



EFFECTIVE DATE

(06-30-2022)

PURPOSE

- (1) This transmits a revised IRM 4.7.6, Examination Returns Control System (ERCS), Reports.

MATERIAL CHANGES

- (1) The IRS replaced the Online 5081 (OL5081) system with the Business Entitlement Access Request System (BEARS). References to OL5081 have been replaced with BEARS.
- (2) Due to the move of the ERCS server from Solaris to Linux logins based on the user names are no longer used. The login is now the user's Standard Employee Identifier (SEID) in lower case letters.
- (3) Due to the move to Linux access to ERCS is through Active Directory and passwords are no longer used. References to passwords have been removed.
- (4) Significant changes to this IRM are reflected in the table below:

Reference	New Reference	Description
4.7.6.5.6 (4)	4.7.6.5.6 (4)	"High Time Report": Added new Activity Codes 282-284.
4.7.6.6.5 (2)	4.7.6.6.5 (2)	"Returns by Activity Code": Added new Activity Codes 282-284.
4.7.6.14.8	4.7.6.14.8	"Transfer Claimed Returns": Added, this report should be checked weekly and returns transferred to prevent groups from having an AAC difference the following week.
N/A	4.7.6.15.1 (3)	"Address Reports": Add (3), information for maintaining the address table and the reports listed above can be found in the Login Menu chapter of the Technical Reference Manual.
4.7.6.15.5	4.7.6.15.5	"Database (DB) Error Report": Removed Freeze Code and PICF Indicator from the table for working the DB Error Report as these are no longer included on the report.

- (5) Editorial changes have been made throughout this IRM and some items were reworded for clarity. Website addresses and IRM references were reviewed and updated as necessary.

EFFECT ON OTHER DOCUMENTS

IRM 4.7.6 dated March 05, 2021 is superseded.

AUDIENCE

Small Business/Self Employed (SB/SE), Large Business and International (LB&I), and Tax Exempt & Government Entities (TE/GE) employees who use ERCS.

Lori L. Roberts
Director, Technology Solutions
Small Business/Self-Employed

4.7.6
Reports

Table of Contents

- 4.7.6.1 Program Scope and Objectives
 - 4.7.6.1.1 Background
 - 4.7.6.1.2 Responsibilities
 - 4.7.6.1.3 Program Management and Review
 - 4.7.6.1.4 Program Controls
 - 4.7.6.1.5 Acronyms
 - 4.7.6.1.6 Related Resources
- 4.7.6.2 Security
 - 4.7.6.2.1 Data Retention
- 4.7.6.3 Employee Reports
 - 4.7.6.3.1 Employee Reports by Employee Group Code
 - 4.7.6.3.2 Employee Report by Area, DFO or Territory
 - 4.7.6.3.3 View Employee History
 - 4.7.6.3.4 Employee Grade/POD Discrepancy Report
- 4.7.6.4 Inventory Reports
 - 4.7.6.4.1 Agent Analysis (4502)
 - 4.7.6.4.2 Alpha IVL (Inventory Validation Listing)
 - 4.7.6.4.3 Cases Returned to Group
 - 4.7.6.4.4 Closed Case Report
 - 4.7.6.4.5 In Transit Status Report
 - 4.7.6.4.6 Inventory Listing
 - 4.7.6.4.7 Overage Report (IVL)
 - 4.7.6.4.8 Overage Requisitions Report
 - 4.7.6.4.9 Returns in Transit
 - 4.7.6.4.10 Status Report
 - 4.7.6.4.11 Suspense Report
 - 4.7.6.4.12 Taxpayer Address Report
 - 4.7.6.4.13 Tracking Code Report
 - 4.7.6.4.14 Unassigned Inventory by TSC
 - 4.7.6.4.15 Unassigned Inventory Report
- 4.7.6.5 Time Analysis Reports
 - 4.7.6.5.1 Agent Input Document
 - 4.7.6.5.2 Case Time Analysis
 - 4.7.6.5.3 Check Employees with Uncharged Time
 - 4.7.6.5.4 Daily Time Report

-
- 4.7.6.5.5 DET and Non-DET Analysis
 - 4.7.6.5.6 High Time Report
 - 4.7.6.5.7 Inactive Case Report
 - 4.7.6.5.8 Status 12 with No Time Applied
 - 4.7.6.6 Monitoring Reports
 - 4.7.6.6.1 Fraud Report
 - 4.7.6.6.2 Partnership Report
 - 4.7.6.6.3 Previously Closed Returns
 - 4.7.6.6.4 Prior Year Report
 - 4.7.6.6.5 Returns by Activity Code
 - 4.7.6.6.6 Returns by Project Code
 - 4.7.6.6.7 Returns by Source Code
 - 4.7.6.6.8 Returns Related to a Specific Return Report
 - 4.7.6.6.9 User Criteria Listing
 - 4.7.6.6.10 Work Awaiting Approval
 - 4.7.6.7 Count Reports
 - 4.7.6.7.1 Activity Code Count Report
 - 4.7.6.7.2 Closed Case Report
 - 4.7.6.7.3 Overage Program Number Report
 - 4.7.6.7.4 Overage Status Report
 - 4.7.6.8 Statute Expiration Reports
 - 4.7.6.8.1 895 Report
 - 4.7.6.8.2 AIMS-ERCS Statute Report
 - 4.7.6.8.3 BBA Partnership Statute Report
 - 4.7.6.8.4 Pending Statute Report
 - 4.7.6.9 Tax Auditor Reports
 - 4.7.6.9.1 Action Code Report
 - 4.7.6.9.2 Appointment Scheduled Report
 - 4.7.6.9.3 Group Purge Report
 - 4.7.6.9.4 Inventory Analysis
 - 4.7.6.9.5 Monthly/Weekly Schedule
 - 4.7.6.9.6 Overage Purge Report
 - 4.7.6.9.7 Overnight Inventory Report
 - 4.7.6.9.8 Tax Auditor Daily Report
 - 4.7.6.9.9 Tax Auditor Scheduler
 - 4.7.6.10 Territory Reports
 - 4.7.6.10.1 Action Code Report
 - 4.7.6.10.2 Activity Code Reports
 - 4.7.6.10.3 Fraud Case Report

-
- 4.7.6.10.4 Pending Statute Report
 - 4.7.6.10.5 Previously Closed Case Report
 - 4.7.6.10.6 Project Code Reports
 - 4.7.6.10.7 Source Code Reports
 - 4.7.6.10.8 Time Per Activity Code
 - 4.7.6.10.9 Time Per Second Segment Code
 - 4.7.6.10.10 Tracking Code Reports
 - 4.7.6.11 Sample Review Reports
 - 4.7.6.11.1 Checked-in Returns
 - 4.7.6.11.2 Closed Returns
 - 4.7.6.11.3 Inventory Listing
 - 4.7.6.11.4 Overage Returns
 - 4.7.6.11.5 Selected Returns
 - 4.7.6.12 AIMS Error Reports
 - 4.7.6.12.1 ADIF (AAC Difference) Report
 - 4.7.6.12.2 DARF (Dropped AIMS) Report
 - 4.7.6.12.3 ERCS Closed AIMS Open Report
 - 4.7.6.12.4 SDOV (Statute Override) Report
 - 4.7.6.12.5 UUPF (Unexplained Update) Report
 - 4.7.6.13 Check AIMS Results
 - 4.7.6.14 Miscellaneous User Reports
 - 4.7.6.14.1 All Examiners for an Examination
 - 4.7.6.14.2 All Examinations for an Examiner
 - 4.7.6.14.3 Display Tracking Codes
 - 4.7.6.14.4 F3210 Reports
 - 4.7.6.14.5 Group Update/Approval Permission Report
 - 4.7.6.14.6 Search using Taxpayer Name/TIN
 - 4.7.6.14.7 Search using TIN
 - 4.7.6.14.8 Transfer Claimed Returns
 - 4.7.6.14.9 Select Returns for Transfer
 - 4.7.6.15 Miscellaneous A/E Analysts Reports
 - 4.7.6.15.1 Address Reports
 - 4.7.6.15.2 AMSTU/AMAXU Updates
 - 4.7.6.15.3 Count Records by AAC
 - 4.7.6.15.4 Count Records by Status Code
 - 4.7.6.15.5 Database (DB) Error Report
 - 4.7.6.15.6 Display AIMS Assignee Codes
 - 4.7.6.15.7 Display User Permissions
 - 4.7.6.15.8 Miscellaneous Report

- 4.7.6.15.9 Overage Approval Report
- 4.7.6.15.10 Overage Transfer Report
- 4.7.6.15.11 PBC Transfer Listing
- 4.7.6.15.12 Read Audit Trails
- 4.7.6.15.13 Status 90 Hours Report
- 4.7.6.15.14 Tracking Code Count Report

Exhibits

- 4.7.6-1 Acronyms and Definitions
- 4.7.6-2 ERCS Reports
- 4.7.6-3 Recommended Daily Report Usage
- 4.7.6-4 Recommended Weekly Report Usage
- 4.7.6-5 Recommended Monthly Report Usage
- 4.7.6-6 Record Types
- 4.7.6-7 Recommended Reports for Assistance Visits and Operational Reviews
- 4.7.6-8 Recommended Reports to use with SSIVL Validation

4.7.6.1
(06-30-2022)
Program Scope and Objectives

- (1) This IRM section contains information regarding ERCS reports.
- (2) **Purpose:** This section is intended to be used as a guide for users to locate reports in the ERCS menu system, determine if a report exists to meet the current needs of the user, and as a reference for how frequently particular reports should be run.
- (3) **Audience:** Employees in SB/SE, LB&I, and TE/GE, who have a need to generate ERCS reports for the following user types:
 - Admin: AIMS/ERCS (A/E) staff
 - Area: area, practice area and staff
 - CCP: Centralized Case Processing (CCP) users
 - DFO: directors of field operations and staff
 - Group: all group users including shared administrative support staff from Collections and TE/GE
 - PSP: Planning and Special Programs (PSP) users
 - Review: Technical Services (TS) and Joint Committee Review (JCR) users
 - Sample: National Quality Review System (NQRS) and LB&I Quality Review & Analysis (QRA) users
 - Territory: all territory managers over exam groups and staff
 - Limited: technical employees with access limited to input their technical time and generate specific reports
- (4) **Policy Owner:** The SB/SE Deputy Director, Examination, who is under the SB/SE Director, Examination.
- (5) **Program Owner:** SB/SE Director, Technology Solutions
- (6) **Primary Stakeholders:** LB&I

4.7.6.1.1
(06-30-2022)
Background

- (1) ERCS contains a variety of reports designed to meet the needs of the group or function. This section discusses the following types of reports:
 - Employee Reports
 - Inventory Reports
 - Time Analysis Reports
 - Monitoring Reports
 - Count Reports
 - Statute Expiration Reports
 - Tax Auditor Reports
 - Territory Reports
 - Sample Review Reports
 - AIMS Error Reports
 - Check AIMS Results
 - Miscellaneous User Reports
 - Miscellaneous A/E Analysts Reports
- (2) Reports are only as reliable as the data that is input into the system. Every ERCS user plays a part to ensure the data on reports is up to date and accurate. If there is a question concerning how to answer an ERCS prompt when adding, updating, transferring, or closing ERCS records users should contact their manager or their local A/E staff for guidance.

4.7 Examination Returns Control System (ERCS)

- (3) Reports are available to users based on the user's setup (user type) and permissions. Not all reports are available to all users. Exhibit 4.7.6-2, ERCS Reports, shows which reports are available to users based on the user type.
- (4) Users must be aware of the potential for Unauthorized Access of Taxpayer Accounts (UNAX) violations from the use of ERCS. Data from ERCS should be accessed only for IRS business purposes. Users should promptly retrieve ERCS reports from printers or fax machines in order to prevent unintentional disclosure. Audit trails are created and subject to review for all user accesses of taxpayer data. For more information about UNAX, see IRM 10.5.5, IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements.

4.7.6.1.2 (06-30-2022) Responsibilities

- (1) The responsibility for running reports is dependant upon the position, user type and permissions granted for each individual user.
- (2) Responsibilities for specific user types and positions can be found in IRM 4.7.4, Planning and Special Programs (PSP), IRM 4.7.5, Group & Territory, IRM 4.7.7, Technical Services, IRM 4.7.8, Centralized Case Processing, and IRM 4.7.10, AIMS/ERCS Staff.

4.7.6.1.3 (03-05-2021) Program Management and Review

- (1) Reports are available that allow management to monitor inventory, statutes, closures, time input, and employee records. Information on those reports are included in this IRM.

4.7.6.1.4 (03-05-2021) Program Controls

- (1) ERCS creates audit trails for selected changes to returns, employee records, and permission records. A special audit trail is also created when users enter a taxpayer identification number (TIN) or a taxpayer name on ERCS. See IRM 4.7.2, Security, for more information. IRM 4.7.2.3.4, Audit Trails, has a list of the changes in ERCS that produce an audit trail.
- (2) There are security checks within ERCS to ensure unauthorized users do not access programs and authorized users are kept within the boundaries of their permissions. These checks are performed automatically and silently each time a user attempts to access ERCS. The user has no ability to prevent the checks. For more information about permissions in ERCS, see IRM 4.7.2.3.2, Permissions.

4.7.6.1.5 (03-05-2021) Acronyms

- (1) See Exhibit 4.7.6-1, Acronyms and Definitions, for acronyms used in this IRM.

4.7.6.1.6 (06-30-2022) Related Resources

- (1) The ERCS user handbooks contain information on running reports and the values included on each report. The following ERCS user handbooks should be used to supplement the report information in this IRM:

- *ERCS Group Handbook*
- *ERCS Territory Handbook*
- *ERCS PSP Handbook*
- *ERCS Review Handbook*
- *ERCS Sample Review Handbook*
- *ERCS CCP Handbook*
- *ERCS Limited Access Handbook*

- (2) In addition to the user handbooks, the *ERCS Technical Reference Manual* contains an overview of all user reports and the reports available to the A/E staff.

4.7.6.2
(06-30-2022)
Security

- (1) In order to access ERCS an employee must have an active login which is granted through the Business Entitlement Access Request System (BEARS).
- (2) Users must be aware of the potential for UNAX violations from the use of ERCS. Data from ERCS should be accessed only for IRS business purposes. Users should promptly retrieve ERCS reports from printers or fax machines in order to prevent unauthorized disclosure. For more information about UNAX, see IRM 10.5.5 , IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements.
- (3) Audit trails are created when records are researched, added, updated, or deleted. Research should be limited to a user’s official business needs in order to prevent unnecessary disclosure. Audit trails are also created for potential UNAX violations. These audit trails include when a user:
 - Inputs their own social security number (SSN).
 - Inputs the SSN of a spouse.
 - Attempts to view an IRS employee’s return without permission for the return.
 - Attempts to update a return without permission for the return.
 - Inputs a name search that matches an employee’s name.
- (4) For security issues concerning ERCS, including pre-requisites for ERCS access, information on completing the BEARS application request for ERCS access, requesting temporary permission, and employee audit security features see IRM 4.7.2, Security.

4.7.6.2.1
(06-30-2022)
Data Retention

- (1) Many ERCS reports can be run for prior cycles as long as the data is still on the system. Returns are stored on ERCS for a minimum of 400 days after the returns are closed. When returns are archived the main record is saved to a file and the related information (penalties, closing amounts, related return data, etc.) is deleted. Time charges to a return are deleted when the return is archived. Time charges that are not return related are deleted after 400 days. Employee information goes back to October 1, 2006 and is not systematically deleted or archived.
- (2) Per Document 12990, Records Control Schedules, ERCS reports should be deleted or destroyed when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later. Users should check with their area or practice area office for local procedures or requirements regarding retention of particular ERCS reports.
- (3) IRM 4.9.1.8, Agent Analysis, has specific instructions for retaining the ERCS Agent Analysis document.

4.7.6.3
(06-30-2022)
Employee Reports

- (1) Employee reports are used for a variety of reasons including:
 - Generating a current list of employees in the group.
 - Verifying the employee data is current.

4.7 Examination Returns Control System (ERCS)

- Finding the current assignment (AIMS assignee code (AAC)), employee identification (ID) number, or employee status (active or inactive) of an employee record.

(2) This section covers the following ERCS employee reports:

- Employee Reports by Employee Group Code
- Employee Reports by Area, DFO or Territory
- View Employee History
- Employee Grade/POD Discrepancy Report

4.7.6.3.1
(06-30-2022)

Employee Reports by Employee Group Code

- (1) Employee Reports by Employee Group Code is available to all users and has a number of options that enable the user to find a particular employee record by name, ERCS employee ID number, or to generate a list of all employees (either active, inactive, or both) in the AAC.
- (2) The report contains data extracted for the Summary Examination Time Transmission System (SETTS) transmission so it should be run prior to the end of the cycle to ensure the employee data is current. The report can be used to identify employee records that need to be inactivated or transferred. The report also contains the employee's work schedule as it appears in the employee work schedule profile. Any issues with correcting data on this report should be reported to the A/E staff. In particular the following values should be verified each cycle:
- Name
 - Position code
 - Grade
 - Post of duty
 - Work schedule
 - ERCS status (active or inactive)

Note: The SETTS program extracts employee and time information from ERCS at the end of each reporting cycle. The data is validated and transferred to another server. This data is used to formulate the Examination Plan and is included on Table 37, Examination Program Monitoring. Refer to IRM 4.9.1, Outline of System, for more information.

- (3) The report must be run before and after re-organizations to ensure all employee records have been moved to their new groups (incoming or outgoing).
- (4) This report is also used by the A/E staff to verify employee records during assistance visits and operational reviews.

4.7.6.3.2
(03-05-2021)

Employee Report by Area, DFO or Territory

- (1) The Employee Report by Area, DFO or Territory is available to all users except group and sample review. The user has the option to generate a list of all employees (either active, inactive or both) in the primary business code (PBC) and secondary business code (SBC) entered.
- (2) This report can be used to verify current, active employees at the territory level or in the function and to ensure employees are in the correct group codes after re-organizations.

4.7.6.3.3
(03-05-2021)
View Employee History

- (1) The View Employee History report may be run by employee ID, login name, or standard employee identifier (SEID) to find information for a single employee. The report shows the changes made to the employee record since October 1, 2006.
- (2) This report is used to determine if issues during time input may be due to an error made updating an employee record. For example, if an employee is assigned to the wrong group on the time charge date, the correct group will not be able to input time for the employee. This report can also be used to see if the ignore SETTS indicator is on. Questions regarding data on this report should be directed to the A/E staff.

