



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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Affected IRM: IRM: 8.4.4

MEMORANDUM FOR APPEALS EMPLOYEES

FROM: John V. Cardone /s/ *John V. Cardone*
DIRECTOR, POLICY, QUALITY AND CASE SUPPORT

SUBJECT: Requesting Examination Assistance on Docketed Cases

Appeals led a cross-functional Docketed Examination Assistance (DEA) team to standardize procedures for requesting docketed case examination assistance and retaining jurisdiction when petitioners provide new information, issues, or arguments to Appeals not previously considered by Compliance.

Purpose: This guidance implements the DEA team's recommended procedures.

Background: Appeals requested and Compliance provided docketed case assistance to Appeals for many years based on local procedures, resulting in disparate treatment of petitioners in the resolution of tax matters. A standard examination assistance (EA) process reinforces Appeals' quasi-judicial approach to the way it handles cases, with the goal of enhancing internal and external customer perceptions of a fair, impartial and independent Office of Appeals, and complies with the ex parte restrictions set forth in section 1001(a)(4) of the Internal Revenue Service Restructuring and Reform Act of 1998. Appeals will continue to retain jurisdiction and settlement authority of docketed cases during the EA process.

Procedural Change: Appeals will request EA if the new information, issues, or arguments not previously considered by Compliance merit additional analysis or investigation in Appeals' judgment. There must be at least 60 calendar days remaining before the Tax Court calendar date on the date the Appeals Team Manager (ATM) sends the request to the EA Point of Contact (EA POC). Compliance will approve or deny the request as outlined on Form 14362, discussed below. If approved, an examiner will analyze the new information, make a preliminary determination, and recommend any changes to the proposed increase in tax. Appeals will take the examiner's determination into consideration, but is not bound to adhere to the examiner's conclusions and may exercise discretion and judgment in efforts to settle the case. If the request for examination assistance is denied, Appeals will consider settlement offers based on merits and hazards of

litigation, considering all the information in the case file, as well as assessing the probative value of the new information.

This guidance also implements EA case tracking procedures and introduces the following letter and forms:

Letter/Form Number and Title	Purpose
Letter 4642, <i>Docketed Case Examination Assistance</i>	Appeals prepares and sends this letter to the petitioner (and a copy to the authorized representative, if any) or counsel of record to explain the EA process and address any ex parte concerns.
Form 14361, <i>Docketed Examination Assistance Request - Jurisdiction Not Released</i>	Appeals prepares and sends this form to Compliance to request EA.
Form 14362, <i>Docketed Examination Assistance Issues and Results</i>	Appeals prepares required sections of this form and provides it to Compliance with the EA request. Compliance uses this form to indicate their approval or denial of the EA request. If denied, Compliance returns it to Appeals with a reason for denial. If approved, the examiner completes the form and returns it to Appeals to report the results of their EA determination.

The attachment, new IRM 8.4.4, *Appeals Docketed Cases - Examination Assistance Requests*, provides detailed guidance for all Appeals personnel. Please ensure that this information is distributed to all affected employees within your organization.

Effect on Other Documents: Appeals will publish new IRM 8.4.4 within two years from the date on the memorandum.

Effective Date: This guidance is effective on August 29, 2016.

Contact: Appeals personnel should elevate any questions through the appropriate management chain.

Attachment: IRM 8.4.4, *Appeals Docketed Cases - Examination Assistance Requests*

cc: IRS.gov

Part 8 Appeals

Chapter 4 Appeals Docketed Cases

Section 4 Examination Assistance Requests

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- Exhibit 8.4.4-1 Examination Assistance Terms and Definitions

8.4.4.1 (08-29-2016)

Docketed Case Examination Assistance Request Overview

- (1) Appeals may receive new information from a petitioner/representative or counsel of record on a docketed case, that in the judgment of the assigned Appeals Technical Employee (ATE), merits additional analysis or investigation by Compliance. When new information is received in Appeals in a nondocketed case, Appeals can return the case and release jurisdiction to the originating function. However, that is not possible for docketed cases. By statute, the jurisdiction of a docketed case must remain within the Office of Chief Counsel (or Appeals, if referred for settlement).
 - a) Additional analysis means categorizing, sorting, or reviewing large volumes of records, or requiring additional steps or reasoning to reach a conclusion.
 - b) Investigative action means actions required for fact finding, to make inquiries or to verify the authenticity of an item.
- (2) Standard docketed case examination assistance (EA) request procedures ensure:

Attachment to AP-08-0616-0003, *Requesting Examination Assistance on Docketed Cases: IRM 8.4.4, Appeals Docketed Cases - Examination Assistance Requests*

- a) Compliance has the opportunity to examine information provided by petitioning taxpayers to Appeals that was not previously provided to Compliance, consistent with the mission, roles and responsibilities associated with the affected Compliance personnel, and
- b) All petitioners receive consistent treatment when they provide new information not previously considered by Compliance.

(3) See Exhibit 8.4.4-1, *Examination Assistance Terms and Definitions*, for common terms and acronyms related to examination assistance requests.

