



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.20.15 (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) updates for new
IRM 8.20.15, Collection Interim Actions

This guidance transmits the proposed new IRM 8.20.15, Collection Interim Actions. Please distribute this information to all impacted employees within your organization.

Purpose: This guidance is issued to update Account and Processing Support (APS) interim action procedures for Collection cases, reflecting 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. 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

MANUAL TRANSMITTAL

Department of the Treasury

Internal Revenue Service

Effective Date
(MM-DD-YYYY)

Purpose

(1) This transmittal creates new IRM 8.20.15, Account and Processing Support (APS), Collection Interim Actions.

Material Changes

(1) This transmits the new IRM 8.20.15, Account and Processing Support (APS), Collection Interim Actions.

Effect On Other Documents

This is a new IRM section 8.20.15, Account and Processing Support (APS), Collection Interim Actions.

Audience

IRS Independent Office of Appeals (Appeals) Employees

Steven M. Martin
Director, Operations Support

Table of Contents

8.20.15.1 - Program Scope and Objectives

8.20.15.1.1 - Background

8.20.15.1.2 - Authority

8.20.15.1.3 - Responsibilities

8.20.15.1.4 - Program Reports

8.20.15.1.5 - Program Controls

8.20.15.1.6 - Terms and Acronyms

8.20.15.1.7 - Related Resources

8.20.15.2 - Account and ACMS Updates, Changes, or Corrections Required as an Interim Action

8.20.15.2.1 - ACMS - Transfer of a Case Within Appeals

8.20.15.2.2 - ACMS Feature Codes for Post Appeals Mediation Cases

- 8.20.15.2.3 - APS Guidance for IDRS Corrections and Updates
- 8.20.15.2.3.1 - Address or Name Change
- 8.20.15.2.4 - ACMS File Attachments
- 8.20.15.3 - Certified and Registered Mail Procedures
- 8.20.15.4 - Form 3210 and E3210 Follow-up Requirement
- 8.20.15.5 - Procedures for Shipping Personally Identifiable Information (PII)
- 8.20.15.6 - Collection Due Process (CDP) Interim Processes
- 8.20.15.6.1 - CDP Interim Adjustments
- 8.20.15.6.2 - CDP Notices of Determination (NOD)
- 8.20.15.6.2.1 - Undeliverable or Unclaimed Notice of Determination (NOD)
- 8.20.15.7 - CDP Procedures for Determining If the Taxpayer Petitioned Tax Court
- 8.20.15.7.1 - Petitioned CDP Cases - Notice Issued on ACDS
- 8.20.15.7.2 - Petitioned CDP Cases - Notice Issued on ACMS
- 8.20.15.7.3 - Docketed CDP Case Responsibilities
- 8.20.15.7.4 - CDP Cases Remanded by the U.S. Tax Court and Supplemental Notices of Determination
- 8.20.15.7.4.1 - Remanded CDP Cases on ACDS
- 8.20.15.7.4.2 - Remanded CDP Cases on ACMS
- 8.20.15.8 - Disaster Relief Cases
- 8.20.15.9 - Employee Tax Compliance (ETC)
- 8.20.15.9.1 - Employee Tax Compliance (ETC) Unagreed Non-Docketed Timely CDP Cases
- 8.20.15.9.2 - Employee Tax Compliance (ETC) CDP Unagreed Non-Docketed Cases That Require An Equivalent Hearing
- 8.20.15.9.3 - Employee Tax Compliance (ETC) Docketed Cases
- 8.20.15.10 - Identity Theft (ID Theft) Interim Processing
- 8.20.15.10.1 - Input of ID Theft Tracking Indicator
- 8.20.15.10.2 - Reversal of ID Theft Tracking Indicator TC 972 AC 522
- 8.20.15.10.3 - ID Theft Interim Adjustment
- 8.20.15.10.4 - ID Theft Indicator Acronyms and Definitions
- 8.20.15.11 - Innocent Spouse Notice of Determination Procedures
- 8.20.15.12 - Installment Agreement (IA) Collection Related Interim Actions
- 8.20.15.13 - Offer In Compromise (OIC) Interim Actions
- 8.20.15.13.1 - Offer In Compromise (OIC) Received After the Related CDP or EH Case
- 8.20.15.13.2 - Accepting Offer in Compromise (OIC) Transfer in Automated Offer in Compromise (AOIC)
- 8.20.15.13.3 - Automated Offer in Compromise (AOIC) Generated Form 7249
- 8.20.15.14 - APS Reports

Exhibits

- 8.20.15-1 - Calculating the Default Date
- 8.20.15-2 - General Acronyms and Acronym Definitions Included in APS IRMs
- 8.20.15-3 - Integrated Data Retrieval System (IDRS) and Corporate Files On-Line (CFOL) Acronyms and Command Codes (CC) Included in APS IRMs

8.20.15.1 (MM-DD-YYYY)**Program Scope and Objectives**

(1) Purpose. This IRM section describes the interim actions and procedures used by Account and Processing Support (APS) for Collection cases. An interim action is any database change or processing action taken after the case is carded on ACMS and before the case is submitted to APS for final closing. Specifically, IRM 8.20.15:

- a. Provides guidance and procedures for the range of interim actions required for Collection cases under Appeals and/or Counsel jurisdiction.
- b. Provides specific instructions for processing interim account adjustments.
- c. Includes instructions for issuing notices which convey Tax Court rights to the taxpayer.
- d. Includes an exhibit for calculating the default date.
- e. Includes an exhibit for General Acronyms and Codes.
- f. Includes an exhibit for Integrated Data Retrieval System (IDRS) Acronyms and Command Codes.
- g. Includes an exhibit for the APS Area Consolidated Report.
- h. Includes an exhibit with IRM Resources Related to Updating or Correcting IRS Systems when One or Both Taxpayers Become Deceased.

(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, and Analysis (PPQ&A).

(5) In accordance with IRM 25.30.2.3, Statement of Commitment, Appeals will work collaboratively with the Taxpayer Advocate Service (TAS) to enhance the taxpayer experience. For more information, see IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.

(6) Contact Information: Appeals employees should follow established procedures on How Contact an Analyst. Other employees should contact the "Product Content Owner" shown on the "Product Catalog Information" page for this IRM.

Back to Table of Contents**8.20.15.1.1 (MM-DD-YYYY)****Background**

(1) The Director, APS, reports to the Director, Case Support.

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

(3) APS responsibilities are described in IRM 8.20.15.1.3, Responsibilities.

Back to Table of Contents

8.20.15.1.2 (MM-DD-YYYY)

Authority

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

Back to Table of Contents

8.20.15.1.3 (MM-DD-YYYY)

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, 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) For more information on Appeals Policy, see the About Appeals - Operations Support page on the Appeals website, where you can navigate to the two Policy teams' web pages.

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

(7) APS has primary responsibility for the following:

- Receiving and processing ACMS, IDRS, and other system/account update requests from the Appeals Technical Employees (ATE) and Counsel attorneys.
- Issuing notices to the taxpayer which convey Tax Court rights and maintaining the case in suspense until the next applicable action.
- Verifying and updating Assessment Statute Expiration Dates (ASED) for each taxpayer's account in Appeals' or Counsel's jurisdiction.
- Processing adjustments and manual refunds when required as an interim action.
- Monitoring daily, weekly, bi-weekly, monthly, and quarterly reports and taking appropriate action(s), as applicable.

(8) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees

are responsible for being familiar with, and acting in accord with, taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see Taxpayer Bill of Rights.

