

IRM PROCEDURAL UPDATE

DATE: 11/02/2016

NUMBER: sbse-04-1116-1613

SUBJECT: IMF Automated Underreporter (AUR) Program

AFFECTED IRM(s)/SUBSECTION(s): 4.19.3

CHANGE(s):

IRM 4.19.3.13.5(6) table, Then column, 1st row - deleted step 4 and added Note that Paragraph 98 is automatic when there is no Form 1098-T

IRM 4.19.3.13.5(6) table, Then column, 3rd row - deleted step 5 and added Note that Paragraph 98 is automatic when there is no Form 1098-T

IRM 4.19.3.13.5(6) table, Then column, 5th row - added Note that Paragraph 98 is automatic when there is no Form 1098-T

IRM 4.19.3.13.5(7) table, Then column, 1st row - deleted step 4 and added Note that Paragraph 98 is automatic when there is no Form 1098-T

IRM 4.19.3.13.5(7) table, Then column, 3rd row - added Note that Paragraph 98 is automatic when there is no Form 1098-T

IRM 4.19.3.13.5(12) - added that Paragraph 58 will not generate automatically if there is an amount input in the MANUAL EDUCATION CREDIT field in the Education Credit window

IRM 4.19.3.13.5(13) - added that Paragraph 98 is automatically generated when there is no Form 1098-T

6. The following instructions apply only if there are other issues being pursued **AND** the criteria for issuing a notice is met. DO NOT issue a notice solely for Education Credits unless the case is in Category 68 or 69.
 - a. If the dependent is claimed for EIC purposes, verify the child's year of birth to determine if the child is eligible (old enough to be attending a post secondary education institute) before disallowing the credit.
 - b. If it can be determined that the dependent does NOT qualify for the Education Credits (i.e., has been claimed for Child Care Credit, Child Tax Credit, EIC and/or Additional Child Tax Credit) see (7) below.

If the Education Credit	Then
<p>Claimed on Form 8863, # [REDACTED] and there is no 1098T IR present</p>	<p>For each student listed on Form 8863 Part III:</p> <ol style="list-style-type: none"> 1. Enter/verify the return amount in both the RETURN AMT and RFNDBLE CREDIT RETURN AMT fields in the EDUCATION CREDIT window. 2. Enter a zero (0) in the MANUAL RFNDBLE EDU CREDIT field. 3. Enter a zero (0) in the MANUAL EDUCATION CREDIT field. <p>NOTE: PARAGRAPH 98 is automatic when there is no Form 1098-T, see Exhibit 4.19.3-7, <i>CP PARAGRAPHS</i>.</p> <p>NOTE: If decreasing education credit due to lack of substantiation, toggle off PARAGRAPH 58 and 38 in the Summary screen.</p>
<p>Claimed on Form 8863 # [REDACTED], and the 1098T IR is less than the amount claimed on Form 8863, lines 27 or 31</p>	<p>For each student listed on Form 8863 Part III:</p> <ol style="list-style-type: none"> 1. Enter/verify the return amount in both the RETURN AMT and RFNDBLE CREDIT RETURN AMT fields in the EDUCATION CREDIT window. 2. Prepare a mock Form 8863 using the 1098T IR amount on Form 8863, lines 27 or 31. Use the BASE TAX NOW plus revised ALT MIN TAX (if any) and revised Child Care Credit, Foreign Tax Credit and/or Credit for the Elderly to complete Form 8863, line 19. Use the AGI PER RET plus the TOTAL U/R AMT to complete the Form 8863, line 3 and 14. 3. Enter new line 8 amount from the mock Form 8863 in the MANUAL RFNDBLE EDU CREDIT field. 4. Enter new line 19 amount from the mock Form 8863 in the MANUAL EDUCATION CREDIT field. 5. Send the 1098T IR. 6. Send PARAGRAPH 98, see Exhibit

