



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.8.1

FEBRUARY 26, 2021

## EFFECTIVE DATE

(02-26-2021)

## PURPOSE

- (1) This transmits revised IRM 4.8.1, Technical Services, Organization and Responsibilities.

## MATERIAL CHANGES

- (1) The table below identifies the significant changes in content since the November 25, 2015, revision of this IRM.

Reference	Description of Change
IRM 4.8.1.1	Added new content to describe the internal controls framework required by IRM 1.11.2.2.5, Address Management and Internal Controls.
IRM 4.8.1.2	Added new Bipartisan Budget Act of 2015 guidance.
Throughout IRM	<ul style="list-style-type: none"><li>Removed references to Alternative Resolution Implementation (ARI) as part of Technical Services because the organizational structure changed and it is no longer a program in Technical Services.</li><li>Removed reference to Maintain Skills because at this time there are no current training courses for TS reviewers.</li><li>Made minor editorial changes, and updated website addresses, legal and IRM references</li></ul>

## EFFECT ON OTHER DOCUMENTS

This transmittal replaces IRM 4.8.1, dated November 25, 2015.

## AUDIENCE

Small Business Self-Employed (SB/SE), Technical Services employees

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4.8.1

Organization and Responsibilities

## Table of Contents

4.8.1.1 Program Scope and Objectives

4.8.1.1.1 Background

4.8.1.1.2 Authority

4.8.1.1.3 Responsibilities

4.8.1.1.4 Program Management and Review

4.8.1.1.5 Acronyms

4.8.1.1.6 Related Resources

4.8.1.2 Specialized Technical Services Program

4.8.1.2.1 Bipartisan Budget Act of 2015 (BBA)

4.8.1.2.2 TEFRA

4.8.1.3 Area Review Management Responsibilities

4.8.1.3.1 Management References

4.8.1.4 Reviewer Responsibilities

4.8.1.4.1 Case Reviews

4.8.1.5 Reviewer Qualifications

4.8.1.5.1 Communication Skills

4.8.1.5.2 Position Description

4.8.1.5.3 Rotational Assignment

4.8.1.6 Time Reporting

4.8.1.6.1 Case Review (641)

4.8.1.6.2 Notice of Deficiency (643)

4.8.1.6.3 Coordinator Activity - Non-TEFRA (587)

4.8.1.6.4 Coordinator Activity - TEFRA (644)

4.8.1.6.5 Interest Abatement (648)

4.8.1.6.6 Technical Services Management (649)

4.8.1.6.7 Indirect (610)

4.8.1.6.8 Administrative Duties (730)

4.8.1.6.9 Specific Programs



## 4.8.1.1 (02-26-2021) Program Scope and Objectives

- (1) **Purpose:** This IRM section provides an overview of the responsibilities and the organizational structure of Field Examination Technical Services (TS). The Field Examination TS territories are responsible for the administration and oversight of various technical programs. Technical Services also provides technical assistance, feedback, guidance through case reviews, presentations to field examination groups in Small Business Self-Employed (SB/SE) and Large Business and International (LB&I), and program analysis.
- (2) **Audience:** This guidance applies to SB/SE Field Examination TS employees.
- (3) **Policy Owner:** The Director of SB/SE Field Examination.
- (4) **Program Owner:** The Examination Deputy Operations, Field Examination.
- (5) **Contact Information:** To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.6, Providing Feedback About an IRM Section - Outside of Clearance.
- (6) **Program Goal:** Technical Services goal is to provide top quality customer service by supporting delivery of the examination plan and perform technical case reviews to improve the quality of examinations by ensuring the tax law is applied with integrity and fairness to all.