(4) The Step/Action table below provides an overview of the docketed case examination assistance (EA) request process:

Step	Action	Reference
1.	Appeals receives new information not previously made available to Compliance and determines if the case meets EA prerequisites.	<ul style="list-style-type: none"> • IRM 8.4.4.3, <i>Examination Assistance Prerequisites</i> • IRM 8.4.4.3.1, <i>New Information Received in Appeals</i> • IRM 8.4.4.3.2, <i>60-Day Requirement</i>
2.	If the case meets the EA prerequisites, and the case is a regular docketed case, the ATE must contact the assigned Counsel attorney before requesting EA.	IRM 8.4.4.4, <i>Counsel Contact Required</i>
3.	ATE prepares EA package and emails it to the ATM for review, approval, and forwarding to designated EA Point of Contact (EA POC) for the originating Compliance function.	IRM 8.4.4.5, <i>Examination Assistance Request Package</i> <ul style="list-style-type: none"> • Form 14361 • Form 14362 • Copy of the IRS Notice (for this purpose, an “IRS Notice” includes a Notice of Deficiency, a Notice of Determination of Worker Classification, or any similar document that outlines the Service’s position on the particular tax matters and provides U.S. Tax Court rights).
4.	ATM reviews, and either <ul style="list-style-type: none"> 1) Approves and forwards to designated EA POC, or 2) Denies and returns EA package to ATE for appropriate action. 	IRM 8.4.4.6, <i>Appeals Team Manager Actions</i>
5.	EA POC approves/denies EA request.	IRM 8.4.4.7, <i>Examination Assistance Point of Contact Actions</i>

Step	Action	Reference
6.	Approved EA request assigned to an examiner and ATE notifies petitioner of the approved EA request.	<ul style="list-style-type: none"> • IRM 8.4.4.8, <i>Appeals Technical Employee Actions</i> • Letter 4642
7.	ATE and examiner coordinate the method and timing of delivery of new information and related case file information to the examiner.	IRM 8.4.4.8, <i>Appeals Technical Employee Actions</i>
8.	Examiner: <ol style="list-style-type: none"> 1) Reviews and examines new information 2) Provides the examiner's findings to the ATE using Form 14362, <i>Docketed Examination Assistance Issues and Results</i> 3) Returns new information, case file information, and any EA workpapers to the ATE. 	IRM 8.4.4.9, <i>Approved Examination Assistance - Overview of Compliance Actions</i>
9.	ATE notifies petitioner of the EA results	IRM 8.4.4.8, <i>Appeals Technical Employee Actions</i>
10.	Administrative actions related to the above steps (recordations of action, input of coding, reporting of time, etc.)	IRM 8.4.4.10, <i>Examination Assistance Tracking</i>

8.4.4.2 (08-29-2016)
Examination Assistance Exception

(1) If the docketed case is IRS Campus-sourced and meets the exception in IRM 8.6.1.6.5 (2), *Taxpayer Provides New Information*, review the new information and proceed with normal consideration. If the case does not meet the exception, proceed to IRM 8.4.4.3 to request examination assistance.

8.4.4.3 (08-29-2016)
Examination Assistance Criteria

(1) The ATE will request examination assistance when these three criteria are met:

- 1) **New Information Received in Appeals** - Appeals received new information not previously made available to Compliance from a petitioner/representative or counsel of record on a docketed case. IRM 8.4.4.3.1 provides additional guidance on identifying types of new information received in Appeals meeting this criteria.

- 2) **60-Day Requirement** - There must be at least 60 calendar days remaining before the Tax Court calendar date on the date the ATM sends the request to the EA POC, and
- 3) **New Information Merits EA** - The new information must merit additional analysis or investigation by Compliance.

Note: The ATE must physically secure the new information to review it to determine if it merits investigation or analysis by Compliance.
IRM 8.6.1.6.5 (1), *Taxpayer Provides New Information*, defines “additional analysis” and “investigative action.”

8.4.4.3.1 (08-29-2016)

New Information Received in Appeals

(1) New information is information received in Appeals from the petitioner/representative or counsel of record not previously made available to Compliance for consideration prior to issuance of the IRS Notice, relating to issues:

- Previously examined,
- Raised in the petition, or
- Raised by the Government in its pleadings.

(2) New information includes:

- New information, evidence, or documentation.
- A relevant new issue for which Counsel has provided written guidance on whether or not the issue requires a formal amendment to the Tax Court petition.

Note: Refer to IRM 8.4.1.15.3, *New Issues in Docketed Cases*, for the actions the ATE is required to take prior to requesting assistance from Compliance.

- A new theory or alternative legal argument warranting review and comment by Compliance in the ATE's judgment, before the ATE can fully evaluate the hazards of litigation.

8.4.4.3.2 (08-29-2016)

60-Day Requirement

(1) Use the table below to determine if the case meets the 60-day requirement and then take the next appropriate action:

If...	Then...
<p>Less than 60 calendar days remain before the Tax Court calendar date</p>	<p>Do not seek EA. Instead, either:</p> <ol style="list-style-type: none"> 1) Close the case to Counsel for trial preparation, or 2) Attempt to settle the case solely on the basis of all the information in the case file and your assessment of the probative value of the new information in determining the hazards of litigation. <p>Complete standard procedures in accordance with current IRM requirements to complete the case and close it to ATM. When closing a case for trial preparation, the ATE should still assist Counsel in determining the impact of the new information on litigating hazards.</p>
<p>At least 60 calendar days remain before the Tax Court calendar date on the date the ATM sends the request to the EA POC</p>	<p>Review the new information. In the ATE's judgment, does it merit additional analysis or investigation by Compliance?</p> <ul style="list-style-type: none"> • If yes - See IRM 8.4.4.4, <i>Counsel Contact Required</i>, in advance of preparing an EA request. See IRM 8.4.4.5, <i>Examination Assistance Request Package</i>, for procedures and instructions on EA request preparation. • If no - The ATE will evaluate the new information and determine its impact in attempting to settle the case. Do not proceed with any further EA request actions.