	<p>4.19.3-7, <i>CP PARAGRAPHS</i>.</p> <p>NOTE: If decreasing education credit due to lack of substantiation, toggle off PARAGRAPH 58 and 38 in the Summary screen.</p>
<p>Claimed on Form 8863, # [REDACTED] # and NO 1098T is present.</p>	<p>For each student listed on Form 8863 Part III: # [REDACTED] #</p> <ol style="list-style-type: none"> 1. Enter/verify the return amount in both the RETURN AMT and RFNDBLE CREDIT RETURN AMT fields in the EDUCATION CREDIT window. 2. Prepare a mock Form 8863 # [REDACTED] # on Form 8863, lines 27 or 31. Use the BASE TAX NOW plus revised ALT MIN TAX (if any) and revised Child Care Credit, Foreign Tax Credit and/or Credit for the Elderly to complete Form 8863, line 19. Use the AGI PER RET plus the TOTAL U/R AMT to complete the Form 8863, line 3 and 14. 3. Enter new line 8 amount from the mock Form 8863 in the MANUAL RFNDBLE EDU CREDIT field. 4. Enter new line 19 amount from the mock Form 8863 in the MANUAL EDUCATION CREDIT field. <p>NOTE: PARAGRAPH 98 is automatic when there is no Form 1098-T, see Exhibit 4.19.3-7, <i>CP PARAGRAPHS</i>.</p> <p>NOTE: If decreasing education credit due to lack of substantiation, toggle off PARAGRAPH 58 and 38 in the Summary screen.</p>
<p>Claimed on Form 8863 is # [REDACTED] #, and 1098T IR is present</p>	<p>For each student listed on Form 8863 Part III: # [REDACTED] #</p> <ol style="list-style-type: none"> 1. Enter/verify the return amount in both the

	<p>RETURN AMT and RFNDBLE CREDIT RETURN AMT fields in the EDUCATION CREDIT window.</p> <ol style="list-style-type: none"> 2. Prepare a mock Form 8863 using the 1098T IR amount # [REDACTED] # on Form 8863, lines 27 or 31. Use the BASE TAX NOW plus revised ALT MIN TAX (if any) and revised Child Care Credit, Foreign Tax Credit and/or Credit for the Elderly to complete Form 8863, line 19. Use the AGI PER RET plus the TOTAL U/R AMT to complete the Form 8863, line 3 and 14. 3. Enter new line 8 amount from the mock Form 8863 in the MANUAL RFNDBLE EDU CREDIT field. 4. Enter new line 19 amount from the mock Form 8863 in the MANUAL EDUCATION CREDIT field. 5. Send the 1098T IR. 6. Send PARAGRAPH 98, see Exhibit 4.19.3-7, <i>CP PARAGRAPHS</i>. <p>NOTE: If decreasing education credit due to lack of substantiation, toggle off PARAGRAPH 58 and 38 in the Summary screen.</p>
<p>Claimed on the Form 8863 # [REDACTED] # [REDACTED] # [REDACTED]</p>	<p># [REDACTED] # [REDACTED]</p> <p>NOTE: PARAGRAPH 98 is automatic when there is no Form 1098-T, see Exhibit 4.19.3-7, <i>CP PARAGRAPHS</i>. # [REDACTED] # [REDACTED]</p>

7. If it has been determined that the dependent DOES NOT qualify for education credits (i.e., claimed for EIC or ACTC purposes), disallow the dependent's education credit amount.

If the Education Credit	Then
Claimed on Form	1. Enter/verify the return amount in both the