Back to Table of Contents

8.20.15.1.4 (MM-DD-YYYY) Program Reports

(1) The APS function utilizes the following systems to verify, control, analyze, process, and monitor cases under Appeals and/or Counsel jurisdiction:

- Appeals Centralized Database System (ACDS)
- Appeals Case Management System (ACMS)
- Automated Information Management System (AIMS)
- Docketed Information Management System (DIMS)
- Electronic Counsel Inventory Tracking Environment (eCITE)
- Innocent Spouse Tracking System (ISTS)
- Integrated Database Retrieval System (IDRS)

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

- IRM 8.10.1, Internal Reports

Back to Table of Contents

8.20.15.1.5 (MM-DD-YYYY) Program Controls

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

Back to Table of Contents

8.20.15.1.6 (MM-DD-YYYY) Terms and Acronyms

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

- IRM 8.20.6-2, General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
- IRM 8.20.6-5, 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

Back to Table of Contents

8.20.15.1.7 (MM-DD-YYYY)**Related Resources**

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

- APS page under Case Support
- IRM 8.20.5, Account and Processing Support (APS) - Carding New Receipts
- IRM 8.20.6, Account and Processing Support (APS) - Interim Actions
- IRM 8.20.7, Account and Processing Support (APS) - Closing Procedures
- IRM 8.20.13, Appeals Case Management System (ACMS)
- IRM 8.20.14, Carding New Collection Receipts
- IRM 8.20.16, Collection Closing Procedures

Back to Table of Contents**8.20.15.2 (MM-DD-YYYY)****Account and ACMS Updates, Changes, or Corrections Required as an Interim Action**

(1) During their consideration of the taxpayer's appeal, the ATE may identify one or more of a variety of changes that must be made to ACMS, IDRS, and/or Automated Officer in Compromise (AOIC). Upon notification of the change request from the ATE, APS must process the system update(s) as an interim action. Listed below are several events during the course of Appeals' consideration of the case that necessitate systemic updates:

- ACMS Field(s) Update
- IDRS Name Change
- IDRS Address Change
- IDRS Transaction Code (TC) Update
- Accepting a transfer in AOIC
- Creating a Form 7249, Offer Acceptance Report, in AOIC
- Adding or Removing Tax Period(s) from a Collection Due Process (CDP) Appeal Number, which includes reversing TC 520(s) posted, if necessary

(2) An overview of the ACMS/IDRS system interim update process from the ATE initiation of the update request to the APS procedure for each specific type of system update is provided in the subsections below.

(3) When the ATE determines that a change to the taxpayer and/or Power of Attorney (POA) name and/or address is required, they will make the change in ACMS using the edit button located in the "Appeal Participants" section. See IRM 8.20.13.5.2, Appeal Participants, for additional information.

(4) When the ATE becomes aware of a name and/or address change for the taxpayer and/or POA, they will ensure that both ACMS and the taxpayer's entity information on IDRS is updated and/or corrected. The ATE will submit a support request to APS to update the taxpayer's information on IDRS to ensure that IDRS reflects the correct name and address for the taxpayer as soon as the change in the entity information is known.

(5) The ATE uses the following procedures to request assistance from APS to correct or

update ACMS/IDRS information:

- a. Select "New Support Request" on ACMS.
- b. Select the request type, category, and subcategory (requested action) based on the support needed.
- c. Select the participant and select "Next."
- d. Provide a description of the request in the "Request Description" field, select the appeal issue which applies, and select "Next."
- e. Review the details of the request for accuracy. If changes are needed, select "Previous," and make the necessary changes. If the information is correct, select "Submit Request."

(6) APS will:

- a. The status of the support request must be changed either systemically or manually to "In Progress" once received. This action must be completed for the "Close" button to appear on the support request.
- b. Process the support request within five days of receipt.
- c. Monitor all IDRS, AOIC, etc. changes until the respective database reflects the correct data.
- d. Close the support request once completed.
- e. Reject any request in which key data fields are missing.

(7) See IRM 8.20.13.6.11, IRS Support Requests, for additional information on support requests.

(8) See IRM Exhibit 8.20.13-4, Support Request Types, Categories, and Subcategories, for a listing of available request types, categories, and subcategories.

Back to Table of Contents

8.20.15.2.1 (MM-DD-YYYY)

ACMS - Transfer of a Case Within Appeals

(1) Appeals Team Managers (ATMs) transfer cases on ACMS without APS assistance.

Back to Table of Contents

8.20.15.2.2 (MM-DD-YYYY)

ACMS Feature Codes for Post Appeals Mediation Cases

(1) Input the feature code MD to indicate it is a mediation case. This feature code will only be used on cases for which the taxpayer requests mediation while the case is in Appeals jurisdiction.

Back to Table of Contents

8.20.15.2.3 (MM-DD-YYYY)

APS Guidance for IDRS Corrections and Updates

(1) APS must monitor all IDRS changes until the respective database reflects the correct data.

Back to Table of Contents

8.20.15.2.3.1 (MM-DD-YYYY)

Address or Name Change

(1) Upon receipt of a support request to change the IDRS name or address, APS will use ACMS functionality to update IDRS. Verify the IDRS update is posted before closing the support request.

Note: If the ACMS automated process doesn't input the change correctly, manually input the entity update(s) on IDRS.

(2) See IRM 2.4.9, IDRS Terminal Input, Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG for additional information.

Back to Table of Contents

8.20.15.2.4 (MM-DD-YYYY)

ACMS File Attachments

(1) The ACMS "Files" record attachment functionality provides a method by which case related forms, documents, and other pertinent information can be uploaded as an attachment to the respective Appeal Number, support request, etc.

(2) The following list provides examples of forms, documents, and case related information that may be uploaded as an attachment to the applicable ACMS record when processing an interim action on a paperless case (**this list is not all inclusive**):

- Signed Form 906, Closing Agreement on Final Determination Covering Specific Matters (Original Form 906 must be retained for six years)
- Entered Tax Court Decision
- Entered Tax Court Order
- Signed Form 3870, Request for Adjustment
- Input Completed Form 3870, Request for Adjustment - (includes Document Locator Number (DLN))

(3) The user must create a file name to differentiate each attachment. For purposes of consistency across Appeals, the following ACMS file names are recommended for APS:

ACMS Attachment Segment	Variation(s)	Examples
Document Type and Number - Attachments without a specific category or numeric designation (e.g., interest computations are identified by a descriptive acronym)	<ul style="list-style-type: none"> • Form • Interest Computation • Letter • Entered Tax Court Decision with Docket Number • Entered Tax Court Order with Docket Number 	<ul style="list-style-type: none"> • F5403- • ICMP- • L5100- • TCD- NNNNN-NN- • TCO- NNNNN-NN-
Document Status - Attachments are uploaded for different reasons and at different stages. The Document Status defines the stage(s) applicable to the attachment type.	<ul style="list-style-type: none"> • Not Signed • Approved With Signature • Reviewed and Approved • Input and Request Completed 	<ul style="list-style-type: none"> • NS- • AS- • RA- • RC-
When the Attachment covers all Tax Periods in the appeal	<ul style="list-style-type: none"> • No MFT or Tax Period is included in the ACMS attachment file name 	<ul style="list-style-type: none"> • N/A
When the Attachment is for a specific Master File Tax (MFT)- and specific Tax Period-	<ul style="list-style-type: none"> • MFT = "NN-" Tax Period = "YYYYMM-" 	<ul style="list-style-type: none"> • 30-201012- • 02-201012- • 01-201006-

Note: See Table Below for Additional Notes for APS.

Additional Notes Applicable to the ACMS Attachment File Name
Dashes are used to separate the file description segments.
Documents that require a Signature Authorization can be status "NS" for Not Signed or "AS" for Approved With Signature.
Documents that do not require a Signature Authorization but do require a Review (e.g., manual interest computations) should not be uploaded as an ACMS attachment until the review is completed and the interest computation has been approved by the designated authority. This means that all manual interest computations, when uploaded, will include the document status "RA" to denote Reviewed and Approved.
Account adjustment documents are only uploaded as ACMS attachments after the entries have been input and the Request Completed message is returned by AIMS/IDRS. APS TE will notate the partial or full DLN on the adjustment document . This type of ACMS attachment file name will include the document status Code "RC."