## 4.8.1.1.1 (02-26-2021) Background

- (1) TS provides technical and procedural support and guidance for Field Examination and Area Management in both SB/SE and LB&I by reviewing a wide range of casework. This includes issuing Statutory Notice of Deficiencies (SNOD) and Final Notices, assessing criminal restitution based-assessment, and suspending Fraud/Grand jury and bankruptcy cases. Performing various other technical and procedural case reviews to improve quality of examination. The mission of TS is to provide top quality customer service.
- (2) Technical Services supports Examination's objective to conduct timely and quality examinations of each selected tax return to determine the correct tax liability by doing the following:
  - a. Provide area technical and procedural assistance to management and examiners;
  - b. Provide area management case quality information to identify opportunities for improvement and possible training needs;
  - c. Complete post-examination case requirements;
  - d. Support quality improvement initiatives;
  - e. Coordinate with issue management teams, Counsel, and Appeals in the implementation of settlement strategies; and
  - f. Provide area Tax Equity and Fiscal Responsibility Act (TEFRA) & Bipartisan Budget Act (BBA) technical and procedural support and guidance to examination groups.
- (3) Technical Services provides various support to Exam employees; so, they may meet their mission to conduct timely and quality examinations while applying the tax law with integrity and fairness.
- (4) Technical Services supports SB/SE and LB&I managers and examiners by providing current technical and procedural guidance through presentations, job aids and contributions to publications (including the Technical Digest). The Technical Digest is a quarterly newsletter published by SB/SE Examination

Quality and Technical Support in cooperation with Collection Civil Enforcement Advice and Support Operations. Issues of the Technical digest are found in the *Technical Digest Knowledge Base*.

- (5) The job aids and publications are accessible on the *Examination Technical Newsletter* section website.
- (6) Group managers and examiners may informally request information and guidance through the Field Examination Technical Services program coordinators. Areas of technical and procedural assistance include the following:
  - 1254 Suspense (pending litigation per Form 1254, Examination Suspense Report)
  - Abusive Transaction Project Resolution Procedures
  - Accumulated Earnings Tax
  - Bankruptcy
  - Barred Statutes
  - Bipartisan Budget Act of 2015 (BBA)-Centralized Partnership Audit Regime
  - Claims and Audit Reconsiderations
  - Closing Agreements
  - Conditions of Probation
  - Criminal Restitution
  - Employee Audits
  - Fraud/Grand Jury Suspense
  - Imprest Fund Audits
  - Innocent Spouse
  - International Case Review
  - Interest and Penalty Abatement
  - IRC 183 (Hobby Loss) Suspense
  - IRC 1033 (Involuntary Conversion) Suspense
  - Jeopardy/Termination Assessments
  - National Quality Review System (NQRS) Quality Attributes and Measures
  - Notices of Determination of Worker Classification IRC 7436
  - Offers in Compromise and Doubt as to Liability (OIC-DATL)
  - Offshore Voluntary Disclosure Initiative (OVDI)
  - Personal Holding Company/Deficiency Dividends
  - Presentations at group meetings and workshops
  - Protective Claim Suspense
  - Protested Cases
  - Restricted Interest
  - Rev. Proc. 92-29
  - Statute of Limitations
  - Statutory Notices of Deficiency
  - Substitute for Return/Delinquent Return Procedures
  - Tax Equity & Fiscal Responsibility Act of 1982 (TEFRA)
  - Third Party Contacts
  - Technical Correspondence
  - Transferee/Transferor Liability
- (7) A listing of programs and a directory of coordinators and other case related guidance links for Technical Services employees only may be found on the *SB/SE Exam Technical Services SharePoint Home* page under the Subject

Matter Experts (SME) site. Employees in Field groups can access a listing of TS programs and coordinators by accessing the *Examination Technical Services*, MySB/SE website.

## 4.8.1.1.2 (02-26-2021) Authority

- (1) See IRM 1.1.16.3.1.2.1, Technical Services Territories.
- (2) See IRM 1.2.1.2.2, Policy Statement 1-2, Principles of Quality.
- (3) See IRM 1.2.1.2.36, Policy Statement 1-236 (Rev. 1), Fairness and Integrity in enforcement Selection.
- (4) See IRM 1.2.1.5.19, Policy Statement 4-63, No unwarranted adjustments in statutory notices.