<p>8863, # [REDACTED] # and NO 1098T is present.</p>	<p>RETURN AMT and RFNDBLE CREDIT RETURN AMT fields in the EDUCATION CREDIT window.</p> <ol style="list-style-type: none"> 2. Enter a zero (0) in the MANUAL RFNDBLE EDU CREDIT field. 3. Enter a zero (0) in the MANUAL EDUCATION CREDIT field. 4. Send a Special Paragraph using the following verbiage as an example: "Education credits can only be claimed for qualified education expenses paid to a post secondary educational institution for eligible students. Based on the information provided on your return we have disallowed the education expenses and credit claimed for your dependent." <p>NOTE: PARAGRAPH 98 is automatic when there is no Form 1098-T, see Exhibit 4.19.3-7, <i>CP PARAGRAPHS</i>.</p> <p>NOTE: If decreasing education credit due to lack of substantiation, toggle off PARAGRAPH 58 and 38 in the Summary screen.</p>
<p>Claimed on Form 8863 is # [REDACTED] #, and 1098T IR is present</p>	<ol style="list-style-type: none"> 1. Enter/verify the return amount in both the RETURN AMT and RFNDBLE CREDIT RETURN AMT fields in the EDUCATION CREDIT window. 2. Prepare a mock Form 8863 using the 1098T IR amount on Form 8863, lines 27 or 31. Use the BASE TAX NOW plus revised ALT MIN TAX (if any) and revised Child Care Credit, Foreign Tax Credit and/or Credit for the Elderly to complete Form 8863, line 19. Use the AGI PER RET plus the TOTAL U/R AMT to complete the Form 8863, line 3 and 14. 3. Enter new line 8 amount from the mock Form 8863 in the MANUAL RFNDBLE EDU CREDIT field. 4. Enter new line 19 amount from the mock Form 8863 in the MANUAL EDUCATION CREDIT field. 5. Send the 1098T IR. 6. Send PARAGRAPH 98, see Exhibit 4.19.3-7, <i>CP PARAGRAPHS</i>. 7. Send a Special Paragraph using the

	<p>following verbiage as an example: "Education credits can only be claimed for qualified education expenses paid to a post secondary educational institution. Based on the information provided on your return we have disallowed the education expenses and credit claimed for your dependent."</p> <p>NOTE: If decreasing education credit due to lack of substantiation, toggle off PARAGRAPH 58 and 38 in the Summary screen.</p>
<p>Claimed on Form 8863, # [REDACTED] #</p>	<ol style="list-style-type: none"> 1. Enter/verify the return amount in both the RETURN AMT and RFNDBLE CREDIT RETURN AMT fields in the EDUCATION CREDIT window. 2. Enter a zero (0) in the MANUAL RFNDBLE EDU CREDIT field. 3. Enter a zero (0) in the MANUAL EDUCATION CREDIT field. 4. Send a Special Paragraph using the following verbiage as an example: "Education credits can only be claimed for qualified education expenses paid to a post secondary educational institution for eligible students. Based on the information provided on your return we have disallowed the education expenses and credit claimed for your dependent." <p>NOTE: PARAGRAPH 98 is automatic when there is no Form 1098-T, see Exhibit 4.19.3-7, <i>CP PARAGRAPHS</i>. # [REDACTED] #</p> <p>NOTE: If decreasing education credit because of qualification issues, toggle off PARAGRAPH 58 and 38 in the Summary screen.</p>

8. If the TP claimed a deduction for Tuition and Fees and the Education Credit, check Form 8917 to determine if the deduction and credit are for the same student. If the deduction and the credit **ARE** for the same student disallow the deduction for Tuition and Fees and **send PARAGRAPH 111**. See Exhibit 4.19.3-7, *CP PARAGRAPHS*.

9. Input/verify the appropriate entries in the Education Credits window.
10. The amount of allowable Education Credits is determined after the Base Tax has been reduced by any Child Care Credit and/or Credit for the Elderly or Disabled claimed.
11. The Education Credits window **MUST** be accessed after the Child Care Credit and/or the Credit for the Elderly or Disabled window(s). Selecting the windows out of sequence may result in calculating an incorrect change to the Education Credits.
12. PARAGRAPH 58 automatically generates when Education Credits are adjusted, unless there is an amount input in the MANUAL EDUCATION CREDIT field in the Education Credit window. If decreasing education credit due to lack of substantiation and/or qualification issues, **toggle off** Paragraph 58 in the Summary screen. See Exhibit 4.19.3-7, *CP PARAGRAPHS*.
13. PARAGRAPH 98 automatically generates when there is no Form 1098-T. #

[REDACTED] #

IRM 4.19.3.20.1.18.1(2) steps 2 and 3 - revised instructions for handling cases when both signatures are received but do not have the same IRS received date; deleted Exception in step 3

IRM 4.19.3.20.1.18.1(3) - revised procedures for when the spouse signature is received

2. Attempt to secure the non-agreeing taxpayer's consent to tax. Determine if the non-agreeing spouse was issued a copy of the notice by researching the address portion of the CP 2000 History.