IMPORTANT: Only attach the following APS-generated documents with status RA or RC:

- **Reviewed and Approved (RA)** (manual interest computations)
- **Request Completed (RC)** (account adjustment documents which are input and include the DLN)

Example 1: The ACMS Attachment File Description for a Form 5403, Appeals Closing Record, for MFT 30 tax period 201112 for Appeal Number A-12345678 that is input with a "Request Completed" and uploaded on 03-15-2016 is: "F5403-RC-30-201112"

Example 2: The ACMS Attachment File Description for a Form 2859, Request for Quick or Prompt Assessment, for MFT 30 tax period 201012 for Appeal Number A-12345678, which includes the Processing Team Manager's (PTM's) signature and the DLN, uploaded on 03-15-2016 is: "F2859-RA-30-201012"

Example 3: The ACMS Attachment File Description for a Reviewed and Approved Automated Computation Tool/Decision Modeling Inc. (ACT/DMI) Manual Interest Computation for Appeal Number A-12345678 MFT 30 201012 tax period uploaded on 03152016 is: "ICMP-RA-30-201212"

Example 4: Using Example 3 information but the tax period is 201112: "ICMP-RA-30-201112"

Back to Table of Contents

8.20.15.3 (MM-DD-YYYY)

Certified and Registered Mail Procedures

(1) Certified and Registered mail records are maintained for five years in compliance with Document 12990, Records Control Schedule, Number 10, Item 6, Mailing Records. APS will maintain a record of delivery of certified or registered mail which may be Post Office Department, Firm Mailing Book, or the form used by a private mail service.

(2) Computer generated listings are acceptable; however, they must contain the same information and follow a similar format.

(3) APS mails all "Appeals-issued" statutory notices of deficiency/claim disallowance and determination letters. APS and/or the Shared Team of Administrative and Redaction Support (STARS) also maintains the certified and registered mailing files. In some locations, a centralized or consolidated mail room performs the mailing functions.

(4) The following types of letters require a certified or registered mail receipt:

- Abatement of Interest Claim Notice of Determination (NOD)
- CDP NOD
- Innocent Spouse Determination letter
- Notice of Claim Disallowance under IRC 6532

(5) Use **certified** mail for the following address types:

- Address is within the 50 United States
- APO = **A**rmy or **A**ir Force **P**ost **O**ffice
- FPO = United States Navy **F**leet **P**ost **O**ffice
- DPO = **D**iplomatic **P**ost **O**ffice
- Address within a United States Territory, Domestic Mail Manual (DMM) 608 Postal Information and Resources. See section 2.0, Domestic Mail, 2.1 Definition of "Domestic" for a list of "United States Territories and Possessions"
- Address within a Freely Associated State, Domestic Mail Manual (DMM) 608 Postal Information and Resources. See section 2.0, Domestic Mail, 2.2 Mail Treated as Domestic for a list of "Freely Associated States"

(6) Use **registered** mail for letters to taxpayers with foreign mailing addresses that are not included in the address types listed in IRM 8.20.15.3(5) above. A **Return Receipt** must be requested when sending by registered mail.

(7) See IRM 1.22.2, International Mail, for additional information.

Back to Table of Contents

8.20.15.4 (MM-DD-YYYY)

Form 3210 and E3210 Follow-up Requirement

(1) See IRM 21.1.7.11.4, Suspense Copies, Form 3210, Document Transmittal, for procedures on monitoring and acknowledgement follow-up requirements.

Exception: If the E3210 was generated by the initiator using the Transmittal Database, and you also have access to the Transmittal Database, perform the receipt and acknowledgement actions electronically whenever possible to avoid unnecessary creation of a paper record. As the IRS continues to progress towards a paperless process for the Future State, E3210s generated using the Transmittal Database will gradually replace the current paper Form 3210, Document Transmittal, to track the transfer of custody of taxpayer records and other tracked documents.

(2) See page 8 of Document 13056, Shipping Procedures for Personally Identifiable Information (PII), for Procedures for Use of Form 3210.

(3) Upon receipt of the Form 3210, or E3210 acknowledgement, upload the document to the appeal on ACMS.

Back to Table of Contents

8.20.15.5 (MM-DD-YYYY)

Procedures for Shipping Personally Identifiable Information (PII)

(1) The Shipping Policy for PII is located at: Protect Sensitive Information

(2) For additional information on shipping PII see:

- Document 13056

- Document 13144, Proper PII Shipping Procedures
- IRM 10.5.1.6.9.3, Shipping through Private Delivery Carrier

(3) All Appeals employees must adhere to the procedures for shipping PII.

Back to Table of Contents

8.20.15.6 (MM-DD-YYYY)

Collection Due Process (CDP) Interim Processes

(1) There are several interim processes that may take place after the ATE receives a CDP/ Equivalent Hearing (EH) hearing request and before they issue a Determination, Decision, or Closing Letter. Some of the interim processes are:

- a. Carding a new appeal for a CDP-related Offer In Compromise (OIC)
- b. Abatement of interest (ABINT), penalty, or tax
- c. Credit transfer
- d. Pending Installment Agreement Indicator, see IRM 8.20.15.12.
- e. Adding or removing tax periods from a CDP Appeal Number and updating the taxpayer's account(s) to add, correct, or reverse a TC 520
- f. Accepting OIC transfer in AOIC
- g. Creating Form 7249 in AOIC

Back to Table of Contents

8.20.15.6.1 (MM-DD-YYYY)

CDP Interim Adjustments

(1) ATEs may require an interim adjustment before closing their CDP/EH case.

(2) ATEs will generally prepare adjustment requests using one of the following forms:

- a. Form 3870, Request for Adjustment
- b. Form 2424, Account Adjustment Voucher

(3) If there are inaccuracies with the adjustment request, APS will attempt to rectify the discrepancy with the initiator in the most time-efficient manner, elevating any unresolved issues via a support request to the ATM level only if necessary.

(4) All account updates (i.e., credit transfers) must be monitored by the APS TE until they are fully posted.

(5) Once the interim action is completed and the support request is closed on ACMS, the requesting employee will receive a systemic e-mail that the interim adjustment has been processed.

(6) The APS TE must close any IDRS Control Base assigned to them once the input transactions post. The generic CDP control will not be closed until the final case closing.

Back to Table of Contents

8.20.15.6.2 (MM-DD-YYYY)

CDP Notices of Determination (NOD)

(1) In an unagreed CDP case, and some unagreed EH cases, the ATE will prepare one of the following notices advising the taxpayer of Tax Court rights:

- a. Letter 3193, Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330.
- b. Letter 4389, Notice of Determination - Abatement of Interest - **When abatement of interest is raised as an issue.**
- c. Letter 4390, Notice of Determination - Request for Relief from Joint and Several Liability - **When innocent spouse is raised as an issue.**
- d. Letter 4439, Decision - Equivalent Hearing & Innocent Spouse - **When innocent spouse is raised as an issue in an EH case.**
- e. Letter 4440, Equivalent Hearing & Interest Abatement - **When abatement of interest is raised as an issue in an EH case.**

Note: The ATE does not prepare and issue a separate innocent spouse determination letter or an interest abatement claim disallowance letter when these issues are raised during the hearing. Instead, combination letters are used to communicate the decision of Appeals.

(2) A Determination Letter must be sent separately, certified or registered, to each joint filer.

(3) The steps for issuing a notice of determination letter are:

- a. Verify the address using ENMOD or INOLES.
- b. Send the letter via Certified Mail if the taxpayer lives within the United States
- c. Send the letter via Registered Mail if the taxpayer lives outside the United States
- d. Complete Postal Service (PS) Form 3800, Certified Mail Receipt.
- e. Place the certified mail number on the original letter and also include on all additional copies.
- f. Enter the issuance date on the letter.
- g. Calculate 30 days from the issuance date using the ACDS Target Date utility. **Usage of the tool is mandatory to ensure accuracy.** To locate the tool, click on **Utilities** in the ACDS menu bar. This will open the Utilities Menu. Scroll down the Utilities Menu to locate the **Target Date** link. Click on the link to open the input screen. Enter the issuance date in the Beginning Date field and use 30 as the Number of Days. Enter the resulting Target Date on the NOD in the "Last day to file petition with US tax court" field.
- h. Ensure the NOD is mailed no later than the issuance date printed on the NOD.
- i. Send the appropriate copies of the letter to the authorized representative, if there is one.
- j. Place a copy of the letter(s) and all attachments in the administrative file.
- k. Upload and attach the dated NOD with certified mailing number to ACMS.
- l. Enter the taxpayer's name, mailing address (as it appears on the envelope),

and the mailing date on the PS Form 3877 or Form 9814, Request for Mail/Shipping Service, mailing record.

