
(MM-DD-YYYY)

### **Purpose**

(1) This transmits new IRM 8.20.14, Account and Processing Support (APS), Carding New Collection Receipts

### **Material Changes**

- (1) This new IRM provides guidance for carding new Collection based receipts for Appeals Account and Processing Support employees.

### **Effect On Other Documents**

This is a new IRM section, 8.20.14, Carding New Collection Receipts. Parts of IRM 8.20.5, Carding New Receipts, have been incorporated into this IRM.

### **Audience**

IRS Independent Office of Appeals (Appeals) Employees

Steven M. Martin  
Director, Operations Support

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

### **Program Scope and Objectives**

(1) *Purpose*: This IRM section explains the terms and processes used to establish, track, and control cases in the Appeals Case Management System (ACMS).

(2) *Audience*: Appeals Account and Processing Support (APS) employees.

(3) *Policy Owner*: Appeals Policy is under the Director, Operations Support (OS).

(4) *Program Owner*: Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals organization and is under the Director, Policy, Planning, Quality & Analysis.

(5) *Contact Information*: Appeals employees follow established procedures on How to Contact an Analyst. All other employees should contact the Product Content Owner provided on the Product Catalog Information page for this IRM.

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

### **Background**

(1) Appeals' mission is to resolve Federal tax controversies without litigation on a basis which is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and enhances public confidence in the integrity and efficiency of the IRS. See IRC 7803(e)(3), Purposes and Duties of Office. Appeals accomplishes this mission by considering protested

and Tax Court cases, holding conferences, and negotiating settlements in a manner which ensures Appeals employees act in accord with the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers. See IRM 8.1.1.2, Accomplishing the Appeals Mission.

(2) The APS-specific IRMs are in IRM 8.20, Account and Processing Support (APS).

(3) APS responsibilities are described in IRM 8.20.14.1.3, Roles and Responsibilities.

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

##### **Authority**

(1) IRM 8.20, Account and Processing Support (APS), establishes the APS program and policy framework for Appeals.

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

##### **Roles and Responsibilities**

(1) The Director, OS, is the executive responsible for designing, developing, delivering, and monitoring short- and long-range tax administration policies, programs, strategies, and objectives for the Appeals organization.

(2) The Director, Policy, Planning, Quality & Analysis (PPQ&A), is responsible for providing technical and procedural guidance to Appeals employees, establishing and maintaining policies and standard procedures for Appeals workstreams.

(3) PPQ&A is comprised of two teams of analysts: Collection Policy and Examination Policy. The analyst(s) responsible for APS programs report to the manager for Collection Policy.

(4) The Policy analyst shown on the Product Catalog page as the originator is the assigned author of this IRM.

(5) The Director, APS, is the senior manager responsible for the control and processing of all Appeals cases. The Director, APS, reports to the Director, Case Support. For more information on APS, see the APS page on the Appeals website.

(6) APS has primary responsibility for the following:

- a. Receiving and controlling docketed cases from IRS Compliance (Examination-source) field and campus functions
- b. Receiving and controlling non-docketed cases from IRS Compliance (Examination-source) field and campus functions
- c. Receiving and controlling cases from IRS Compliance (Collection-source) field and campus functions
- d. Receiving and controlling all other case types subject to a formal appeal upon the request of the taxpayer
- e. Verifying and controlling the assessment statute expiration date (ASED) on all cases with an open ASED

- f. Timely and accurate entry of all case-related information under Appeals' and Counsel jurisdiction onto ACMS

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

##### **Program Management and Review**

(1) APS uses a variety of reports from the following systems to verify, control, analyze, monitor, and close cases resolved under Appeals and/or Counsel jurisdiction:

- Appeals Case Management System (ACMS)
- Automated Information Management System (AIMS)
- Automated Offer In Compromise System (AOIC)
- Innocent Spouse Tracking System (ISTS)
- Integrated Data Retrieval System (IDRS)

(2) The following IRMs provide specific information related to APS program reports:

- IRM 8.10.1, Internal Reports
- IRM 8.20.13, Appeals Case Management System (ACMS)

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

##### **Program Controls**

(1) APS program oversight includes participation in operational and evaluative reviews.

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

##### **Terms and Acronyms**

(1) The APS processing IRM terms and acronyms are provided in the following Exhibits:

- IRM 8.20.5-2, General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
- IRM 8.20.5-3, Appeals Centralized Database System (ACDS) Acronyms and Codes Included in IRM 8.20.5, 8.20.6, and 8.20.7
- IRM 8.20.5-4, Audit Information Management System (AIMS) Acronyms and Command Codes (CC) Included in IRM 8.20.5, 8.20.6 and 8.20.7
- IRM 8.20.5-5, Integrated Data Retrieval System (IDRS) and Corporate Files On-Line (CFOL) Acronyms and Command Codes (CC) Included in IRM 8.20.5, 8.20.6, and 8.20.7

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

##### **Related Resources**

(1) Additional APS program information and resources are available as provided below:

- Account & Processing Support (APS)
- IRM 8.20.5, Carding New Receipts

- IRM 8.20.6, Interim Actions
- IRM 8.20.7, Closing Procedures
- IRM 8.20.13, Appeals Case Management System (ACMS)
- IRM 8.20.15, Collection Interim Actions

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

##### **General Statute Responsibility for Account and Processing Support (APS)**

(1) IRM 8.21.2, Account and Processing Support (APS) Statute Responsibility, is the primary source for APS policy and procedure when verifying, updating, and monitoring statute dates on Appeals cases.