If	Then
Both TPs received a notice	<ol style="list-style-type: none"> 1. Issue Letter 2626C to both taxpayers to obtain the missing signature and use the following verbiage as an example: "We sent a copy of our proposed changes to the other taxpayer on your joint return for the tax year listed above. When you file a joint return, both taxpayers are jointly and separately responsible for the full amount of tax owed on the return, even if you separate or divorce after you file. We are unable to continue processing your signed agreement until we have received both signatures." 2. Input IPC S6 (CP 2000) or S3 (Stat) and release case; the case is moved to BT 89005 or 89004 respectively.

<p>The non-agreeing TP did NOT receive a copy of the notice</p>	<ol style="list-style-type: none"> 1. Issue a recomputed notice (which is sent to both taxpayers). 2. Include a Special Paragraph using the following verbiage as an example: "We sent a copy of our proposed changes to the other taxpayer on your joint return for the tax year listed above. When you file a joint return, both taxpayers are jointly and separately responsible for the full amount of tax owed on the return, even if you separate or divorce after you file. We are unable to continue processing your signed agreement until we have received both signatures." 3. Monitor for the recomputed notice to post. 4. Once the notice has posted request the case back from clerical. 5. Input IPC S6 (CP 2000) or S3 (Stat) and release case; the case is moved to BT 89005 or 89004 respectively.
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1. Leave a detailed case note to indicate the taxpayers are divorced/separated and notate which taxpayer agreed; i.e., taxpayers are divorced and only secondary TP agreed.
2. Monitor the case for 45 days. If the spouse's signature is received, see (3) below.
3. If after 45 days the notice is not full paid (prior to issuance of a Stat) or the spouse's signature is not received, follow procedures in (6) below to establish a MFT 31 module for each TP.

NOTE: If the notice is full paid prior to the issuance of a Stat or if both signed consents have the same IRS received date, follow normal AUR agreed procedures. See IRM 4.19.3.20.5, *Agreed Responses*, for additional information.

3. If the spouse's signature is received treat the case as agreed and take the following actions:
 1. Access the AUR Assessment window and **input the earliest IRS received date** in the **IRS RECEIVED DT** field. See IRM 4.19.3.20.10.2, *The Assessment Window*, for additional information.
 2. Input/verify the **CREDIT INTEREST DATE**; see IRM 4.19.3.20.10.1, *The Assessment Window*, for additional information.
 3. Input PC 68 (CP 2000) or PC 88 (Stat)
 4. If MFT 31 modules were previously established by AUR, input a TC 290 .00 adjustment for each TP on the MFT 31 modules as follows:
 - o Blocking Series (5X or 6X)
 - o TC 290 .00

- HC 4
- SC "N"
- Remarks - "AUR agreed criteria"

IRM 4.19.3.20.1.18.1(11) - added reference for when the case requires an assessment

IRM 4.19.3.20.1.18.1(12) - revised examples provided to determine MFT 31 modules should not have been established

11. If the case requires an assessment, see IRM 4.19.3.20.5.1, *Responses - Married Filing Joint - Single Signature on Consent*.
12. If it is determined that the MFT 31 account should not have been established (i.e., both signatures are received separately, full payment was received prior to the issuance of a Stat, etc.) continue normal AUR processing. Input a TC 290.00 adjustment for each taxpayer on the MFT 31 module as follows:
 - Blocking Series (5X or 6X)
 - TC 290 .00
 - HC 4
 - Source document attached "N"
 - Remarks - For agreed cases input "AUR agreed criteria". For other situations include an appropriate entry to explain the adjustment.

IRM 4.19.3.20.1.25.5(12) - added Caution to hold case for 2 weeks before input of PC 17, when IDTVA notification is received there is a payment on the account

12. IDTVA will return a listing of SSNs for cases requiring input of closing PC (i.e., PC 17, no change, below tolerance closure); close the case with the appropriate process code.