(4) Update ACMS for CDP:

- Notice Type = 030A
- Notice Date = Date letter is mailed

Reminder: The letter **MUST** be postmarked with the same date that is on the NOD.

Caution: APS must be aware of local mail room requirements regarding postmark dates to ensure that the postmark and letter dates are the same.

(5) Update ACMS for CDP-related Innocent Spouse issue:

Note: CDP cases with a related Innocent Spouse issue require a combination closing Letter 4390 to communicate Appeals determination and explain Tax Court rights.

Note: EH cases with a related Innocent Spouse issue require a combination closing Letter 4439 to communicate Appeals determination and explain Tax Court rights.

- Notice Type= 090A
- Notice Date = Date Letter 4390 is mailed

Reminder: The letter **MUST** be postmarked with the same date that is on the Notice of Determination.

Caution: APS must be aware of local mail room requirements regarding postmark dates to ensure that the postmark and letter dates are the same.

(6) Update ACMS for CDP-related Abatement of Interest issue:

Note: CDP cases with a CDP-related Abatement of Interest issue require a combination closing Letter 4389 to communicate the decision of Appeals and explain Tax Court rights.

Note: EH cases with a related Abatement of Interest issue require a combination closing Letter 4440 to communicate the decision of Appeals and explain Tax Court rights.

- Notice Type = 180A
- Notice Date = Date Letter 4389 is mailed.

Reminder: The letter **MUST** be postmarked with the same date that is on the Notice of Determination.

Caution: APS must be aware of local mail room requirements regarding postmark dates to ensure that the postmark and letter dates are the same.

(7) Suspend the case until the earlier of one of the following occurs:

- a. the taxpayer files a petition to the USTC
- b. the time period for filing a petition expires and the additional 30-day suspense period ends without the case being assigned a docket number.

Note: If a Letter 4389 or a Letter 4440 is issued, the taxpayer has 180 days to file a petition for review of the determination. If a Letter 4390 or a Letter 4439 is issued, the taxpayer has 90 days to file a petition for review of the determination.

(8) See Exhibit 8.20.15-1 for additional information.

(9) APS will generate the monthly statutory notice follow-up report to ensure cases are defaulted timely. See IRM 8.10.1, Appeals Reports and Projects, Internal Reports for additional guidance.

Back to Table of Contents

8.20.15.6.2.1 (MM-DD-YYYY)

Undeliverable or Unclaimed Notice of Determination (NOD)

(1) Occasionally, the mail service is unable to deliver a NOD, either because the taxpayer cannot be located (undeliverable) or because the taxpayer will not accept delivery (unclaimed). In these circumstances, the Post Office returns the **undeliverable/unclaimed** notice to the Appeals office according to the **Return Address** on the envelope.

(2) Upon receipt of the undeliverable or unclaimed Statutory Notice of Deficiency (SND) in the Appeals Office, the recipient* (see Note below) must provide the unopened SND to the appropriate ATE for their action and decision. When the ATE's initials are not provided on the envelope's return address, the recipient will research ACMS to identify the appropriate ATE.

Note: The recipient is the person designated to receive and distribute the Appeals Office mail per local office procedures.

(3) Undeliverable or Unclaimed NOD Procedures for CDP or Innocent Spouse:

- When the undeliverable/unclaimed (UND/UNC) CDP or Innocent Spouse NOD is received in Appeals, there is no additional action needed by the ATE. The recipient will forward the unopened UND/UNC NOD to APS for association with the administrative file.
- In offices where APS is responsible for receiving the Appeals Office mail, APS will associate the UND/UNC NOD with the administrative file.

(4) Undeliverable or Unclaimed Notice of Interest Abatement Claim Disallowance procedures differ depending on if the Notice of Interest Abatement Claim Disallowance was **Undeliverable, or if it was **Unclaimed**:**

- Upon receipt of the **undeliverable** "Notice of Interest Abatement Claim Disallowance" in the Appeals Office, the recipient must provide the **unopened** Interest Abatement Claim NOD to the appropriate ATE for their action and decision. When the ATE's initials are not provided on the envelope's return

address, the recipient will use ACMS to identify the ATE for their decision/action. The ATE will decide if another letter should be mailed to a different address or not. The ATE will forward the **undeliverable** Interest Abatement Claim NOD to APS for association with the suspended administrative file.

- Upon receipt of the **unclaimed** "Notice of Interest Abatement Claim Disallowance" in the Appeals office, the recipient will forward the **unopened** Interest Abatement Claim NOD to APS for association with the suspended administrative file. The ATE does not need to take any action on an **unclaimed** NOD.

Back to Table of Contents

8.20.15.7 (MM-DD-YYYY)

CDP Procedures for Determining If the Taxpayer Petitioned Tax Court

(1) This section contains procedures for APS to:

- a. Determine whether the taxpayer submitted a petition to the United States Tax Court on any of the following:
 - CDP NOD
 - Innocent Spouse NOD related to the CDP
 - Interest Abatement Claim Disallowance
- b. Timely process the administrative file to Counsel on a petitioned case
- c. Default the determination letter when the taxpayer failed to timely file a petition

(2) The United States Tax Court has sole jurisdiction for CDP NODs, Innocent Spouse NODs, or Interest Abatement Claim Disallowance.

(3) Office of Chief Counsel provides Appeals with docketed case information via eCITE.

- eCITE is a management information system used by the Office of Chief Counsel to track all aspects of tax litigation cases. It is an online, interactive, and batch processing system that allows Chief Counsel personnel to store and retrieve case data throughout all phases of the tax litigation process allowing for case coordination nationwide.

(4) If the CDP NOD is petitioned, see IRM 8.20.15.7.1 or IRM 8.20.15.7.2.

(5) After the applicable suspense period for the CDP NOD has expired and eCITE and DIMS research verifies that no petition to the USTC has been filed during the suspense period, the Appeal Number is updated and closed.

(6) For closing information, see IRM 8.20.7, Closing Procedures.

Back to Table of Contents

8.20.15.7.1 (MM-DD-YYYY)**Petitioned CDP NOD Cases - Prior to ACMS Release 1**

(1) CDP cases docketed prior to ACMS Release 1 will remain on ACDS. See IRM 8.20.6, Interim Actions, for docketed cases later remanded by the court.

Back to Table of Contents

8.20.15.7.2 (MM-DD-YYYY)**Petitioned CDP Cases - Subsequent to ACMS Release 1**

(1) Docketed case functionality has not been fully built on ACMS. When the NOD is issued on an ACMS case, the case will remain on the ACMS system with limited functionality. When a CDP determination is petitioned, APS will complete the following actions.

(2) Open the Appeal Number and select the "Summary" field. In the section titled, "Docketed Case Details," enter the docket number, attorney name, and counsel office location. See IRM 8.20.13.5.4.8, Docketed Case Details, for more information.

(3) Send the administrative file to the Area Counsel office that has jurisdiction. Whenever transmittal memo Form 2828, Transmittal Memorandum, Form 3210, or E3210 are used, perform timely follow-ups until Counsel acknowledges receipt of the administrative file.

Back to Table of Contents

8.20.15.7.3 (MM-DD-YYYY)**Docketed CDP Case Responsibilities**

(1) For a docketed CDP case, see the APS/DIMS team and Technical Employee responsibilities below.

(2) APS/DIMS Responsibilities:

- The APS DIMS Team will monitor the appropriate docketed list.
- Send an email to the ATM/ATE and cc the PTM requesting the ATE prepare the administrative file as described below.

Note: The ATE should have already uploaded the required documents to ACMS, so it is not necessary to forward any physical CDP case file to the ATE to create the PDF portfolio.

Note: If the ATE/ATM does not upload or notify APS within two weeks that the administrative file has been uploaded – APS will send a follow up email to the ATE/ATM, PTM and include the Area Technical Advisor.

(3) Technical Employee Responsibilities:

- The ATE (or, if unavailable due to reassignment, retirement etc., the ATM) will prepare a PDF portfolio containing all the documents of the administrative file, see IRM 8.6.2.9, Transferring a Case to Counsel's Jurisdiction.
- The naming convention will be the docket number.
- Once prepared, the ATE/ATM will upload the document to ACMS.
- The ATM/ATE will email the PTM listed in the original email to indicate the admin file documents are uploaded to ACMS.