**8.4.4.4 (08-29-2016)
Counsel Contact Required**

- (1) If the case is a regular docketed case and meets the EA prerequisites, the ATE must contact the assigned Counsel attorney before requesting EA to:
- Apprise Counsel of the new information received.
 - Allow Counsel to request that Appeals return the case to its jurisdiction for trial preparation, pursuant to Rev. Proc. 2016-22, section 3.08.

(2) If Counsel does not promptly request the return of the case, the ATE should:

- Ensure that Counsel has identified any file information that needs to be retained in support of its work on the case (i.e. Tax Court-related documents, etc.) and/or otherwise advised the ATE of any Tax Court actions. If Counsel requests to retain any information that would have an impact on EA, the ATE should provide a copy of the information to the examiner.
- Follow standard procedures for requesting EA

Note: The ATE will document such contact and discussion in the Case Activity Record (CAR).

Caution: Keep in mind at least 60 calendar days must remain before the Tax Court calendar date on the date the ATM sends the request to the EA POC.

Note: Counsel contact is not required for S docketed cases.

8.4.4.5 (08-29-2016) **Examination Assistance Request Package**

(1) Following the discussion with Counsel, the ATE will:

- a) Determine the EA Point of Contact. See IRM 8.4.4.7.2, *Examination Assistance Point of Contact*.
- b) Prepare an encrypted email to the ATM requesting review and approval. Attach the EA request package files to the email.

(2) The **EA Request Package** includes the following electronic files:

Document	Instructions
<p>Form 14361, <i>Docketed Examination Assistance Request - Jurisdiction Not Released</i>. This form is used by Appeals employees to request examination assistance on docketed cases that remain in Appeals jurisdiction.</p>	<ol style="list-style-type: none"> 1) The ATE must access and generate this form from the Appeals Generator of Letters and Forms (APGolf) subsystem of Appeals Centralized Database System (ACDS). Generating the form from APGolf captures data for feedback loop purposes and attaches a PDF as a case file attachment. Note: ACDS will name the file using this format: MM-DDYYYY(Date)_NN.NN.NN(Time Stamp)_TPName(Last First)_WUNOXXXXXX_NNNN (ACDSUserID).pdf 2) The form will autopopulate with the petitioner’s information. Complete all other fields 3) Complete the form to provide an explanation of the new information and the basis of the EA request. 4) See IRM 8.4.4.5.1, <i>Form 14361 Instructions</i>.
<p>Form 14362, <i>Docketed Examination Assistance Issues and Results</i>. This form is included in the EA request package from Appeals and used by Compliance to approve or deny the EA request and provide the EA issues and results to Appeals. Appeals will also use the form to track certain EA process data.</p>	<ol style="list-style-type: none"> 1) Download the form from the Publishing website 2) Partially complete Form 14362 as indicated in IRM 8.4.4.5.2, <i>Form 14362 Instructions</i>. 3) Save the fillable PDF form using the following format: F-14362_NAME_Docket-No_WUNOXXXXXX.pdf <ul style="list-style-type: none"> • NAME = 4-character name control • Docket-No = Numeric docket number • WUNOXXXXXX = 10-digit workunit number Note: Do not “print to Adobe” to save this form. This removes the fillable formatting features that Compliance will need to use to complete the form to return to Appeals.

Document	Instructions
IRS Notice	<p>Provide a copy of the IRS Notice and relevant attachments to the IRS Notice, if available. (For this purpose, an IRS Notice includes a Notice of Deficiency, a Notice of Determination of Worker Classification, or any similar document that outlines the Service’s position on the particular tax matters and provides U.S. Tax Court rights).</p> <p>Note: Use the electronic copy of the petition attached to ACDS as a case file attachment if it includes a copy of the notice of deficiency. You don’t need to delete the petition from the file.</p>

(3) Use the email template below to prepare your request for ATM approval:

EA Request Email Template - To ATM

Email Part	Description of Entry
To:	Your ATM
Subject:	<p>EA Request - Docket No. NNNNN-YYC</p> <p>Note: C = Character(s) used by the Tax Court to designate different types of cases, e.g., S for a small or “S” case. See IRM 8.4.1.2.1, <i>Designations Identifying Types of Docketed Cases</i>.</p>
Attachments:	<ul style="list-style-type: none"> • F-14362_NAME_Docket-No_WUNOXXXXXX.pdf • SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used)

Email Part	Description of Entry
Body:	<p>Please review and approve the attached EA request. I received and reviewed new information not previously made available to Compliance. In my judgment, it merits additional analysis or investigation by Compliance. Form 14361 is attached to ACDS for your electronic signature.</p> <p>Insert for regular docketed cases: I notified the assigned Counsel attorney of my intent to request EA.</p> <p>Insert if calendared: Tax Court calendar date: MM/DD/YYYY</p> <p>The EA POC is: [insert the email address of the EA POC]</p> <p>Please copy me when you send the approved request to the EA POC.</p> <p>Your signature block</p>