(2) APS is responsible for verifying and monitoring the statute date on all tax periods or returns under Appeals and/or Counsel jurisdiction from receipt of the case in APS until receipt of the acknowledged Form 3210, Document Transmittal, from the next function acquiring custody of the case via receipt and acknowledgement of Form 3210. Upon receipt of acknowledgement of the Form 3210, primary jurisdiction and statute responsibility transfers from APS to the recipient as of the date of acknowledgement.

(3) APS has primary jurisdiction of a case under the following circumstances:

- Case is stamped "Received" by APS but is not yet carded on ACMS
- Case is received by Appeals in the Appeals Shared Programs Hub Electronic Case Receipts SharePoint (ECR) site
- Electronic case has been carded on ACMS; however, the case validation/routing action has not yet taken place
- Case is carded into ACMS and is in transit to the next (non-APS) function (Appeals Team Manager (ATM), Counsel, IRS function, etc.) and has not yet been acknowledged as received.

**Note:** Form 3210 acknowledgement formally transfers primary jurisdiction for statute control of all listed items to the receiving office.

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

##### **General Carding Rules**

(1) General carding rules apply to all cases received in Appeals.

(2) APS is responsible for researching ACMS for existing cases before carding a new case.

(3) The APS Tax Examiner (TE) will search both the open and closed databases for existing cases before carding a new receipt to determine if:

- a. The taxpayer has a previous case on ACMS and, if so,
- b. Whether or not it is part of another Appeal Number.

(4) Adherence to the general carding rules supports database accuracy and promotes

efficiency by eliminating the need for additional case updates such as:

- a. Changing the Appeal Number.
- b. Adding a taxpayer name and taxpayer identification number (TIN).
- c. Adding or changing a tax period.
- d. Duplicating cases that are already on ACMS.

(5) When the taxpayer also has a designated representative or Power of Attorney (POA), the official representative's name and address information is available on CC:CFINK. Links to online resources for the CFINK command code are provided below. Additional information for input on ACMS is available in IRM 8.20.13.3.19, Participants.

- CFINK Job Aid
- IRM 2.3.31.2, Centralized Authorization File Inquiry Command Codes CFINK and RPINK - General Description
- IRM 2.3.31.3, Command Code CFINK - Description and Use
- IRM 21.3.7, Taxpayer Contacts, Processing Third Party Authorizations onto the Centralized Authorization File (CAF)

**Caution:** Level H and Form 8821 designees are not authorized to represent the taxpayer before Appeals and their information should not be added to ACMS as a representative or POA.

### **8.20.14.3.1 (MM-DD-YYYY)** **Contents of the Administrative File**

(1) Collection cases are generally sent to Appeals electronically via the ECR site.

**Note:** Some cases, may be sent to Appeals via a paper file. Ensure the "Paper" box is checked on ACMS when a paper case file is received.

(2) The administrative file will contain transmittal information to Appeals and the appeal filed by the taxpayer. Additionally, it will include collection related documents, such as history, correspondence, financial information, and other documents related to the collection action taken on one or more of the taxpayer's accounts.

(3) APS will verify the contents of the administrative file to determine if all documents, returns, etc., which are listed on the transmittal, are present in the file upon receipt in Appeals. If contents listed on the transmittal are missing, request them from Collection. See IRM 8.20.14.4, Cases not Accepted by Appeals, for additional information if Form 14461, Transmittal of CDP/Equivalent Request Hearing, or Form 12153-B, Referral Request for CDP Hearing from ACS Support, is missing.

(4) Attach all electronic documents received via the ECR site to the Appeal Number on ACMS.

(5) If Form 3210 is received, date stamp the form, sign the acknowledgment copy, and return it to the originator. Include a copy of the date stamped Form 3210 in the



administrative file. If Form E3210 was used by the initiator, acknowledge receipt via the Transmittal Database (whenever possible).

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

#### **Appeal Information**

(1) ACMS requires input of specific information for each appeal type during the carding process. IRM 8.20.13, Appeals Case Management System (ACMS), provides general information for each of these fields. Specific requirements for Collection based workstreams are provided in this IRM.

(2) These workstreams include:

- Collection Appeals Program (CAP) - IRM 8.20.14.5
- Collection Due Process (CDP) and Equivalent Hearing (EH) - IRM 8.20.14.6
- Collection Due Process Timeliness Determination (CDPTD) - IRM 8.20.14.6.6
- Fast Track Mediation - Collection (FTMC) - IRM 8.20.14.7
- Jeopardy Levy (JL) - IRM 8.20.14.8
- Offer in Compromise (OIC) - IRM 8.20.14.9
- Trust Fund Recovery Penalty (TFRP) - IRM 8.20.14.10

(3) See IRM 8.20.13-1, ACMS Categories and Subcategories, for a complete list of workstreams.

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

#### **Cases not Accepted by Appeals**

(1) Certain Collection cases cannot be accepted by Appeals. This includes CDP and EH cases that do not include Form 14461 or Form 12153-B.

(2) If an APS employee receives a case for carding in that is missing the required form, alert the processing team manager (PTM) prior to returning the case to the originating function for direction on how to proceed.

