



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 20, 2022

Control No. AP-08-0922-0014
Expiration Date: 09/20/2024
Affected IRMs: 1.4.28
8.2.2
8.20.6
8.20.7

MEMORANDUM FOR: Director, Collection Appeals
Director, Examination Appeals
Director, Specialized Examination Programs & Referrals
Directors, Account & Processing Support East/West

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

SUBJECT: Disbandment of APS Reports Team

This memorandum issues guidance on the disbandment of the Account and Processing Support (APS) Reports Team until all impacted Internal Revenue Manual (IRM) references are updated. Please ensure that this information is distributed to all affected employees within your organization.

Background: The APS Reports Team generates, analyzes, performs research and manages reports from ACDS and other databases.

Procedural Change: Due to an APS reorganization and the changing needs of the Appeals function, the APS Reports Team is being disbanded and its personnel will be redirected to perform general APS work. References to the Reports Team will be removed from the IRM and responsibilities to generate and manage the reports will fall upon management and or its designees. This action has no impact on report availability or usage to manage inventories or data.

Effect on Other Documents: This guidance will be incorporated into the affected IRMs within two years from the date of this memo.

Effective Date: The APS Reports Team disbanded as of September 11, 2022. 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](#).

cc: www.irs.gov

Revisions to the IRM:

1.4.28.13.5.1 (MM-DD-YYYY)

Appeals Centralized Database System (ACDS) Reports

(2) APS management, or its designated employees, have national report responsibility for reports and database maintenance.

8.2.2.3.1 (MM-DD-YYYY)

Statutory Notice of Deficiency Issued by Appeals - Case Submitted to Counsel for Concurrence

(5) On a monthly basis, APS management, or its designated employees, will run the SNDC follow-up list to determine if Counsel has returned the administrative file.

8.20.6.8.1 (MM-DD-YYYY)

Appeals-Issued SND - Case to Counsel for Concurrence

(6) APS management, or its designated employees, will run the SNDC follow-up list on a monthly basis to determine if Counsel has returned the administrative file.

8.20.6.10.1 (MM-DD-YYYY)

Docketed EZ Closing Procedures

(6) APS management, or its designated employees, monitor and generate the following reports:

- Work STIPFF report monthly. If a case is overage, contact Counsel to advise that if they want the administrative file for Trial Preparation, they should send their request to the APS Support Request Intake Site.
- Generate AdHoc BOE STIPFF Report and upload to the Appeals-Counsel SharePoint weekly (or as otherwise directed).
- Receive the TLCATS-CAAB report (a list of entered decisions) from Counsel weekly and input DECENT/ORDENT action.
- Monitor ACDS DECENT/ORDENT reports.
- Work DECENT/ORDENT reports monthly to identify cases with Feature Code EZ that are ready for closure with closing documents uploaded to ACDS. Pull and assign on PEAS for final closure.

8.20.6.11 (MM-DD-YYYY)

Docketed Case Settled by Appeals, Counsel Prepares the STIP – PREPSTIP

(2) Note: When the Tax Court Decision is Entered (DECENT), or the Tax Court Order is Entered (ORDENT), the ACDS ACTION Code PREPSTIP is replaced with the next applicable action e.g., DECENT, ORDENT. This process is managed by APS management.

8.20.6.12 (MM-DD-YYYY)

Docketed Case Not Settled by Appeals - Jurisdiction Released to Counsel DCJUR

(7) APS management, or its designated employees, will run the DCJUR follow-up list monthly to determine if Counsel has returned the administrative file.

8.20.6.15 (MM-DD-YYYY)

DECENT and ORDENT Procedures

(1) Upon receipt of a TLCATS Listing indicating a Decision or Order was entered by the Tax Court, APS management, or its designated employees, will research ACDS for all cases listed on the TLCATS document with a Decision/Order entered date.

Actions Upon Receipt of an Entered Tax Court Decision or Order

IF the case	THEN
is found on ACDS	APS management, or its designated employees, will promptly update the following fields in ACDS: <ul style="list-style-type: none">• ACTION - either DECENT or ORDENT• TODATE - the date the Decision/Order was entered• Statute - ACDS will calculate the DECENT STATUTE DATE at 150 days from the ACTION TODATE and will populate the STATUTE CODE with 150DAY <p>Reminder: When a case includes a tax period that has an ASSED expiring within 60 days, promptly fax notification to alert the appropriate APS office of the entered Decision/Order so that immediate follow-up actions begin.</p>
is NOT found on ACDS	APS management, or its designated employees, will establish controls on ACDS to ensure statute protection.

8.20.6.19.1 (MM-DD-YYYY)

Concurrence by Counsel to Remove Fraud Penalty DCOTHER

(4) On a monthly basis, APS management, or its designated employees, will run the DCOTHER follow-up list to determine if Counsel has returned the administrative file.