(4) APS Processing Responsibilities:

- PTM will assign to TE.
- TE will notify Counsel that the admin file is available on ACMS via the **SB/SE Counsel portal**. If a physical file is also being sent, make an annotation in the portal notes field.

(5) APS then updates the docket number, Counsel attorney name, and Counsel Office Location information on ACMS under Summary, Docketed Case Details.

(6) Action codes, used to represent the actions taken on a case as it moves through Appeals and US Tax Court, have not yet been built on ACMS.

Back to Table of Contents

8.20.15.7.4 (MM-DD-YYYY)

CDP Cases Remanded by the U.S. Tax Court and Supplemental Notices of Determination

(1) Occasionally, a court will remand a CDP case to Appeals for further action. When this occurs, Appeals will generally issue a Letter 3978, Supplemental Notice of Determination, after reconsideration of the case.

(2) After first contacting the ATM, the remanded case will be sent by Counsel directly to the ATM who will assign the case to the appropriate ATE.

Back to Table of Contents

8.20.15.7.4.1 (MM-DD-YYYY)

Remanded CDP Cases on ACDS

(1) Upon receiving the remand determination from Counsel, the ATE will e-mail APS with their assignment information and APS will take the following actions to update ACDS:

- a. From the Special Activities Menu, input interim closing code 42 to change the case from PART 3 (Counsel jurisdiction) to PART 2 (Appeals jurisdiction) on ACDS
- b. Enter "REMAND" in the LOC 3 field
- c. Remove the SNTYPE*
- d. Remove SNDATE*
- e. Remove SNEXPDATE

- f. *Enter "Original SND issued MMDDYYYY" in the NOTE field to preserve the original information on the ACDS record
- g. Verify that the Statute CODE is "SUSP"

Note: When the ATM approves the CDP "REMAND" determination, they will enter a new ACAPDATE. The supplemental NOD supersedes the original NOD, which is why the SN fields on ACDS must be updated and left blank.

(2) When work on the remanded case has been completed, the ATE will prepare Form 3210, or E3210, or Form 2828 to return the case to APS through the ATM.

(3) Upon receiving the "REMAND" determination from the ATM, APS will update ACDS as follows:

- a. Input interim closing code 43, Petitioned Case, to return the case to PART 3 (Counsel jurisdiction) on ACDS

(4) APS will mail the supplemental NOD as follows:

- a. Separately, to each joint filer
- b. Via regular mail unless directed by the ATE, ATM, or Counsel to send via certified or registered mail

(5) Return the case to Area Counsel using a Form 3210 or an E3210.

Back to Table of Contents

8.20.15.7.4.2 (MM-DD-YYYY)

Remanded CDP Cases on ACMS

(1) Remanded case functionality has not yet been created on ACMS. When this situation occurs, contact your manager for assistance.

Back to Table of Contents

8.20.15.8 (MM-DD-YYYY)

Disaster Relief Cases

(1) Appeals Policy requires the input of the "Disaster Relief" feature code on ACMS for affected taxpayers identified for suspension. The ATE adds the ACMS Feature Code "Disaster Relief" on cases in their assigned inventory.

(2) At the time when the "Disaster Relief" feature code is added, the suspense timeframe, if known, must also be entered in "Comments" field. See IRM 8.20.13.5.5.4, Feature Codes, for more information.

(3) Appeals employees must be aware of the disaster relief indicators commonly used on IDRS.

(4) Master File (MF) freeze -O, "Disaster freeze, set by TC 971 AC 86 or 87 causes unique penalty and interest processing and suppresses notices. The MF freeze releases when the

current date is beyond the disaster end date in the TC 971."

(5) MF freeze **-S**, "Disaster indicator for all taxpayers in a minor disaster area. This MF freeze is released when the 23C date is later than the disaster end date of the "-S" freeze. Penalty and interest relief is given at MF on all BMF MFTs (except MFT 12 and MFT 88). Compliance is not waived by IDRS for the "-S" freeze."

(6) TC 971 Action Code (AC) 688 posted to CC:ENMOD also posts to an account to indicate a disaster with systemic and interest relief, but no compliance relief.

(7) Additional Disaster Relief references for guidance and procedure are listed below:

- Master File Freeze Codes
- IRM 8.7.1.10, Disaster Relief Cases
- IRM 20.2.7, IRC 7508A, Authority to postpone certain deadlines by reason of Federally declared disaster, significant fire, or terroristic or military actions
- IRM 20.2.7.13.1, IRC 7508A Interest Computation
- IRM 25.16.1.7, Disaster Systemic Account Indicators

Back to Table of Contents

8.20.15.9 (MM-DD-YYYY)

Employee Tax Compliance (ETC)

(1) There are many types of interim processing requirements for Employee Tax Compliance (ETC) cases in Appeals:

- ETC Unagreed Non-Docketed Timely CDP
- ETC CDP Unagreed Non-Docketed Cases That Require An EH
- ETC Docketed Cases

Back to Table of Contents

8.20.15.9.1 (MM-DD-YYYY)

Employee Tax Compliance (ETC) Unagreed Non-Docketed Timely CDP Cases

(1) If the taxpayer does not agree with Appeals' determination in a timely requested CDP ETC Case:

- The ATE completes a Form 5402, Appeals Transmittal and Case Memo, an Appeals Case Memorandum (ACM), and the case action record (CAR).
- The ATE prepares a NOD, along with envelopes and transcripts with the most recent address to the taxpayer and the POA.

(2) The case goes to the designated ATM reviewer who will:

- a. Approve the case
- b. Sign the NOD
- c. Ensure the signed documents are uploaded to ACMS

d. Route the case to the Atlanta APS office

(3) Atlanta APS mails the NOD by certified mail and suspends the case for the 30-day period during which the taxpayer can file a petition with the Tax Court + the additional 30-day suspense timeframe to allow for mailing and assignment of a docket number. The total suspense timeframe is 60 days.

- If petitioned, Atlanta APS forwards the case to Counsel for answer.
- If not petitioned, Atlanta APS completes backend processing and closing.

(4) If the taxpayer signs waiver Form 12257, Summary Notice of Determination and Waiver of Judicial Review, indicating agreement with Appeals' determination in a timely requested CDP hearing:

- a. The ATE completes a Form 5402, an ACM, and the CAR.
- b. The ATE prepares a Letter 4382, Form 12257 Closing Letter, acknowledging receipt of the waiver, along with envelopes and transcripts with the most recent address to the taxpayer and the power of attorney.

(5) The ATE transmits the case to the designated ATM reviewer who will:

- a. Approve the case
- b. Sign the Form 12257 and Letter 4382
- c. Ensure the signed documents are uploaded to ACMS
- d. Route the case to the Atlanta APS office for backend processing and closing

Back to Table of Contents

8.20.15.9.2 (MM-DD-YYYY)

Employee Tax Compliance (ETC) CDP Unagreed Non-Docketed Cases That Require An Equivalent Hearing

(1) If the taxpayer is provided with an EH in an ETC case (because the taxpayer did not timely request a CDP hearing):

- The ATE completes Form 5402, an ACM, and the CAR
- The ATE prepares a Decision Letter, whether the outcome is agreed or unagreed, along with envelopes to the taxpayer and the POA

(2) The case goes to the designated ATM reviewer who will:

- a. Approve the case
- b. Sign the Decision Letter
- c. Ensure the signed documents are uploaded to ACMS
- d. Route the case to the Atlanta APS office for backend processing and closing

Back to Table of Contents

8.20.15.9.3 (MM-DD-YYYY)**Employee Tax Compliance (ETC) Docketed Cases**

(1) If the taxpayer files a petition, Atlanta APS forwards the case to Counsel. After the court makes a determination, the case is sent back to Atlanta APS for ACMS closing action(s).

Back to Table of Contents**8.20.15.10 (MM-DD-YYYY)****Identity Theft (ID Theft) Interim Processing**

(1) There are several interim processes for Identity Theft (ID Theft) cases in Appeals:

- Input of ID Theft Tracking Indicator TC 971 AC 522
- Reversal of ID Theft Tracking Indicator TC 972 AC 522
- ID Theft Interim Adjustments

(2) See IRM 8.20.15.10.4 for more information.