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

#### **Collection Appeals Program (CAP) Case Carding**

(1) Appeals is required to make every effort to resolve CAP cases within five business days; therefore, they are given priority for carding, assignment, consideration, and closing. CAP cases are submitted to APS by the originating function via the Appeals Shared Programs Hub.

(2) CAP cases originate either from Collection (Field Collection, Compliance Services Collection Operations (CSCO), the Automated Collection System (ACS)), or from Accounts Management. Field CAP requests must be in writing. While taxpayers are encouraged to use Form 9423, Collection Appeal Request, written requests other than on Form 9423 are acceptable. ACS cases are initiated by the taxpayer's oral request and received as an ACS screen print. A written request is not required for these requests. Customer Service

cases will be submitted on Form 4442, Inquiry Referral.

**Reminder:** Each CAP request must be carded in with a separate Appeal Number.

(3) The assigned APS TE will receive an email from the Appeals Shared Programs Hub with a link to access the ECR site. Card in the new CAP receipt on ACMS using the information provided, including the Form 15044, Transmittal of Collection Appeals Program (CAP) Hearing Request.

(4) Select the correct subcategory based on the appeal. If the taxpayer selects more than one CAP type on the appeal, use the following order of priority when carding:

- CAP Seizure - Includes both pre-seizure and post-seizure (before the property is sold)
- CAP Levy - Includes both pre-levy and post-levy requests
- CAP Lien - Includes both proposed and actual filing, denied withdrawal, subordination, discharge, non-attachment requests, as well as alter ego or nominee requests
- CAP Installment Agreement - Includes rejection, termination, proposed termination, modification, or proposed modification

**Note:** If the taxpayer requests more than one subcategory, enter the following in the **APS Notes** section: "Multiple CAP types."

(5) Add all tax periods listed on Form 15044 or Form 4442 to the Appeal Number. For each period, use the following:

- a. Statute Date: Leave blank for all periods
- b. Statute Code: Select N/A from the drop-down list

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

#### **Collection Due Process (CDP) and Equivalent Hearing (EH) Receipts**

(1) CDP and EH cases are sent to Appeals via the ECR site.

(2) All CDP and/or EH cases received in Appeals must include a transmittal:

- Form 14461 - Field Collection cases
- Form 12153-B - ACS cases

**Note:** See guidance in IRM 8.20.14.4, Cases not Accepted by Appeals, for cases received without Form 14461 or Form 12153-B.

(3) Form 14461 or Form 12153-B will include the following case data to be used in carding the case:

- Taxpayer name(s)
- TIN(s)

- Date hearing request received
- POA information (if applicable)
- Earliest collection statute expiration date (CSED) for EH and retained jurisdiction (RJ) hearing requests
- Total balance for all modules owed (Form 14461 only)
- Balance for CDP/EH modules (Form 14461 only)
- Master File Tax (MFT)/tax periods
- Taxpayer type
- Type of hearing
- Type of CDP notice
- Office referring request
- Location of referring collection employee
- Contact information
- Active case status
- Documents being transmitted

#### **8.20.14.6.1 (MM-DD-YYYY)** **Determine CDP/EH Type**

(1) CDP cases will be carded with one of the following subcategory types:

- **Timely CDP Levy:** Taxpayer must receive a CDP levy notice (e.g., Letter 1058, Final Notice Reply Within 30 Days, LT-11, Notice of Intent to Levy and Your Collection Due Process Right to a Hearing, CP77, Final Notice - Notice of Intent to Levy, Alaska Permanent Fund Dividend Levy Program (AKPFD), CP90, Final Notice - Notice of Intent to Levy and Notice of Your Right to a Collection Due Process Hearing, CP92, Notice of Levy on State Refund Notice of Your Right to a Hearing, CP242, Notice of Levy on Your State Tax Refund - Notice of Your Right to a Hearing, or CP297, Final Notice, Notice of Intent to Levy and Notice of Your Right to a Collection Due Process Hearing) before they can request a levy hearing.
- **Timely CDP Lien:** A Notice of Federal Tax Lien (NFTL) was filed and the taxpayer is issued a Letter 3172, Notice of Federal Tax Lien and Your Rights to a Hearing Under IRC 6320, before they can request a lien hearing.
- **Timely CDP Lien & Levy:** Taxpayer is sent both a CDP lien notice and CDP levy notice and requests both types of hearings.
- **Equivalent Hearing Levy:** The taxpayer received a CDP levy notice and the request for an appeal is filed after the deadline to file a timely appeal, but within the one-year period beginning the day after the date of the CDP levy notice.
- **Equivalent Hearing Lien:** An NFTL is sent for filing and the taxpayer is issued a Letter 3172, and the request for an appeal is filed after deadline to file a timely appeal, but within the one-year period beginning the date after the end of the five business day period following the filing of the NFTL.
- **Equivalent Hearing Lien & Levy:** Taxpayer is sent both a CDP lien notice and CDP levy notice and requests both types of hearings after the deadline communicated on the notices.

**Note:** For an appeal to be considered a "Timely CDP Lien & Levy" or

"Equivalent Hearing Lien & Levy," the request for the lien and the levy appeal must have been received by Compliance on the same date (see IRM 8.20.14.6.2, TC 520 with Closing Code (cc) 76/77, for additional information).