## 4.8.1.1.3 (02-26-2021) Responsibilities

- (1) In July 2018, the four Technical Services were aligned under four Field Examination Area Directors. The SB/SE Examination Deputy Operations, Field Examination is the Executive responsible for providing policy and guidance to area directors with Technical Services employees.
- (2) The area directors with oversight of Technical Services have executive responsibility for controlling inventory and case processing within their respective TS territories.
- (3) Technical Services is composed of the four following territories:

Territory	Area
Technical Services East	Central
Technical Services Legacy	South Atlantic
Technical Services Midstates	Midwest
Technical Services West	Western

- (4) Each TS territory is led by a TS territory manager who reports directly to their respective area director. The *Area Technical Services* website provides the name of the four TS territory managers and their respective TS group manager's post of duty.
- (5) Groups are composed of a manager, revenue agent reviewers, tax compliance officer reviewers, tax examiners, and supporting clerical staff.
- (6) Work may be "brokered" from one Technical Services group/territory to other Technical Services groups/territories to more effectively balance workload and existing resources.
- (7) At the discretion of the four Technical Services area directors, a specific Technical Services territory or group may perform functions for a specified program or project for all Technical Services or for all groups in a territory to improve efficiency and consistency. The TS territory managers and their respective area directors work together to centralize certain programs under one TS territory with the approval of the Director, Field Examination.
- (8) The South Atlantic - Technical Services Legacy territory has specialty groups that work the following programs: Bipartisan Budget Act of 2015, TEFRA,

Bankruptcy, Criminal Restitution, Employee Audits and International cases. This specialized focus allows Technical Services to better serve the internal and external customers.

4.8.1.1.4  
(02-26-2021)  
**Program Management  
and Review**

- (1) Periodic program reviews are conducted by the Technical Services managers according to the TS Managerial Review Requirements.
- (2) The TS territory managers and area director's analysts conduct annual operational reviews of the TS territories to:
  - Assess the effectiveness of specific programs within Examination or across the operation,
  - Determine if procedures are followed according to established guidance and,
  - Validate policies and procedures.

4.8.1.1.5  
(02-26-2021)  
**Acronyms**

- (1) The following table lists the acronyms and definition used throughout this IRM section:

Acronym	Definition
AAR	Administrative Adjustment Request
BBA	Bipartisan Budget Act of 2015
CCP	Centralized Case Processing
CIC	Coordinated Industry Case
CPF	Campus Pass-through Function
EQRS	Embedded Quality Review System
ELP	Electing Large Partnership
ERCS	Examination Returns Control System
FPA	Final Partnership Adjustment
FPAA	Final Partnership Administrative Adjustment
IRC	Internal Revenue Code
LB&I	Large Business and International
LOU	Letter of Understanding
MLP	Master Limited Partnership
NOPPA	Notice of Proposed Partnership Adjustment
NTEU	National Treasury Employee Union
OVDI	Offshore Voluntary Disclosure Initiative
PATH	Protecting Americans from Tax Hikes Act 2015



Acronym	Definition
PCS	Partnership Control System
POA	Power of Attorney
PTP	Publicity Traded Partnership
SB/SE	Small Business/Self Employed
SNOD	Statutory Notice of Deficiency
TAS	Taxpayer Advocate Service
TEFRA	Tax Equity and Fiscal Responsibility Act
TS	Technical Services
TSPC	Technical Services Pass-Through Co-ordinator
TTCA	Tax Technical Corrections Act of 2018

4.8.1.1.6  
(02-26-2021)

#### Related Resources

- (1) The following table list related resources that are referred throughout this IRM.

Reference	Title
IRM 4.8.2	Technical Services, Case Processing
IRM Exhibit 4.8.2-1	Technical Services Status Code and Related Review and Suspense Type Codes
IRM 4.9.1 Exhibit 1	Examination Technical Time reporting System, Outline of System
IRM Exhibit 4.9.1-1	Definitions of Miscellaneous Examination Activity Codes
IRM 4.31.2	TEFRA Examination - Field Office Procedures
IRM 1.4.40	Resource Guide for Managers - SB/SE Compliance Field Examination Group Manager
IRC 183	Hobby Loss
IRC 1033	Involuntary Conversion
IRC 6501	Limitation of Assessment and Collection
IRC 6229	Partnership Assessment Statute
Form 1065	U.S. Return of Partnership Income
Form 1065-X	Amended Return or Administrative Adjustment Request
Form 1120-S	U.S. Income Tax Return for S Corporations
Form 1254	Examination Suspense Report