(3) Links to Identity Theft IRM guidance are provided below:

- IRM 25.23.1, Identity Protection and Victim Assistance - Policy Guidance
- IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing
- IRM 25.23.4.6.1, Required Research

Back to Table of Contents**8.20.15.10.1 (MM-DD-YYYY)****Input of ID Theft Tracking Indicator**

(1) Within five business days of receipt of the support request from the ATE, APS inputs the ID theft tracking indicator.

(2) APS uses the Command Codes (CC) and process below to input TC 971, AC 522 on the taxpayer's account:

- Enter CC: ENMOD (SSN), then press ENTER
- Enter CC: REQ77
- CC: FRM77 is displayed for the selected SSN

(3) APS completes the following fields on the CC: FRM77 screen:

CC: FRM77 TC 971 AC 501 Field Entries to Input the ID Theft Indicator

FIELD	ENTER
TC	Transaction code requested on Form 4844, Request for Terminal Action, or Form 3177, Notice of Action for Entry on Master File
TC 971/AC 522	Action Code requested on Form 4844 or Form 3177

TRANS-DT	Auto populated with the current date
----------	--------------------------------------

CC: FRM77 TC 971 AC 501 Field Entries to Input the ID Theft Indicator

FIELD	ENTER
SECONDARY- DT	The tax year affected by the ID theft incident in the format MM-DD- YYYY
MISC	The specific information from Form 4844 or Form 3177 showing: <ul style="list-style-type: none"> • Business Unit/Function: AP • Program Name: AP • Tax Administration Source: as requested on Form 4844 or Form 3177
REMARKS	IDENTITY THEFT

Back to Table of Contents

8.20.15.10.2 (MM-DD-YYYY)

Reversal of ID Theft Tracking Indicator TC 972 AC 522

(1) APS receives a support request from the ATE requesting reversal of the ID theft indicator via a TC 972 AC 522.

(2) APS uses the CCs and process below to input TC 972 and AC 522 on the taxpayer's account:

- Enter CC: ENMOD (SSN), then press Enter
- Enter CC: REQ77
- CC: FRM77 is displayed for the selected SSN

(3) Complete the following fields on the CC: FRM77 screen.

CC: FRM77 TC 972 AC 522 Field Entries to Reverse the ID Theft Indicator

FIELD	ENTER
TC	972
TC 972 / AC 522	522
TRANS-DT	Enter the transaction date of the TC 971 AC 522 being reversed
SECONDARY- DT	Enter the tax year of the TC 971 AC 522 being reversed in the MM- DD-YYYY format

CC: FRM77 TC 972 AC 522 Field Entries to Reverse the ID Theft Indicator

FIELD	ENTER
MISC	<p>Form 4844 or Form 3177 will show a Reason Code which reflects the reason for the reversal:</p> <ul style="list-style-type: none"> • FALSE • IRSADM • IRSERR • NOIDT • NORPLY • OTHER • TPRQ
REMARKS	Identity Theft Reversed

Back to Table of Contents
8.20.15.10.3 (MM-DD-YYYY)
ID Theft Interim Adjustment

(1) Docketed ID Theft cases generally require account adjustments to be completed as an interim adjustment and not at closing.

- a. The ATE prepares the documents to request an interim adjustment and submits a support request on ACMS. The support request is routed to the ATM for approval. If Counsel submits the request to APS, go to c).
- b. The ATM approves the support request, signs any necessary documents, and the support request is forwarded to APS for assignment.
- c. APS notifies the ATE/Counsel when the interim adjustment has been processed and identifies the 23C date(s) for the transaction(s).
- d. APS documents their action(s) in the CAR.
- e. APS suspends the case, as appropriate.
- f. APS monitors the adjustment(s) until fully posted, then closes the support request.

Note: If the ID Theft Interim Adjustment is initiated by Counsel, the ATM approval steps a) and b) above do not apply.

Back to Table of Contents
8.20.15.10.4 (MM-DD-YYYY)
ID Theft Indicator Acronyms and Definitions

(1) The acronyms most commonly used by APS for processing ID Theft cases are provided below:

- Business Unit/Function AP = Appeals
- Program Name AP = Appeals
- Tax Administration Source IRSID and PNDCLM

(2) Additional ID Theft processing guidance and the complete tables of ID Theft acronyms and definitions, are located in the source IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing references listed below:

- Exhibit IRM 25.23.2-1, Acronyms and Definitions
- Exhibit IRM 25.23.2-2, IMF Only TC 971 AC 501 - Taxpayer Initiated Identity Theft Case Closure (Tax Related) - TC 971 AC 501
- Exhibit IRM 25.23.2-3, IMF Only TC 972 AC 501 - Reversal of TC 971 AC 501
- Exhibit IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status (Initial Claim/Suspicion and Supporting Documents)
- Exhibit IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522

(3) Holtsville APS uses IDRS CC: IDT48/IDT58 to move erroneous refunds to the ID Theft "1545" Account. For additional information on the use and input of these CCs, see IRM 2.4.61, IDRS Terminal Input, Command Code IDT48, IDR58, RPM48, RPM58, CSO48, CSO58.

Back to Table of Contents

8.20.15.11 (MM-DD-YYYY)

Innocent Spouse Notice of Determination Procedures

(1) When issuing an innocent spouse notice of determination, APS uses procedures similar to those for issuing a notice of deficiency:

- a. Check for ATM signatures on all letters
- b. Verify the addresses for both taxpayers using ENMOD or INOLES. If different, check file for newest address
- c. Check TINs on all letters
- d. Send the letter by certified mail if taxpayer lives within the United States
- e. Send the letter by registered mail if taxpayer lives outside the United States
- f. Date the letter, which must match the date the letter is actually mailed
- g. Send the appropriate copies of the letter and schedules to the representative, if applicable
- h. Put a copy of the letter and schedules in the administrative file
- i. Enter the taxpayer's name, mailing address as it appears on the envelope, and the mailing date in the mailing record

Reminder: APS mails Letter 3289, Final Appeals Notice to Non- Requesting Spouse, to the non-requesting spouse by regular mail on the same date the determination letter is sent by certified mail to the requesting spouse (RS).

(2) Update the following fields on ACMS:

- **Notice Type= 090A**

Note: If this notice type isn't available on ACMS, you must use Notice Type = 030A and:

- 1) Manually calculate the correct default date.
- 2) Input an action record documenting Notice Type = 090A and the correct default date.
- 3) Establish a follow-up task to check the status and take the next appropriate action after the default date.

- **Notice Date**= date letter is mailed. The letter **MUST** be mailed on the date on the letter

(4) Suspend the case until the RS petitions or default the case at the end of the 90 + 30-day suspense period. The 120-day suspense period is comprised of the 90 days the RS has to petition plus an additional 30 days to allow sufficient time for Appeals to receive notification of the filing of a Tax Court petition. Use the "**Target Date**" Calculator to compute the default date. See Exhibit 8.20.15-1 for additional information.

Note: The RS has 90 days to petition. There is no provision for extra days to file a petition if the RS lives outside the United States.

Back to Table of Contents

8.20.15.12 (MM-DD-YYYY)

Installment Agreement (IA) Collection Related Interim Actions

- (1) **Pending Installment Agreement Indicator** - APS inputs a TC 971 AC 043 upon receiving a support request from the ATE to reflect that a "processable" request for an Installment Agreement has been received.
- (2) **Command Code STAUP** - APS inputs a CC: STAUP 22-XX (XX = number of cycles) when requested by the ATE. See IRM 2.4.28, IDRS Terminal Input, Command Codes STAUP, STATI, and STATB for additional information.

Back to Table of Contents

8.20.15.13 (MM-DD-YYYY)

Offer In Compromise (OIC) Interim Actions

(1) OIC Interim Actions are generally requested for some of the following reasons:

- Creation of a new Appeal Number when an OIC is related to an existing CDP or EH Appeal Number
- Accepting OIC transfer in AOIC
- AOIC Generated Form 7249

Back to Table of Contents

8.20.15.13.1 (MM-DD-YYYY)

Offer In Compromise (OIC) Received After the Related CDP or EH Case

(1) If an OIC is received **after** the CDP/EH case has been carded-in, the ATE creates a

support request to account for and monitor the OIC. This type of support request is not routed to APS

(2) A support request to create an OIC Appeal Number will be created when the ATE changes the support request status after the offer is preliminarily rejected or recommended for acceptance by Compliance. Review the description and any details found on the appeal information.