#### **8.20.14.6.2 (MM-DD-YYYY) TC 520 with Closing Code (cc) 76/77**

(1) The APS TE will use IDRS CC: REQ77 or the applicable Integrated Automated Technologies (IAT) tool to input transaction code (TC) 520 cc 76 or 77 on field-sourced CDP hearing requests only.

(2) For lien hearing requests:

- a. The APS TE will input TC 520 cc 76.
- b. The date of the TC 520 cc 76 is the date the request for a hearing was received by the IRS office listed in the CDP notice. The CDP notice directs taxpayers where to send the request for a hearing. Refer only to the Form 14461 (page 2, Hearing Request Date column) or Form 12153-B (box 4) for the TC 520 date.

(3) For levy hearing requests:

- a. The APS TE will input TC 520 cc 77.
- b. The date of the TC 520 cc 77 is the date the request for a hearing was received by the IRS office listed in the CDP notice. The CDP notice directs taxpayers where to send the request for a hearing. Refer only to the Form 14461 (page 2, Hearing Request Date column) or Form 12153-B (box 4) for the TC 520 date.

(4) Lien and levy hearing request

- a. Both lien and levy hearing requests must be timely and received on the same date by the IRS office that issued the CDP notice to qualify as a lien and levy appeal.
- b. Use TC 520 cc 76 for joint lien and levy hearing request. The date of the TC 520 cc 76 is the date the request for a hearing was received by the IRS office listed in the CDP notice. The CDP notice directs taxpayers where to send the request for a hearing. As in (2) and (3) above, refer only to the Form 14461 (page 2, Hearing Request Date column) or Form 12153-B (box 4).

**Exception:** If a CDP lien and CDP levy come in together, but they have different IRS received dates, they must be carded as separate Appeal Numbers, and two TC 520s must be input, one with cc 76 and the applicable date for the lien and another with cc 77 and the applicable date for the levy notice.

**Note:** When determining the TC 520 date, do not use a date other than what appears on Form 14461 (page 2, Hearing Request Date column),

or Form 12153-B (box 4).

(5) If the Appeals Technical Employee (ATE) assigned to consider the case determines that the CDP request was not timely and should instead be treated as an EH, the ATE will submit a support request to reverse the TC 520 cc 76/77. If the ATE determines the CDP request was not timely and the taxpayer did not include a request for an EH, the TC 520 cc 76/77 will be reversed during the closing process.

#### **8.20.14.6.3 (MM-DD-YYYY)** **Determine Feature Codes**

(1) Feature codes may be required during the carding process.

(2) CDP cases may have one or more of the following feature codes:

- Affordable Care Act (AC)
- Appeals Coordinated Issue (AI)
- Civil Fraud (CF)
- Disaster Relief (DR)
- Doubt as to Liability (LI)
- Earned Income Tax Credit (EI)
- Equitable Relief (EQ)
- Equitable Tolling
- Frivolous or Delaying Arguments Request (FV)
- International Case (IC)
- Identity Theft (ID)
- Rapid Response Appeals Process (RRAP) cases (PY)\*
- Restitution Based Assessment (RB)
- Retained jurisdiction (RJ)\*
- Son of Boss
- Spousal Defense (SD)\*
- Transfer in (TR)
- T1\* = Economic Hardship Taxpayer Advocate Service (TAS) Case (only for an Operational Assistance Request (OAR) sent to Appeals
- T5\* = Systemic Hardship Case

**Note:** APS is only responsible for entering the feature codes with an \* in the list above during the carding process.

(3) Input TAS account features only if the case file contains a Form 12412, Operations Assistant Request (OAR), **and** Section III of the form is addressed to Appeals. When Section III is addressed to Appeals, and Item 4 of Section 1 of the form reflects numbers 1 through 4, use account feature code "T1." When Section III is addressed to Appeals, and Item 4 of Section 1 reflects numbers 5 through 9, use account feature "T5." Do not input a TAS account feature if Section III is addressed to a function other than Appeals.

#### **8.20.14.6.4 (MM-DD-YYYY) Creating Separate Appeal Numbers**

(1) A hearing request case may include tax periods that are CDP, EH, and RJ. Refer to the Form 14461 or Form 12153-B for the hearing type. Do not change Collection's classification of a tax period (that is the responsibility of the Appeals Account Resolution Specialist (AARS) or ATE).

(2) Create separate Appeal Number:

- Hearing requests where some years are timely (CDP) and some years are not (EH)
- RJ hearing requests
- Business Master File (BMF) cases related to an Individual Master File (IMF)
- BMF accounts with different employer identification numbers (EIN)  
- regardless that they may be related
- Joint Form 1040, U.S. Individual Income Tax Return, liabilities and one spouse has a separate Trust Fund Recovery Penalty (TFRP) assessment

#### **8.20.14.6.4.1 (MM-DD-YYYY) CDP Offer in Compromise (OIC) Carding**

(1) An OIC received with, or initiated during, the course of a CDP or EH must be carded into ACMS with a separate Appeal Number after Compliance's decision to accept or preliminarily reject it. This includes cases that are submitted before the CDP/EH case is filed and then later associated with a CDP or EH case.

**Note:** CDP OICs that are returned, withdrawn, terminated, or found to be non-processible will not have an Appeal Number created on ACMS.

(2) The ATE will submit a support request when they determine the OIC Appeal Number must be created (typically after a preliminary decision on the OIC has been made by Compliance).