Note: The ignore SETTS indicator is set on employee records if the employee is not required to charge time for SETTS.

4.7.6.3.4
(06-30-2022)
Employee Grade/POD Discrepancy Report

- (1) The Employee Grade/POD Discrepancy Report can be run as an error report or a Full AAC report.
 - When run as an error report only active employees where the grade or post of duty (POD) on Discovery Directory do not match the information on the ERCS employee record are included.
 - When running a Full AAC report all technical employees in the AAC are included and the report also shows if the Ignore SETTS flag is turned on.
- (2) This report is to be run prior to the end of the reporting cycle to allow time for ERCS employee records to be updated for incorrect employee grades, PODs, and position codes. This helps to ensure accurate information is included in the SETTS file.

4.7.6.4
(03-05-2021)
Inventory Reports

- (1) The Inventory Reports are used to generate lists of complete or partial inventories. Many of these reports can be run for one employee, for the group, or a function (i.e. TS, CCP, etc.) and are located under the Manager's Report option which appears on the ERCS Main Menu. Some inventory reports may also be available at the territory level.
- (2) These reports aid the group or function in determining if inventory is being maintained at a manageable level, returns are correctly coded and updated timely, and established procedures are being followed.
- (3) This section covers the following inventory reports:
 - Agent Analysis (4502)
 - Alpha IVL
 - Cases Returned to Group
 - Closed Case Report
 - Inventory Listing
 - In Transit Status Report
 - Overage Report (IVL)
 - Overage Requisitions Report
 - Returns in Transit
 - Status Report
 - Suspense Report
 - Taxpayer Address Report
 - Tracking Code Report

4.7 Examination Returns Control System (ERCS)

- Unassigned Inventory by TSC
- Unassigned Inventory Report

4.7.6.4.1
(06-30-2022)

Agent Analysis (4502)

(1) The Agent Analysis is a historical document listing all of an employee's SETTS time for a prior reporting cycle. It also contains other data including:

- Returns assigned to the examiner.
- Returns where the examiner is assisting on an examination.
- Daily time applied to each return.
- Cumulative time applied to each return.
- Days in process for each return.

(2) An Agent Analysis is printed at the end of each cycle for each employee required to input time for SETTS. It can be re-generated up to one year after the end of a cycle.

Note: Below the line time (i.e. admin time, training, leave, etc.) is deleted from ERCS after 400 days. Time charged to returns may be retained longer depending on when the returns were closed and if they were part of a related group. If a user attempts to re-create an Agent Analysis for a cycle over 400 days in the past, the information on the report will not be complete.

(3) This document is used by the employee to reconcile and verify that time applied during the cycle was correctly entered in ERCS. This should be done as soon as possible after the cycle is complete.

(4) The Agent Analysis document must be signed by both the employee and the manager indicating the validity of the report. The signed document should be retained in the group for three years. Refer to IRM 4.9.1.8, Agent Analysis for the special requirements regarding this document.

Note: The Agent Analysis may be signed and/or maintained electronically as long as it is kept on a secured Share Drive accessible by more than one user so it can be retrieved up to the required three years.

(5) The report can be used to alert management of issues such as:

- Unusually large inventory of open cases.
- Excessive time applied to a case.
- Started cases with no current time applied.

4.7.6.4.2
(06-30-2022)

Alpha IVL (Inventory Validation Listing)

(1) The Alpha IVL includes all returns in a group or function. It can be used to compare ERCS data with the statistical sampling inventory validation (SSIVL) data to reconcile AIMS and ERCS differences. There are some values that must be validated that are not included on this report such as the tracking code and the Tax Equity and Fiscal Responsibility Act (TEFRA) indicator.

(2) Review and CCP users can run this report by one status or all TS (including JCR) or all CCP statuses, respectively. When run for Status Codes 21 or 51 it can be used to determine if a return in transit is still pending managerial approval for the group closure.

4.7.6.4.3
(03-05-2021)
Cases Returned to Group

- (1) The Cases Returned to Group report is available to review and CCP users. The report lists returns that have been returned to the group for additional correction or action. This report can be used to ensure cases are returned to TS, JCR, or CCP within appropriate time frames.

Caution: Due to the length of time required to generate this report, it should be run at the employee group code (EGC) level and not at the territory level.

- (2) When TS, JCR, or CCP sends a return back to the group on ERCS, a reject reason code (also known as re-established reason) is associated with the return. These codes are nationally defined. Refer to Exhibit 4.7.7-4, TS Reject Reasons, and Exhibit 4.7.8-2, CCP Reject Reasons, for a list of reject reason codes defined for TS (including JCR) and CCP, respectively.

4.7.6.4.4
(03-05-2021)
Closed Case Report

- (1) There are two reports named Closed Case Report on ERCS. The report discussed here is available to group, upper management, and PSP users. Refer to IRM 4.7.6.7.2, Closed Case Report, on the Count Reports menu for the report available to CCP users.

- (2) This report lists returns that were closed from a group within a specified time frame. It can be used to monitor the number of returns surveyed and to compare the types of returns closed against the examination plan.

4.7.6.4.5
(06-30-2022)
In Transit Status Report

- (1) The In Transit Status Report lists returns in transit from the user's group or function to another function. It includes returns in Status Codes 21 (TS and JCR), 41 (PSP), 51 (CCP), and 81 (Appeals). It is used to monitor returns in transit and to identify returns that need follow-up action by the sender.

- (2) Returns in an in-transit status remain the responsibility of the sending group or function until the returns are acknowledged as received by the receiving function. This is done by the receiving function acknowledging the Form 3210, Document Transmittal, or by updating the status out of an in-transit status. Refer to IRM 4.4.16.3, Inventory Validation Listing (IVL), for more information.

- (3) Returns in Status Codes 21, 41, 61, 71 and 81 should be acknowledged within 21 days; and returns in Status Code 51 should be acknowledged within 30 days. Any return in transit longer than the specified number of days requires follow-up by the sender.

Caution: Returns should only be shipped after the manager has reviewed the closure and the returns have been updated and approved on ERCS. Refer to IRM 4.7.5.7.3, Transfers and Closings, for the specific requirements.

Reminder: Some Areas are using electronic case files and no paper case file will be sent. An electronic case file indicator has been added to this report to identify these cases.

4.7.6.4.6
(03-05-2021)
Inventory Listing

- (1) There are two reports named Inventory Listing on ERCS. The report discussed here is available to review and CCP users. Refer to IRM 4.7.6.11.3, Inventory Listing, on the Sample Review Reports menu for the report available to sample review users.

4.7 Examination Returns Control System (ERCS)

- (2) This report can be run for an EGC or for all returns in the function. The options give the user the ability to generate a complete inventory or an overage inventory report. When run for overage returns the program uses the date in function to determine if the returns meet the criteria for the report. Therefore, returns not checked into the function will not appear on the overage report.
- (3) The report may be useful in locating unassigned returns within the function.

4.7.6.4.7

(06-30-2022)

Overage Report (IVL)

- (1) The Overage Report (IVL) has a number of user options making it a versatile report. It can be run by group users to include all inventory in the group or by territory or PSP users to include all inventory in the territory. The options give the user the ability to generate a complete inventory, an overage inventory, or a report that lists a summary of time applied by examiner for each return.
- (2) To generate a complete inventory, the user enters "0" at the "Days in Process" prompt. If a number other than zero is entered, the program uses the user's choice of either the ERCS start date or the AIMS start date to calculate overage.

Note: The AIMS start date is set when the return is updated to Status Code 12 on AIMS. The ERCS start date is set when time is first applied to the return. The ERCS start date is set to the time charge date, not to the input date.

- (3) The "Related Return and Days in Process" sort option groups related returns together. This sort can be used to get a quick snapshot of all the examiners working on a case and the total time applied by each examiner as well as the total time charged for all the returns within the related case.

Note: If transferred in time is listed on the report, it is usually an indication of an error between the total time on a return and the individual time charges by examiners. The A/E staff should be notified if the transferred in time is negative or if the transferred in time is in error.

- (4) Examples for use by groups and functions include, but are not limited to:
 - Determining the number and type of returns assigned.
 - Determining the number and type of overage returns in a group.
 - Validating against the SSIVL.
 - Monitoring statutes on cases after closure from the group.

4.7.6.4.8

(03-05-2021)

Overage Requisitions Report

- (1) The Overage Requisitions Report generates a list of requisitions which have not been fully established on AIMS. This report depends on AIMS data which is updated on ERCS over the weekend. Changes to the AIMS record during the week are not reflected on the report until the following week. The report should be run the first work day of the week to get the latest data.
- (2) The user enters the number days since the requisition. For filed returns and substitute for returns, it should take two weeks or less for an AIMS record to fully establish.
- (3) The user is prompted if pending requests or matched skeletal returns should be included. The program defaults both prompts to "Y". A pending request means the return was sent to AIMS, but the AIMS record has not had enough time to be processed against the ERCS record during AIMS to ERCS process-

ing. A matched skeletal means the return on AIMS is still a skeletal record, and it has been processed against the ERCS return.

- (4) Requisitions over 30 days old must be researched to ensure there is an issue. If an issue is identified, appropriate action should be taken. Items that should be checked include, but are not limited to the following:
 - The manager has approved the requisition.
 - The update to AIMS did not reject.
 - If a push code (also called a special message code on ERCS) is required, it is correct.
 - The return has not dropped from AIMS.
- (5) Group and PSP users should run this report weekly and input 30 days or less at the “Days Since Requisition” prompt. Once any necessary corrections are made to the ERCS record, the requisition may be resubmitted through the Resubmit Request option on the Request Tax Return menu.

Caution: PSP users must make sure AIMS control has been fully established prior to transferring returns to the Group. Group and PSP users must make sure AIMS control has been fully established prior to closing the return to TS, JCR, or CCP.

- (6) Review and CCP users can run this report for 0 days overage to identify returns that may have been closed from the group prior to establishing AIMS controls. These returns may need to be sent back to the group to resolve this issue.
- (7) The A/E staff may run this report for 0 days to get a complete list of requisitions in preparation for assistance visits and SSIVL validations. The report can be used to reconcile the returns on AIMS and ERCS.
- (8) Upper management may periodically run this report to ensure that returns under their jurisdiction have the proper AIMS controls.

4.7.6.4.9
(06-30-2022)
Returns in Transit

- (1) The Returns in Transit report is used by review and CCP users to monitor incoming returns. The report lists returns that have been sent to TS or CCP but have not been acknowledged as received (the date in function has not been set) or the returns have not been updated out of an in transit status. (This report may not be useful for JCR since their returns may be incoming from all areas and will be mixed in with TS inventory.)

Reminder: Some Areas are using electronic case files and no paper case file will be sent. An electronic case file indicator has been added to this report to identify these cases.

- (2) The user must input a PBC to run the report. For review users the PBC on the return must match the PBC entered. For CCP users the PBC is converted to a corresponding processing campus code (PCC), and returns are selected if they match the PCC. The following chart shows the PBC to PCC mapping for CCP.

PBC	PCC
201-207	49

4.7 Examination Returns Control System (ERCS)

PBC	PCC
212-214, 330	17
320, 321, 323-328	29

- (3) This report should be run at least monthly to identify returns in transit that have not been received within a reasonable number of days (21 days for TS and 30 days for CCP). Overage returns in transit require follow-up. This report is also used to identify returns in the function, but no longer in Status Codes 21 or 51 that need to have the date in function set.

4.7.6.4.10 (06-30-2022) Status Report

- (1) The Status Report lists returns in a status code input by the user. A count of returns is included at the end of the report. The report can be used for a number of applications including:
- Determining if returns need to be ordered (insufficient inventory in Status Code 10).
 - Monitoring unstarted priority cases in Status Code 10.
 - Monitoring the length of time returns are in a Status Code 13.
 - Monitoring returns in a suspense status in PSP, TS, JCR, or CCP.
- (2) When the Status Report is run for Status Code 10, it can be used to check the number of unstarted cases in the group. A high percentage of unstarted cases or a high number of assigned, priority cases in Status Code 10 may need action on the part of the manager to get the inventory moving.
- (3) When the Status Report is run for Status Code 13, 30-Day, it can be used to identify returns where follow-up action may be required. Also, any returns no longer in the manager's possession, may need to be updated out of Status Code 13. For more information see IRM 4.10.8.12, Unagreed Case Procedures.
- (4) This report may be used by review users to ensure returns in suspense statuses have been checked into the function, are still on AIMS, and have the appropriate review type assigned.
- (5) This report may be used by CCP users to ensure returns in suspense statuses have been checked into the function, are still on AIMS, and have the appropriate program number assigned.
- (6) The freeze code is listed on the report when run by a review or CCP user.

4.7.6.4.11 (06-30-2022) Suspense Report

- (1) The Suspense Report is used to monitor returns in suspense within the group or function. Users can run the report for one suspense type or for all suspense types. The user may input a number of days (until the action date) to use the report to pull returns for follow-up action. The report includes counts of returns in each suspense type.

Note: The suspense type is an ERCS only code used in conjunction with an action date to control inventory that needs follow-up action. Suspense types are nationally defined and available for group, PSP, review, and CCP users.

- (2) The suspense types available to users are listed in:

- Exhibit 4.7.8-1, CCP Program Numbers and Suspense Types, for CCP users.
- Exhibit 4.7.7-3, TS Suspense Types, for review users.
- Exhibit 4.7.4-4, Suspense Types, for PSP users.
- Exhibit 4.7.5-7, Suspense Types, for group users.

- (3) In some functions the use of suspense types are for the most part optional; however, in others they are not. For example: in CCP suspense types are used in conjunction with program numbers and status codes. Virtually all returns in CCP are assigned a suspense type. This aids CCP in dealing with huge inventories of returns. In the group the use of most of the defined suspense types is optional; however, there are exceptions. For example, Suspense Type 203, Civil Penalty In-Transit to Appeals, is monitored nationally and must be used when the criteria is met. Refer to IRM 4.32.4.6.2, Sending the Case to Appeals—Pre- Assessment Consideration, for more information.
- (4) Suspense types can only be used while the return is in the current function as ERCS removes the code and the action date when the return is closed from the group or moved to another function.

4.7.6.4.12
(03-05-2021)
Taxpayer Address Report

- (1) The Taxpayer Address Report lists taxpayer names and addresses of returns and collateral records in inventory. It can be used to determine if ERCS has the taxpayer's current address.
- (2) If an address is incorrect on ERCS, using the Correct and Display Records menu, change the Bad Address indicator from "N" to "Y". This will enable the AIMS address to overwrite the ERCS address during AIMS to ERCS processing over the next weekend. Using the option Correct Multiple Tax Returns to update the indicator will cause the indicator to change on all returns with a matching taxpayer identification number (TIN).

Note: Updating a taxpayer address on ERCS does not update the address on AIMS.

4.7.6.4.13
(03-05-2021)
Tracking Code Report

- (1) There are two reports by the name Tracking Code Report in ERCS. This section discusses the Tracking Code Report on the Inventory Reports menu. Refer to IRM 4.7.6.10.10, Tracking Code Reports, for the report available from the Territory Reports menu.
- (2) This report is used to generate a list of returns with a specified tracking code or to create a report for all returns with tracking codes. PSP can use this report to monitor and track returns that are part of approved projects. The report can also be used to obtain a list of returns in specific priorities.
- (3) Local tracking codes range from 0001-3999 and are added to ERCS by PSP users. National tracking codes range from 4000-9999 and are the same for SB/SE and LB&I. Refer to IRM 4.7.6.14.3, Display Tracking Codes, for an explanation of tracking code statuses and for information on how to obtain a list of tracking codes and their descriptions.

4.7.6.4.14
(03-05-2021)
Unassigned Inventory by TSC

- (1) The Unassigned Inventory by TSC (technical services code) report is only available to review users. The report has two sections. The first section lists unassigned returns matching the TSC and the number of days overage input by the user. The report is used to identify unassigned returns in a TS or JCR location. The second section lists unassigned returns nationwide without a TSC. If returns are listed in this section, a review user in the area where the returns were examined (as noted by the PBC on the report) should research the records and update them with a TSC.

4.7.6.4.15
(03-05-2021)
Unassigned Inventory Report

- (1) The Unassigned Inventory Report generates a list of open unassigned records in the group or in PSP. This report can be used to monitor unassigned inventory and to select the highest priority unassigned returns to be assigned. Territory managers may find this report useful in monitoring the volume of unassigned inventory in the territory. The report contains the following data that can be used to determine the priority returns in unassigned inventory:

- Activity code
- Discriminant index function (DIF) score
- Project code
- Source code
- Statute info
- Tracking code

4.7.6.5
(03-05-2021)
Time Analysis Reports

- (1) The Time Analysis Reports provide users the ability to track information related to time charges by employees and to returns. The following time reports are discussed in this section:

- Agent Input Document
- Case Time Analysis
- Check Employees with Uncharged Time
- Daily Time Report
- DET and Non-DET Analysis
- High Time Report
- Inactive Case Report
- Status 12 with No Time Applied

4.7.6.5.1
(06-30-2022)
Agent Input Document

- (1) The Agent Input Document contains information about the examiner's inventory. This form is used primarily by revenue agents, PSP, TS, and JCR groups to record their daily time charges. Locally developed forms may be substituted for this form if approved by the area. The Issue Management System (IMS) allows LB&I and specialty employees to input their own time which must be synchronized to the IMS server. This time is imported from the IMS server into ERCS.
- (2) The Agent Input Document lists cumulative hours at the beginning of the cycle for each return assigned to the examiner. The document also includes the returns in which the examiner is assisting. There is a space to enter the time applied to returns or activities for each work day during the cycle. Holiday time must also be entered on the form since it is a required entry in ERCS.
- (3) Time is required to be entered in ERCS by close of business (COB) on the last work day of the reporting cycle unless local procedures require it to be input earlier. Each employee required to complete a time input document must give it to the administrative support staff in sufficient time to meet this deadline. It is

recommended that time be input on a weekly basis for field groups to ensure time is completed by the end of the cycle. Keeping the time current on ERCS will also make it easier to validate the total time on returns against Form 5344, Examination Closing Record, when returns are closed. Refer to IRM 4.9.1, Outline of System, for the special requirements regarding this document.