Reference	Title
Form 3990	Reviewer's Report
Form 8082	Administrative Adjustment Request
Form 9984	Examining Officer's Activity Record
Letter 1827-F	TEFRA Partnership 60 Day Letter
Letter 1829-F	TEFRA Partnership 60 Day Letter for Penalties and Adjustments
Letter 1830-F	TEFRA Notice of Final Partnership Administrative Adjustment
Letter 1831	TEFRA Request for Administrative Adjustment
Letter 1864	TEFRA Notice of Beginning of Administrative Proceedings Withdrawal Letter
Letter 2064	TEFRA No Change Notice of Final Partnership Administrative Adjustment
Letter 2621	No Administrative Letter
Letter 3857	Untimely Notice Letter (TEFRA Processing Ongoing)
Letter 4839	Audit Termination
Letter 5892	BBA Partnership Notice of Proposed Adjustment
Letter 5892-A	BBA Partnership Notice of Proposed Adjustment Partnership Representative
Letter 6047	Notice of Administrative Proceeding (NAP) Withdrawal
Letter 6047-A	Notice of Administrative Proceeding (NAP) Withdrawal-Partnership Representative
Letter 6099	BBA No Change-Partnership
Letter 6099-A	BBA No Change-Partnership Representative
Rev. Proc. 92-29	Construction Cost

4.8.1.2  
(02-26-2021)  
**Specialized Technical  
Services Program**

- (1) The following two specialized Technical Services programs are worked by the Technical Services Pass-Through Coordinators (TSPC) located in the South Atlantic Area - TS Legacy Territory; Bipartisan Budget Act of 2015 (BBA) and Tax Equity and Fiscal Responsibility Act (TEFRA).
- (2) Refer to the BBA Points of Contacts on Knowledge Management on the *Partnership Knowledge Base Home* under BBA Partnership Knowledge Base.
- (3) Refer to IRM 4.31.1, Pass-Through Entity Handbook, Introduction and IRM 4.31.3, Pass-Through Entity Handbook, TEFRA Examination - CPF Procedures for TEFRA guidance.

- (4) Job aids and publications are accessible on *Partnership Knowledge Base* Knowledge Base website

4.8.1.2.1  
(02-26-2021)  
**Bipartisan Budget Act of 2015 (BBA)**

- (1) Section 1101 of Bipartisan Budget Act of 2015 (BBA) as amended by the Protecting Americans from Tax Hikes Act of 2015 (PATH Act) and sections 201 of the Tax Technical Corrections Act of 2018 (TTCA) repealed the TEFRA partnership procedures and the electing large partnership provisions and replaced them with a new centralized partnership audit regime.
- (2) The TSPC is comprised of two separate review groups. These groups are responsible for 100 percent review of all BBA examinations conducted in SB/SE and LB&I.
- (3) The reviewer groups are comprised of revenue agent reviewers/pass-through coordinators who possess a broad range of technical knowledge of BBA statutory law and administrative procedures.
- (4) The reviewer/TSPC responsibilities include, but not limited to the following:
  - a. Serve as a point of contact for LB&I and SB/SE Field agents' and their managers. Explain and clarify the BBA unified statutory law and audit procedures. LB&I Field agents must submit a referral through *LB&I Contact an Expert*, request tracker to obtain a BBA point of contact. SB/SE Field agents should submit a referral through *Specialist Referral System (SRS)*.
  - b. Review all BBA partnership cases regardless of the audit outcome.
  - c. Process agreed BBA partnership cases by countersigning the Notice of Proposed Partnership Adjustment (NOPPA).
  - d. Coordinate with Area Counsel to conduct the mandatory review of the Notice of Final Partnership Adjustment (FPA) in all unagreed BBA cases requiring issuance of the notice.
  - e. Prepare and issuing the following letters to the partnership and partnership representative (PR) following the case reviews:

Letter	Title
Letter 5892	BBA Partnership Notice of Proposed Adjustment
Letter 5892-A	BBA Partnership Notice of Proposed Adjustment- Partnership Representative
Letter 5893	BBA Notice of Administrative Proceeding - Partnership Representative
Letter 5933	BBA Notice of Final Partnership Adjustment-Partnership
Letter 5933-A	BBA Notice of Final Partnership Adjustment-Partnership Representative
Letter 6047	BBA Notice of Administrative Proceeding (NAP) Withdrawal - Partnership

Letter	Title
Letter 6047-A	BBA Notice of Administrative Proceeding (NAP) Withdrawal-Partnership Representative
Letter 6099	BBA No Change-Partnership
Letter 6099-A	BBA No Change-Partnership Representative

- f. Issuing Form 3990, Reviewer's Report, to the Field agents.
- g. Conducting presentations to both LB&I and SB/SE Field agents

- (5) The revenue agent / group manager assume responsibility, with TSPC's assistance, when the imminent procedures are not followed.
- (6) BBA guidance is based on new legislation. The process and procedures are in the new IRM 4.31.9, Pass-Through Entity Handbook, Centralized Partnership Audit Regime (BBA) Field Examination Procedures.

4.8.1.2.2  
(11-25-2015)  
**TEFRA**

- (1) The Technical Services TEFRA function is comprised of two separate review groups. These groups are responsible for 100 percent review of all TEFRA examinations conducted in SB/SE and LB&I.
- (2) The reviewer groups are comprised of revenue agent reviewers/Technical Services Pass-Through Coordinators (TSPC) coordinators who must possess a broad range of technical knowledge of TEFRA statutory law and administrative procedures.
- (3) The reviewer/TSPC responsibilities include, but are not limited to the following:
  - a. Serving as the main contact for LB&I and SB/SE Field agents and their managers to explain and clarify the TEFRA unified statutory law and audit procedures.
  - b. Responding to TEFRA Specialist Referrals:

- The return is a Publicly Traded Partnership (PTP), a Master Limited Partnership (MLP), Electing Large Partnership (ELP), or any complex partnership having greater than 100 direct or indirect partners (i.e., partners of direct pass-through partners).
- The examiner wishes to deviate from the Mandatory Partnership Control System (PCS) linkage.
- It is not possible to conclude the TEFRA proceeding or secure timely statute extensions at the TEFRA key case level and the Field agent wants to examine the partnership using the investor IRC 6501 statute.
- Form 8082, Administrative Adjustment Request (AAR), or Form 1065-X, Amended Return or Administrative Adjustment Request (AAR), an amended return or a claim has been filed by any partner or Tax Matters Person (TMP) filing on behalf of the entire TEFRA partnership.
- The return is a coordinated industry case (CIC) related partnership.
- The Service wants to rely on the partner IRC 6501 statute(s) because the partnership IRC 6229 statute has expired or will expire within 180 days (AC statute).

- c. Participating in the initial meeting with the taxpayers in more complex TEFRA cases to assist with the determination of the tax matters partner, statute of limitations, etc. They also participate in closing conferences and conduct ongoing case reviews to provide guidance when needed.
- d. Reviewing all TEFRA partnership (key) cases regardless of the audit outcome. Their review includes but is not limited to the following:

- Whether the partnership is TEFRA / nonTEFRA.
- Validity of the tax matters partner (TMP) and power of attorney (POA).
- Validity of statute of limitations and any extension(s) secured.
- Application of expired IRC 6229 "AC" statute procedures.
- Whether all TEFRA statutory and procedural guidelines have been followed.

- e. Processing agreed key cases by countersigning all settlement agreements (all direct partners and the TMP binding non-notice partners must sign agreements).
- f. Coordinating with Area Counsel to conduct the mandatory review of the notice of Final Partnership Administrative Adjustment (FPAA) in all unagreed TEFRA cases requiring issuance of the notice.
- g. Preparing and issuing the following letters to the TMP following the case review:

- Letter 1831 Request for Administrative Adjustment, disallowance letter
- Letter 1864 Notice of Beginning of Administrative Proceedings (NBAP) Withdrawal Letter
- Letter 2621 No Adjustments Letter
- Letter 3857 Untimely Notice Letter (TEFRA Proceedings Ongoing)
- Letter 4839 Audit Termination
- Letter 2064 No Change Notice of Final Partnership Administrative Adjustment
- Letter 1830-F Notice of Final Partnership Administrative Adjustment

**Note:** The coordinator will also prepare and issue the following letters to the TMP when statute constraints exist in order to meet Appeals timelines:

- Letter 1827-F TEFRA Partnership 60 Day Letter
- Letter 1829-F TEFRA Partnership 60 Day Letter for Penalties and Adjustments

- h. Preparing and submitting a package to the campus Pass-through function (CPF) identifying the status of the key case.