(3) APS will enter the following information on ACMS:

- Taxpayer Name
- Taxpayer Address
- MFT
- Tax Periods
- Offer Amount
- Offer Number
- Received Date of Offer
- Cross-reference Appeal Number for the related CDP/EH case in the "APS Notes" field

(4) Upon completion of the ATE's request, APS will close the support request which will systemically generate an email advising the ATE.

(5) See IRM 8.20.14.9, Offer In Compromise (OIC) Case Carding, for related information.

Back to Table of Contents

8.20.15.13.2 (MM-DD-YYYY)

Accepting Offer in Compromise (OIC) Transfer in Automated Offer in Compromise (AOIC)

(1) Within 14 days of assignment of a support request from the ATE to accept OIC transfer in AOIC, the TE will verify there is an Appeal Number for the subject OIC.

- If there is no Appeal Number for the OIC, return the request to the ATE.

(2) To accept OIC transfers in AOIC:

- a. Access AOIC.
- b. Select "OIC Appeals" at the AOIC menu.
- c. Select "Accept Transfers at Appeals" menu.
- d. Select "Query the List by Offer" or "Query the List by TIN" and populate the appropriate request field with Offer Number or TIN.
- e. Select "Query."
- f. At the "Accept Transfers" screen, select "Yes" from the drop-down arrow in the "Accept" column, and then select "Submit" at the bottom of the screen.

Back to Table of Contents

8.20.15.13.3 (02-22-2022)**Automated Offer in Compromise (AOIC) Generated Form 7249**

(1) When ready to proceed with offer acceptance, the ATE will submit a support request to APS for an AOIC generated Form 7249. APS will generate the AOIC Form 7249 according to the following procedures:

Step Chart for Generating AOIC Form 7249

Step Number	Action
1.	The Tax Examiner (TE) who is assigned the support request will access AOIC and locate subject offer from Query screen.
2.	Under MFT tab, TE will: <ul style="list-style-type: none"> • Delete, update, and/or add tax period(s) to match periods listed on request form and attached transcripts. • Select "Update Accrued Date", Submit with present date. • Select "Request Interest", Submit with present date.
3.	If applicable, under Entities tab, using Update Offer Entity, TE will update name and address tab from information on request form.
4.	Under Offer tab, TE will complete fields in "Update Offer" screen from information on the request form.
5.	If a CDP-ETA or CDP-DATL is listed on the request form, TE will temporarily change "Offer Type" from "Collection Due Process" to: <ul style="list-style-type: none"> • "Alternative Basis" or "A", if ETA, or • "Liability" or "L" if DATL, and • Select Submit
6.	Under Terms tab, TE will: <ul style="list-style-type: none"> • Select "Update terms", then • Select "Cash" or "Deferred" from drop-down menu, then • Select "Update Accepted Terms" button • Select Submit • At "Update Accepted Terms" screen, verify/select Terms Type from drop-down menu, and select Submit. • Complete the fields according to the terms listed on the Form 656, 656-L, or 14640 that is attached to the request form. <p>Note: For TFRP DATLs, all CDP DATLs, and terms on Forms 656, 656-L, or 14640 that do not fit AOIC terms templates, TE will select "UC – Unique Circumstances" and complete the field according to the form attached to the request.</p>

Step Chart for Generating AOIC Form 7249

Step Number	Action
	<ul style="list-style-type: none"> • Input Collateral Agreement terms with form number and title, if listed on request form.

7.	Under Master File tab, TE will select "Refresh Master File Data" and select Submit .
8.	Under Form 7249 tab, TE will: <ul style="list-style-type: none"> • Select "Compose" and complete fields from information on the request form. • Select ATE and approving official's name from the pull-down menus per information in the request form. • Select "Reason for Acceptance" from information on the request form. • Select Submit.
9.	To generate the Form 7249, TE will: <ul style="list-style-type: none"> • Select View, • Open the PDF and save it in a local folder on TE's computer, then • Attach the AOIC 7249 saved in the local folder to a secure email and send to requesting ATE.
10.	TE will select Clear Previous Form 7249, which will clear the print queue.
11.	If the TE changed Offer Type in Step 5, the TE will change Offer Type back to CCDP under Offer tab, Update Offer.

(2) For any request that does not have complete information to generate an AOIC Form 7249, APS will return the request to the ATE.

Back to Table of Contents

8.20.15.14 (MM-DD-YYYY)

APS Reports

(1) APS reports have not been fully built on ACMS. As new data points are built in ACMS, some reports may be created by using the "Reports" app navigation item and/or "list views" found in the "Appeals" app navigation item. See IRM 8.20.13.6.14, Reports, and IRM 8.20.13.6.1, Appeals, for additional information.

(2) An example of the APS Area Consolidated Report is provided in Exhibit 8.20.15-4, APS Area Consolidated Report.

(3) See IRM 8.10.1, Internal Reports, for additional guidance on report definitions, report parameters, and managerial monitoring requirements for the information provided in each report.

Back to Table of Contents

Exhibit 8.20.15-1 (MM-DD-YYYY)

Calculating the Default Date

1. Click on **Utilities** in the ACDS (black) menu bar, this will open the Utilities Menu
2. Scroll down in the Utilities Menu to locate the **Target Date** link, click on the link to open the input screen.
3. **Beginning Date** - enter the **Last Day to File a Petition** date in a **MM/DD/YYYY** format.

4. **Number of Days** - enter the applicable number of days based on the type of notice per the table below:

Number of Days	Type of Notice
30	<ul style="list-style-type: none"> ○ CDP NOD ○ SND ○ Innocent Spouse NOD
60	<ul style="list-style-type: none"> ○ Abatement of Interest Notice of Disallowance

Back to Table of Contents

Exhibit 8.20.15-2 (MM-DD-YYYY)

General Acronyms and Acronym Definitions Included in APS IRMs

Acronym	Acronym Definition
ABINT	Abatement of Interest
AC	TC 971 Action Code
ACA	Affordable Care Act
ACDS	Appeals Centralized Database System
ACM	Appeals Case Memorandum
ACMS	Appeals Case Management System
Acronym	Acronym Definition
ACS	Automated Collection System
ACT/DMI	Automated Computation Tool (Decision Modeling Inc.)
AGI	Adjusted Gross Income
AIVP	Appeals Inventory Validation Process
AMT	Alternative Minimum Tax
ANMF	Automated Non-Master File
Acronym	Acronym Definition
AOC	Appeals Office Code
AOIC	Automated Offer In Compromise
AP	<ul style="list-style-type: none"> • Appeals • Adjustment Pending
APO	Army or Air Force Post Office
APS	Account and Processing Support
ARDI	Accounts Receivables Dollar Inventory
ASED	Assessment Statute Expiration Date
ATCL	Appeals Team Case Leader
ATE	Appeals Technical Employee which includes: <ul style="list-style-type: none"> • Appeals Officer • Hearing Officer • Settlement Officer • Appeals Team Case Leader
ATM	Appeals Team Manager
ATT	Appeals TEFRA Team
AUR	Automated Underreporter
BMF	Business Master File