**8.4.4.5.1 (08-29-2016)
Form 14361 Instructions**

- (1) Form 14361, **Docketed Examination Assistance Request - Jurisdiction Not Released**, is in APGolf Category “Transmittals”.
- (2) Changes to ACDS database fields (yellow fields on the APGolf input page) are not retained beyond the creation of the form. Data from these ACDS database fields is used when Appeals shares feedback loop data with the source functions.
- (3) Changes to Form 14361 capture fields (white fields on the APGolf input page) are retained from the last Form 14361 generated for the case from ACDS. Change incorrect data in a Form 14361 field by changing the data from the APGolf input page and regenerating the form. Do not merely edit the PDF form.
- (4) Form 14361 line-by-line instructions:

**Docketed Examination Assistance (EA) Request
Jurisdiction Not Released**

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Part A – Case Identification			

Attachment to AP-08-0616-0003, *Requesting Examination Assistance on Docketed Cases: IRM 8.4.4, Appeals Docketed Cases - Examination Assistance Requests*

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Taxpayer name (as shown on U.S. Tax Court petition)	Autopopulates with the TPNAME on ACDS. Changes to the TPNAME are not retained beyond the creation of this form.	Yes	No
Identification number	Autopopulates with the SSN/EIN from ACDS.	Yes	No
MFT code	Autopopulates with the MFT on ACDS.	Yes	No
Docket number	Autopopulates with the DKTNO on ACDS.	Yes	No
Taxable Year(s) or Tax Period(s)	Autopopulates with up to 12 tax periods on ACDS.	Yes	No
Contact phone number	<p>Leave blank. Compliance must contact the ATE before contacting the petitioner or representative/counsel of record. The ATE will identify the appropriate party for such interaction.</p> <p>Note: After first contacting the ATE, the examiner may, at their discretion, directly contact the petitioner or representative/counsel of record, e.g., to issue an Information Document Request (IDR), provide a summary of EA results, or otherwise interact with the appropriate party to contact for any other reason, as needed, to make a determination on the EA issue(s).</p>	No	Yes
<ul style="list-style-type: none"> • Taxpayer • Representative 	Leave blank.	No	Yes
Representative's Name	Leave blank.	No	Yes
PBC	Autopopulates with the Primary Business Code (PBC), also called PRIBUSCD on ACDS.	Yes Display only on the input page. Do not edit on PDF.	No

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Project code	Autopopulates with the PROJCD on ACDS. Displays on the input page, and can't be edited.	Yes Display only on the input page. Do not edit on PDF.	No
Case type (should agree with MFT code above)	<p>Make a selection from the drop-down list:</p> <ul style="list-style-type: none"> • Income Tax • Employment Tax • Estate & Gift • Other <p>Note: If you select "Other", you must also complete the "Other description" box, which only opens when you select "Other".</p>	No	Yes
Part B – From Appeals			
Requested by	Autopopulates with your name on ACDS.	Yes	No
Phone number	Autopopulates with your phone number on ACDS.	Yes	No
Extension	Autopopulates with your extension, if any, on ACDS.	Yes	No
Mailing address	Autopopulates with your address on ACDS.	Yes	No
Date EA requested	Autopopulates with the current date. You can change this date.	No	Yes

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Main EA issue	<p>Make the appropriate selection from the drop-down list:</p> <ul style="list-style-type: none"> • F1040 Sch. A Itemized Deductions • F1040 Sch. C/F Income • F1040 Sch. C/F Expenses • F1040 Sch. D Capital Gains/Losses • F1040 Sch. E Income • F1040 Sch. E Expenses • F1040 Other Income • F1040 Personal/ Dependency Exemptions • F1040 S/E Tax • F1040 Standard Deduction • F1065/1120 Income • F1065/1120 Expenses • Other Taxes • Tax Credit(s) • Withholding or Prepayment Credits • Employment Tax Issues • Estate and Gift Issues • Penalties • Other <p>Note: If you select “Other”, you must also complete the “Other description” box, which only opens when you select “Other”.</p>	No	Yes
Approved by	Autopopulates with your manager’s name on ACDS.	Yes	No
Date approved	Leave blank. The approver will electronically sign the PDF, thus entering a date approved.	No	Yes
Phone number	Autopopulates with your manager’s phone number on ACDS.	Yes	No
Extension	Autopopulates with your manager’s extension, if any, on ACDS.	Yes	No

Attachment to AP-08-0616-0003, *Requesting Examination Assistance on Docketed Cases: IRM 8.4.4, Appeals Docketed Cases - Examination Assistance Requests*

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Part C – To Examination			
No show/No response in Examination	Check this box if there are clear indications in the administrative file that the case was a No show/No response in Examination	No	Yes
EA request sent to	Enter the EA POC’s email address.	No	Yes
Phone number	Enter the EA POC’s phone number.	No	Yes
Extension	Enter the EA POC’s extension, if any.	No	Yes
Part D - Basis for Request			
New Evidence	Check this box if you received new evidence not previously made available to Compliance.	No	Yes
New Issue	Check this box if the petitioner raised a new issue not previously made available to Compliance.	No	Yes
Part E – Area Counsel Contact Information			
Area Counsel contact	Enter the assigned Counsel attorney’s name.	No	Yes
Phone number	Enter the assigned Counsel attorney’s phone number.	No	Yes
Extension	Enter the assigned Counsel attorney’s extension, if any.	No	Yes
Part F - Explanation			