(3) A CDP or EH case could result in more than one OIC. For example, related entities, such as a joint return and a sole proprietorship, will each be carded as a separate OIC Appeal Number, but the case files should remain together.

(4) No periods should be added to the CDP/EH case merely because they are included on the OIC. Often, a related offer will contain more periods than a CDP or EH case.

(5) The ATE will attach all documents required to create the OIC to the CDP Appeal Number.

(6) APS will follow OIC carding procedures outlined in IRM 8.20.14.9, Offer in Compromise Case Carding, and will include the following:

- Source: Use the same as the related CDP Appeal Number

- Primary Business Code (PBC): Use the same as the related CDP Appeal Number
- APS Notes: On the OIC Appeal Number, cross-reference the existing CDP Appeal Number. On the CDP Appeal Number, cross-reference the newly created OIC Appeal Number.
- Tax Periods: Include all tax periods on Form 656, Offer in Compromise
- Statute Date: The date the OIC was received in Centralized Offer in Compromise (COIC) and found to be processible plus two years.
- Statute Code: TIPRA (Tax Increase Prevention and Reconciliation Act)

#### **8.20.14.6.5 (MM-DD-YYYY) CDP and EH Case Carding**

(1) In addition to the carding procedures in IRM 8.20.14.6, Collection Due Process (CDP) and Equivalent Hearing (EH) Receipts, include the following:

- a. Source - Based on the Form 14461/Form 12153-B
- b. PBC - See IRM 8.20.13.3.10, Primary Business Code, for a list of PBCs
- c. Category - CDP
- d. Subcategory - Select the type based on the transmittal
- e. Unpaid Balance of Assessment - Total taxpayer liability (if information is not available on the transmittal, see CC IMFOLI / BMFOLI for a total balance)  
**Note:** This is a change from ACDS procedures.
- f. Taxpayer Request Date - Use the date on Form 14461 or Form 12153-B  
**Note:** For timely Field-sourced cases, input TC 520 CC 76/77 via IDRS command code REQ77 or via the IAT tool.
- g. Appeal Received Date - The date the case was received in Appeals
- h. Taxpayer Address - Available information from IDRS will auto-populate ACMS. Verify this information is correct based on the current appeal filed by the taxpayer and make changes as appropriate.  
Tax Period - Add all tax periods included on Form 14461/Form 12153-B. For timely CDP requests, the statute date will be blank, and the statute code will be **SUSP**. For EH cases, the statute date will be the CSED for each period and the statute code will be **CSED**.

#### **8.20.14.6.5.1 (MM-DD-YYYY) CDP/EH Cases With Special Carding Requirements**

(1) Some CDP or EH cases require special entries when they are carded. The following types of CDP/EH cases require special entries:

- Son of Boss (SOB)
- Rapid Response Appeal Process (RRAP) cases
- Limited Liability Corporation (LLC) cases

**8.20.14.6.5.1.1 (MM-DD-YYYY)****Son of Boss Case Carding**

- (1) Collection will identify an SOB case on Form 14461/Form 12153-B.
- (2) Input the feature code Son of Boss.
- (3) If the ATE identifies a CDP case as involving a SOB liability that the taxpayer is not barred from challenging subsequent to assignment, the ATE will input feature code Son of Boss.

**8.20.14.6.5.1.2 (MM-DD-YYYY)****Rapid Response Appeals Process (RRAP) Case Carding**

- (1) RRAP provides priority procedures for cases identified as pyramiding in-business trust fund CDP cases in Appeals. Only those cases which meet certain criteria qualify for the process.
- (2) Appeals will not identify a case as a pyramiding or an RRAP case once it is received in Appeals through a routine CDP transmittal. For a case to be considered, and worked under priority procedures as a pyramiding in-business trust fund taxpayer, the case must be identified by the Revenue Officer (RO) prior to the transmittal of the case to Appeals. It must be forwarded to Appeals using the RRAP procedures below.
- (3) After approval by the RO's manager, the case documents will be uploaded to the ECR site.
- (4) APS Actions:
  - a. APS monitors the ECR site and will create the RRAP case.
  - b. The APS TE will card the CDP hearing request into within one business day of receipt and add feature code Rapid Response Appeals Process (RRAP) case (PY).

- (5) The ATM will assign the case to an ATE within five business days.

**8.20.14.6.5.1.3 (MM-DD-YYYY)****Limited Liability Corporation (LLC) Case Carding**

- (1) Collection will identify LLC cases on Form 14461/Form 12153-B.
- (2) An LLC is carded in as the case appears on IDRS.
- (3) After initial carding-in of the case, the ATE may later determine that the LLC is a disregarded single member entity.
  - a. Add the single member's name to the name line of the ACMS entity section



- after or below the LLC name. For example: XXXXX LLC, XXX XXXXX, owner.
- b. Check the box next to the name of the single member owner to add them to the case.
  - c. Include in the APS Notes any additional Appeal Number that are created due to the type of tax and the entity that is responsible to pay it. This info will be provided by the ATE.

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

#### **CDP Timeliness Determination (CDPTD) - Separate Timeliness Determination Cases**

(1) Appeals must review all late filed CDP requests when:

- The request is late, and the taxpayer fails to request an EH.
- The request is late, and the taxpayer fails to timely perfect a request for an EH.
- The request was submitted after the one-year timeframe for requesting an EH.

(2) APS will not input the TC 520 cc 76/77 when carding the CDPTD case.