**Note:** The CPF issues all partner letters / notices unless the key case is not linked. The coordinator issues the partner notices when the case is not linked.

- i. Issuing Form 3990, Reviewer's Report, to the Field agent addressing not only TEFRA procedures / guidelines, but also technical issues.
- j. Completing the reviewer check sheet used to identify areas of concern.
- k. Conducting presentations to both LB&I and SB/SE Field agents and tax computation specialists.
- l. Working with the CTF:

- Addressing PCS linkage related problems.
- Monitoring field controlled investor statutes using the PSC 4-4, Statute Reports, extract provided by the campuses. They also distribute these reports to the appropriate field group.
- Verifying the coordinated industry case (CIC) groups timely write the RAR.
- Coordinating with the CTF PCS coordinator on processing Form 8339, PCS Change, and other PCS related issues.

- m. Reviewing and processing PCS linked partner returns to the CPF or CCP. This includes processing assessments / refunds, and removing linkage for exam years and carryover and carryback years.
- n. Reviewing and processing linked non-TEFRA (Form 1065, U.S. Return of Partnership Income, Form 1120-S, U.S. Income Tax Return for S Corporations) key cases and investors.

- (4) The revenue agent / group manager assume responsibility, with TSPC's assistance, when the imminent procedures are not followed and / or when the case is not linked on PCS as required.

- (5) See IRM 4.31.2, TEFRA Examinations - Field Office Procedures for a full explanation of the reviewer / TSPC duties and responsibilities.

4.8.1.3  
(11-25-2015)  
**Area Review  
Management  
Responsibilities**

- (1) Technical Services management is responsible for the quality of services provided to the area's examination function. Managers must properly allocate resources and identify and respond to needs for technical assistance. Management also supports and participates in quality improvement initiatives.

4.8.1.3.1  
(07-11-2012)  
**Management References**

- (1) Refer to IRM 1.4.40, Resource Guide for Managers - SB/SE Compliance Field Examination Group Manager, for additional guidance.

4.8.1.4  
(07-11-2012)  
**Reviewer  
Responsibilities**

- (1) Reviewers are responsible for the review of mandatory review cases, and post-examination processing of certain special feature cases. Assignments also include preparing analyses for management, preparing statutory notices of deficiency, and assigned program coordination.

4.8.1.4.1  
(07-11-2012)  
**Case Reviews**

- (1) Case reviews are conducted to evaluate case quality and examination processing requirements. Some areas utilize reviewers to conduct reviews of both in-process and closed cases. Case reviews include the following:
  - a. Determining the scope of the examination, evaluating case documents to support the examiner's conclusions, determining if technical conclusions are correct, and ensuring proper completion of internal procedures;
  - b. Interpreting and evaluating the application of the quality attributes;
  - c. Processing the case;
  - d. Documenting the review results; and
  - e. Providing feedback to both examiners and management to improve case quality and to recognize exceptional accomplishments with commendatory memoranda.

4.8.1.5  
(07-11-2012)  
**Reviewer Qualifications**

- (1) To accomplish Technical Services objectives, reviewers are revenue agents, and tax compliance officers who have demonstrated a comprehensive knowledge of accounting and auditing principles, tax law, IRS policies, and internal procedures. Reviewers must be objective and exercise independent judgment and individual initiative in the performance of their duties.

4.8.1.5.1  
(07-11-2012)  
**Communication Skills**

- (1) Reviewers are expected to effectively communicate with other technical personnel, management, taxpayers, and external customers when providing or obtaining information to timely resolve issues in the completion of their assignments.