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Explanation	<p>To indicate the priority nature of your EA request, begin Part F with this statement: “Tax Court calendar date is MM/DD/YYYY. Please complete EA by MM/DD/YYYY.” If the Tax Court has not yet set the calendar date, indicate "currently unscheduled" in place of “MM/DD/YYYY” above. Enter a date no less than 45 days from the date of the request and determine the date based upon the needs of the case, including the Tax Court calendar date. Enter a narrative explanation of the new information and the basis of the EA request. ACDS captures a maximum of 512 characters and provides a count-down of the number of characters remaining.</p>	No	Yes
Explanation Continuation	<p>Check this box if you need more room to continue your narrative explanation.</p> <p>Caution: ACDS does not save the information you enter in this section. Consider saving the information you enter in this section in a Word document outside of ACDS in case you need to make any changes or correct errors you discover when proofreading your form.</p>	No	No

Field	Entry	ACDS Field?	Form 14361 Data Capture Field?
Save as Case File Attachment	<p>Check this box to:</p> <ul style="list-style-type: none"> • Save and attach the form in PDF format • Name the file using the approved naming convention • Add your name in the Name column and “Form 14361” in the “Description” column. • Captures data for feedback loop purposes 	N/A	N/A
Save Form	Generates form and opens it in PDF.	N/A	N/A
Reset Form	Resets all fields. Yellow fields you changed will reset to the database value. White fields will reset to blank or the default value.	N/A	N/A

8.4.4.5.2 (08-29-2016) Form 14362 Instructions

- (1) Form 14362, *Docketed Examination Assistance Issues and Results*, is available on the Publishing website.
- (2) Form 14362 line-by-line instructions:

Docketed Examination Assistance Issues and Results

Field	Entry
Part A - Case Identification	
Taxpayer name (as shown on U.S. Tax Court petition)	Enter the TPNAME as shown on ACDS.
Identification number	Enter the SSN/EIN as entered in the Primary TIN field on ACDS.
MFT code	Enter the MFT as shown on ACDS.
Docket number	Enter the DKTNO as shown on ACDS.
Taxable Year(s) or Tax Period(s)	Enter the tax periods as shown on ACDS.

Field	Entry
PBC	<p>Enter the PBC code. The Primary Business Code (PBC), a 3-digit code, is also called the PRIBUSCD. PBC is a required entry on ACDS. You can locate the PBC from the Search Case screen in the following locations:</p> <ul style="list-style-type: none"> • Case level: The 3-digit PBC is found in the PRIBUSCD field Return level on the Summary • Return Information screen: Under the BodCd column heading in position one through three • Return level on the Detail Return Information screen for the most recent tax period in the workunit: The 3-digit PBC is found in the PRIBUSCD field
SBC	<p>Enter the SBC code, if any. The secondary Business Code (SBC), a 3-digit code, is also called the SECBUSCD. SBC is not a required entry on ACDS for non-AIMS cases. You can locate the SBC, if any, from the Search Case screen in the following locations:</p> <ul style="list-style-type: none"> • Return level on the Summary Return Information screen: Under the BodCd column heading in position four through six • Return level on the Detail Return Information screen for the most recent tax period in the workunit: The 3-digit SBC is found in the SECBUSCD field

Field	Entry
Group/Org	<p>Enter the Group/Org code, if any. The Group/Org (EGC), a 3-digit code, is also called the EMPGRCD. EGC is not a required entry on ACDS for non-AIMS cases. You can locate the EGC, if any, from the Search Case screen in the following locations:</p> <ul style="list-style-type: none"> • Return level on the Summary Return Information screen: Under the BodCd column heading in position seven through nine • Return level on the Detail Return Information screen for the most recent tax period in the workunit: The 3-digit EGC is found in the EMPGRCD field
Project Code	<p>Enter the Project code, if any. The Project Code, a 4-digit code, is also called the PROJCD. The Project Code is not a required entry on ACDS. You can locate the Project Code, if any, from the Search Case screen at the Case level. The 4-digit Project Code is found in the PROJCD field.</p>
Part B – Examination Assistance Approved/Denied	
EA point of contact name	Enter the EA point of contact’s name.
Email address	Enter the EA point of contact’s email address.
Phone Number	Enter the EA point of contact’s phone number.
Extension	Enter the EA point of contact’s extension, if any.
Exam Assistance Approved/Denied	Leave blank.
If “Denied” select or write in reason	Leave blank.
Approved by	Leave blank.
Title	Leave blank.
Date	Leave blank.
Part C - Issues and Results	
Issue No.	Auto-populated.
Issue	Enter a brief description of the issue.

