



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 22, 2022

Control No. AP-08-0922-0015
Expiration Date: 09/22/2024
Affected IRMs: see below

MEMORANDUM FOR APPEALS EMPLOYEES

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

SUBJECT: Appeals Reporting Data Needs (ARDN)
Discontinuing the Requirement to Enter Certain Codes into
Appeals Centralized Database System (ACDS) and Form 5402,
Appeals Transmittal and Case Memo

This memorandum serves as interim guidance to discontinue the requirement for Appeals Technical Employees (ATEs) and Account and Processing Support (APS) personnel to input certain data-capturing codes and information to ACDS and or to Form 5402. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: The purpose of this memorandum is to discontinue the process of inputting the codes and information listed below to ACDS and to Form 5402 that are no longer useful to Appeals or its stakeholders.

Background/Source(s) of Authority: Current procedures require APS/ATEs to enter data to ACDS and/or to Form 5402 for Accounts Receivable Dollar Inventory codes, Uniform Issue List, and Tax Period Indicator N. A review of the current procedures indicates that Appeals and other functions are no longer tracking this data or using the codes to make business decisions. The Appeals Governance Board (AGB) approved recommendations from the ARDN team who reviewed information/codes that are no longer tracked or useful to Appeals.

Procedural Change: The following codes and data fields are no longer required to be captured by Appeals employees:

1. Accounts Receivable Dollar Inventory (ARDI) codes are no longer required to be entered on Form 5402. Until the Form 5402 is updated you may be required to enter an ARDI code to generate certain customized Forms 5402.
2. Uniform Issue List (UIL) codes are no longer required on Form 5402. Current procedures require the ATE to identify the most significant UIL code on the Form 5402 generated at case closing. UIL codes will continue to be used for ATCL workplans and Form 13381.
3. Tax Period Indicator/Modifier (N): Currently, APS adds an “N” to the tax period(s) when a case is carded in to indicate there is no original return in the case file. The tax period indicator/modifier (N) is no longer required to be entered to ACDS.

Affected IRMs: 8.7.3, 8.7.11, 8.11.1, 8.11.6, 8.20.3, 8.20.5, 8.20.6, 8.20.7 and 8.22.9

Effect on Other Documents: This guidance will be incorporated into the associated IRM sections within two years from the date of this memorandum. ACDS and the customized Forms 5402 will be updated in the future to disable these fields.

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](#).

Distribution:

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