8.20.6.29.3 (MM-DD-YYYY)

Counsel Review of Accepted OIC – DCOTHER

(2) On a monthly basis, APS management, or its designated employees, will run the DCOTHER follow-up list to determine if Counsel has returned the OIC case.

8.20.6.33 (MM-DD-YYYY)

APS Reports

(1) APS Reports purposes are to:

- Ensure Database Accuracy
- Prevent Barred Statutes
- Strengthen Appeals Inventory Control

(2) APS management, or its designated employees, are responsible for managing a variety of ACDS and AIMS Reports for Appeals cases controlled by the following APS Areas:

- APS East
- APS West

(3) APS management, or its designated employees, generate, analyze, research, and manage the following AIMS and ACDS Reports:

Report Title	Run Frequency	Follow-up Date	Follow-up Action
ANSWER	Monthly	60 days from Run date	Follows up with appropriate Counsel Office on aged case(s)
APPEALED	Quarterly	90 days from Run date	Follows up with appropriate Counsel Attorney on aged case(s)
DCJUR	Monthly	60 days from Run date	Follows up with appropriate Counsel Attorney on aged case(s)
DCOTHER	Monthly	60 days from Run date	Follows up with appropriate Counsel Attorney and APS PTM on aged case(s)
DECENT/ORDENT	Monthly	15 days from Run date	Follows up with appropriate Counsel Attorney and APS PTM on aged case(s)
PREPSTIP	Monthly	60 days from Run date	Follows up with appropriate Counsel Attorney and the ATE on aged case(s)
STIPFF	Monthly	60 days from Run date	Follows up with appropriate Counsel Attorney on aged case(s)
Status 81	Monthly	90 days from Run date	Contact the Compliance Function who transferred AIMS to Appeals status and also contact the appropriate PTM for resolution and verification of case location
STATUTE	Bi-Weekly (twice per month)	30 days from Run date	Alert to APS Area TA for ASER's expiring within 30 days
ON AIMS NOT ON ACDS	Monthly	Not Applicable because this report will include all cases meeting search criteria.	Contact the PTM to verify location of case and update of AIMS and/or ACDS as appropriate

(4) APS management, or its designated employees, review and research all docketed and non-docketed cases on the reports to determine if they have been properly updated on ACDS and whether or not AIMS Status was updated to the appropriate status i.e., 20, 21, 34, 70, 71, 72, 80, 81, 82, or 90.

(6) APS management, or its designated employees, contact Counsel, Appeals personnel, LB&I, SB/SE, W&I, TE/GE, and others as appropriate, to identify the file location and resolve potential inconsistencies with the case actions.

(7) APS management, or its designated employees, conduct TLCATS Research to:

- Verify if case is still in Counsel
- Determine the date Counsel is returning the docketed case to APS via the Event List/Case Summary Screen 1 and 2 (ELIS/CSC1/CSC2) completion date
- Determine the Decision Entered Date, the 150-day ASED, expiring or expired statute via the Case Decision (CDEC) Information Screen
- Identify the Trial Calendar Date via the Case Trial (CTRI) Data Information Screen

(8) APS management, or its designated employees, contact the APS office for the controlling Appeals Office Code (AOC) identified in the ACDS location field via email for the following reasons:

- If a docketed case was returned from Counsel to the ATE/ATM, and the ACDS record has not been updated to accurately reflect the location and status of the case.
Reminder: Never enter a FROMDATE on APPEALED, ANSWER, DECENT, or ORDENT cases.
- If the DECENT/ORDENT case has been sent to APS and not assigned promptly
- To request an update to ACDS and AIMS or to locate a missing case
- To research, verify, and update an Assessment Statute Expiration Date (ASED) expiring within 30 days

(9) Upon completing the review, research and updates for each ACDS and AIMS Report, each PTM or designated employee will follow the reporting instructions provided by their APS Area Manager (AM), and APS Area Technical Advisor (TA).

8.20.7.24 (MM-DD-YYYY)

Docketed Cases

(4) APS management, or its designated employees, perform TLCATS research weekly to identify tax litigation cases on which a Decision or Order has been entered. Upon review of the report, APS updates ACDS for each case identified as having an Entered Decision or Entered Order. In addition, the APS TE enters a LACTION of "COMING" along with a TODATE to identify the date on which the Counsel office will notify APS via the Appeals Support Work Request portal the case is ready for closure and or assessment and that applicable closing documents have been uploaded to ACDS; or the administrative file was shipped to the respective APS office for processing of the decision. Upon receipt by APS, the case is assigned on PEAS to an APS TE for processing and closing actions.