Field	Entry
Year/Period	Enter one tax year/period.
Per Return	Enter the amount claimed per return.
Corrected	Leave blank.
Adjustment	Leave blank.
Explanation	Leave blank.
Add New Issue	The published form opens with sections for three issues. Click on the "Add New Issue" button to add a new issue section for additional issues and/or tax years/periods, or click on the "X" next to the "Adjustment" field to delete an issue section. The form is programmed to add pages as needed for the number of issue sections entered.
Part D - Examiner's Information	
Examiner	Leave blank.
Phone number	Leave blank.
Extension	Leave blank.
Date EA assigned to examiner	Leave blank.
Date examiner completed EA	Leave blank.
Total examiner time charged to EA case	Leave blank.
Part E - Manager's Approval (as required)	Note: The requirement for managerial approval is at Examination's discretion and a signature is not required for Appeals to accept the EA findings.
Signature	Leave blank.
Title	Leave blank.
Date	Leave blank.

Reminder: Save the fillable PDF form using the following format: F-14362_NAME Docket-No_WUNOXXXXXX.pdf

8.4.4.6 (08-29-2016) Appeals Team Manager Actions

- (1) The ATM will receive the EA request package by encrypted email, review it, and approve or not approve it.

If the ATM...	Then the ATM will...
Approves EA Request	<ol style="list-style-type: none"> 1) Open the Form 14361 from ACDS Case File Attachments 2) Save and rename Form 14361 to a temporary location on your computer. Use this naming convention: F-14361_NAME_Docket-No_WUNOXXXXXX.pdf <ul style="list-style-type: none"> • NAME = 4-character name control • Docket-No = Numeric docket number • WUNOXXXXXX = 10-digit workunit number 3) Sign Form 14361 electronically. 4) Upload the electronically signed Form 14361 to the ACDS workunit as a case file attachment. 5) Delete unsigned Form 14361 case file attachment(s). 6) Prepare an encrypted email to the EA POC, and attach the EA package documents: <ul style="list-style-type: none"> • F-14361_NAME_Docket-No_WUNOXXXXXX.pdf • F-14362_NAME_Docket-No_WUNOXXXXXX.pdf • SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used) 7) Send the email/EA package (via encrypted email) to the appropriate EA POC within the originating function and copy the ATE.

If the ATM...	Then the ATM will...
Does Not Approve EA Request	1) Not sign Form 14361 2) Return any EA request package to the ATE (via encrypted email) for appropriate action, such as <ul style="list-style-type: none"> • Correction of the EA package • Additional consideration and resolution • Closing to Counsel for trial preparation

(2) Use the email template below to prepare the EA request email to the EA POC:

EA Request Email Template - To EA POC

Email Part	Description of Entry
To:	EA POC
Subject:	EA Request - Docket No. NNNNN-YYC Note: C = Character(s) used by the Tax Court to designate different types of cases, e.g., S for a small or “S” case. See IRM 8.4.1.2.1, <i>Designations Identifying Types of Docketed Cases</i> .
Attachments:	<ul style="list-style-type: none"> • F-14361_NAME_Docket-No_WUNOXXXXXX.pdf • F-14362_NAME_Docket-No_WUNOXXXXXX.pdf • SND_NAME_Docket-No_WUNOXXXXXX.pdf (or petition file name, if used)

Email Part	Description of Entry
Body:	<p>Please review the attached EA request package, and complete Form 14362, Part B, as follows:</p> <ol style="list-style-type: none"> 1) Check “Approved” or “Denied” 2) Select or write-in the reason, if denied 3) Electronically sign the form 4) Enter your title 5) Enter the date you approved or denied the request Insert if calendared: Tax Court calendar date: MM/DD/YYYY <p>Your signature block</p>

8.4.4.7 (08-29-2016)

Examination Assistance Point of Contact Actions

(1) The Examination Assistance Point of Contact (EA POC) will review the EA package, either approve or deny the request, and communicate that decision to the ATM.

- 1) **If approved** - The EA POC assigns the EA request to an examiner and then advises the ATM of the assignment.
- 2) **If denied** - The EA POC returns EA Form 14362 to the ATM indicating the reason the request was denied, using a reason on the drop-down list. If an EA POC denies an EA request, a process exists where the ATE and ATM (concerned that a significant risk to taxpayer compliance exists) can elevate the EA request to the Appeals Area Director for discussion with the EA POC’s manager. See IRM 8.4.4.7.1, *Examination Assistance Request Denied*.

Note: The EA POC will communicate the decision to approve or deny an EA request to the ATM (and the ATM to the requesting ATE), generally within 30 calendar days.

8.4.4.7.1 (08-29-2016)

Examination Assistance Request Denied

(1) The EA POC can deny the EA request. Form 14362 provides a drop-down list of reasons for denial and an “Other” write-in reason for denial. The EA POC either selects a reason from the drop-down list or writes in a reason and returns the signed Form 14362 denying EA to the ATM.

(2) The ATM forwards the Form 14362 to the ATE for the administrative file. The ATM and ATE discuss the denial decision and impact of the decision on taxpayer compliance.