4.8.1.5.2  
(11-25-2015)  
**Position Description**

- (1) The standard position descriptions and associated reviewer critical elements include complete descriptions of expectations for reviewers.
  - a. SB/SE - Tax Specialist Reviewer (GS-526-9), SPD No. 93763
  - b. SB/SE - Tax Compliance Officer Reviewer (GS-0526-11), SPD 95496
  - c. SB/SE - Revenue Agent Reviewer (GS-512-12), SPD No.91586
  - d. SB/SE and LB&I - Revenue Agent Reviewer (GS-512-13), SPD No. 91587



4.8.1.5.3  
(11-25-2015)  
**Rotational Assignment**

- (1) Generally, the revenue agent, and tax compliance officer positions are rotational assignments for reviewers who enter Technical Services after the June 13, 2005 effective date of the SB/SE Rotational Positions Agreement Letter of Understanding (LOU). The initial rotational assignment is between 24-36 months and may be extended up to a year beyond this period. Any extensions of the rotational assignment beyond the additional year will require the mutual consent of management and the employee.

4.8.1.6  
(11-25-2015)  
**Time Reporting**

- (1) Technical Services accomplishments are separately identified in Table 37, Examination Program Monitoring. The accuracy of this report is dependent upon the proper identification of time charges and the direct examination time, second segment code, on the agent input document. See IRM Exhibit 4.8.2-1, Technical Services Status Codes and Related Review and Suspense Type Codes, for a detailed list of review types that can be utilized with the following activity codes.
- (2) All suspense cases should be put in Status Code 20 and the appropriate review type until the review of the case is completed. Once the review is completed, the case can be updated to the appropriate suspense status code. Once a case is updated out of Status Code 20 it should not be updated back to Status Code 20 unless it is coming back into Technical Services. For example, when a closing agreement case comes back for execution, the case review should be charged to Status Code 20 and the appropriate project review type such as Review Type 63 for OVDI cases.
- (3) Pre-reviews of closing agreement cases forwarded to Technical Services should be updated to Status Code 20 and Review Type 12. Time should be charged to the taxpayer identification number (TIN). Activity Code 587 and the appropriate project type should be used for pre-review cases not in a Technical Services status.
- (4) See IRM Exhibit 4.9.1-1 , Definitions of Miscellaneous Examination Activity Codes.

4.8.1.6.1  
(11-25-2015)  
**Case Review (641)**

- (1) CASE REVIEW (641) - Time spent reviewing certain examination cases. This includes reviews of EQMS sample cases, mandatory case reviews, and completion of post-examination procedures. In general, time expenditures associated with a specific examination case **closed from a Field group** are charged to this code. The only exceptions are cases for which other codes are identified. Do not charge time to Activity Code 641 without a TIN.
- (2) SUSPENSE CASES: CASE REVIEW VS. COORDINATOR DUTIES (641) - If a reviewer is working on a specific case in suspense, then time should be charged to that TIN and Activity Code 641. If a reviewer is working on suspense procedures affecting many different cases and the time is not material enough to charge to any specific case, then time should be charged to Activity Code 587 and the appropriate review type (e.g., Review Type 45 or Review Type 46 for Fraud Suspense Cases).
- (3) SUSPENSE PROGRAM REVIEWERS - Should complete Form 9984, Examining Officer's Activity Record, or equivalent, and document time and actions performed that are being charged to Activity Code 641 and / or Activity Code 587. The activity record should be documented for all activity and included in the case file. The record could be useful when the cases are re-assigned to another reviewer.