Note: All employees are required to submit a completed time input document to the clerical staff, regardless of whether the document is generated through ERCS, the time is entered into IMS, or another approved form is used. Refer to IRM 4.9.1.7.2.2, Inputting Time into IMS for the requirements for IMS users.

(4) Agent Input Documents are generated at the beginning of each reporting cycle.

4.7.6.5.2
(06-30-2022)
Case Time Analysis

(1) The Case Time Analysis lists individual time charges for a return. It can be run for one return or for multiple tax periods for the same TIN and master file tax code (MFT) or for multiple returns. The user may also enter a specific date range or opt to list all time charges.

(2) This report has a variety of uses which include, but are not limited to:

- Verifying if all time has been input into ERCS prior to case closing from the group. This is especially useful if there is a discrepancy between the time in ERCS and the time on the Form 5344.
- Verifying time was applied to the correct protection of revenue base (P of RB) codes.
- Verifying the time in ERCS against the entries on the case activity record.
- Determining who has applied time to the return in addition to the current area or owner. This can be helpful in working the High Time Report.
- Determining the amount of time spent reviewing the return.

(3) Review and sample review users have an option to include time spent by TS employees reviewing the return. (This time is identified by time applied to P of RB code Q.)

(4) The report lists individual time charges to the returns by examiner and date as well as the following total time groups:

- Totals for each individual examiner, grouped by RBP (also known as P of RB) and non-RBP hours
- Total Audit Aide Hours
- Total Co-op (cooperative education student trainee) Hours
- Total TE (tax examiner) Hours
- Examiner's Time (Form 5344 Item 28)
- RBP Hours (Form 5344 Item 23)
- Total Other (not included on Form 5344)

Caution: Hours in Examiner's Time does not include RBP hours. If all the time for the return has been input into ERCS, the time on Form 5344, Item 28 must match the Examiner's Time on this report; and the time on Form 5344, Item 23 must match the RBP time on this report.

4.7 Examination Returns Control System (ERCS)

- (5) The Case Time Analysis should be run prior to closing the case from the group and as needed to verify the time on the return.

4.7.6.5.3
(06-30-2022)

Check Employees with Uncharged Time

- (1) The Check Employees with Uncharged Time report is used to ensure all time charged within the cycle is input timely in ERCS and to alert managers of any unapproved requisitions with time applied. The report lists employees with uncharged time through the end of the cycle or through the date input by the user. Each employee's last time charge date is included on the report.
- (2) The report should be run periodically through the cycle, but it must be run on the last work day of the reporting cycle to ensure all time is accounted for as required by IRM 4.9.1, Outline of System.

Reminder: Time is due in ERCS by the COB on the last work day of the cycle. Managers are responsible for ensuring that time has been completed by this date.

- (3) The report is used by territory and DFO users to ensure all groups reporting to them are inputting time and approving requisitions by the cutoff at the end of the cycle.

Note: If a requisition is disapproved after the time has been sent to SETTS, the time on ERCS must be moved to another activity. This time cannot be corrected on Table 37, Examination Program Monitoring, and could result in an incorrect classification of the time.

4.7.6.5.4
(03-05-2021)

Daily Time Report

- (1) The Daily Time Report is a summary of an employee's time charges for a specific period. It can be run for one or more employees or for a group. When run for a cycle, it contains the same daily time information as it appears on the Agent Analysis.

4.7.6.5.5
(06-30-2022)

DET and Non-DET Analysis

- (1) The DET (direct examination time) and Non-DET Analysis lists all time charges by activity code for an examiner during a specified time period. This report displays how much of an examiner's time is spent working returns versus administrative tasks, such as training and preparing reports. It can be run by the group or for a single employee. It includes totals by DET and non-DET. The report is used by managers to monitor examiners' time in the group to ensure the majority of time is spent on priority work.
- (2) The report can also be used by territory managers to ensure DET is maximized to the extent possible and to look for trends such as large amounts of non-DET per examiner or per group.
- (3) This report should be run monthly to ensure the ratio of DET to non-DET is acceptable.

Note: The terms DET and non-DET are used in LB&I to differentiate Activity Codes 001-599 (DET) and 600-830 (non-DET). SB/SE uses the terms compliance and non-compliance instead of DET and non-DET. See IRM 4.9.1, Outline of System, for the activity codes associated with these terms. For SB/SE this report does not match Table 37, Examination Program Monitoring.

4.7.6.5.6
(06-30-2022)
High Time Report

- (1) The High Time Report lists returns with time exceeding a pre-determined number of hours based on the activity code and the type of group (revenue agent or tax compliance officer). Related returns are included on the report if any of the returns in the case meet the high time criteria. When the report is run, the default number of hours per activity code is displayed on the screen. The user has the option of changing the default number of hours prior to running the report. There are different defaults for revenue agent (RA) and tax compliance officer (TCO) groups. If the report is run at the territory level, the defaults are based on the RA defaults. This report does not include review time or time applied by TEs.

Note: Review time is time applied by TS employees when reviewing the return. Review time and time applied by TEs are not included on the Form 5344.

- (2) The report is used to monitor excessive time applied to returns which can be a symptom of a number of issues such as an agent applying all the time working a related case to a single return.
- (3) The High Time Report should be run monthly to address issues early in order to meet the examination plan.
- (4) The defaults used in the creation of the report are included in the table below. The user may change them at run time:

Activity Codes	Hours	RA/TCO
270-272, 274	30	RA
275-280, 282-284, 273	50	RA
495-498	31	RA
203-213	20	RA
215-217	40	RA
219	90	RA
221	150	RA
412-433	100	RA
434-439	100	RA
462-470, 266	5	RA
501-506, 593-595	5	RA
549	5	RA
All other	0	RA
270-272, 274	11	TCO
275-280, 282-284, 273	14	TCO
462-470, 266	5	TCO
501-506, 593-595	5	TCO
All other	0	TCO

4.7.6.5.7
(03-05-2021)

Inactive Case Report

- (1) The Inactive Case Report is used to show cases where no time has been charged within a specific number of days. Related returns are listed together. To be included on the report all the returns in a related group must meet the criteria for the report. In other words, if time has been applied recently to at least one return in the related group, none of the returns in the related group will be listed on the report.
- (2) This report may be helpful to the examiner in prioritizing work.
- (3) Managers should check this report monthly and during employee inventory reviews to ensure the assigned cases are progressing.
- (4) Territory managers can use this report to ensure managers are addressing issues within the group.

4.7.6.5.8
(06-30-2022)

Status 12 with No Time Applied

- (1) The Status 12 with No Time Applied report is used by the group manager to monitor cases in the group where the return has been updated to Status Code 12 (AIMS shows the examination has been started), but time is not being applied on ERCS.

Note: Tax examiner time is not added to the return time; therefore, this report cannot be used to monitor returns owned and worked by TEs. The user is given the option to exclude returns from the report if the only time charges are by a TE.

4.7.6.6
(03-05-2021)

Monitoring Reports

- (1) The Monitoring Reports discussed in this section are designed to monitor specific issues such as overage returns. This section covers the following ERCS monitoring reports:

- Fraud Report
- Partnership Reports
- Previously Closed Returns
- Prior Year Report
- Returns by Activity Code
- Returns by Project Code
- Returns by Source Code
- Returns Related to Specific Return
- User Criteria Listing
- Work Awaiting Approval

4.7.6.6.1
(03-05-2021)

Fraud Report

- (1) The Fraud Report lists returns with fraud features. This report is used to identify, prioritize, and monitor fraud returns in the group. Returns are selected for the report if the returns are in the group and any of the following are true:
 - The source code is 88, 89, or 90.
 - The status code is 17 or 18.
 - The project code is 0095, 0096, 0135, 0146, or 0691.

4.7.6.6.2
(03-05-2021)
Partnership Report

- (1) The Partnership Report can be run for a complete inventory of partnership returns or for a list of returns with potential issues that may need monitoring, verification, or follow-up. If a complete inventory is desired, the user enters 0 days at the start date prompt and all returns in the group with MFT 06 or MFT 35 are included. Returns with potential issues are marked. These include the following:
 - The status code is between 12 and 19, the TEFRA indicator is not set, and the return has been in process 60 days or more.
 - The status code is between 10 and 19, the partnership investor control file (PICF) indicator is not 1, and the notice of beginning of administrative procedures (NBAP) letter date or the start date is greater than the user entered PCS linkage time frame.
 - The status code is between 10 and 19, the NBAP letter date is set, and the TEFRA indicator is blank or N.
 - The status code is between 12 and 19, the NBAP letter date is not set, and the TEFRA indicator is not N or S.
- (2) For a partial list of returns with potential issues the user enters the number of days since the start date and the number of days since the NBAP letter date. The same criteria is used to find returns as in the full inventory report, except only returns with potential errors are included and the user entered dates are used instead of the 60 day criteria.
- (3) This report should be run monthly in groups with partnership returns.

4.7.6.6.3
(03-05-2021)
Previously Closed Returns

- (1) The Previously Closed Returns report shows a list of returns that have been re-opened by the group or returned to the group by TS, JCR, or CCP. This report is used to ensure that these returns are worked promptly.

4.7.6.6.4
(03-05-2021)
Prior Year Report

- (1) The Prior Year Report is used by the group to identify the oldest returns in inventory and to identify examinations not associated with the current audit cycle. It can also be used to identify old returns that have not been started that may need to be surveyed. The report contains the source code which identifies the reason the return was selected (DIF, NRP, claims, etc.) for audit. The Form 895, Notice of Statute Expiration, issued and returned dates are included on the report, so the user can see at a glance if statute controls are in place.
- (2) The user selects the statuses to include on the report. A tax period must be entered. All returns with a tax period prior to and including the tax period entered are included on the report.
- (3) The report may be run at the group or the territory level. The territory manager may use the report to ensure the oldest inventory is moving.

4.7.6.6.5
(06-30-2022)
Returns by Activity Code

- (1) The Returns by Activity Code report lists all returns with the activity codes and status codes selected by the user. This report can be used by the group to locate returns with North American Industry Classification System (NAICS) code errors.

Note: This is the only report that displays the market segment specialization plan or MSSP code.

4.7 Examination Returns Control System (ERCS)

- (2) The user may choose all activity codes, a selected group of activity codes from a menu, or individual activity codes may be entered. The following table shows the activity codes associated with each activity code category:

Category	Activity Codes
Individual (Form 1040)	270-280, 282-284
Corporate (All Forms 1120)	202-203, 209, 213, 215, 217, 219, 221, 223-224, 226-231, 234, 241, 260-263, 265, 267, 288-290, 490-493
Partnership (All Forms 1065)	473, 480-483, 489
Fiduciary (Form 1041)	495-498
Employment	266, 462-470, 488, 499
Excise	016, 034, 099, 196-198, 507-510, 521, 547, 588, 592, 596-599
Estate and Gift	412, 413, 418-421, 426-433, 434-439
Preparer Penalties	501-506, 509, 545, 549, 552-555, 561, 586, 593-595

- (3) The report displays “BAD” in the MSSP field if the NAICS code cannot be mapped to a valid MSSP code. This includes returns with MFT 30 without a NAICS code. (A NAICS code is optional for MFT 30 returns; however, if the return has a Schedule C or F it should have a NAICS code.) The following table shows the corrective action for returns with MSSP errors:

MFT	Action
01, 02, 04, 06, 10, 11, 14, and 16	The NAICS code must be updated prior to closure if the return is closed with an examined disposal code. These returns can be closed as non-examined without updating the code.
30	The NAICS code should be updated prior to closure if the return is closed with an examined disposal code and the return has a Schedule C or F. The NAICS code can be updated to 0. These returns may be closed without updating the code.
All other MFTs	The NAICS code can be updated to 0, but there are no checks preventing these records from closing on AIMS or ERCS.

4.7.6.6.6 (06-30-2022) Returns by Project Code

- (1) The Returns by Project Code report lists all returns with project codes and status codes selected by the user. This report can be used to check the tracking codes on returns within a specific project code.
- (2) The user is prompted for a category of project codes to include on the report. The user may select all project codes, all local project codes, a category of

project codes, or input individual project codes to include on the report. The following table shows the project codes associated with each category:

Category	Project Codes
Tax Shelters	none defined
Frivolous Filer	<ul style="list-style-type: none"> • 0310: Valid, Frivolous Return • 0311: Frivolous Non-filer • 0312: Frivolous Correspondence
National Projects	<ul style="list-style-type: none"> • 0262: Dependent SSN Matching • 0637: Form 637, Registrations • 0675: Compliance Strategies
Narcotics	<ul style="list-style-type: none"> • 0001: Drug Enforcement Task Force Case, Termination • 0002: Drug Enforcement Task Force Case, Jeopardy • 0003: Drug Enforcement Task Force Case, Other • 0004: Regular Narcotics Case, Termination • 0005: Regular Narcotics Case, Jeopardy • 0006: Regular Narcotics Case, Other
Windfall Profits Tax	none defined
Fraud	<ul style="list-style-type: none"> • 0095: Request for Cooperating Officer based on Examination Referral • 0096: Request for Cooperating Officer not based on Examination Referral • 0135: CID Referral for Potential Civil Action • 0146: Form 8300, Fraud • 0147: Title 31, Fraud • 0691: Earned Income Credit (EIC) Fraud
UIP (Unreported Income Project) Projects	These are locally defined in each area.

4.7.6.6.7
(03-05-2021)
Returns by Source Code

(1) The Returns by Source Code report lists all returns with source codes and status codes selected by the user. This report is used by the group to locate possible source code errors and for information gathering on specific projects. The user may select from the following source code groups or input individual source codes for the report:

- TCMP (80 and 91), (Taxpayer Compliance Measurement Program is now NRP)
- Tax Shelters (17 and 39)
- Claims (30, 31, and 35)
- DIF related and multi-year pickups (05 and 10)
- Non-DIF related and multi-year pickups (40 and 50)

4.7.6.6.8
(03-05-2021)
Returns Related to a Specific Return Report

(1) This report allows users to generate a list of all returns related to a return in the user's inventory. This report can be used to verify all related returns are accounted for when a case is closed.

Note: Returns may not be related to a return in a different area.

4.7.6.6.9
(06-30-2022)

User Criteria Listing

- (1) The User Criteria Listing is the only report in ERCS where users choose the data to include or exclude when generating an inventory list. All users must choose the statuses to include on the report, but additional choices are based on the type of user as shown in the table below:

Code	User
Action Code	Group, PSP, Review, Territory, DFO, Area
Activity Code	Group, PSP, Review, CCP, Territory, DFO, Area
Aging Reason Code (ARC)	Group, PSP, Review, CCP, Territory, DFO, Area
Date in CCP	CCP
Disposal Code	PSP, Review, CCP, Territory, DFO, Area
Project Code	Group, PSP, Review, CCP, Territory, DFO, Area
Program Number	CCP
Review Type	Review
Source Code	Group, PSP, Review, CCP, Territory, DFO, Area
Suspense Type	CCP
Statute Info	Group, PSP, Review, CCP, Territory, DFO, Area
Status Date	CCP
Time on Return	Group, PSP, Review, CCP, Territory, DFO, Area
Tracking Code	Group, PSP, Review, CCP, Territory, DFO, Area

- (2) For each data choice (Activity, Source, etc.) users may choose from available groups of codes (All Activity Codes, Corporate Activity Codes, etc.) or input a custom list of codes. If the user chooses Statute Info, a date is entered and returns are selected if the statute is prior to the date entered. If the user chooses Time on Return, the number of hours is entered and returns are selected if the time exceeds the number entered.
- (3) The user must also choose whether the code should be exclusive or inclusive. If the code is marked as exclusive, returns must match all the criteria to be included on the report. If the code is marked as inclusive, returns must match at least one of the criteria to be included on the report.

Example: The user chooses ARC and inputs 053, then chooses source code and inputs 73, marking both codes as exclusive. Only returns with both codes set will be included on the report. If run again for the same codes and both are marked as inclusive, returns with either code set will be found. (The program requires at least one data choice to be marked inclusive.)

Example: The report is run again with both ARC and source code marked as inclusive, and project code and tracking code are added and marked as exclusive. Returns must have the selected project code and selected tracking code and either the ARC or the source code to be included on the report.

- (4) The report can be modified by the user for a variety of uses, include running inventory lists of priority returns. Some examples are listed below:
- National Research Project (NRP): (specific project, source, and tracking codes)
 - Promoters & Return Preparer Strategies: (specific activity, aging reason, project, source, and tracking codes)
 - Audit Reconsiderations: (ARC)

Note: Although there is no limit to the number of specific codes that can be entered, if a priority has a large number of codes associated with it, the practicality of inputting a long list of codes in order to generate the report may not be an efficient use of the report.

4.7.6.6.10
(06-30-2022)
Work Awaiting Approval

- (1) The Work Awaiting Approval report lists updates to returns pending managerial approval. It can also be run as an overage report by entering a number of days returns have been pending approval.

Caution: When a manager logs into ERCS a message is displayed if there are requisitions or updates that require approval. It is recommended that managers access ERCS at least two to three times a week so updates may be approved timely. This also applies to the territory manager if managers within the territory have write permission to update returns. Even though ERCS shows the new values, no updates are sent to AIMS until approved by the manager.

- (2) This report should be run weekly by group, PSP, review, and CCP users to ensure any changes requiring approval are receiving timely attention. The report should be used to monitor returns in transit to PSP, review, or CCP so they do not become overage.

Caution: Returns must not be closed from the group until the manager has reviewed the case for closure. Once the case has been reviewed, it should be updated, approved, and shipped within five business days. Returns must not be shipped until the closure has been approved on ERCS by the manager.

- (3) This report should be run weekly by territory users to ensure all updates requiring the territory manager’s (second level) approval are approved within two days of notification. The report is also used by territory managers to ensure managers within the territory are approving work timely.

- (4) The following updates require approval by the manager:

Update Type	Notes
Requisition	Requisitions generating an update to AIMS require approval by the user’s manager. If the user is a manager, the requisition must be approved by the territory manager or the second level manager.
Statute Info	Changes to the statute of limitations generating an update to AIMS require approval by the user’s manager. If the user is a manager, the update must be approved by the territory manager or the second level manager.