CAUTION: If IDTVA advises there is a payment on the account (i.e., noted in a case note) and the case should be closed with PC 17, hold the case for 2 weeks before input of PC 17. This will allow time for IDTVA to release the payment.

IRM 4.19.3.20.2.5(5) step 3 - added Note that telephone assistors may request that the TP respond in writing if a recomputed notice is needed and a recalculation of PTC is required

5. If the TP provides acceptable information for a **recomputed notice** to be generated, issue the notice. It is not necessary to wait for the new figures to be provided by the TP in writing since the recomputed notice will be provided to the TP for signature. If the case is in the Statutory Notice phase, this procedure can be done **ONLY** for a decrease in the amount of tax shown on the Statutory Notice.
 1. Select **C**ontrol, **C**ase, univ **W**ork.
 2. Click the "Yes" button to select the case to work.
 3. Rework the case. If PTC is recalculated, print the PTC calculation; see IRM 4.19.3.15.6, *Net Premium Tax Credit (PTC)*. Follow local procedures to route the print to the controlling site.

NOTE: Telephone assistors may request that the TP respond in writing if a recomputed notice is needed and a recalculation of PTC (there is a change to AGI) is required.

4. Leave a case note to document the information provided for the recomputed notice.
5. Input the correct PC.
6. After all the necessary action are complete (including review if necessary), release the case.

CAUTION: If you do not work the case, you must use IPC RF to refile it back to the original batch. If the suspense batch has aged a message displays "Invalid Process Code - Batch is aged". Take necessary actions to issue a letter or move the case to the next phase.

NOTE: If the user attempts to control a case that is not in a Suspense or Purge batch, the following message appears: "*Error: Case is not in a batch allowed for Universal Work Case.*" If the case is controlled at another site, leave a case note and **only** check the ACTION REQUIRED if there is further action that can be taken by the other campus.

IRM 4.19.3.20.5.1(1) - revised instructions for when MFT 31 modules must be established; deleted the Exception

IRM 4.19.3.20.5.1(2) steps 6 and 7 - revised instructions for handling case when both signatures are received but do not have the same received date

IRM 4.19.3.20.5.1(3) - revised instructions for cases when both signatures are received

1. A MFT 31 module must be established for each TP when taxpayers file jointly, only one TP signs the consent and:
 - o The case is not fully paid prior to issuance of a STAT or

- The non-agreeing spouse's signed consent is not received and the case is ready to default

CAUTION: DO NOT use Universal Work for cases in BT 89004, 89005 and 89006. If during a telephone call it is determined that an action is needed (i.e., letter, revised notice, assessment, No Change closure) on a case in BT 89004/89005/89006, check the action required box and leave a DETAILED case note explaining the action(s) needed (if the case is controlled at your campus follow local procedures to route detailed instructions for the required action(s) to the appropriate individual/unit). If the TP indicates agreement with the notice, instruct the TP to sign, date, and return the consent to tax increase, or, refer the TP to the consent page of the notice which provides complete information.

2. If only one TP signed the consent, take the following actions:
 1. Access the Update Address window and input the address of the primary spouse using Address Type "T", and an end date one year (365 days) from the current date. Edit the first name line to reflect only the primary spouse name.
 2. Input the address of the secondary spouse on the Update Address window using Address Type "S"; even if it is the same address. Edit the first name line to reflect only the secondary spouse name.

NOTE: If the TP indicates they are now divorced or separated, see IRM 4.19.3.20.1.18.1, *Divorced/Separated Taxpayers – Single Signature on Consent*, for additional information.

3. Verify the information in the Update Address window is correct based on (2) above and Issue Letter 2626C separately to each taxpayer to attempt to obtain the missing signature and advise TPs they are jointly and separately liable for the tax, using the following verbiage as an example: "When you file a joint return, both taxpayers are jointly and separately responsible for the full amount of tax owed on the return and both signatures agreeing to the consent to tax are required. We are unable to continue processing your signed agreement until we have received both signatures."
4. Leave a detailed case note to indicate which TP agreed; i.e., secondary TP agreed.
5. Input IPC S6 (CP 2000) or S3 (Stat) and release the case; the case is moved to BT 89005 or 89004 respectively.
6. Monitor the case for 45 days. If the spouse's signature is received, see (3) below.
7. If after 45 days the notice is not full paid (prior to issuance of a Stat) or the spouse's signature is not received, see (6) below.