(3) Field Collection and ACS will submit the appeal using the ECR site and include the following documents:

- A cover sheet noting "SEPARATE TIMELINESS DETERMINATION"
- Form 12153, Request for a Collection Due Process or Equivalent Hearing
- CDP notice (Letter 3172, Letter 1058, LT-11, CP77, CP90, CP92, CP242, CP297)
- Copy of the envelope with the U.S. Post Office date stamp reflecting the mailing date (if applicable)
- Copy of the letter sent to the taxpayer (as applicable)
- ACS: Copy of Account Management System (AMS) history

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

#### **CDPTD Case Carding**

(1) CDPTD cases are not:

- a. Sent an acknowledgement letter
- b. Sent an Appeals closing letter

(2) Only the following ACMS fields are complete for CDPTD cases:

- Taxpayer Name
- Taxpayer Identification (TIN/EIN)
- Address Information
- Workstream Category - CDPTD
- Subcategory - Timeliness Determination
- Taxpayer Request Date
- Appeals Received Date

- Source
- PBC - Based upon the business unit supplying the case to Appeals
- Tax Period(s) - List all tax periods on the CDP lien or levy notice
- Statute Code
- Statute Date

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

##### **Retained Jurisdiction**

(1) Appeals retains jurisdiction over its determinations on timely-filed CDP hearing requests. There are two situations where taxpayers may return to Appeals under RJ:

- The taxpayer believes that Collection did not carry out the Appeals determination as written.
- They have a change in circumstances, which affects the Appeals determination.

(2) RJ cases are created as a new Appeal Number using the CDP/EH carding procedures with the following information:

- Feature Code: RJ
- Statute Code: CSED
- Statute Date: Enter the actual CSED

**Note:** There is no TC 520 input on an RJ case.

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

##### **Fast Track Mediation - Collection (FTMC) Case Carding**

(1) FTMC is only available for certain types of Collection cases, including OIC and TFRP. All applications to the FTMC process require the approval of an ATM before acceptance into FTMC. When accepted, the ATM will date the Form 13369, Agreement to Mediate, and provide a copy of the dated Form 13369 to APS for carding on ACMS.

(2) APS will card the approved FTMC case as a priority instead of incorporating it into current receipts for carding.

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

##### **FTMC OIC Case Carding**

(1) The FTMC OIC case will be carded on ACMS following OIC carding procedures in addition to the following:

- a. Taxpayer Request Date - Date FTMC agreement signed by taxpayer or Collection, whichever is later
- b. Appeals Received Date - ATM acceptance date on Form 13369
- c. Tax Period - Earliest period on Form 13369

**Note:** Do not enter any additional tax periods on ACMS.

- d. Assigned Date - ATM will provide this date
- e. Feature Code - Fast Track Mediation (FT)

#### **8.20.14.7.2 (MM-DD-YYYY) FTMC TFRP Case Carding**

(1) The FTMC TFRP case will be carded on ACMS following TFRP carding procedures in addition to the following:

- Taxpayer Request Date - Date FTMC agreement signed by taxpayer or Collection, whichever is later
- Appeals Received Date - ATM acceptance date on Form 13369
- Tax Period - Earliest period on Form 13369

**Note:** Do not enter any additional tax periods on ACMS.

- Assigned Date - ATM will provide this date
- Feature Code - Fast Track Mediation (FT)

#### **8.20.14.8 (MM-DD-YYYY) Jeopardy Levy Case Carding**

(1) If Collection is believed to be in jeopardy, a jeopardy levy may be issued any time after assessment but before 30 days from the notice and demand. The jeopardy levy requires the approval of the Chief Counsel or his/her delegate. This type of levy will be very rare as it is normally possible only if an RO or other IRS employee secures a taxpayer's return and subsequently discovers that a jeopardy situation exists, after assessment but before the end of the required waiting period. Normally, an RO would not receive a taxpayer's delinquent account until well after the expiration of the required notice period.

**Note:** Sometimes a CDP notice is issued with (or shortly after) a jeopardy levy. If the jeopardy levy appeal is accompanied by a Form 12153, then see IRM 8.20.14.6.5 for carding instructions, and add the Jeopardy Levy (JL) feature code.

(2) These cases are sent to Appeals electronically using the ECR site.

(3) Jeopardy levy cases will be carded on ACMS using:

- Category: CAP
- Subcategory: CAP Levy
- Tax Periods: Depending on the documents received with the jeopardy levy appeal, use any of the included documents to input applicable tax periods. Examples include:
  - Form 15044
  - Form 9423
  - Letter 2439, Notice of Jeopardy Levy and Right of Appeal

- Form 3552, Prompt Assessment Billing Assembly
- Statute Date: Leave blank
- Statute Code: Enter N/A

(4) Update the feature code to JL.

(5) See IRM 8.24.2, Jeopardy Levy Appeals, for additional information.

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

#### **Offer in Compromise (OIC) Case Carding**

(1) This section provides guidance for APS TEs to establish new OIC receipts on ACMS. These procedures apply to the following OIC types:

- Doubt as to Liability (DATL)
- Doubt as to Collectibility

(2) OIC cases come to Appeals through the ECR site.