Update Type	Notes
Transfers to another area or practice area	Transfers to another area or practice area generating an update to AIMS require approval by the user's manager. If the user is a manager, the transfer must be approved by the territory manager or the second level manager.
Non-examined closures	Non-examined closures to Status Code 90 generating an update to AIMS require approval by the user's manager. If the user is a manager, the closure must be approved by the territory manager or the second level manager.
Status Code	Changes to the status code on a return in the group by a non-manager requires approval by the user's manager. If the user is a manager, no approval is required. No approval is required for updates from Status Codes 10 to 12.
SBC or EGC	Changes to the SBC or EGC on a return in the group by a non-manager requires approval by the user's manager. If the user is a manager, no approval is required.
Employee ID	Changes to the employee ID on a return in the group by a non-manager requires approval by the user's manager. If the user is a manager, no approval is required. If the change is reassigning the group's acting manager's inventory, the update must be approved by the territory manager or the second level manager.

4.7.6.7
(03-05-2021)
Count Reports

- (1) The Count Reports provide group users a way to check the number of returns in specific activity codes and provide CCP users monitoring tools for overage inventory and closed returns. The reports in this section include:
- Activity Code Count Report
 - Closed Case Report
 - Overage Program Number Report
 - Overage Status Report

4.7.6.7.1
(03-05-2021)
Activity Code Count Report

- (1) The Activity Code Count Report provides a count of returns with activity codes selected by the user. The counts are grouped by unstarted and started returns. This report is used to monitor the workload available and in process at the group level. It can be used to monitor case assignment as it relates to the grade levels of the employees.
- (2) The user may choose a selected group of activity codes from a menu or individual activity code may be entered. The user has the following choices:
- All Possible Activity Codes
 - Individual (Form 1040)
 - Fiduciary (Form 1041)
 - Partnership (All Forms 1065)
 - Corporate (All Forms 1120)
 - Estate and Gift
 - Employment and Excise
 - Return Preparers
 - Specific Activity Codes

4.7.6.7.2
(03-05-2021)
Closed Case Report

- (1) There are two reports named Closed Case Report on ERCS. The report discussed here is available to CCP users. Refer to IRM 4.7.6.4.4, Closed Case Report, on the Monitoring Reports menu for the report available to group and PSP users.
- (2) When the report is run a closed case count report and a closed case inventory report are created. The inventory report lists returns closed from CCP within a user entered date range. If the date range is over 60 days the inventory report is not created. Employee audit returns are not included on either the inventory or the count report.

4.7.6.7.3
(06-30-2022)
Overage Program Number Report

- (1) The Overage Program Number Report is available only to CCP users. When the report is run a count report and an inventory report are created. A return is considered overage if it has been in CCP more days than are considered appropriate for the program number. Employee audit returns are not included on either the inventory or the count report. See Exhibit 4.7.8-1, CCP Program Numbers and Suspense Types, for the program numbers and their associated number of days used for this report.

4.7.6.7.4
(06-30-2022)
Overage Status Report

- (1) The Overage Status Report is available only to CCP users. When the report is run a count report and an inventory report are created. Employee audit returns are not included on either the inventory or the count report. See Exhibit 4.7.8-1, CCP Program Numbers and Suspense Types, for the status codes and their associated number of days used for this report.

4.7.6.8
(03-05-2021)
Statute Expiration Reports

- (1) The Statute Expiration Reports are designed to ensure users have the reports needed to monitor statutes and to ensure Form 895 procedures are followed timely. This section covers the following ERCS statute reports:
 - 895 Report
 - AIMS-ERCS Statute Report
 - BBA Partnership Statute Report
 - Pending Statute Report

4.7.6.8.1
(06-30-2022)
895 Report

- (1) Returns are included on the 895 Report if the statute has expired, is expiring within a defined number of days, has an alpha code or an 872 statute, or a Form 895 has previously been generated through ERCS. For PSP and exam groups the number of days is defined by the area or by LB&I. For TS and JCR the number of days is nationally defined at 180. For CCP the number of days is nationally defined at 120 days.

Caution: This report does not include returns where a prompt assessment or a statute extension has been secured unless the calculated statute based on a timely filed return will expire within the defined number of days. These returns require a Form 895, the forms must be manually generated through ERCS using the “Reprint 895 Forms by TIN, MFT and Tax Period” option on the Statute Expiration Reports menu..

- (2) The 895 Report contains the Form 895 issued and returned dates. If the report is printed for the entire group, a summary listing the totals of each type of statute per examiner is included. This report is used to monitor returns requiring a Form 895, and to ensure that each return in inventory has satisfied

4.7 Examination Returns Control System (ERCS)

the statute control requirements in IRM 4.7.3, Statute of Limitations, and IRM 25.6.23, Examination Process - Assessment Statute of Limitations Controls.

4.7.6.8.2 (06-30-2022) AIMS-ERCS Statute Report

- (1) The AIMS-ERCS Statute Report lists returns where the AIMS and ERCS statutes do not match or the returns have other statute issues. The report should only be generated after a successful run of AIMS to ERCS processing since the data is primarily AIMS data. The report displays a message if AIMS to ERCS processing was not successful.
- (2) The report lists returns with the issues listed below. Some issues can be corrected, some should be monitored, and some need the statute to be verified.
 - *The ERCS statute has been changed and is pending the manager's approval.
 - *ERCS has the prior examination record and AIMS has the current examination record. These records have "No ERCS" in the comment section. (An ERCS record does exist but it does not match the AIMS second examination record.)
 - *The AIMS and ERCS statutes do not match and the ERCS record and the AIMS record are in different locations.
 - *Either AIMS or ERCS has an expired statute.
 - *AIMS has a ZZ alpha code.
 - *AIMS has an FF alpha code, but the source code is not 45.
 - **The statute on ERCS has been updated, but the update has not been sent to AIMS.
 - ***The AIMS statute is over four years in the future.
 - ***AIMS has a masterfile (MF) and a non-masterfile (NMF) record. The MF record is on ERCS. The AIMS NMF record is listed on the report.
 - *None of the previous conditions apply, but AIMS and ERCS statutes do not match.

Note: *These issues must be resolved or corrected.

Note: **This issue should be monitored to make sure the update goes to AIMS.

Note: ***The statute on these returns should be verified.

- (3) It is recommended this report be run and worked weekly to ensure any incorrect statutes are corrected timely.

4.7.6.8.3 (03-05-2021) BBA Partnership Statute Report

- (1) The Bipartisan Budget Act (BBA) Partnership Statute Report lists Partnership Bipartisan Budget Act (PBBA) returns containing a final partnership adjustment (FPA) deadline date expiring within the user-entered number of days (between 1 and 999) or all returns with a FPA deadline date.
- (2) The FPA deadline date, 6235(a)(1) date, 6235(a)(2) date, 6235(a)(3) date and statute information are included on this report.
- (3) This report can be run by Territory, DFO, Area, Group, PSP, CCP and Review users who have Read permissions for the AAC entered and can be run for an active or an inactive employee or for 0000 (unassigned).
- (4) The following sort options are available:

- Sort by FPA Deadline Date - sorted by PFA deadline date, status code, employee ID, TIN, MFT and tax period
- Sort by Statute Info - sorted by statute info, status code, employee ID, TIN, MFT and tax period
- Sort by Employee ID - sorted by employee ID, status code, TIN, MFT and tax period
- Sort by Status Code - sorted by status code, employee ID, TIN, MFT and tax period

(5) It is recommended this report be run monthly.

4.7.6.8.4
(06-30-2022)
Pending Statute Report

- (1) There are two reports by the name Pending Statute Report in ERCS. This section discusses the Pending Statute Report on the Statute Expiration Reports menu. Refer to IRM 4.7.6.10.4, Pending Statute, for the report available from the Territory Reports menu for upper management and PSP.
- (2) The Pending Statute Report lists returns with a numeric statute expiring within the number of days input by the user. It includes ERCS only records such as penalty controls that are not on the AIMS Tables 4.0 and 4.1. Returns with expired statutes are not included.

Caution: Since some alpha codes represent an underlying statute that can expire (for example, BB, DD, HH, MM), this report must be run in conjunction with the 895 Report to identify all statutes (including alpha codes) expiring within the time parameters of the report.

Note: AIMS Tables 4.0 and 4.1 are created monthly listing AIMS returns with statutes that have expired or will expire within 180 days. Returns with alpha codes are included if the month and year will expire within 180 days.

- (3) The user has the option of including returns with irregular statutes. Including irregular statutes can aid the user in identifying returns that have statutes that appear normal but may be an irregular statute due to a user input error.

Note: An irregular statute is earlier or later than a statute based on a timely filed return. An earlier statute may be due to a taxpayer request for a prompt assessment. A later statute may be due to a late filed return.

- (4) This report is used to identify returns with short statutes so corrective action can be taken to ensure the statute is protected.
- (5) When running the report for monthly monitoring, users should run it for 210 days or more to ensure all returns expiring within 180 days in the coming month will appear on the report.
- (6) When running the report to compare with the AIMS Tables 4.0 or 4.1, users should run it for 180 days to match the data on the tables.

4.7.6.9
(03-05-2021)
Tax Auditor Reports

- (1) The Tax Auditor reports assist group, territory, and PSP users in monitoring large volumes of inventory. Most of the reports in this section can be run at the group or territory level. In order for these reports to be viable, the action code or the appointment information (depending on the report) must be current.

Note: The action code is an ERCS only field that is primarily used in TCO groups to indicate the next action due on a return, with two exceptions (Action Code 05, In Overnight, and Action Code 11, Manager Review and Protests). These action codes indicate the current status of the return. Action codes can also be used in RA groups and in PSP. RA groups must use the same definitions as defined for TCO groups. PSP groups have their own definitions. Action Codes 01-12 are nationally defined for exam groups. Action Codes 13-20 are locally defined (by each area or by LB&I) for exam groups, and Action Codes 01-20 are locally defined for PSP groups. Refer to Exhibit 4.7.5-6, Group and Territory, Action Codes, for the definitions of the nationally defined action codes.

(2) The following reports are discussed in this section:

- Action Code Report
- Appointment Scheduled Report
- Group Purge Report
- Inventory Analysis
- Monthly/Weekly Schedule
- Overage Purge Report
- Overnight Inventory Report
- Tax Auditor Daily Report
- Tax Auditor Scheduler

4.7.6.9.1
(03-05-2021)

Action Code Report

(1) The Action Code Report lists returns for a user entered action code. It can be used to monitor returns in a specific action code such as obtaining a list of returns in the manager's possession.

4.7.6.9.2
(03-05-2021)

Appointment Scheduled Report

(1) The Appointment Scheduled Report lists returns with Action Codes 01, 02, or 09 with a purge date entered by the user. It is used by the group to identify expected taxpayers on a given day. It can be used by management to ensure TCOs are employing effective scheduling practices.

4.7.6.9.3
(03-05-2021)

Group Purge Report

(1) The Group Purge Report lists returns requiring action of the administrative support staff for the user entered purge date. The report should be generated and subsequent inputs into ERCS should be completed daily.

(2) This report can be used by management to ensure the administrative support staff is taking timely steps to move cases towards completion.

(3) The codes which may require action of the administrative support staff are:

- Action Code 04: Issue 15-day letter follow up. If information is received, return to TCO; otherwise, ready to close after the 15 day period.
- Action Code 09: Conference with the group manager is scheduled. Give case to group manager.
- Action Code 12: TCO has completed action. Case ready to close.

4.7.6.9.4
(03-05-2021)

Inventory Analysis

(1) The Inventory Analysis report is used to assist the manager in assessing the current status of each examiner's inventory in the group. The report provides a summary of over-aged returns as well as a summary of returns in overnight status.

- (2) This report should be generated monthly and prior to operational reviews to identify issues with over-aged inventory. The report can be used to ensure TCOs are using their time effectively and working cases in priority order.
- 4.7.6.9.5
(03-05-2021)
Monthly/Weekly Schedule
- (1) The Monthly/Weekly Schedule can be used to print the appointment schedule of each TCO in calendar format. Conflicts for a time slot are noted. Returns with Action Codes 01, 02, and 09 are included on the report. An action report is included if there are returns in Action Codes 06, 08, or 10.
 - (2) This report can be used to ensure TCOs are employing effective scheduling practices.
- 4.7.6.9.6
(03-05-2021)
Overage Purge Report
- (1) The Overage Purge Report prints a list of returns with purge dates prior to the current date with an action code other than 05, In Overnight. It should be run daily to identify returns that need to be updated.
- 4.7.6.9.7
(03-05-2021)
Overnight Inventory Report
- (1) The Overnight Inventory Report lists returns in Action Code 05, In Overnight. This action code may be used by the examiner so the return will be listed on the Tax Auditor Daily Report.
- 4.7.6.9.8
(03-05-2021)
Tax Auditor Daily Report
- (1) The Tax Auditor Daily Report should be generated daily for examiners in TCO groups. Prior to generating the Tax Auditor Daily Report, the user should input the updates from the prior day. When generating the document the user enters the purge date. The report lists returns with an action code designated by the area to be included on the report with a purge date matching the user's input. The report is then used to pull inventory that will be worked on that day. The examiner uses the document to record the time applied to each return and the next action (action code and purge date) for the return. The completed document is given back to the administrative support staff for input into ERCS.
- Note:** The purge date is the date the action is due. For taxpayer appointments, it is the date of the appointment.
- (2) When the Tax Auditor Daily Report is generated it creates a file used to pre-populate the time input screen for the purge date (or time input date) so the user does not have to enter returns individually.
- 4.7.6.9.9
(03-05-2021)
Tax Auditor Scheduler
- (1) The Tax Auditor Scheduler is a tool used to schedule work and appointments through ERCS. If appointments are scheduled in this option, it can be used to generate the scheduled appointments for each TCO in the group including off days and available time slots.
- 4.7.6.10
(03-05-2021)
Territory Reports
- (1) The Territory Reports are available to territory, upper management, and PSP users. These reports provide summary information and partial inventories of returns for various codes and priorities. Most of the reports in this section are generated for returns in group statuses. Exceptions are noted in the report descriptions. Returns in the campus are included in the return counts but not in the total counts on the count reports.

(2) The reports included in this section are:

- Action Code Report
- Activity Code Reports
- Fraud Case Report
- Pending Statute Report
- Previously Closed Case Report
- Project Code Reports
- Source Code Reports
- Time Per Activity Code
- Time Per Second Segment Code
- Tracking Code Reports

4.7.6.10.1
(06-30-2022)

Action Code Report

(1) This report shows the number of returns in each action code, but it may also be used to see the number of returns in each group. It can also identify if a collapsed group still contains residual inventory. Only returns in Statuses 08 through 19 are included in the counts. (Status Code 08 returns are only included on reports run for SBC 87700.)

(2) Action codes are used primarily in TCO groups to indicate the next action due on a return. RA groups can use actions codes with the same definitions as used in TCO groups. Action codes can be defined differently and used in PSP. Action codes 1 through 12 are nationally defined for exam (TCO and RA) groups and codes 13 through 20 may be locally defined. Action codes 1 through 20 may be locally defined for PSP. The Action Code Report shows counts of returns within each action code. Counts are displayed by each EGC within the territory and totals are included by territory. The short description for each action code, national and local, are included at the bottom of each printed page of the report.

4.7.6.10.2
(03-05-2021)

Activity Code Reports

(1) The Activity Code Reports provide a variety of information concerning activity codes on returns. These reports can be used to determine the number of returns within each activity code being worked in each group. There are four types of reports available. Users may choose to run any combination of the following:

- Count Report: includes counts of returns in the selected activity codes
- IVL Report: includes a listing of returns in the selected activity codes
- Location Report: includes counts of returns in the selected activity codes within each stage of the audit cycle
- Summary Report: includes counts and percentages of returns in all activity codes

(2) The Count, IVL, and Summary Reports include returns with statuses between 10 and 19. The Location Report includes all statuses. The Summary Report includes counts for each activity code category regardless of the activity codes selected for the report. The following are the activity code category choices for the report. These are the same categories used for the Summary Report:

- All Activity Codes
- Individual
- Corporate
- Partnership
- Fiduciary
- Employment

- Excise
- Estate and Gift
- Preparer Penalties
- Diesel
- Specific Activity Codes (up to six may be entered)

4.7.6.10.3
(03-05-2021)
Fraud Case Report

(1) The Fraud Case Report lists the number of returns with fraud characteristics. The following codes are used to determine if a return should be counted for the report:

Type	Codes
Status Code	17, 18
Source Code	88, 89, 90
Project Code	0001-0006, 0095-0097, 0135, 0146, 0147, 0691
Second Segment Code	<ul style="list-style-type: none"> • 4xx: Fraud/Enforcement • x1x: Fraud Regular • x2x: All Special Enforcement Program (SEP) • x4x: Fed State Motor Fuel Project • x5x: Non-DEA Class 1 Violators • x6x: Drug Enforcement Administration (DEA) Class 1 Violators • x7x: Compliance Research/Strategies • x8x: Non-filer • xx4: Narcotics-Termination • xx5: Narcotics-Jeopardy

(2) A return is counted once for each fraud feature on the return (status, project, etc.). Returns with multiple fraud features are only counted once in the fraud case total.

4.7.6.10.4
(03-05-2021)
Pending Statute Report

- (1) There are two reports by the name Pending Statute Report in ERCS. The report discussed here is available to territory, upper management, and PSP users. Refer to IRM 4.7.6.8.4, Pending Statute Report, for the report available from the Statute Expiration Report menu for all users.
- (2) The Territory Pending Statute Report shows a count of open returns (status less than 80) expiring within 210 days. The counts are listed in increments of 30 days with totals by territory. There is an option to include an inventory of returns with statutes expiring within 30 days. Returns with expired statutes are included on both the count and the inventory sections. This report provides a quick overview of statute issues in the territory, area, or practice area.
- (3) The inventory report displays a “p” in the left hand margin if an update to the return is pending approval by the manager. The Pending Statute Report can be run at the territory level or higher depending on the user’s permissions. It is recommended the report be run monthly.

4.7 Examination Returns Control System (ERCS)

4.7.6.10.5
(03-05-2021)

Previously Closed Case Report

- (1) The Previously Closed Case Report provides a count of returns sent back to the group from TS, JCR, or CCP. The report contains counts in 30-day increments showing the length of time the returns have been back in the group. Returns in transit back to TS, JCR, or CCP are included in the counts. This report is used to monitor the number of returns sent to the group for correction and the length of time these returns have been in the group.