BOD	Business Operating Division
BS	Blocking Series
CAF	Centralized Authorization File
CAP	Collection Appeal Program
CAR	Case Activity Record
Cc	Closing code associated with a Transaction Code (TC) e.g. TC 52X
CC	<ul style="list-style-type: none"> • ACDS Closing Code • Command Code
CCISO	Cincinnati Centralized Innocent Spouse Operation
CCP	Compliance Case Processing
CDI	Corporate Data Initiative
CDP	Collection Due Process
CDP/EH	Collection Due Process Equivalent Hearing
CDPTD	Collection Due Process Timeliness Determination
CFO	Chief Financial Officer
CG	Computer Generated
CI	Criminal Investigation
CNC	Currently Not Collectable
CPM	Control Point Monitor
CRN	Credit Reference Number
CS	Case Support
CSSED	Collection Statute Expiration Date
CTF	Campus TEFRA Function
CVPN	Civil Penalty
DATC	Doubt as to Collectability
DC	Disposal Code
DDIA	Direct Deposit Installment Agreement
Acronym	Acronym Definition
DIMS	Docketed Information Management System
DKTNO	Docket Number
DLN	Document Locator Number
DO	District Office
DPC	Designated Payment Code
DPO	Diplomatic Post Office
E&G	Estate and Gift
E3210	Electronic 3210
EDL	Electronic Docket List
EEFax	Electronic Employee Fax number
EH	Equivalent Hearing
EIC	Earned Income Credit
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EMPL	Employment
EP/EO	Employee Plan Exempt Organization
EPSS	Electronic Products & Services Support
ES	Estate Tax

ESA	Coverdell Education Savings Accounts
EX	Excise
FBAR	Foreign Bank and Financial Account
FE	Field Examination
FLC	File Location Code
FOIA	Freedom of Information Act
FPAA	Final Partnership Administrative Adjustment
FPO	Fleet Post Office
FS	Filing Status
FTE	Flow Through Entity
FTM	Fast Track Mediation
FTS	Fast Track Settlement
HC	Hold Code
HOH	Head of Household
HSA	Health Savings Accounts
IA	Installment Agreement
IAT	Integrated Automation Tool
IDT	Identify Theft
IGM	Interim Guidance Memorandum
IMF	Individual MF
IMS	Issue Management System
INNSP	Innocent Spouse
INTL	International
IRA	Individual Retirement Account
IRA MF	Individual Retirement Account MF
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
Acronym	Acronym Definition
IRN	Item Reference Number
IRS	Internal Revenue Service
ISTS	Innocent Spouse Tracking System
ITIN	IRS Individual Taxpayer Identification Number
LOJ	Lack of Jurisdiction
MAAS	Manual Assessment (Literal used to identify a Quick Assessment)
MF	Master File
MMIA	Manually Monitored Installment Agreement
MEF	Modernized E-File
MFJ	Married Filing Joint
MFS	Married Filing Separate
MFT	Master File Tax
MOIC	Monitoring Offer In Compromise
MR	Manual Refund
MSA	Archer Medical Savings Accounts
NAP	National Account Profile
NF	Non-Filer
NMF	Non-Master File

NOD	Notice of Determination
NPS	Non-Petitioning Spouse
NPY	Non-Petitioned Year
NRS	Non-Requesting Spouse
NRU	Non>Returns Unit
NSD	No Source Document
OAR	Operations Assistance Request
OIC	Offer In Compromise
OMB	Organizational Mailbox
OS	Operations Support
PAM	Post Appeals Mediation
PC	<ul style="list-style-type: none"> • Post Closing • Priority Code
PCS	Partnership Control System
PDC	Posting Delay Code
PDIA	Payroll Deduction Installment Agreement
PEAS	Processing Employee Automated System
PENAP	Penalty Appeal
PER	Potential Error Report (AQMS)
PICF	Partnership Investor Control File
PII	Potentially Identifiable Information
POA	Power of Attorney
POD	Post of Duty
PPIA	Partial Pay Installment Agreement
PR	Premature Referral
PRN	Penalty Reference Number
PS	Petitioning Spouse
Acronym	Acronym Definition
PTM	APS Processing Team Manager
Q/A	Quick Assessment (Manual Assessment MAAS)
RAR	Revenue Agents Report
RDD	Return Due Date
REF	Reference
REP	Representative
RJ	Retained Jurisdiction
RFRTN	Reference Return
RRAP	Rapid Response Appeals Process
RRB	Railroad Retirement Board
RS	Requesting Spouse
RSD	Retained Source Document
RSED	Refund Statute Expiration Date
SB/SE	Small Business Self-Employed
SC	Source Code (If not used for Source Code, may be used to indicate Service Center (Campus) e.g. SC Claim)
SD	Source Document

SFR	Substitute For Return
SND	Statutory Notice of Deficiency
SPDER	Servicewide Policy, Directives and Electronic Research
SSN	Social Security Number
ST	Status
SUB	Substitute For Return (ACDS Statute Code)
TAS	Taxpayer Advocate Service
TBOR2	Taxpayer Bill of Rights 2
TC	Transaction Code
TCS	Tax Computation Specialist
TE	APS Tax Examiner
TE/GE	Tax Exempt Government Entities
TEFRA	Tax Equity and Fiscal Responsibility Administration
TETR	Telephone Excise Tax Refund
TFINV	TEFRA Investor
TFRP	Trust Fund Recovery Penalty
TIN	Taxpayer Identification Number
TIPRA	Tax Increase Prevention and Reconciliation Act of 2005
TL	Team Leader
TLCATS	Tax Litigation Counsel Automated Tracking System
TM	Team Member
TMP	Tax Matters Partner
TR	Transfer
TS	Taxpayer Services
TSA	Technical Services Advisory
TXI	Taxable Income
UNC	Unclaimed Notice
Acronym	Acronym Definition
UND	Undeliverable Notice
USTC	United States Tax Court
VTs	Validation Tracking System
WH	Withholding
WHC	Withholding Compliance
WUNO	Workunit Number

Back to Table of Contents

Exhibit 8.20.15-3 (MM-DD-YYYY)

**Integrated Data Retrieval System (IDRS) and Corporate Files On-Line (CFOL)
Acronyms and Command Codes (CC) Included in APS IRMs**

Acronym/CC	Acronym/CC Definition
IDRS	Integrated Data Retrieval System
ADD24	IDRS CC used to transfer credit to a Dummy account or when a secondary TC is required.
ADD34	IDRS CC used to transfer credit between modules when no secondary TC is required.

ADD48	IDRS CC used to transfer Overpayment Credit Elect, Refund Repayment, Substantiated Credit Allowances or Withholding/FICA Credit.
ADJ54	IDRS CC used to adjust tax, penalty, interest, credit and reference items on a taxpayer's account.
BNCHG	IDRS CC generated by CC ENREQ for a BMF/NMF and EPMF entity change.
CFOL	Corporate Files On-Line
CC	Command Code
MF	Master File
ACTON	IDRS CC used to open, update and close an IDRS control base
BMFOL	CFOL CC used to research a business taxpayer's account information
CFINK	CFOL CC used to research Power of Attorney (POA) information on the Centralized Authorization File (CAF)
ENMOD	IDRS CC used to research a taxpayer's entity information
ENREQ	IDRS CC used to open a CC INCHG or BNCHG input screen.
ESTAB	IDRS CC used to enter requests for original paper documents, copies, information, etc. The kind of request made depends on the request code input with CC ESTAB.
IDT48	IDRS CC used to reverse a fraudulent refund to the taxpayer affected by ID THEFT.
IDT58	IDRS CC used to reverse a partial refund to the taxpayer affected by ID THEFT.
IMFOL	CFOL CC used to research an individual taxpayer's account information
INCHG	IDRS CC generated by CC ENREQ for an IMF entity change.
Acronym/CC	Acronym/CC Definition
INOLES	CFOL CC used to research a taxpayer's entity information
ISTSRA	ISTSR with Definer A displays a case with all its data fields, stages and comments.
REQ54	IDRS CC used to open CC ADJ54 format screen.
REQ77	IDRS CC used to input miscellaneous transaction codes to the tax module
SPARQ	CFOL CC used to research a more current address of a former spouse associated with a prior year Married Filing Joint Form 1040.
STAUP	IDRS CC used to update/suspend MF Status for modules that are or have been balance due modules. Command Code STAUP is valid for IMF, BMF, IRAF, and NMF.
TERUP	IDRS CC used to delete all or part of the entries made to a specific account by a specific employee.
TSCHG	PCS CC used to effect changes to PICF data elements.
TSCLS	PCS CC used to close the partnership/partner linkage
TXMODA	IDRS CC used to display a taxpayer's account, monitor account updates, and research pending, posted and unpostable transaction codes.
XSINQ	IDRS CC used to research the Excess Collections File

[Back to Table of Contents](#)