(3) On the Initial Information screen, complete the following fields:

- a. Category - OIC
- b. Subcategory - Select the correct offer type
- c. Taxpayer Request Date - Enter the date of the postmark of the taxpayer's request for appeal. If the envelope is not in the file, use the date the protest letter was received by the IRS  
**Note:** For non-CDP offers, if the request for Appeals consideration is received via fax or hand delivery, the request date is the IRS received date of the appeal.
- d. Appeal Received Date - Enter the date the case was received in Appeals.
- e. Unpaid Balance of Assessment - Use IMFOLI/BMOLI if the information is not available on the transmittal
- f. Source - Field or Campus
- g. PBC - See 8.20.13.3.10, Primary Business Code, for a list of PBCs
- h. Proposed Offer Amount - Enter the amount of offer as shown on the latest Form 656 signed by the taxpayer in the case file. If the original offer has been amended, use the amended offer amount. This information can also be found on the Form 1271, Rejection or Withdrawal Memorandum.
- i. Offer Number - Enter the OIC number found at the top of Form 656.

(4) Enter tax period information based on the periods included on the OIC:

- a. Tax Period - Enter each tax period included on Form 656 or Form 656-L, Offer in Compromise (Doubt as to Liability).
- b. MFT Code - Enter the 2-digit MFT code for each tax period.

- c. Statute Date - Leave the statute date blank.
- d. Statute Code – Suspended

(5) Participants may include both an individual (SSN) and a business (EIN). For example, an individual taxpayer may also own a sole proprietorship with liabilities under an EIN. In this case, the EIN will be the secondary taxpayer.

#### **8.20.14.9.1 (MM-DD-YYYY)** **ACMS OIC Feature Codes**

(1) To more accurately identify OIC cases, the following ACMS feature codes should be used when applicable:

- Doubt as to Liability (LI)
- Effective Tax Administration (ET)
- Mediation (MD)
- OIC Default (DO)
- OIC with Special Circumstances (SP)

#### **8.20.14.9.2 (MM-DD-YYYY)** **Previously Accepted OIC (Potential Default) Cases Returned to Appeals**

(1) When an offer is proposed for default, the MOIC unit will send Form 2209, Courtesy Investigation, to Brookhaven Appeals to consider defaulting the offer by issuing a formal letter of default.

(2) The APS TE will establish the case on ACMS as a new receipt.

- a. Card the case in as an OIC case. Locate the original OIC case on ACMS (or ACDS) and use this card as a template to establish the new card for the defaulted offer.
- b. Identify the case as a potential default case by using the DO feature code.
- c. Include all MFTs, periods, and original dollar amounts that were associated with the original OIC case.
- d. Use the original OIC card as a template with the following exceptions:
  - Taxpayer Request Date - Use the date MOIC prepared Form 2209
  - Appeal Received Date - Use the date Form 2209 was received by Appeals
  - Statute Date - Enter the CSED reflected on TXMODA
  - Statute Code - Enter "CSED" on all tax periods
  - Offer Number - Enter the original offer number

#### **8.20.14.10 (MM-DD-YYYY)** **Trust Fund Recovery Penalty (TFRP) Cases**

(1) This IRM section provides procedural guidance for carding TFRP cases:

- Quick and jeopardy assessments
- Carding TFRP cases
- Determining and establishing statute controls
- Verifying contents of the administrative file
- Post Appeals Mediation

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

##### **TFRP Quick and Jeopardy Assessments**

(1) Jeopardy assessments may be made by Collection when a responsible person appears to be a flight risk or appears to be placing assets beyond the reach of the government to defeat collection of the potential liability, or when the person's financial solvency appears to be imperiled (but the reason must be other than the accrual of the proposed assessment of tax and penalty). In addition to standard assessment procedures, the TFRP can also be assessed using quick and jeopardy assessment procedures.

(2) A quick assessment of a proposed TFRP is necessary when there are 30 days or less before the ASED expires.

(3) If the ASED would have expired while the TFRP appeal was under consideration without the 30-day ASED extension granted by the Taxpayer Bill of Rights 2 (TBOR2), then the assessment must be made using quick assessment procedures.

(4) When a jeopardy assessment is made on an unagreed TFRP liability, because the taxpayer has not had an opportunity to appeal, the taxpayer will be given appeal rights as required by IRC 7429(a)(2), and be able to contest that the need for a jeopardy action is reasonable and that the amount assessed is appropriate. These jeopardy assessment reconsideration cases must be worked expeditiously in Appeals because the taxpayer has the right to go to court on the 16th day after the request described in section 7429(a)(2) was made.

(5) Upon receipt of a TFRP jeopardy assessment reconsideration case, APS will verify the assessment by obtaining a current transcript. Technical Services Advisory Control Point Monitor (CPM) is responsible for notifying Appeals of any actions taken regarding assessment or abatement of the penalty.

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

##### **TFRP General Case Carding Information**

**Note:** TFRP work will be carded into ACDS until further notice. See IRM 8.20.5.38, Trust Fund Recovery Penalty (TFRP) Cases.

(1) When establishing TFRP cases on ACMS, each responsible party is carded as separate Appeal Number.

(2) Appeals is not required to accept untimely TFRP Appeals; however, this determination will be made by the ATE upon receipt of the case assignment from the ATM.

(3) To determine the tax periods and the proposed penalty amounts that must be included on ACMS case for a TFRP/TBOR2, the APS TE will review Letter 1153, Proposed Trust Fund Recovery Penalty Notification, and Form 2749, Request for Trust Fund Recovery Penalty Assessment(s).