4.7.6.10.6
(03-05-2021)

Project Code Reports

- (1) The Project Code Reports provide a variety of information concerning project codes on returns. These reports can be used to determine the number of returns within each project code being worked in each group. There are four types of reports available. Users may choose to run any combination of the following:
- Count Report: includes counts of returns in the selected project codes
 - IVL Report: includes a listing of returns in the selected project codes
 - Location Report: includes counts of returns in the selected project codes within each stage of the audit cycle
 - Summary Report: includes counts and percentages of returns in all project codes
- (2) The Count, IVL, and Summary Reports include returns with statuses between 10 and 19. The Location Report includes all statuses. The Summary Report includes counts for each project code category regardless of the project codes selected for the report. The following are the project code category choices for the report. These are the same categories used on the Summary Report:

Menu Choices	Project Codes
All Project Codes	All national and local project codes
Compliance	0262, 0637, 0800, 0804, 0805, 0807- 0810, 0812-0818, 0820, 0822-0830, 0832-0839, 0841, 0843-0856, 0858-0864, 0869-0871, 0873-0877, 0879- 0899
Fed. State Motor Fuel	<ul style="list-style-type: none"> • 0136: Gasoline, Federal Highway Administration (FHWA) • 0137: Joint Operations Center Initiatives • 0138: Excise Related News Task Force Leads • 0139: Excise Abusive Corporation Tax Shelter (ACTS) Identified • 0140: Foreign Insurance Leads from National Association of Insurance Commissioners Data

Menu Choices	Project Codes
Fraud	<ul style="list-style-type: none"> • 0001: Drug Enforcement Task Force Case, Termination • 0002: Drug Enforcement Task Force Case, Jeopardy • 0003: Drug Enforcement Task Force Case, Other • 0004: Regular Narcotics Case, Termination • 0005: Regular Narcotics Case, Jeopardy • 0006: Regular Narcotics Case, Other • 0095: Request for Cooperating Officer based on Examination Referral • 0096: Request for Cooperating Officer not based on Examination Referral • 0135: Criminal Investigation Division (CID) Referral for Potential Civil Action • 0146: Form 8300, Fraud • 0147: Title 31, Fraud • 0691: EIC Fraud
Frivolous Filer	<ul style="list-style-type: none"> • 0310: Valid, Frivolous Return • 0311: Frivolous Non-filer • 0312: Frivolous Correspondence
Innocent Spouse	<ul style="list-style-type: none"> • 0014: Innocent Spouse
Local Projects	All local projects
Other	Projects not listed under another category
Shelter	0015, 0101-0104, 0106, 0107, 0109, 0114, 0118, 0121, 0122
UIP Projects	Local UIP projects
Specific Project Codes	Up to six project codes may be entered

4.7.6.10.7
(03-05-2021)
Source Code Reports

- (1) The Source Code Reports provide a variety of information concerning source codes on returns. These reports can be used to determine the number of returns within each source code being worked in each group. There are four types of reports available. Users may choose to run any combination of the following:
 - Count Report: includes counts of returns in the selected source codes
 - IVL Report: includes a listing of returns in the selected source codes
 - Location Report: includes counts of returns in the selected source codes within each stage of the audit cycle
 - Summary Report: includes counts and percentages of returns in all source codes
- (2) The Count, IVL, and Summary Reports include returns with statuses between 10 and 19. The Location Report includes all statuses. The Summary Report includes counts for each source code category regardless of the source codes selected for the report. The following are the source code choices for the report. These are the same categories used for the Summary Report:

4.7 Examination Returns Control System (ERCS)

Menu Choices	Source Codes
All Source Codes	All source codes
Automatics	<ul style="list-style-type: none"> • 01: Automatics
Center	<ul style="list-style-type: none"> • 03: Unallowable Items • 04: Multiple Filers • 06: Correspondence Examination • 08: Self-Employment Tax • 11: Studies, Test and Research • 14: High Under-reporter • 23: TEFRA Related • 25: Non-filer Strategic Initiative • 26: Minimum Tax Program • 48: Related to Campus Unallowable • 70: Referrals • 85: IRP Information Document Match
Claims	<ul style="list-style-type: none"> • 30: Claims for Refund/Abatement
Collection	<ul style="list-style-type: none"> • 65: Collection Referral/Request
Delinquent	<ul style="list-style-type: none"> • 12: Delinquent Return, DIF Related • 44: Delinquent Related to, Non-DIF
DIF	<ul style="list-style-type: none"> • 02: DIF (Discriminant Function) Source Returns
Fraud	<ul style="list-style-type: none"> • 88: Special Enforcement • 89: Special Enforcement-Related • 90: Fraud Regular
Non-Filer	<ul style="list-style-type: none"> • 24: Non-filer Local Sourced Work
Other	<ul style="list-style-type: none"> • 05: Pickup Related, DIF • 10: Multi Year, DIF Related • 32: Carryback Refund • 35: Administrative Adjustment Request • 40: Multi-Year Related to Non-DIF • 49: Preparer of Returns • 50: Pickup Related to Non-DIF • 60: Information Reports • 62: Compliance Projects, National Office • 64: Pickups Related to Other • 68: Campaigns • 71: Specialist Referral Program Ref • 72: Related to Specialist Referral Program Ref • 73: Taxpayer Requests • 77: State Information
PCS (Partnership Control System)	<ul style="list-style-type: none"> • 17: Tax Shelter Program • 39: Tax Shelter, Related Pickup
Reference	<ul style="list-style-type: none"> • 45: Reference and Information
Specific Source Codes	Up to six source codes may be entered

- 4.7.6.10.8
(03-05-2021)
Time Per Activity Code
- (1) The Time Per Activity Code report lists the hours charged to individual activity codes for each group in the territory within the time frame entered by the user. The total hours per activity code for all groups in the territory are included as well as the percentage of direct examination time applied. This report is used to monitor how much time is spent on each activity code and to monitor the percentage of time spent working cases. Since the user enters the date range, reports can be pulled by each cycle to monitor changes in the way time is being applied from cycle to cycle. Data can be pulled for cycles in the past, but should not be pulled for data over one year old.
- 4.7.6.10.9
(03-05-2021)
Time Per Second Segment Code
- (1) The Time Per Second Segment Code report lists the hours charged to individual second segment codes for each group in the territory within the time frame entered by the user. The total hours per second segment code for all groups in the territory are included as well as the percentage of direct examination time applied. Since the user enters the date range, reports can be pulled by each cycle to monitor changes.
- 4.7.6.10.10
(03-05-2021)
Tracking Code Reports
- (1) The Tracking Code Reports provide a variety of information concerning tracking codes on returns. These reports can be used to determine the number of returns within each tracking code being worked in each group. There are three types of reports available. Users may choose to run any combination of the following:
- Count Report: includes counts of returns in the selected tracking codes
 - IVL Report: includes a listing of returns in the selected tracking codes
 - Location Report: includes counts of returns in the selected tracking codes within each stage of the audit cycle
- (2) Refer to IRM 4.7.6.4.13, Tracking Code Reports, for the report available from the Inventory Reports menu.
- (3) The Count and IVL Reports include returns with statuses below 80. The Location Report includes counts for each tracking code regardless of the tracking codes selected for the report.
- (4) The following are the tracking code choices for the report:
- All Tracking Codes
 - All Local Tracking Codes (0000-3999)
 - All National Tracking Codes (4000-9999)
 - Specific Tracking Codes (up to six may be entered)
- 4.7.6.11
(06-30-2022)
Sample Review Reports
- (1) The reports in this section are used exclusively by ERCS sample review users which includes employees in:
- National Quality Review System (NQRS)
 - LB&I Quality Review & Analysis (QRA)
- (2) Returns are selected for sample review on ERCS when they are updated out of Status Code 21, in-transit to TS or JCR, or Status Code 51, in-transit to CCP. To be selected, returns must meet the selection criteria, including the sample criteria (1 out of every nth returns). Returns must be selected to be included on any of the following reports discussed in this section:
- Checked-in Returns

4.7 Examination Returns Control System (ERCS)

- Closed Returns
- Inventory Listing
- Overage Returns
- Selected Returns

4.7.6.11.1
(03-05-2021)

Checked-in Returns

- (1) The Checked-In Returns report lists returns checked into sample review within a user entered date range. Returns currently in sample review and closed from sample review are included. This report is used to monitor the number of returns received in sample review during any time frame.

4.7.6.11.2
(03-05-2021)

Closed Returns

- (1) The Closed Returns report lists returns closed from sample review within a user entered date range. To be included on this report the returns must have the date out of sample review set. This report is used to determine the number of returns closed during the cycle.

4.7.6.11.3
(06-30-2022)

Inventory Listing

- (1) There are two reports named Inventory Listing on ERCS. The report discussed here is available to sample review users. Refer to IRM 4.7.6.4.6, Inventory Listing, on the Inventory Reports menu for the report available to review and CCP users.
- (2) The Inventory Listing includes returns currently in sample review inventory whether the returns are assigned or not. Returns are included on the report only if the date in sample review has been set. This report may be run for the entire inventory or by reviewer.
- (3) The Inventory Listing is distributed to the reviewers monthly to validate against their physical returns. The report is also used to determine the number of returns in current inventory by PBC (see note below). This information is used to decide if the nth number needs to be changed due to low or high inventory in a particular area.

Note: NQRS reviews returns for PBCs 201-207 and 212-214, and QRA reviews returns for PBCs 321, 323-328 and 330.

- (4) This report includes the sample review indicators on the returns. See Exhibit 4.7.7-6, Sample Review Indicators, for a list of the sample review indicators and their definitions.

4.7.6.11.4
(03-05-2021)

Overage Returns

- (1) The Overage Returns report includes returns in process meeting the overage criteria entered by the user. The user has the choice of applying the number of days overage to the date in sample review or to the date assigned to a reviewer. When run using the date in sample review the report can be used to monitor overage inventory since it was received. When run using the assigned date the report can be used to monitor overage inventory since it was assigned to a reviewer. The report may also be run for unassigned returns in order to monitor the overage unassigned inventory.
- (2) Inventory over 90 days old may need follow-up action to determine where the case is in the review process and to identify older inventory that should be closed.

4.7.6.11.5
(06-30-2022)
Selected Returns

- (1) The Selected Returns report lists returns that have been selected for sample review but have not been checked into sample review inventory.
- (2) This report is used to determine the number of returns in the pipeline expected to come into sample review. If the current sample review inventory is high and there is a large volume of selected returns, the nth number may need to be raised so fewer returns are selected. If the current sample review inventory is low and there is a low volume of selected returns, the nth number may need to be lowered so more returns are selected.
- (3) The report contains the date the returns were selected for sample review and the date the returns were transferred to sample review. Using this report to monitor and adjust the number of selected returns, can save the cost of shipping excessive inventories of returns to sample review only to have them immediately closed and shipped to files.

Note: The transfer date is set on ERCS when the status is updated to Status Code 23 or Status Code 90.

- (4) The transferred date is used to determine the expected delivery date of returns in transit and to determine when follow-up is necessary.

Reminder: Some Areas are using electronic case files and no paper case file will be sent. An electronic case file indicator has been added to this report to identify these cases.

- (5) For returns in Status Code 23, follow-up is necessary when TS inquires about a case or the case has not been received within a reasonable period of time. (The NQRS time frame for reviewing and returning cases back to TS is 10 days.) Status Code 23 cases are mailed by TS and NQRS. They are not shipped via freight.
- (6) For returns in Status Code 90, follow-up may be necessary if cases are not received within two weeks of the shipment date via freight. (The majority of NQRS cases are shipped via freight. CCP notifies NQRS of the shipment date weekly via email.)
- (7) Common problems resulting in returns not received within the expected period of time include:
 - Cases were updated on ERCS, but not shipped.
 - Cases were shipped to the wrong location.
 - Cases were lost in the mail.
- (8) This report can also be used to monitor the increase or drop in the number of new returns selected when the nth number is changed.

4.7.6.12
(03-05-2021)
AIMS Error Reports

- (1) The AIMS Error Reports are created during AIMS to ERCS processing each weekend. AIMS data is extracted by each of the five SB/SE campuses and sent to the ERCS server. The data files containing the AIMS data are referred to by the name AMS7109 files. During AIMS to ERCS processing the AIMS and ERCS records are compared. If possible, the differences are resolved by either updating ERCS or updating AIMS. Differences that cannot be resolved are reported.

4.7 Examination Returns Control System (ERCS)

- (2) All of the AIMS Error Reports are available to the A/E staff. Some of the reports are also available to group, PSP, review, CCP, and territory users. The AIMS Error Reports that are only available to the A/E staff are discussed in IRM 4.7.6.15, Miscellaneous A/E Analysts Reports. The reports available to ERCS users are discussed in this section. They are as follows:
- ADIF (AAC Difference) Report
 - DARF (Dropped AIMS) Report
 - ERCS Closed AIMS Open Report
 - SDOV (Statute Override) Report
 - UUPF (Unexplained Update) Report
- (3) When the option AIMS Error Reports is selected, a screen is displayed showing the status for each of the five SB/SE and LB&I AMS7109 files. Users should make sure the AMS7109 file processed for their area prior to running the reports. The following chart shows which campus AMS7109 file contains returns for the SB/SE areas and for LB&I:

Campus	Area
Brookhaven	201
Cincinnati	202, 204, 212, 213, 214
Memphis	205
Ogden	206, 207, LB&I
Philadelphia	203

- (4) The AIMS Error Reports must be worked weekly. Some reports, such as the ADIF Report, lists the same errors each week until the returns are corrected along with any new errors. Some reports, such the SDOV Report, only report the issues once. (The data for the report is overwritten each week.)
- (5) If AIMS to ERCS processing was successful and the user receives the message that no reports are available, it means there were no A/E discrepancies for the user entered AAC.

4.7.6.12.1 (06-30-2022) ADIF (AAC Difference) Report

- (1) The ADIF or AAC Difference Report lists returns where the AIMS and ERCS AACs differ and there are no pending updates or indicators in ERCS to explain the difference. Returns stay on this report until the differences are resolved or the return is closed. Returns may only be removed during AIMS to ERCS processing, so if an AAC is updated so that AIMS and ERCS match, the return will still be on the report until the next AIMS to ERCS processing.

Caution: When a return assigned on ERCS to an area AAC (including EGCs 1998 and 2998) is updated on AIMS to another SBC or EGC, the AIMS changes will not overwrite ERCS. This will result in an AAC difference. So, it is best to make changes to the SBC and EGC on ERCS. There is an exception for returns assigned on ERCS to a Compliance Data Environment (CDE) AAC. Refer to IRM 4.7.4.3.4, CDE, for more information about CDE AACs.

- (2) This report must be worked weekly after the AIMS to ERCS processing has been run. Any large or unexplained influxes of returns on this report should be reported to the A/E staff.

Caution: It is critical that AAC differences be resolved as soon as possible. No updates made on ERCS are sent to AIMS and no changes made on AIMS come down to ERCS while an AAC difference exists.

4.7.6.12.2
(03-05-2021)
**DARF (Dropped AIMS)
Report**

- (1) The DARF or Dropped AIMS Report lists returns which have dropped from AIMS while the return was in an open status on ERCS (below 80). Once written to the DARF Report, the returns stay on the report until the return is added back on AIMS or the ERCS record is closed. If it is determined the return should not be added back on AIMS, the user needs to follow the proper procedures to get the ERCS record closed.
- (2) Records may be written to the DARF Report if AIMS to ERCS processing started but it did not complete for the area or for some reason the return was not added to the AIMS extract used for AIMS to ERCS processing.
- (3) Returns requested in the group, PSP, or TS may be added back on AIMS using the Resubmit Request option from the Request Tax Return menu. Returns in CCP that need to be added back on AIMS must be sent back to the group to be established back on AIMS.
- (4) This report should be worked weekly. Any large or unexplained influxes of returns on this report should be reported to the A/E staff.

4.7.6.12.3
(06-30-2022)
**ERCS Closed AIMS
Open Report**

- (1) The ERCS Closed AIMS Open Report (Returns Closed on ERCS - Open on AIMS) is used to identify returns in a Status Code 80 or above on ERCS and in a status below 80 on AIMS. This report is used to find and correct returns with one of the following issues:
 - The ERCS record was closed, but AIMS was not updated.
 - Both AIMS and ERCS were closed, but AIMS was re-opened.
 - (2) This report is available for PSP, group and review users and the A/E staff. When the report is run, the user entered AAC is matched against the AAC on the open AIMS record, not the closed ERCS record. Group users see all open returns regardless of the AIMS status. For example: a return closed on ERCS but in a TS status on AIMS, will be listed on the group report.
- Caution:** When this report is run by review users, a group SBC must be entered.
- (3) All returns with these issues are included on the report when run by the A/E staff for the area. This report must be run each week by the A/E staff for the entire area because in order for review users to see any issues, they would need to run the report by each territory in the area. Assistance from the A/E staff may be required to resolve issues on this report.
 - (4) The AIMS and ERCS status dates and the AIMS creation date are listed on the report to aid the user in determining if the AIMS record should be closed or if the ERCS record should be re-opened. The table below may be used to determine in general what action needs to be taken to resolve the issue:

Dates	Action
AIMS status date prior to ERCS status date.	Indicates the last action was closing the ERCS record. AIMS may need to be closed.
ERCS status date prior to AIMS status date and AIMS creation date prior to ERCS status date.	Indicates the AIMS record did not drop, but was re-opened. ERCS may need to be re-opened.

4.7.6.12.4
(03-05-2021)

**SDOV (Statute Override)
Report**

- (1) The SDOV or Statute Override Report lists returns where the AIMS statute has overwritten the ERCS statute during AIMS to ERCS processing. There are several reasons why this can occur, a common reason is when the return was filed late and the MF statute has just come down to AIMS on a new opening.

Caution: If the ASSED on AIMS is updated to an expired statute date ERCS will be overwritten and the return will be listed on this report. ERCS will not allow a return in a PSP or group status code to be closed with an expired statute date.

- (2) This report is used to alert the manager that the statute on a return in inventory has been changed. The report must be printed and reviewed weekly since it is overwritten during AIMS to ERCS processing. In other words, the returns are only listed the week of the change.