If, after discussing the EA denial, the ATM and ATE Decide...	Then...
<p>The EA denial poses a significant risk to taxpayer compliance.</p> <p>Note: Deciding whether the EA denial poses a significant risk to taxpayer compliance is a judgment call. Consider whether substantially conceding or conceding Compliance's position in full could serve to undermine the taxpayer compliance of this petitioner/representative or counsel of record's or the overall taxpayer compliance of the American public, if the decision was known.</p>	<p>1) ATM forwards EA package and concerns about the denial to the Appeals Area Director (AD) for review (via encrypted email).</p> <ul style="list-style-type: none"> • If the Appeals AD does not concur, the Appeals AD notifies the ATM (via encrypted email) of decision with a "Cc" to the ATE. • If the Appeals AD concurs, they will contact the EA POC's manager (POCM) (via phone or email) to discuss the EA denial concerns. <p>Exception: For Estate & Gift Tax cases, the Appeals AD will contact the Workplan Selection and Delivery (WSD) Manager to discuss the EA denial concerns.</p> <p>2) The Appeals AD discusses the concerns with the POCM or WSD. If, after discussion with the Appeals AD:</p> <ul style="list-style-type: none"> • The POCM or WSD agrees with Appeals' concerns and reverses the decision to deny the EA request, the POCM or WSD notifies the EA POC and the ATM resubmits the EA package. • The POCM or WSD does not agree with Appeals' concerns and upholds the denial of the EA request, the Appeals AD notifies the ATM (via phone or email) of the decision not to reverse the EA denial.

If, after discussing the EA denial, the ATM and ATE Decide...	Then...
<p>The EA denial does not pose a significant risk to taxpayer compliance</p>	<ul style="list-style-type: none"> • Where EA is not pursued, denied or not provided, Appeals will seek to resolve the case solely on the basis of all the information in the case file, as well as the new information provided by the petitioner/representative or counsel of record to support their position (without Compliance having an opportunity to review, examine, or rebut). • ATE assesses the probative value of the new information in determining the hazards of litigation and attempts to reach a settlement with the petitioner/representative or counsel of record on the case. IRM 8.6.2.5.4, <i>“My Evaluation” Section of the Appeals Case Memo (ACM)</i>, and its subsections, provides additional discussion on assessing the probative value of new information. • ATE completes standard procedures in accordance with current IRM requirements to complete case and close it to ATM.

(3) If the EA POC denies the EA request and EA denial is not reversed:

a) Do not remove Feature Code **EA**

Note: IRM 8.4.4.8 (1), *Appeals Technical Employee Actions*, explains when the ATE adds Feature Code “EA” to the case.

b) Enter “EA DENIED” in LOC7

8.4.4.7.2 (08-29-2016)

Examination Assistance Point of Contact

- (1) Use the *EA_Routing_Instructions* posted on the Case Routing page on the Appeals website to determine the correct EA POC. Generally, determining the EA POC is based on the Primary Business Code (PBC) for that case on ACDS.

8.4.4.8 (08-29-2016)

Appeals Technical Employee Actions

- (1) Upon notification of the ATM's initial approval of the EA request, (i.e. prior to a response from the EA POC), input Feature Code "EA" on ACDS.
- (2) If the EA request is denied and not subsequently provided, the ATE must enter "EA DENIED" in the LOC7 field on ACDS.
- (3) If the EA request is approved and upon notification of the examiner assignment:
 - a) Send Letter 4642 following existing correspondence procedures for docketed cases, i.e., send the letter to the petitioner (and a copy to the representative, if applicable, indicating on the petitioner's letter that a copy was sent to the representative) or the counsel of record, if any. Appeals uses this letter to inform a petitioner/representative or counsel of record that Appeals is sending their docketed case to a Compliance function for examination assistance while retaining jurisdiction. The letter also apprises them of the ex parte restrictions set forth in section 1001(a)(4) of the Internal Revenue Service Restructuring and Reform Act of 1998.
 - b) Input CARATS Action/Sub-Action code "SU-RC" (Suspense - Review and comment Requested) on the Case Activity Record (CAR) using the date Appeals mailed EA Letter 4642 and select case status E/ERC.
 - c) Promptly contact the examiner using available electronic means (e.g. phone, email, Issue Management System [IMS], etc.) to arrange for timely and efficient delivery of the new information and administrative file.
- (4) The ATE and examiner will coordinate and agree upon a method of delivery of the new information and related case file information to the Examiner. Consider and use an agreed upon method of delivery, including, but not limited to:
 - Providing a work space in the Appeals office for the examiner to perform EA
 - Mailing/shipping using standard procedures, including Form 3210 tracking and acknowledgement where required
 - Using available electronic means of transmitting information, such as encrypted email, Enterprise e-Fax (EEFax), IMS, etc.
 - Physically delivering (if the ATE and examiner are located in the same post-of-duty)

Note: The ATE will maintain physical possession of any original tax returns, original signed statute consents, and required Tax Court-related documents. If the examiner needs any of those documents to perform the requested EA, the ATE will provide copies. If the ATE and examiner are collocated and the examiner is providing EA in Appeals work space, the ATE may provide the entire original administrative file to the examiner and will secure the file information from the examiner at the end of the business day.

(5) Upon receipt of the completed EA, the ATE will:

- a) Input CARATS Action/Sub-action code "SU-RX" code (case out of suspense) on the
- b) CAR using the date Appeals received the EA results. SU-RX automatically updates the case status from E/ERC to the status immediately preceding the suspense action.
- c) Ensure that new taxpayer documentation retained and workpapers created by the examiner have been forwarded to Appeals for inclusion in the case file
- d) Review the examiner's findings.
- e) Share the examiner's findings with the petitioner/representative or counsel of record for review and comment. When Appeals shares the examiner's findings and gives the petitioner/representative or counsel of record an opportunity to respond, if necessary, all parties involved can discuss the issues to resolve any miscommunications, misunderstandings, etc. Any and all such discussions will be conducted in accordance with the ex parte requirements of Notice 2012-18 and IRM 8.1.10, *Appeals Function - Ex Parte Communications*.
- f) Upload the final Form 14362 received from Compliance to ACDS as a case file attachment (for EA tracking purposes, post-review, etc.).