- (4) If a TSPC is working with a Field group processing a case in Status Code 12, that time should be charged by the TSPC to that TIN and Activity Code 641.
- 4.8.1.6.2  
(11-25-2015)  
**Notice of Deficiency (643)**
- (1) NOTICE OF DEFICIENCY 90 DAY (643) — Time spent preparing, reviewing, and signing notices of deficiency. This code also includes charges for the preliminary review of the case file, coordination with area counsel, and response to taxpayer inquiries. Do not charge time to Activity Code 643 without a TIN.
- (2) Activity Code 643 is also used by TSPCs for the preparation of the Final Partnership Administrative Adjustment (FPAA) with the time charged to the respective TIN.
- 4.8.1.6.3  
(11-25-2015)  
**Coordinator Activity - Non-TEFRA (587)**
- (1) COORDINATOR ACTIVITY (587) — Use Activity Code 587 with a review type as a second segment code to break down coordinator activity between the different programs worked, other than TEFRA coordination or specific programs identified in IRM 4.8.1.6.9 below. See IRM Exhibit 4.8.2-1, Technical Services, Case Processing. Coordinator duties include the following:
- a. Performing duties associated with assigned programs in which a specific closed case cannot be identified. Examples include attending coordination meetings, preparing reports, completing analyses, and any activity required for the proper management of the program.
  - b. Preparing/presenting technical advice and assistance.
  - c. Performing in-process evaluations of open examination cases. This includes the actual review time and any time expended for activities that can be associated with the case review process.
  - d. Preparing technical or procedural material for publication or distribution.
  - e. Assisting management with specific studies or analyses.
  - f. Reviewing a number of cases within an hour, for instance, reviewing statutes on a group of suspense cases.
- (2) A review second segment code must be input with Activity Code 587. The ERCS review type for the program, preceded by a single zero, is used as a second segment code. For example, "010" is used as a second segment code for coordinator activity associated with an offer in compromise review, ERCS Review Type 10. Review Type 00 and Review Type 99 should be used on a limited basis with Activity Code 587.
- (3) All time charged to Activity Code 587 will have a "Q" in the P of RB column.
- (4) TSPC coordinator activity will **not** be charged to Activity Code 587.
- 4.8.1.6.4  
(11-25-2015)  
**Coordinator Activity - TEFRA (644)**
- (1) COORDINATOR ACTIVITY (644) — Time spent performing the following activities associated with TEFRA / BBA:
- a. Completing duties associated with assigned programs in which a specific closed case cannot be identified. Examples include attending coordination meetings, preparing reports, completing analysis, and performing any activity required for the proper management of the program.
  - b. Performing in-process evaluations of **open** examination cases. This includes the actual review time and any time expenditures for activities that can be associated with the case review process.

- c. Furnishing information to, corresponding, working, or coordinating with other divisions and areas on projections, programs, assignments, returns, reports, requests for information, and similar duties.

(2) No review type is required to be used with Activity Code 644.

4.8.1.6.5  
(07-11-2012)

**Interest Abatement (648)**

- (1) ABATEMENT OF INTEREST (648) — Time spent to coordinate or work claims with respect to IRC 6404.

4.8.1.6.6  
(07-11-2012)

**Technical Services Management (649)**

- (1) REVIEW MANAGEMENT (649) — Time spent performing management duties as the Technical Services territory manager, or first-line Technical Services manager, including persons acting in such capacities.

4.8.1.6.7  
(11-25-2015)

**Indirect (610)**

- (1) INDIRECT (610) — Time spent on technical duties that cannot be charged to a specific case or activity. Generally, this includes attending group meetings, reading procedural / technical material, preparing and attending technical / procedural conferences, completing forms, working on committees, managing records, preparing time reports / travel vouchers, general housekeeping (e.g., moving, ordering supplies and surveying space) and answering e-mail/VMS. Group managers will **not** charge time to the code. See IRM 4.9.1, Examination Technical Time Reporting System, Outline of System, Exhibit 1.

4.8.1.6.8  
(11-25-2015)

**Administrative Duties (730)**

- (1) ADMINISTRATIVE DUTIES (730) — Time spent by technical personnel performing non-technical duties, such as coordinating the Combined Federal Campaign, participation in surveys, Commissioner representative duties, NTEU bank and official time, computer issues, performance discussions with manager, etc. See IRM 4.9.1 Exhibit 1 for a more complete listing of duties pertaining to this activity code.

4.8.1.6.9  
(07-11-2012)

**Specific Programs**

- (1) SEPARATELY IDENTIFIED PROGRAM ACTIVITIES — Time spent by technical personnel on programs separately monitored on Table 37. Examples include:
- Taxpayer Advocate Service (TAS) coordination (671)
  - Offers in Compromise (720)
  - Innocent Spouse reviews (732)
  - Trial Assistance (821)