4.7.6.12.5
(03-05-2021)

**UUPF (Unexplained
Update) Report**

- (1) The UUPF or Unexplained Update Report is used to alert managers when an AIMS value overwrites an ERCS value during AIMS to ERCS processing. The report is overwritten when AIMS to ERCS processing runs, so the report must be reviewed each week. Returns are included on the report if any of the following ERCS fields are updated:

- Activity Code
- Aging Reason Code (ARC)
- Coordinated Industry Case (CIC)/Large Corporate Compliance (LCC) Code
- Claim Amount
- Early Elect into BBA
- FPA Date
- FPA Waiver Date
- Modification Determination Letter Date
- Modification Request Decision Code
- Modification Request Received Date
- Modification Type
- Modification Waiver Date
- North American Industry Classification System (NAICS)/Principal Industry Activity (PIA) Code
- Notice of Administrative Proceedings (NAP) Date
- Notice of Beginning of Administrative Procedures (NBAP) Letter Date
- PCS 1 Year Date
- PPA Date
- Processing Campus Code (PCC)
- Project Code
- Post of Duty (POD)
- Push Out Code

- Push Out Default Date
- Push Out Election Date
- Push Out Revocation Date
- Source Code
- Status Code
- Tracking Code

- (2) There are a number of reasons why a return would be listed on the UUPF Report. A few examples are listed below:
- The ERCS record is a new requisition. This is the first time the AIMS and ERCS records are compared since the AIMS record has become a full AIMS record and the MF activity code has come down to AIMS. The ERCS activity code is overwritten by the AIMS (MF) activity code.
 - Appeals sends a return back to TS. The update is made on AIMS. The AIMS and ERCS statuses are different. Since there is no ERCS record showing a status code update, the ERCS status is overwritten.
 - Returns in CCP are closed on AIMS. Since there is no ERCS record showing a status code update, the ERCS status is overwritten.
- (3) When reviewing the report, if the changes to ERCS are not correct, the manager should take the appropriate steps to update ERCS and AIMS. If the changes are correct, no further action is necessary.

4.7.6.13
(03-05-2021)
Check AIMS Results

- (1) When users access ERCS, a message is displayed at the bottom of the Main Menu screen if there are ERCS to AIMS uploading results for the user to resolve. This message is displayed when an update to a return or a transfer out of area on ERCS rejected on AIMS. It is also displayed for successful and unsuccessful short closures input by the user.
- (2) The user selects the Check AIMS Results option to access the reports. Reports are created daily if there are issues during uploading for the group or function. Once all the uploading issues are resolved, the user may delete the daily report. The user should contact the A/E staff if assistance is needed to resolve uploading rejects.

Note: Users see results for all AACs to which they have permission. Only files that have been resolved by the user should be deleted.

Note: Successful and unsuccessful closures are displayed by user ID and can only be seen by the user who input the closure.

- (3) Uploading results remain on the system for 60 days or until removed by a user, whichever occurs first.

4.7.6.14
(03-05-2021)
Miscellaneous User Reports

- (1) This section covers the following user reports which are located on various menus throughout ERCS:
- All Examinations for an Examiner
 - All Examiners for an Examination
 - Display Tracking Codes
 - F3210 Reports
 - Group Update/Approval Permissions Report
 - Search using Taxpayer Name/TIN

- Search using TIN
- Select Returns for Transfer
- Transfer Claimed Returns

4.7.6.14.1
(03-05-2021)

All Examiners for an Examination

- (1) The All Examiners for an Examination report is located on the Reports for Multiple Examinations menu. This menu option is accessed from the Input Time and Leave, Multiple Examinations menu. The report lists the primary examiner and assisting examiners working on a return or a case. The primary examiner, the examiner to whom the return is assigned on ERCS, is listed first. The total time applied by each examiner for each tax period is included.

4.7.6.14.2
(06-30-2022)

All Examinations for an Examiner

- (1) The All Examinations for an Examiner report is located on the Reports for Multiple Examinations menu. This menu is accessed from the Input Time and Leave, Multiple Examinations menu. The report lists all examinations in which the examiner is currently assisting. This report only includes returns where the examiner's print mult indicator is turned on.
- (2) When an examiner's time is first applied to a return assigned to another agent, a multiple examiner record is created on ERCS linking the examiner to the return. If the time is entered on ERCS, the user is prompted whether the return should appear on the examiner's reports. If the user responds that it should, the print mult indicator is turned on.
- (3) If the time is entered on IMS and imported into ERCS, a message is displayed stating a multiple examination record will be created for this return. A question is displayed asking to print on an examiner's Agent Input Document or IVL. If the user answers "Y", a mult row is added.
- (4) The print mult indicator is used to determine whether a return should be listed on the examiner's time input document and inventory listings. The indicator can be turned on or off by the user in the menu option Update Multiple Examinations for Input Document Printing from the Multiple Examinations menu.
- (5) The print mult indicator is automatically turned off when returns are closed to Status Code 90 since it is assumed the examiner is no longer working on the return. The indicator is not used to determine if a return should be listed on the Agent Analysis document.

4.7.6.14.3
(03-05-2021)

Display Tracking Codes

- (1) The Display Tracking Codes option is on the Correct or Display Records menu for all users except PSP. It is on the Maintain Tracking Codes menu for PSP users. The A/E staff can also access the report from the Utilities Menu, Correcting Programs. The report lists tracking codes, their descriptions, and their statuses. The national tracking codes are in the range of 4000-9999. If defined, they are displayed for all users. Local tracking codes are in the range of 0001-3999. If defined for the PBC entered, the local tracking codes are displayed for all users except sample review. Sample review users do not have the option to enter a PBC. All users must select to include one or more of the following statuses of tracking codes:
- Active: the tracking code is still in use. It may be input on new returns.
 - Discontinued: the tracking code is still being monitored, but it cannot be input on new returns.
 - Obsolete: the tracking code is no longer being monitored. It cannot be input on new returns.

Note: Only PSP users can update the tracking code status on a tracking code. If a tracking code status is updated, returns already carrying the code are unaffected.

- (2) Several reports in ERCS list the tracking codes on returns. Tracking code reports on the Inventory Reports and the Territory Reports menus list returns with active and discontinued tracking codes but not obsolete tracking codes. Other reports listing the tracking code as a field show the tracking code regardless of status.

4.7.6.14.4
(06-30-2022)
F3210 Reports

- (1) The F3210 Reports can be accessed from the Manage F3210s option on the Transfer, Close, Establish Control menu for group, PSP, and review users and from the Manage F3210s option on the Sample Review menu for sample review users. Two reports are included under this selection, the F3210 Sender Report and the F3210 Recipient Report. Both reports have the same input and display the same information, except the F3210 Sender Report lists forms generated by the user or the user's group or function and the F3210 Recipient Report lists forms sent to the user's group or function.
- (2) Both reports list each Form 3210 in transmittal number order and include pertinent information such as when the form was generated (release date), when it was acknowledged, the number of days in transit, and the SEID of the user who acknowledged the form. The reports may be run for all acknowledged forms, all unacknowledged forms, or both. The user must enter a date range for the report. Since forms are deleted from ERCS after one year, the beginning date should not be over a year in the past.
- (3) The F3210 Sender Report generated for forms acknowledged on ERCS during the prior month serves as a record of acknowledged receipt of returns. Any Form 3210 listed on the report may be re-printed on ERCS up to one year after the form was generated. Follow-up action must be initiated on returns in transit for more than 21 days, or 30 days for returns in transit to CCP. Local procedures may require follow-up before 21 days.
- (4) The F3210 Recipient Report is used to monitor incoming returns.

Note: The F3210 Recipient Report can also be used in the initial clean-up or monitoring of unacknowledged ERCS electronic forms when users begin using the Form 3210 features in ERCS. The report can be run for unacknowledged incoming forms during the prior year and compared to the Form 3210 Log Book.

4.7.6.14.5
(03-05-2021)
Group Update/Approval Permission Report

- (1) The Group Update/Approval Permission Report option is on the Managerial Approval menu. Managers and acting managers with approval permission on ERCS have access to this option. This report is used to see who has permissions to update returns, input time, and approve updates for the group. It should be run periodically to ensure an acting manager's approval permission only covers the time when the manager is away. It can be used to see if anyone already has permissions to input time or update returns when the administrative support staff is out or unavailable.

4.7 Examination Returns Control System (ERCS)

4.7.6.14.6
(03-05-2021)

Search using Taxpayer Name/TIN

- (1) The Search using Taxpayer Name/TIN option is available to all users from the Correct or Display Records menu. It provides a way for users to find returns by a taxpayer name or partial name. The last four digits of the TIN and the PBC may also be entered to limit the search. This option has multiple uses including researching the owner of unidentified mail.

Caution: In order to protect taxpayer information from unauthorized access, users should only request to see information in ERCS when there is a business need to access the information. In particular, when searching by a taxpayer's name, the user should enter as much of the name as known to avoid displaying more information than the user needs.

Caution: Returns of IRS employees are excluded from this report unless the user has permission to update the return and the return is still assigned to the user's group or function. Audit trails are created each time this option is run. If an IRS employee's return is found in the search an audit trail is still created even if the return is not included on the report.

4.7.6.14.7
(03-05-2021)

Search using TIN

- (1) The Search using TIN report is available to all users from the Correct or Display Records menu. This report displays limited information about multiple returns with the same TIN or different TINs without regard for permissions.

Caution: Returns of IRS employees are excluded from this report unless the user has permission to update the return and the return is still assigned to the user's group or function. So this report cannot be used to research the status of an employee audit return that has been closed out of inventory even if the return is still in transit.

4.7.6.14.8
(06-30-2022)

Transfer Claimed Returns

- (1) Transfer Claimed Returns is an option on the Transfer, Close, Establish Control menu for PSP users. The program is used to identify returns claimed by groups in the area from PSP inventory. The selection may be used to transfer the returns to the group's control. If control is not to be transferred, PSP must contact the group to get the return updated on ERCS back to PSP. This report should be checked weekly and returns transferred to prevent groups from having an AAC difference the following week.

Caution: Returns on this report have a PSP AAC on AIMS and a group AAC on ERCS. Any changes to returns listed on this report are not forwarded to AIMS until the AAC difference is resolved.

4.7.6.14.9
(06-30-2022)

Select Returns for Transfer

- (1) The Select Returns for Transfer option is located on the Transfer, Close, Establish Control menu for PSP users. It was designed to aid PSP in selecting and transferring high priority returns to the groups quickly. However, it can also be used to get a quick count of available returns in the area or in the campus meeting the criteria input by the user. Counts are by POD within PSP and campus groupings. To be included in the counts, returns must be unassigned and in Status Code 08. The user has the option of limiting the selection by the following criteria:

- Either project codes, tracking codes, source codes, days left on statute, or minimum DIF score.

- Specific activity codes, corporate activity codes, individual activity codes, or all activity codes.
- Specific EGCs, all office EGCs, or all field EGCs.

(2) An inventory of selected returns may be obtained by continuing the process of selection. Refer to the *Transfer, Close, and Establish* chapter of the ERCS PSP Handbook for more details.

4.7.6.15
(06-30-2022)
Miscellaneous A/E Analysts Reports

(1) The reports discussed in this section are located on sub-menus on the AIMS/ ERCS Analyst Menu or the AIMS Error Reports menu. All reports are available to A/E analysts. Reports marked with an asterisk (*) below are available to A/E assistants. Access to the reports marked with a plus (+) below, can be requested by A/E assistants with the approval of the A/E manager:

- Address Reports
- AMSTU/AMAXU Updates +
- Count Records by AAC +
- Count Records by Status Code +
- Database (DB) Error Report
- Display AIMS Assignee Codes +
- Display User Permissions +
- Miscellaneous Report *
- NMF to MF Conversion Report *
- Overage Approval Report +
- Overage Transfer Report *
- PBC Transfer Listing
- Read Audit Trails
- Status 90 Hours Report *
- Tracking Code Count Report +

4.7.6.15.1
(06-30-2022)
Address Reports

(1) The Address Reports, located on the menu Maintain Address Table, include multiple reports to help in finding issues with addresses. The following reports are available:

- Group with No Perm Addresses, Only Temp Addresses
- Group with Multiple Addresses (Perm & Temp)
- Employees with only Temp Addresses
- Multiple Addresses by Function
- Query & Report

(2) The Query & Report option is used with user entered search criteria. Any one or combination of address fields (address ID, city, PBC, etc.) may be used to generate the report. This report is used to verify addresses and find addresses that need to be marked as obsolete.

(3) Information for maintaining the address table and the reports listed above can be found in the *Login Menu* chapter of the Technical Reference Manual.

4.7.6.15.2
(03-05-2021)
AMSTU/AMAXU Updates

(1) The AMSTU/AMAXU Updates report, located on the Utilities Menu, Miscellaneous Programs, lists all returns in a group or in an area where an update has been sent to AIMS within the last 21 days. This report is used to verify pending updates to AIMS when validating AIMS data. The report shows the update type, the update values, and when the update was sent to AIMS. The following changes to returns are listed on the report:

4.7 Examination Returns Control System (ERCS)

- 6235(a)(1) Date
- Activity Code
- ARC
- Amount Claimed
- Appeals Office Code
- CIC/LCC Code
- Early Elect into BBA
- Elect Out of BBA
- Employee Group Code
- Employee ID
- FPA Date
- FPA Wavier Date
- Modification Determination Letter Date
- Modification Request Decision Code
- Modification Request Received Date
- Modification Type
- Modification Waiver Date
- NAICS/PIA Code
- NAP Date
- NBAP Date
- PCC
- POD
- PPA Date
- Project Code
- Push Out Code
- Push Out Default Date
- Push Out Election Date
- Push Out Revocation Date
- Requisition
- SBC
- Source Code
- Status Code
- Statute Info
- TEFRA Indicator
- Tracking Code
- Technical Service Code

Note: AMSTU and AMAXU are command codes used to update returns on AIMS.

4.7.6.15.3
(06-30-2022)

Count Records by AAC

- (1) Count Records by AAC, located on the Utilities Menu, Miscellaneous Programs, provides a count of all returns in an area, practice area, or in all of LB&I. Separate counts are listed for open returns and closed returns in each AAC. This report is used to check for new inventory in collapsed AACs after a reorganization.

4.7.6.15.4
(03-05-2021)

Count Records by Status Code

- (1) Count Records by Status Code, located on the Utilities Menu, Miscellaneous Programs, counts all returns in each status code for the user-entered PBC.

4.7.6.15.5
(06-30-2022)
Database (DB) Error Report

(1) The Database (DB) Error Report, located on the Batch, Tools Menu, checks the codes on returns in Statuses 07-59 in the area, industry, or LB&I for validity. The user may also include returns in Statuses 00-06. The report is used to identify potential errors in the data or in the code lists used to validate the data. It should be run by the A/E staff prior to the end of each cycle to identify potential SETTS errors. It can be run weekly to identify errors introduced after AIMS to ERCS processing or to ensure no new inventory is moved into old AACs after a reorganization. The following table shows the codes checked, the potential errors, and the action to correct the problem:

Code	Error	Code List Used for Validation	Action
AAC	Invalid AAC Code	The “aac” database table; the AAC is not in the table.	Correct the AAC on the return, or validate the code.
AAC	Obsolete AAC Code	The “aac” database table; the AAC is in the table but marked obsolete.	If the return is in a group or PSP status, update the AAC on the return; if the return is in a TS, JCR, or a CCP status the AAC may need to be re-activated.
Action Code	Invalid Group Action Code	ERCS local group action code file.	Correct the action code on the return or update the local file.
Action Code	Invalid PSP Action Code	ERCS local PSP action code file; returns in PSP suspense are not checked.	Correct the action code on the return or update the local file.
Activity Code	Invalid Activity Code	ERCS national activity code files.	Correct activity code; if activity code is valid, report error to HQ ERCS analyst.
NAICS Code	NAICS/PIA Set in Error	Internal coding is used for validation. NAICS codes are only valid with MFTs 01, 02, 04, 06, 10, 11, 14, 16 and 30. A NAICS code on any other MFT will produce this error.	The NAICS code should be set to 0; however, the returns may be closed without updating the code.
NAICS Code	Inconsistent NAICS/PIA Codes	The NAICS code is either not valid or it is not consistent with the MFT and tax period on the return. A NAICS code is optional on MFT 30 returns. The user may choose to exclude these returns from the report.	The NAICS code must be updated prior to closure if the return is closed with an examined disposal code. These returns may be closed as non-examined without updating the code.

Code	Error	Code List Used for Validation	Action
Project Code	Invalid Project Code	ERCS local and national project code files.	If project code is invalid, correct project code; if project code is valid and in the local range, add it to the local project code file; if project code is valid and in the national range contact the HQ ERCS analyst.
Project Code	Obsolete Project Code	ERCS national file for obsolete project codes.	If project code is obsolete, correct or remove the project code; if project code is valid, contact the HQ ERCS analyst.
Source Code	Invalid Source Code	ERCS national source code files.	If source code is invalid, correct source code; if source code is valid, contact the HQ ERCS analyst.
Status Code	Invalid Status Code	ERCS national status code files.	If status code is invalid, correct status code; if status code is valid, contact the HQ ERCS analyst.
Tracking Code	Invalid Tracking Code	The "trak" database table; the table contains both locally defined (codes less than 4000) and nationally defined codes.	If the tracking code is invalid, correct the tracking code; if the tracking code is valid and in the local range contact PSP; if the tracking code is valid and in the national range contact the HQ ERCS analyst.
Tracking Code	No New Add Tracking Code	The "trak" database table; the tracking code is in the table but marked no new add. (also known as discontinued)	No action required. The tracking code is no longer used, but returns may still have the code.
Tracking Code	Obsolete Tracking Code	The "trak" database table; the tracking code is in the table but marked obsolete.	No action required. Note: A tracking code should not be marked obsolete if there are still open returns assigned to it.