Note: The ATE will take the results of the examiner's findings and the petitioner/representative/counsel of record's response into consideration in settling the case. However, the ATE is not bound by the examiner's findings and may still exercise discretion and judgment in seeking to settle the case.

8.4.4.9 (08-29-2016)

Approved Examination Assistance - Overview of Compliance Actions

- (1) Compliance's actions are governed by applicable provisions of IRM 4, *Examining Process*. The following information is intended to provide Appeals with an overview of the general actions in Compliance when an EA request is approved.
- (2) Compliance will generally:

- Review the new information provided by the ATE.
- Prepare workpapers to support their EA findings (as applicable).
- Record their EA findings and EA time spent on Form 14362.

- Send the completed Form 14362 and any related electronic workpapers to the ATE within the requested timeframes.
- Arrange for the return of applicable items to the ATE, to include new taxpayer documentation retained and workpapers created by the examiner.
- Appropriately delete/dispose of items not required to be returned to the ATE (e.g. copies of case file information provided by the ATE to the examiner, case file information or new information the examiner received via email from the ATE, etc.).

(3) Compliance may, at their discretion:

- Request additional time to complete the EA, but Appeals may deny the request and require that the information be returned immediately based upon the immediate needs of the case (i.e. Tax Court calendar date, etc.).
- Ask questions or request additional information from the petitioner/representative or counsel of record to clarify the new information.
- Issue an information document request (IDR) and/or secure new information during the EA stage.
- Provide a summary of the results of the EA to petitioner/representative or counsel of record.

Note: If Compliance opts to issue an IDR, provide a summary of the EA results, or otherwise interact with the petitioner/representative or counsel of record as outlined above, Compliance must first contact the ATE. The ATE will identify the appropriate party for such interaction.

- Require managerial approval of the EA findings on Form 14362.

(4) Compliance will not:

- Prepare tax computations for their EA findings.
- Provide the petitioner/representative or counsel of record a formal report of their EA findings.
- Provide any assurances as to the final tax impact of their EA, as Appeals' final settlement may be based on additional factors, such as the hazards of litigation.
- Pursue the development of issues not currently before the United States Tax Court for the specific case without notifying the ATE and requesting assistance in obtaining the approval of the assigned Counsel attorney under the provisions of IRM 8.4.1.15.3, *New Issues in Docketed Cases*.

8.4.4.10 (08-29-2016) **Examination Assistance Tracking**

(1) Appeals will use data obtained from ACDS to track EA requests:

Tracking Method	When Used
Feature Code "EA"	The ATE enters Feature Code "EA" upon notification of the ATM's initial approval of the EA request.
LOC7 "EA DENIED"	ATE enters if the EA POC denies the EA request and does not reverse the EA denial.
CARATS Action/Sub-action Code "SU-RCI" (Case in Suspense - Review and Comment Requested)	ATE enters CARATS Action/Sub-Action code "SU-RC" on the Case Activity Record (CAR) using the date Appeals mailed EA Letter 4642 and selects case status E/ERC.
CARATS Action/Sub-action Code "SU-RX" (Case Out of Suspense - Review and Comment Received)	ATE enters CARATS Action/Sub-action code "SU-RX" code on the CAR using the date Appeals received the EA results. "SU-RX" automatically updates the case status from E/ERC to the status immediately preceding the suspense action.
CARATS Status Code "E/ERC"	Inactive - Appeals Requested Review and Comment
Form 14361	Appeals captures data from Form 14361 fields into tables when the form is generated from APGolf.

**Exhibit 8.4.4-1 (08-29-2016)
Examination Assistance Terms and Definitions**

Term	Definition
Campus Liaison (CL)	The Campus Liaison (CL) is the appropriate, designated employee who will review and approve/deny the initial request. If approved, the CL may provide the EA himself/herself or may assign the EA work to another examiner.
Compliance	Represents the Examination-related activities of the following business operating divisions and functions: <ul style="list-style-type: none"> • Large Business & International (LB&I); • Small Business/Self-Employed (SB/SE); • Tax-Exempt and Government Entities (TE/GE); and • Wage & Investment (W&I)

Attachment to AP-08-0616-0003, *Requesting Examination Assistance on Docketed Cases: IRM 8.4.4, Appeals Docketed Cases - Examination Assistance Requests*

Term	Definition
Examination case	A case involving income taxes, employment taxes, estate taxes, gift taxes, excise taxes, and/or related penalties.
Examination Assistance Point of Contact (EA POC)	The Compliance Manager, Coordinator, Campus Liaison, etc. designated to receive, review, and approve/deny the EA request. If approved, the EA POC may provide the EA or may assign the EA work to another Examiner.
Examiner	Collectively refers to Compliance employees conducting EA work.
IRS Notice	Includes a Notice of Deficiency, a Notice of Determination of Worker Classification, or any similar document that outlines the Service's position on the particular tax matters and provides U.S. Tax Court rights).