



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

July 8, 2019

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Expiration Date: 07/08/2021
Affected IRMs: 8.7.13 and 8.20.5

MEMORANDUM FOR DIRECTOR, EXAMINATION APPEALS
DIRECTORS, ACCOUNT AND PROCESSING SUPPORT

FROM: Anita M. Hill /s/ *Anita M. Hill*
Director, Case and Operations Support

SUBJECT: Carding In *e-file* Cases Without an Assigned Electronic Filing
Identification Number (EFIN)

This memorandum serves as interim guidance on *e-file* cases for utilizing the E-Help Support System (EHSS), Incident Management (IM) number for cases without an assigned Electronic Filing Identification Number (EFIN), until IRM 8.7.13, *e-file Cases*, and IRM 8.20.5, *Carding New Receipts*, are published. This guidance will be used by Account and Processing Support (APS) and Appeals Technical Employees (ATE). Please ensure that this information is distributed to all affected employees within your organization.

Purpose: This memorandum provides interim guidance for using the IM number when carding in and working cases without an assigned EFIN.

Background/Source(s) of Authority: Electronic Products and Services Support (EPSS) deployed a new system, External Services Authorization Management (ESAM), in 2017, to replace the former Legacy system. Due to the implementation of ESAM, IRM 3.42.10, *Authorized IRS e-file Providers*, was updated.

Previously, all applicants were assigned an EFIN. Under ESAM, applicants are assigned an EFIN after they pass a suitability check. This means they may not have an EFIN by the time the case comes to Appeals. Currently, an *e-file* case is established in ACDS using the EFIN. The EFIN contains 6 numbers and is input in the TIN field using the Employer Identification Number (EIN) format (XX-123456), with XX being zeros. Without an EFIN, there is no identifying number to use for establishing the ACDS account.

Procedural Change: *e-file* cases that do not have an assigned EFIN will use the IM number.

The ESAM system creates an IM number for Appeals cases. For the cases without an EFIN, the IM number will be used on the transmittal that is sent to Appeals. The IM number is similar to the EFIN as it contains 6 numbers. Under the new process the specific cases without an assigned EFIN will be established with an IM number using the same format as the EFIN. The IM number will be input in the TIN field using the Employer Identification Number (EIN) format (XX-123456), with XX being zeros. If the IM number is used, the literal "IM number" will be entered in the Notes field.

Effect on Other Documents: This guidance will be incorporated into IRM 8.7.13, *e-file Cases*, and IRM 8.20.5, *Account and Processing Support (APS), Carding New Receipts*, within two years from the issuance date of this memorandum.

Effective Date: This guidance is effective 07/15/2019.

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(s): Affected Changes.

Distribution:

cc: www.irs.gov

Changes:

8.7.13.5 (MM-DD-YYYY)

Verification of Case Summary Card Information in e-file cases**Add:** “and IM numbers” to the first Note in paragraph 2 to read:

Note: The EFIN and IM numbers will always be 00 followed by a six-digit number.

Add paragraph 3:

(3) If the IM number is used, the literal “IM number” will show in the Notes field.

8.20.5.18.1 (MM-DD-YYYY)

e-file Case Carding**ADD:** “IM numbers” to paragraph 1 and the first Note to read:

(1) Upon receipt of the case in Appeals, APS will card the case by reviewing the e-file application information, for the name, address, and EFIN or IM numbers.

Note: The EFIN and IM numbers will always be 00 followed by a six-digit number.

Add paragraph 2:

(2) If the IM number is used, input the literal “IM number” in the Notes field.