- 4.7.6.15.6
(03-05-2021)
Display AIMS Assignee Codes
- (1) The Display AIMS Assignee Codes report, located on the Utilities Menu, Permission Programs, lists all the AACs in the PBC, or PBC/SBC, or PBC/SBC/EGC entered by the user. The report may be run for PBC 000 to get a list of all AACs defined in ERCS. The report can be used to see if an AAC is defined and whether it is active or obsolete. The report also lists the definition (or location) associated with the codes and the indicators set on the code.
- 4.7.6.15.7
(06-30-2022)
Display User Permissions
- (1) The Display User Permissions reports, located on the Utilities Menu, Permission Programs, enable the A/E staff to monitor user permissions. These reports are used to find users who already have write or approval permissions for an AAC when an alternate is needed to approve work, update returns, or input time. The reports are also used to verify permissions before and after a reorganization. There are six reports under this section:
- Select User Permission by Login
 - Select User Permission by AAC
 - Select User Permission for a Specific Date
 - Select User Permission by User Who Granted Permission
 - Select All Users with Approval Permission
 - Select All Users with Disposal Code Permission
- 4.7.6.15.8
(06-30-2022)
Miscellaneous Report
- (1) The Miscellaneous Report, accessed from the AIMS Error Reports option when run as an Admin user, can only be generated by the A/E staff. The data for the report is extracted weekly during AIMS to ERCS processing. Changes to ERCS between the data extractions do not appear on the report until the next run of AIMS to ERCS processing.
- (2) The Miscellaneous Report lists various less common errors or conditions identified when ERCS and AIMS records are compared. The following table describes errors that occasionally occur and the actions to be taken for each error:

Error	Action
Second exam on AIMS, first exam on ERCS.	The A/E analyst should verify the match AIMS (MATCH_AIMS) indicator is off, and then alert the group or PSP user to request a second exam record through the Request Tax Return menu, use the same AAC AIMS is carrying for the second examination.
TIN type mismatch.	The TIN type on AIMS and the TIN flags on ERCS are used to determine the format when the return is displayed. The TIN flags on ERCS can be updated in the Utility Correction programs.
Record type mismatch.	The most common reason for this error is when an AIMS record matches a collateral record on ERCS. The ERCS record type should be updated in the Utility Correction programs. Other fields on the record should be checked to see if additional updates are needed.

- (3) Occasionally when AIMS has a second examination, ERCS gets reopened in error. When this occurs additional steps must be taken by the A/E staff as follows:
1. Run a Case Time Analysis to determine if any time has been applied after the new AIMS record creation date.
 2. The A/E staff should turn on the second exam (SECOND_EXAM) indicator through the Utilities Correcting Programs/Edit Record and turn on the PRIOR_EXAM flag when prompted. Use the new AIMS creation date as the "time charge date" to update the tapp records. (the number of hours before and after the date entered will be displayed)
 3. To update the exmf hours, under the Hours & Second Segment option, update the hours charged to the number of hours charged after the new AIMS creation date. (this should be zero if no time has been charged)

4.7.6.15.9
(03-05-2021)
**Overage Approval
Report**

- (1) The Overage Approval Report, located on the Utilities Menu, Miscellaneous Programs, is used to monitor updates pending managerial approval. This report is similar to the Work Awaiting Approval report available to users, except this report can only be run by PBC and the data on the report is slightly different. If the report is run by 0 days it lists all returns pending managerial approval. It can also be run by entering a number of days to obtain a list of overage returns pending approval. The report should be run weekly to check for issues including, but not limited to the following:
- Returns requiring second level approval.
 - Returns requiring approval permission for an AAC that may not be in use.
 - Returns pending approval for longer than one week.
- (2) Any return pending managerial approval for more than one week requires follow-up action.
- (3) Refer to IRM 4.7.6.6.10, Work Awaiting Approval, for the list of updates requiring managerial approval.

4.7.6.15.10
(06-30-2022)
Overage Transfer Report

- (1) The Overage Transfer Report, accessed from the AIMS Error Reports option when run as an Admin user, can only be generated by the A/E staff. The report is used to monitor returns in transit to another area or practice area. It uses an ERCS local file, maintained by the A/E staff, to determine the number of days considered overage. It is recommended the local file contain 10 days or less since successful transfers from ERCS to AIMS result in returns immediately dropping off of the report.
- (2) The employee ID of the user who initiated the transfer is included on the report. The A/E staff should follow-up with the user to make sure any rejects are resolved timely.

Note: If the transfer rejected, the user (the employee initiating the transfer) should see an AIMS reject error when running the Check AIMS Results option. These reports should be worked daily.

- (3) The A/E staff in the sending area should research the returns on the Overage Transfer Report to determine the next action. Assistance may be required from

the A/E staff in the receiving area to resolve issues. If returns continue to be listed on the report after they are closed to Status Code 90, contact the HQ ERCS analyst for assistance.

4.7.6.15.11
(06-30-2022)
PBC Transfer Listing

- (1) The PBC Transfer Listing, located on the Utilities Menu, Reorganization Programs, is used in conjunction with the Transfer Returns to Another PBC option when a reorganization makes it necessary to transfer returns in an AAC to another area. The report contains all the returns in the AAC entered and displays messages about returns that need to be updated prior to the move.
- (2) When the option is run, the program displays a count of returns by the following categories: PSP, Group, Review (includes TS and JCR), PSP Suspense, and CCP. The user has the choice of including returns with statuses over 19 for the report.
- (3) Returns with the following comments are ineligible for a PBC transfer:

Comment	Meaning
AAC DIFF	The ERCS AAC does not match the AIMS AAC.
AIMS UPDATE	There is a pending update to AIMS.
AMSOC	An AMSOC has been generated for the return.
APPROVAL PEND	An update to the return is pending managerial approval.
CLAIMED	The return was claimed from PSP but the case has not been transferred to the group.
INVALID GRP ST	The return has a locally defined status code that is invalid for the new PBC.
NON AIMS PBC	The destination PBC cannot be 217 or 218.
NO TEFRA IND	The return is a non-PBBA return, has an MFT 06 or 35, a status code greater than or equal to 12, and no TEFRA indicator.
REQUEST	The return has been requested on ERCS, but the request has not been sent to AIMS.

- (4) Comments that indicate possible issues but which do not prevent a PBC transfer are as follows:

Comment	Meaning
FRZ XX	The return has a local freeze code represented by XX which will be removed when the AMSOC is processed on IDRS; indicates a freeze code may need to be added once the transfer on AIMS is complete.
LOCAL GRP ST	The return is in a locally defined status code.
LOCAL PROJECT #####	The return has a local project code.

Comment	Meaning
LOCAL TRAK ####	The return has a local tracking code.
PENDING	The return has been requested on ERCS, and the request has been sent to AIMS, but either the request rejected or the AIMS record has not processed against the ERCS record.
SKELETAL	The return is a skeletal record on AIMS and ERCS.
STATUTE ##	The statute is due to expire within 60 days; the number of days until expiration is shown.

4.7.6.15.12
(06-30-2022)

Read Audit Trails

- (1) The Read Audit Trails program is located on the Utilities Menu, Miscellaneous Programs. It can also be accessed from the Security option on the Login Menu.
- (2) ERCS creates audit trails when users add, update, or delete records and when users enter a name or TIN to search for returns. The Read Audit Trails option is available to security representatives and A/E analysts. Refer to IRM 4.7.2.3.4, Audit Trails, for more information.

4.7.6.15.13
(03-05-2021)

Status 90 Hours Report

- (1) The Status 90 Hours Report, accessed from the AIMS Error Reports option when run as an admin user, is created each week when AIMS and ERCS records are compared. Returns are included on the report if they have been closed within the last 30 days and the AIMS hours do not match the ERCS hours. The report has a summary section and an inventory section.
- (2) The disposal code is listed on the report. Any returns closed non-examined with time applied on ERCS will automatically produce a mis-match on AIMS since the time for non-examined returns does not go to AIMS. For these returns the user should look for excessive time applied to the ERCS record. As a guide for excessive time refer to the chart under IRM 4.7.6.5.6, High Time Report. Excessive time may need to be elevated to the group manager or the territory manager per local procedures.
- (3) Users should check with their area or LB&I offices to see if there is a tolerance level for the hours difference when working this report. Any return exceeding the tolerance level should be worked to determine the correct amount of time. When researching the time, a Time Analysis report should be run to compare the time on the Status 90 Hours Report with the time charged in ERCS in case the ERCS time has been updated since the Status 90 Hours Report was created. If it is determined the time on the ERCS record does not match the time on the Time Analysis report, the A/E staff should contact the HQ ERCS analyst if assistance is needed to correct ERCS. (The Status 90 Hours Report gets the ERCS time from the return record and the Time Analysis report gets the time from the individual time charges. Discrepancies between the two can indicate an ERCS issue.)

4.7.6.15.14
(03-05-2021)
**Tracking Code Count
Report**

- (1) The Tracking Code Count Report located on the Utilities Menu, Correcting Programs, Utility Tracking Menu provides the A/E staff with a count of returns for each tracking code within a user entered range of codes. There is a count for open returns and for closed returns. This report can be used to determine if a tracking code status can be updated from discontinued to obsolete.

This Page Intentionally Left Blank

Exhibit 4.7.6-1 (03-05-2021)
Acronyms and Definitions

Acronym	Definition
AAC	AIMS Assignee Code
A/E	AIMS/ERCS
AIMS	Audit Information Management System
BBA	Bipartisan Budget Act
BEARS	Business Entitlement Access Request System
BOD	Business Operating Division
BSA	Bank Secrecy Act
CADS	Corporate Authoritative Directory Service
CCP	Centralized Case Processing
DFO	Directors of Field Operations
EGC	Employee Group Code
ERCS	Examination Returns Control System
FPA	Final Partnership Adjustment
HQ	Headquarters
JCR	Joint Committee Review
LB&I	Large Business and International
NQRS	National Quality Review System
NRP	National Research Program
PBBA	Partnership Bipartisan Budget Act
PBC	Primary Business Code
PSP	Planning and Special Programs
QRA	Quality Review & Analysis
ROTER	Record of Tax Enforcement Results
RPO	Return Preparer Office
SA	System Administrator
SAAS	Security Audit and Analysis System
SBC	Secondary Business Code
SB/SE	Small Business/Self Employed
SEID	Standard Employee Identifier
SETTS	Summary Examination Time Transmission System

Exhibit 4.7.6-1 (Cont. 1) (03-05-2021)
Acronyms and Definitions

Acronym	Definition
SSIVL	Statistical Sampling Inventory Validation Listing
SSN	Social Security Number
TE	Tax Examiner
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TM	Territory Manager
TRM	Technical Reference Manual
TS	Technical Services
UNAX	Unauthorized Access of Taxpayer Accounts
WO	Whistleblower Office

Exhibit 4.7.6-2 (06-30-2022)
ERCS Reports

Type	Report	Location	Users	Frequency
AIMS Uploading	Check AIMS Results	Check AIMS Results	Group, PSP, Review, CCP, Territory	Daily or when message is displayed on Main Menu
Count	Activity Code Count Report	Manager's Reports, Count Reports	PSP, Group Territory, DFO, Area	As needed
Count	Closed Case Report	Manager's Reports, Count Reports	CCP	As needed
Count	Overage Program Number	Manager's Reports, Count Reports	CCP	As needed
Count	Overage Status Report	Manager's Reports, Count Reports	CCP	As needed
Employee	Employee Reports by Employee Group Code	Employee Records	All users except Limited	Monthly prior to end of cycle
Employee	Employee Reports by Area, DFO or Territory	Employee Records	PSP, Review, CCP, Territory, DFO, Area	As needed
Employee	Employee Grade/POD Discrepancy Report	Employee Records	Group, PSP, Review, Territory	Monthly prior to end of cycle
Employee	View Employee History	Employee Records	All users except Limited	As needed
Error	ADIF (AAC Difference) Report	AIMS Error Reports	Group, PSP, Review, CCP, Territory, Admin	Weekly
Error	DARF (Dropped AIMS) Report	AIMS Error Reports	Group, PSP, Review, CCP, Territory, Admin	Weekly
Error	ERCS Closed AIMS Open Report	AIMS Error Reports	Group, PSP, Review, Admin	Weekly
Error	SDOV (Statute Override) Report	AIMS Error Reports	Group, PSP, Review, CCP, Territory, Admin	Weekly
Error	UUPF (Unexplained Update) Report	AIMS Error Reports	Group, PSP, Review, CCP, Territory, Admin	Weekly

4.7 Examination Returns Control System (ERCS)

Exhibit 4.7.6-2 (Cont. 1) (06-30-2022)

ERCS Reports

Type	Report	Location	Users	Frequency
Inventory	Agent Analysis (4502)	Manager's Reports, Inventory Reports	Group, PSP, Review, Sample Review, Territory, Limited	At the beginning of each cycle (for the previous cycle)
Inventory	Alpha IVL	Manager's Reports, Inventory Reports	Group, PSP, Review, CCP, Territory, DFO, Area	As needed
Inventory	Cases Returned to Group	Manager's Reports, Inventory Reports	Review, CCP	Monthly (Review), As needed (CCP)
Inventory	Closed Case Report	Manager's Reports, Inventory Reports	Group, PSP, Territory, DFO, Area	Quarterly or as needed
Inventory	In Transit Status Report	Manager's Reports, Inventory Reports	Group, PSP, Review, CCP, Territory, DFO, Area	Weekly
Inventory	Inventory Listing	Manager's Reports, Inventory Reports	Review, CCP	At the beginning of each cycle
Inventory	Overage Report (IVL)	Manager's Reports, Inventory Reports	Group, PSP, Territory, DFO, Area, Limited	At the beginning of each cycle
Inventory	Overage Requisitions Report	Manager's Reports, Inventory Reports	All users except Limited	Weekly (Group and PSP), Monthly or as needed (all other users)
Inventory	Returns in Transit	Manager's Reports, Inventory Reports	Review, CCP	Monthly
Inventory	Status Report	Manager's Reports, Inventory Reports	Group, PSP, Review, CCP, Territory, DFO, Area	Monthly (Group for Status Codes 10 and 13), As needed
Inventory	Suspense Report	Manager's Reports, Inventory Reports	Group, PSP, Review, CCP, Territory, DFO, Area	Monthly (Review, CCP); As needed per procedures
Inventory	Taxpayer Address Report	Manager's Reports, Inventory Reports	Group, PSP, Review, CCP	As needed

Exhibit 4.7.6-2 (Cont. 2) (06-30-2022)
ERCS Reports

Type	Report	Location	Users	Frequency
Inventory	Tracking Code Report	Manager's Reports, Inventory Reports	Group, PSP, Territory, DFO, Area	As needed
Inventory	Unassigned Inventory by TSC	Manager's Reports, Inventory Reports	Review	As needed
Inventory	Unassigned Inventory Report	Manager's Reports, Inventory Reports	Group, PSP, Territory, DFO, Area	Monthly or as needed
Misc.	All Examiners for an Examination	Input Time and Leave, Multiple Examinations, Reports for Multiple Examinations	Group, PSP, Review	As needed
Misc.	All Examinations for an Examiner	Input Time and Leave, Multiple Examinations, Reports for Multiple Examinations	Group, PSP, Review	As needed
Misc.	Display Tracking Codes	Correct or Display Records (for non-PSP users) and Correct or Display Records, Maintain Tracking Codes (for PSP users)	All users except Limited	As needed
Misc.	F3210 Sender Report, F3210 Recipient Report	Transfer, Close, Establish Control, Manage F3210s, F3210 Reports	Group, PSP, Review, CCP	Monthly
Misc.	F3210 Sender Report, F3210 Recipient Report	Sample Inventory, Manage F3210s, F3210 Reports	Sample Review	Monthly
Misc.	Group Update/ Approval Permission Report	Managerial Approval	Group, PSP, Review, CCP, and Territory managers and acting managers	As needed
Misc.	Search Using Taxpayer Name/ TIN	Correct or Display Records	All users except limited	When there is a business need
Misc.	Search Using TIN	Correct or Display Records	All users except limited	When there is a business need

4.7 Examination Returns Control System (ERCS)

Exhibit 4.7.6-2 (Cont. 3) (06-30-2022)

ERCS Reports

Type	Report	Location	Users	Frequency
Misc.	Select Returns for Transfer	Transfer, Close, Establish Control	PSP	As needed
Misc.	Transfer Claimed Returns	Transfer, Close, Establish Control	PSP	When a message is displayed on the Main Menu screen
Misc. A/E	Address Reports	AIMS/ERCS Analyst Menu, Maintain Address Table	Admin	As needed
Misc. A/E	AMSTU/AMAXU Updates	AIMS/ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Miscellaneous Programs	Admin	As needed
Misc. A/E	Count Records by AAC	AIMS/ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Miscellaneous Programs	Admin	As needed
Misc. A/E	Count Records by Status Code	AIMS/ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Miscellaneous Programs	Admin	As needed
Misc. A/E	Database (DB) Error Report	AIMS/ERCS Analyst Menu, Batch, Tools Menu	Admin	Prior to the end of the time reporting cycle
Misc. A/E	Display AIMS Assignee Codes	AIMS/ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Permission Programs	Admin	As needed
Misc. A/E	Display User Permissions	AIMS/ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Permission Programs	Admin	As needed
Misc. A/E	Miscellaneous Report	AIMS Error Reports	Admin	Weekly
Misc. A/E	Overage Approval Report	Security and AIMS/ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Miscellaneous Programs	Admin	Weekly
Misc. A/E	Overage Transfer Report	AIMS Error Reports	Admin	Weekly

Exhibit 4.7.6-2 (Cont. 4) (06-30-2022)
ERCS Reports

Type	Report	Location	Users	Frequency
Misc. A/E	PBC Transfer Listing	Security and AIMS/ ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Reorganization Programs	Admin	As needed
Misc. A/E	Read Audit Trails	Security and AIMS/ ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Miscellaneous Programs	Admin, Security Officers	As required to meet security requirements, as needed
Misc. A/E	Status 90 Hours Report	AIMS Error Reports	Admin	Weekly
Misc. A/E	Tracking Code Count Report	AIMS/ERCS Analyst Menu, Utilities/Misc, Utilities Menu, Correcting Programs, Utility Tracking Menu	Admin	As needed
Monitoring	Fraud Report	Manager's Reports, Monitoring Reports	Group, PSP, Territory, DFO, Area	As needed
Monitoring	Partnership Report	Manager's Reports, Monitoring Reports	Group, Territory, DFO, Area	Monthly
Monitoring	Previously Closed Returns	Manager's Reports, Monitoring Reports	Group, PSP, Territory, DFO, Area	As needed
Monitoring	Prior Year Report	Manager's Reports, Monitoring Reports	Group, PSP, Territory, DFO, Area	As needed
Monitoring	Returns by Activity Code	Manager's Reports, Monitoring Reports	Group, PSP, Territory, DFO, Area	As needed
Monitoring	Returns by Project Code	Manager's Reports, Inventory Reports	Group, PSP, Territory, DFO, Area	As needed
Monitoring	Returns by Source Code	Manager's Reports, Monitoring Reports	Group, PSP, Territory, DFO, Area	As needed
Monitoring	Returns Related to a Specific Return	Manager's Reports, Monitoring Reports	Group, PSP, Review, CCP, Territory, DFO, Area	When a related return is closed.