NOTE: If the notice is full paid prior to the issuance of a Stat or if both signed consents have the same IRS received date, follow normal AUR agreed procedures. See IRM 4.19.3.20.5, *Agreed Responses*, for

additional information.

NOTE: If a telephone number is provided, an out call to secure the missing signature should be attempted before proceeding to (6).

3. If the spouse's signature is received, treat the case as agreed and following actions:
 1. Access the AUR Assessment window and input **the earliest IRS received date** in the IRS RECEIVED DT field. See IRM 4.19.3.20.10.1, *The Assessment Window*, for additional information.
 2. Input/verify the **CREDIT INTEREST DATE**; see IRM 4.19.3.20.10.1, *The Assessment Window*, for additional information.
 3. Input PC 68 (CP 2000) or PC 88 (Stat)
 4. If MFT 31 modules were previously established by AUR, input a TC 290 .00 adjustment for each TP on the MFT 31 modules as follows:
 - o Blocking Series (5X or 6X)
 - o TC 290 .00
 - o HC 4
 - o SC "N"
 - o Remarks - "AUR agreed criteria"

IRM 4.19.3.20.5.1(9) 1st table, Then column, 1st row, step 6 - revised Remarks

IRM 4.19.3.20.5.1(9) 1st table, Then column, 2nd row - reordered input/select items to match IAT screen

IRM 4.19.3.20.5.1(9) 2nd table, 1st row - deleted entire row

IRM 4.19.3.20.5.1(9) 2nd table, Then column, new 1st row - deleted Note and added that information to step 1

IRM 4.19.3.20.5.1(10) - revised examples provided to determine MFT 31 modules should not have been established

9. When the case is ready for assessment/default an identical adjustment, with the exception of the credit interest date (TCB-DT on IAT), will be input for each taxpayer on MFT 31 using the IAT "REQ 54" tool. An adjustment on MFT 30 will be input using the AUR Assessment window. See the table below for additional information regarding transactions input to each module:

If	Then
MFT 30 (AUR Assessment Window)	Input:

	<ol style="list-style-type: none"> 1. TC 290.00 with all reference codes. <p>REMINDER: Do not input adjustments to tax, W/H, Excess SST, EITC and refundable credits; these are input on MFT 31.</p> <ol style="list-style-type: none"> 2. Include applicable Reason Code(s) (RCs). Use the same RCs on MFT 30 and MFT 31. <p>EXCEPTION: Do not use RC 138 on MFT 30.</p> <ol style="list-style-type: none"> 3. Source Code (SC) 2. 4. Hold Code (HC) 4. <p>CAUTION: Correct the AUR Assessment window entries to ensure none of the items included on the MFT 31 adjustment are included on the assessment uploaded by AUR.</p> <p>NOTE: Do not change the entries in the CREDIT INTEREST DATE or IRS RECEIVED DT fields.</p> <ol style="list-style-type: none"> 5. Source Document "Y" 6. Remarks – "AUR split/spousal default".
MFT 31	<p>Input/select:</p> <ul style="list-style-type: none"> ○ Activity - 54TAXADJ ○ Category - URPS ○ Status Code – C (closed) ○ Received date - on agreed cases input the agreement date; see IRM 4.19.3.20.10.1, <i>The Assessment Window</i>, IRS Received Dt, to determine the correct agreement date. On default cases, the TCB-DT will be blank and the IRS-RECV-DT will be the date the assessment is input. Use * in the IRS-RECV-DT to populate the current date in the field. ○ TC 290/291 ○ Penalty (i.e., TC 680, TC 170/171, 160/161) ○ Withholding (TC 806/807) ○ EITC (TC 764/765) ○ Excess SST adjustments (CRN 252) ○ Refundable credits: Additional Child Tax Credit, American Opportunity Credit and net PTC.