- a. APS TE will include the tax periods listed on Letter 1153 unless a period(s) was/were specifically excluded.
- b. APS TE will include the proposed penalty amount per tax period (exact dollars and cents) that is listed on Form 2749 to ACMS.

**Note:** It is possible for Letter 1153 to include more tax periods than Form 2749, but any tax period that is listed on Form 2749 must be included on Letter 1153. APS TE should contact the CPM for clarification, if needed.

(4) The APS TE will upload the following to ACMS:

- Form 4183, Recommendation re: Trust Fund Recovery Penalty Assessment (including page 4)
- Form 2749
- Dated copy of Letter 1153, including certified mail list or certified mail receipt (if sent via certified mail)
- Protest letter with envelope (if mailed)

**Note:** If the entire file was received electronically, upload all documents received to ACMS.

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

##### **Pre-Assessed TFRP Carding**

(1) Taxpayers have a statutory right to an administrative appeal of timely-filed pre-assessment (TBOR2) TFRP cases, (following the procedure in Rev. Proc. 2005-34), regardless of how little time remains on the original ASER when the appeal is filed.

(2) For **timely** TBOR 2 cases, where the assessment statutes are extended, Technical Services - Advisory (Advisory) will annotate on Form 2749 "ASER PROTECTED BY TBOR2."

(3) The following information is specific for TFRP carding:

- TIN - Use the TIN of the responsible person
- Category - TFRP
- Subcategory - TFRP Pre-Assessment Protest
- APS Notes - Add the name and EIN of the related business
- Statute Code: TBOR2
- Statute Date: Blank

### **8.20.14.10.2.2 (MM-DD-YYYY) Post-Assessment TFRP Carding**

(1) For TFRP periods that have been assessed (TFRP Jeopardy, Claim, and Claim Reconsideration appeals), see the following:

- TIN - Use the TIN of the responsible person
- Category - TFRP
- Subcategory - TFRP Claim for Refund
- APS Notes - Add the EIN of the related business
- Statute Code: CSED
- Statute Date: Use the actual CSED

### **8.20.14.10.2.3 (MM-DD-YYYY) TFRP Cases - Verifying that the Collection File is Complete**

(1) Although pre-assessed (TBOR2) TFRP cases cannot be released back to Collection as premature referrals if they are lacking required documentation, APS must verify that all forms, documents, returns, etc., listed on the Form 3210 from Collection are received in Appeals.

(2) Identifying missing documents included on Form 3210 and requesting them from Collection when cases first arrive in Appeals helps shorten the time a taxpayer has to wait to have their issue(s) heard.

**Note:** If a representative is indicated on the protest, but there is no copy of the Form 2848, Power of Attorney and Declaration of Representative, use CC: CFINK to secure a print of the POA information. If the CAF shows no POA or representative information for this taxpayer, enter "No POA information on the CAF for this taxpayer" in the APS Notes field.

### **8.20.14.10.2.3.1 (MM-DD-YYYY) TBOR2 (pre-assessment) - Required Collection File Documentation**

(1) In TBOR2 (pre-assessment) TFRP appeals, there are often several files forwarded from Advisory:

- a. If the underlying business entity is no longer being actively worked in Collection, the business file may be included with the TFRP appeal as a reference file.
- b. If more than one person was recommended for assertion of the TFRP, the files associated with those who did not appeal may also be included with the TFRP appeal as reference file(s). If the appeal includes reference files, add an APS note indicating "Reference file(s) received" and include the name and TIN of the individual. If received electronically, attach reference file(s) to ACMS.
- c. Each person who submits a timely TFRP appeal must have a separate Appeal Number created, but, when possible, should be assigned to the same ATE as others recommended for assertion who have also appealed.



- d. The TFRP file associated with the Appeal Number should contain:
- Form 2749 with "ASED protected by TBOR2" noted
  - Form 4183
  - Letter 1153 (DO) with date of certified mailing or hand-delivery
  - Form 2751, Proposed Assessment of Trust Fund Recovery Penalty
  - TP protest with proof of timely filing

**Note:** In Jeopardy TFRP Assessment Reconsideration appeals, the file should contain the same documents as in a TBOR2 appeal, but APS must also pull transcripts to ensure that the assessments have been made. The file should include a copy of the notice of jeopardy assessment letter as well as the taxpayer's written proposal to the Area Director submitted within 30 days from the date of the notice of jeopardy assessment letter. These cases must be assigned and worked expeditiously.

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

##### **TFRP Formal Claim for Refund and Claim Reconsideration Case Carding**

(1) For formal claims and claim reconsiderations, it is important for the hearing officer to know if Compliance has already issued a claim disallowance letter, or if some other closing letter was issued. So, a copy of the closing letter should be in the file.

(2) While post-assessment TFRP appeal files should include the original TFRP files, they must often be requested. If they are present, these files are reference files that must be returned to Advisory once Appeals releases jurisdiction of the case, unless the taxpayer has petitioned the court.

**Note:** Reference files included with the appeal are not controlled on ACMS. Enter details about the reference files in "APS Notes" including the name and TIN associated with the file.

(3) A copy of the claim (usually Form 843, Claim For Refund and Request for Abatement), must also be present.

(4) Follow TFRP carding guidance in IRM 8.20.14.10.2, TFRP General Case Carding Information.