4.7 Examination Returns Control System (ERCS)

Exhibit 4.7.6-2 (Cont. 5) (06-30-2022)

ERCS Reports

Type	Report	Location	Users	Frequency
Monitoring	User Criteria Listing	Manager's Reports, Monitoring Reports	Group, PSP, Review, CCP, Territory, DFO, Area	As needed
Monitoring	Work Awaiting Approval	Manager's Reports, Monitoring Reports	Group, PSP, Review, CCP, Territory, DFO, Area	Weekly
Sample Review	Checked-in Returns	Manager's Reports, Sample Review Reports	Sample Review	Monthly
Sample Review	Closed Returns	Manager's Reports, Sample Review Reports	Sample Review	Monthly
Sample Review	Inventory Listing	Manager's Reports, Sample Review Reports	Sample Review	Monthly
Sample Review	Overage Returns	Manager's Reports, Sample Review Reports	Sample Review	Monthly
Sample Review	Selected Returns	Manager's Reports, Sample Review Reports	Sample Review	Monthly
Statute	895 Report	Manager's Reports, Statute Expiration Reports	Group, PSP, Review, CCP, Territory, DFO, Area	Monthly or more often as needed
Statute	AIMS-ERCS Statute Report	Manager's Reports, Statute Expiration Reports	Group, PSP, Review, CCP, Territory	Weekly
Statute	BBA Partnership Statute Report	Manager's Reports, Statute Expiration Reports	Group, PSP, Review, CCP, Territory, DFO, Area	Monthly or more often as needed
Statute	Pending Statute Report	Manager's Reports, Statute Expiration Reports	Group, PSP, Review, CCP, Territory, DFO, Area	Monthly or more often as needed
Tax Auditor	Action Code Report	Tax Auditor Menu	Group, PSP, Territory	As needed

Exhibit 4.7.6-2 (Cont. 6) (06-30-2022)
ERCS Reports

Type	Report	Location	Users	Frequency
Tax Auditor	Appointment Scheduled Report	Tax Auditor Menu	Group, PSP, Territory	As needed
Tax Auditor	Group Purge Report	Tax Auditor Menu	Group, PSP, Territory	Daily
Tax Auditor	Inventory Analysis	Tax Auditor Menu	Group, PSP, Territory	Monthly
Tax Auditor	Monthly/Weekly Schedule	Tax Auditor Menu	Group, PSP, Territory	As needed
Tax Auditor	Overage Purge Report	Tax Auditor Menu	Group, PSP, Territory	Daily
Tax Auditor	Overnight Inventory Report	Tax Auditor Menu	Group, PSP, Territory	Daily
Tax Auditor	Tax Auditor Daily Report	Tax Auditor Menu	Group, PSP, Territory, Limited (TCO only)	Daily
Tax Auditor	Tax Auditor Scheduler	Tax Auditor Menu	Group, PSP, Territory	As needed
Territory	Action Code Report	Territory Reports	PSP, Territory, DFO, Area	As needed
Territory	Activity Code Reports	Territory Reports	PSP, Territory, DFO, Area	As needed
Territory	Fraud Case Report	Territory Reports	PSP, Territory, DFO, Area	As needed
Territory	Pending Statute Report	Territory Reports	PSP, Territory, DFO, Area	Monthly
Territory	Previously Closed Case Report	Territory Reports	PSP, Territory, DFO, Area	As needed
Territory	Project Code Reports	Territory Reports	PSP, Territory, DFO, Area	As needed
Territory	Source Code Reports	Territory Reports	PSP, Territory, DFO, Area	As needed
Territory	Time Per Activity Code	Territory Reports	PSP, Territory, DFO, Area	At the beginning of each cycle
Territory	Time per Second Segment Code	Territory Reports	PSP, Territory, DFO, Area	As needed
Territory	Tracking Code Reports	Territory Reports	PSP, Territory, DFO, Area	As needed

Exhibit 4.7.6-2 (Cont. 7) (06-30-2022)

ERCS Reports

Type	Report	Location	Users	Frequency
Time	Agent Input Document	Manager's Reports, Time Analysis Reports	Group, PSP, Review, Sample Review, Territory, Limited	At the beginning of each cycle
Time	Case Time Analysis	Manager's Reports, Time Analysis Reports	Group, PSP, Review, Sample Review, Territory, DFO, Area, Limited	Prior to case closure and as needed
Time	Check Employees with Uncharged Time	Manager's Reports, Time Analysis Reports	Group, PSP, Review, Sample Review, Territory, DFO, Area, Limited	On the last work day of each cycle and periodically during the cycle as needed
Time	Daily Time Report	Manager's Reports, Time Analysis Reports	Group, PSP, Review, Sample Review, Territory, DFO, Area	As needed
Time	DET and Non-DET Analysis	Manager's Reports, Time Analysis Reports	Group, PSP, Territory, DFO, Area	Beginning of each cycle
Time	High Time Report	Manager's Reports, Time Analysis Reports	Group, PSP, Territory, DFO, Area	Beginning of each cycle
Time	Inactive Case Report	Manager's Reports, Time Analysis Reports	Group, PSP, Territory, DFO, Area, Limited	Beginning of each cycle
Time	Status 12 with No Time Applied	Manager's Reports, Time Analysis Reports	Group, PSP, Territory, DFO, Area, Industry	Prior to the end of the cycle

Exhibit 4.7.6-3 (03-05-2021)
Recommended Daily Report Usage

Report Name	Users	Notes
Case Time Analysis	Group, Limited	Run when return is closed.
Check AIMS Results	Group, PSP, Review, CCP	Run when message is displayed on Main Menu.
Group Purge Report	Group (TCO groups)	---
Overnight Inventory Report	Group (TCO groups)	---
Overage Purge Report	Group (TCO groups)	---
Returns Related to a Specific Return	Group	Run when a related return is closed.
Tax Auditor Daily Report	Group (TCO groups), Limited (TCO only)	Print daily after the updates from the previous day's daily have been input.
Transfer Claimed Returns	PSP	Run when message is displayed on Main Menu.

Exhibit 4.7.6-4 (03-05-2021)**Recommended Weekly Report Usage**

Report Name	Users
AIMS-ERCS Statute Report	Group, PSP, Review, CCP, Territory
ADIF (AAC Difference) Report	Group, PSP, Review, CCP, Territory
DARF (Dropped AIMS) Report	Group, PSP, Review, CCP
ERCS Closed AIMS Open Report	Group, PSP
In Transit Status Report	Group, PSP, Review, CCP, Territory
Overage Requisitions Report	Group, PSP
SDOV (Statute Override) Report	Group, PSP, Review, CCP
UUPF (Unexplained Update) Report	Group, PSP, Review, CCP
Work Awaiting Approval	Group, PSP, Review, CCP, Territory

Exhibit 4.7.6-5 (06-30-2022)

Recommended Monthly Report Usage

Report Name	Users	Notes	Recommended for Management Review
895 Report	Group, PSP, Review, CCP, Territory	---	Yes
Agent Analysis (4502)	Group, PSP, Review, Sample Review, Territory (LB&I), Limited	Run at the beginning of each cycle for the previous cycle.	Yes
Agent Input Document	Group, PSP, Review, Sample Review, Territory (LB&I), Limited	Run at the beginning of each cycle.	---
BBA Partnership Statute Report	Group, PSP, Review, Territory	Monthly or more often as needed, for groups working PBBA returns	Yes
Cases Returned to Group	Review	---	---
Check Employees with Uncharged Time	Group, PSP, Review, Sample Review, Territory, DFO, Limited	Run on the last work day of each cycle and periodically during the cycle for managers with Limited users.	Yes
Checked-in Returns	Sample Review	---	---
DET and Non-DET Analysis	Group	Run at the beginning of each cycle.	Yes
Closed Returns	Sample Review	---	---
Employee Reports by Employee Group Code	Group, PSP, Review, Sample Review, CCP, Territory	Run for active employees prior to the end of each cycle.	---
F3210 Sender Report, F3210 Recipient Report	Group, PSP, Review, CCP, Sample Review	---	---
Employee Grade/POD Discrepancy Report	Group, PSP, Review, Territory	Run prior to the end of each cycle.	Yes
High Time Report	Group, Territory	Run at the beginning of each cycle.	Yes
Inactive Case Report	Group, Territory, Limited	Run at the beginning of each cycle.	Yes
Inventory Analysis	Group (TCO groups)	---	Yes (TCO group only)
Inventory Listing (Inventory Reports)	Review, CCP	Run at the beginning of each cycle.	---

Exhibit 4.7.6-5 (Cont. 1) (06-30-2022)
Recommended Monthly Report Usage

Report Name	Users	Notes	Recommended for Management Review
Inventory Listing (Sample Review Reports)	Sample Review	---	---
Overage Report (IVL)	Group, PSP, Limited	Run at the beginning of each cycle.	Yes
Overage Returns	Sample Review	---	---
Overage Requisitions Report	Review, CCP, Territory	---	---
Partnership Report	Group	Run in groups where partnership returns are worked.	Yes (if partnership returns are assigned)
Pending Statute Report (Statute Expiration Reports)	Group, PSP, Review, CCP, Territory	---	Yes
Pending Statute Report (Territory Reports)	PSP, Territory, DFO, Area	---	---
Returns in Transit	Review, CCP	---	---
Selected Returns	Sample Review	---	---
Status 12 with No Time Applied	Group, Territory	Run prior to the end of each cycle. Returns with only TE time may be excluded when running the report.	Yes
Status Report	Group	Run for Status Codes 10 and 13.	Yes
Suspense Report	Group*, PSP*, Review, CCP	*Run if returns have been placed in suspense.	---
Time Per Activity Code	Territory	Run at the beginning of each cycle.	---
Unassigned Inventory Report	Group, Territory	---	---

Exhibit 4.7.6-6 (06-30-2022)
Record Types

The ERCS record type appears on a number of reports. Depending on the available space the report may list the number representation or a literal. The record type is used to classify the type of record and to indicate if AIMS control has been established. The following table contains the definitions for the ERCS record types:

Record Type	Literal	Definition
1	Request (RQST)	Return has been requested on ERCS, but not sent to AIMS.
2	Pending (PEND)	Return has been sent to AIMS (it could have rejected, it could be on AIMS as a skeletal record, or it could have dropped from AIMS prior to becoming full).
4	Full AIMS (FULL)	Return has been fully established on AIMS (it could still be on AIMS or it could have dropped from AIMS).
5	No Return (NO RET)	Record is an ERCS only record. The MFT on the record is an alpha MFT, excluding the penalty MFTs. Includes MFTs A*, B*, and D*.
11	Penalty (PENLTY)	Record is an ERCS penalty record. Includes MFTs P* and Y*.
12	Collateral (COLLAT)	Record is an ERCS collateral. These records are primarily used in TS.
15	Disapproved Requisition (DISAPR)	The manager disapproved the requisition. These returns are updated to Status Code 90 when disapproved.

Exhibit 4.7.6-7 (06-30-2022)**Recommended Reports for Assistance Visits and Operational Reviews**

The following table contains reports that may be useful in preparation for and during assistance visits and operational reviews. This list is intended as a guide and may not be all inclusive. Additional reports may be added based on the area's requirements.

Report	Notes
895 Report	Check if Forms 895 are being issued and returned timely. Verify alpha statutes. Compare report with Form 895 log book.
AIMS-ERCS Statute Report	Verify statute issues are worked weekly, documented, and problems resolved timely.
AIMS Error Reports (ADIF, DARF, SDOV UUPF, and ERCS Closed AIMS Open Report)	Verify reports are worked weekly, documented, and problems resolved timely.
Alpha IVL	If sorted by taxpayer name, this report can be used as a resource when working other reports and issues since it contains a list of all returns in the group. This report may be used in addition to the Overage Report (IVL). Note: This report contains the status date, claim amount, and CIC/LCC code which the Overage Report (IVL) does not. However, it does not contain several fields included on the Overage Report (IVL) such as tracking codes, PICF indicator, days in process, etc.
Check AIMS Results	Verify rejects are worked and deleted timely.
Closed Case Report	Run for the last 30 days to get a snapshot of cases closed from the group. Check if non-examined cases are being closed to the correct function.
Employee Grade/POD Discrepancy Report	Run as an error report and for Full AAC to verify the grade, POD, and position code on ERCS and Discovery Directory reconcile.
Employee Report by AAC	Run for active employees. Verify codes on employee records and work schedule profile records are correct for each employee.
Employees with Uncharged Time	Verify time is input regularly. (May need to run at different times during the cycle prior to the review.)
F3210 Recipient Report	Check forms on the report against the Form 3210 log book. If group is not acknowledging forms on ERCS, may want to demonstrate how it can be done.
F3210 Sender Report	Check unacknowledged forms against the Form 3210 log book. Verify follow-up was done timely.

Exhibit 4.7.6-7 (Cont. 1) (06-30-2022)

Recommended Reports for Assistance Visits and Operational Reviews

Report	Notes
In Transit Status	Check for overage in-transit returns.
Inventory Analysis	Run for TCO groups. Check for overage inventory.
Inactive Case Report	Verify this report is run and worked monthly. Run the report for the area determined number of days (30, 45, etc.) to identify cases that may need to be elevated to the manager.
Overage Report (IVL)	This report can be used as a resource when working other reports and issues since it contains a list of all returns in the group. When sorted by related return it can be used to check for transferred in time on returns. Transferred in time should be verified and corrected, if incorrect. This report may be used in lieu of or in addition to the Alpha IVL.
Overage Requisitions Report	Run for 0 days to compare with the pending requests file (Form 5345-D). Run for 14 days to check for overage requisitions and push code issues.
Pending Statute Report	Run for 180 days to reconcile with AIMS Table 4.0 or 4.1. Run for user defined number of days and include irregular statutes to review irregular statues and check for erroneous dates.
Related Returns Report (RRR)	Check for cases being properly linked and that correct codes are used on related cases. (The RRR is generated by the A/E staff from ERCS data. It lists all returns and identifies potential errors on related returns. Most areas share this report periodically with their groups.)
Returns by Source Code	Run for Source Code 45. Verify the proper procedures for Source Code 45 are being followed.
Status 12 with No Time Applied	Verify that local procedures regarding the use of Status Code 12 on requisitions are being followed. Identify returns that may need to be elevated to the manager.

Exhibit 4.7.6-7 (Cont. 2) (06-30-2022)**Recommended Reports for Assistance Visits and Operational Reviews**

Report	Notes
Status Report	Run for Status Code 10 to identify the percentage of Status Code 10 inventory, percentage of assigned returns versus unassigned returns, and overage inventory. Verify priority cases are being started timely. Run for Status Code 13 to verify proper procedures are being followed. Verify returns are timely updated back to Status Code 12 if they are returned to the examiner for additional work.
Unassigned Inventory	Check for returns in Status Codes 12 and above, overage inventory, and priority returns.
Work Awaiting Approval	Check if updates and requisitions are being approved timely.

Exhibit 4.7.6-8 (06-30-2022)

Recommended Reports to use with SSIVL Validation

The following reports can be used to reconcile the differences between AIMS and ERCS. Many of these reports are used to identify the reason why returns are on the group’s inventory reports but not on the SSIVL or why the returns are on the SSIVL but not on the group’s inventory reports. Some of the reports can be used to explain why the codes on ERCS and the SSIVL do not match.

Report	Notes
AIMS - ERCS Statute Report	This report is used to identify the reason the AIMS and ERCS statutes do not match.
AIMS Error Reports - ADIF Report	This report is used to identify returns where the AAC on ERCS does not match the AAC on AIMS. Returns on this report will be on the group’s ERCS reports but not on the group’s SSIVL.
AIMS Error Reports - DARF Report	This report is used to identify returns on ERCS that have dropped from AIMS. Returns on this report will be on the group’s ERCS reports but not on the group’s SSIVL.
AIMS Error Reports - ERCS Closed AIMS Open Report	This report is used to identify closed returns on ERCS that are open on AIMS. Returns on this report will not be on the group’s ERCS reports but may be on the group’s SSIVL. (If the AIMS record is in a different AAC, the return will not be on the group’s SSIVL.)
Alpha IVL	This report is used in conjunction with the Overage Report (IVL) to validate each return in inventory against the group’s SSIVL. It is used to identify the record type of ERCS returns and to identify ERCS only records (penalty, collateral, etc.)
Check AIMS Results	This report is used to identify the rejects that have not been resolved. (The returns or codes on ERCS will not match AIMS.) Rejected requisitions will be on the group’s ERCS reports but not on the group’s SSIVL. Rejected updates will result in the codes on ERCS not matching the codes on the SSIVL.
Closed Case Report	This report is used to check for recently closed returns when researching returns on the group’s SSIVL that are not on the group’s ERCS reports.
In Transit Report	This report is used to identify returns with an in transit status on ERCS (Status Codes 21, 41, or 51). These returns will not be on the group’s ERCS reports, but may be on the group’s SSIVL.
Overage Report (IVL)	This report is used in conjunction with the Alpha IVL to validate each return in inventory against the group’s SSIVL.

Exhibit 4.7.6-8 (Cont. 1) (06-30-2022)**Recommended Reports to use with SSIVL Validation**

Report	Notes
Overage Requisitions Report	This report is used to identify overage requisitions that are not on the group's SSIVL. (Issues for these returns may include unapproved requisitions, rejected requisitions, or requisitions that dropped prior to being fully established on AIMS.) The report can also be used to identify skeletal records that have not fully established on AIMS. The creation date, which is not included on the report, should be used to determine how long the return has been on AIMS as a skeletal record.
Related Returns Report (RRR)	This report is used to verify the linkage on returns in related groups and to verify the correct codes are used on related cases. (The RRR is generated by the A/E staff from ERCS data. It lists all returns and identifies potential errors on related returns. Most areas share this report periodically with their groups.)
Work Awaiting Approval	This report is used to identify updates that have been made on ERCS, but have not been approved. (The returns or codes on ERCS will not match AIMS.) These updates will be on the group's ERCS reports but not on the group's SSIVL.