	<p>NOTE: Changes to refundable credits will be netted (+ or -). The netted amount will be input with TC 766/767. For example: if the American Opportunity Credit adjustment is \$766 and the Additional Child Tax Credit adjustment is -\$166, the TC 766 amount is \$600.</p> <ul style="list-style-type: none"> ○ Blocking Series - see IRM 4.19.3.20.10.1, <i>The Assessment Window</i> ○ Correspondence date, see IRM 4.19.3.20.10.1(5), <i>The Assessment Window</i>, for additional information. ○ Hold Code (HC) 0 ○ Source Document "N" ○ Remarks - "AUR MFT 31 split/spousal agreed" ○ Priority Code (determined on a case-by-case basis) <p>CAUTION: Priority Code 9 MUST be used anytime there is a change to W/H, Excess SST, EITC, and/or refundable credits or a combination of them (i.e., + or – totaled into one TC766/767).</p> <ul style="list-style-type: none"> ○ Source Code (SC) 2 ○ Reason Codes (RC) <p>CAUTION: RC 138 MUST be input anytime there is a change to W/H, Excess SST, EITC, and/or refundable credits.</p> <ul style="list-style-type: none"> ○ TCB-DT (credit interest date) <p>NOTE: On agreed cases input the agreement date. See IRM 4.19.3.20.10.1, <i>The Assessment Window, IRS Received DT</i>, to determine the correct agreement date. On default cases, the TCB-DT will be blank and the IRS-RECV-DT will be the date the assessment is input. Use * in the IRS-RECV-DT to populate the current date in the field.</p>
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NOTE: The Assessment process on a MFT 31 module is similar to the assessment input on a MFT 30 reconsideration case.

Input the adjustment for each taxpayer on the MFT 31 module as follows:

If	And	Then
<p>Case is ready to default</p> <p>NOTE: If a letter has been sent, allow 60 days from the letter date before taking any action on the case.</p>		<ol style="list-style-type: none"> 1. Input the adjustment for each taxpayer on the MFT 31 module following procedures shown above. On the defaulted taxpayer adjustment the TCB-DT will be blank and the IRS-RECV-DT will be the date the assessment is input. Use * in the IRS-RECV-DT to populate the current date in the field. 2. Access the AUR Assessment window, delete and/or update the items that were included on the MFT 31 adjustment(s) (i.e., change the TC 290 adjustment amount to .00, remove reference codes for W/H, EITC, Excess SST and/or CRNs for refundable credits). 3. HC 4 4. Include Source Document "Y" 5. Remarks – "AUR split/spousal default." 6. Leave a detailed case note to indicate which taxpayer agreed and which taxpayer defaulted. 7. Input PC 94. <p>NOTE: Use PC 88 instead of PC 94 when appropriate.</p>
<p>Single signature received (previously established MFT 31 module)</p>	<p>Either taxpayer provides information allowing the case to be closed no change</p>	<ol style="list-style-type: none"> 1. Input TC 290.00 adjustment for each taxpayer on the MFT 31 module as follows: <ul style="list-style-type: none"> ▪ Blocking Series (5X or 6X) ▪ TC 290 .00 ▪ HC 4 ▪ Source document attached "N" ▪ Remarks - "AUR split/spousal no change" 2. Access the AUR Assessment window and change the Remarks to "AUR split/spousal no change"

		3. Input closing PC (i.e., PC 70 or 91).
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NOTE: For additional information, refer to IRM 4.19.3.20.10.1, *The Assessment Window*, or Document 6209, *IRS Processing Codes and Information*.

10. If it is determined that the MFT 31 account should not have been established (i.e., both signatures are received separately, full payment was received prior to the issuance of a Stat, etc.) continue normal AUR processing.

Input a TC 290.00 adjustment for each taxpayer on the MFT 31 module as follows:

- Blocking Series (5X or 6X)
- TC 290 .00
- HC 4
- Source document attached "N"
- Remarks - For agreed cases input "AUR agreed criteria". For other situations include an appropriate entry to explain the adjustment.